

# SST Overview

## Tax Structure

The main components that form the Taxes and Charges function in the system are the Tax Category and Item Tax Template.

- **Tax Categories** are used to define the different tax scenarios and can be assigned to a specific Customer, Supplier or Item
- **Item Tax Templates** are used to set the applicable Tax Rate for a particular Tax Account and can be assigned to a specific Item
- **Taxes and Charges Templates** are used to define the different taxes and charges required for a particular Tax Category

[o41Taxes-&-Charges.png](#)

## Tax Data Mapping

*SMURPS: Accounting > Taxes > Tax Category*

*SMURPS: Accounting > Taxes > Item Tax Template*

*SMURPS: Accounting > Taxes > Purchase Taxes and Charges Template*

*SMURPS: Accounting > Taxes > Sales Taxes and Charges Template*

The application of the Malaysian Sales and Service Tax (SST) should be automated in any purchase or sales transaction based on the mapping in the table below.

TAXES AND CHARGES TEMPLATE	PARTY TAX CATEGORY	ITEM TAX TEMPLATE	ITEM TAX CATEGORY	TAX RATE	SCENARIO
SST Standard Rated Purchase	Local Taxable Purchase	Buying TX Sales	Local Taxable Purchase	5%, 10%	Buy Taxable Goods from Local Registered Supplier
		Buying TX Service	Local Taxable Purchase	8%, 6%	Buy Taxable Services from Local Registered Supplier

Buying ZR Sales	Local Taxable Purchase	0%	Buy Non-Taxable Goods from Local Registered Supplier		
Buying ZR Service	Local Taxable Purchase	0%	Buy Non-Taxable Services from Local Registered Supplier		
SST Non-Registered Purchase	Local Exempted	Buying NR Sales	Local Exempted	0%	Buy Taxable/Non-Taxable Goods from Local Non-Registered Supplier <i>*All product items</i>
		Buying NR Service	Local Exempted	0%	Buy Taxable/Non-Taxable Services from Local Non-Registered Supplier <i>*All service items</i>
SST Exempted Import Purchase	Import Exempted	Buying IM Sales	Import Exempted	0%	Buy Taxable/Non-Taxable Goods from Foreign Supplier <i>*All product items</i>
		Buying IM Service	Import Exempted	0%	Buy Taxable/Non-Taxable Services from Foreign Supplier <i>*All service items</i>
SST Local Exempted Purchase	Local Exempted	EPC-1	Local Exempted	0%	Buy Exempted Goods from Registered Local Supplier excluding petroleum. <i>*All product items</i>
		EPC-2	Local Exempted	0%	Buy Exempted Petroleum Goods from Registered Local Supplier. <i>*All product items</i>

EPC-3	Local Exempted	0%	Buy Exempted Goods on behalf of a Registered Local Supplier excluding petroleum. <i>*All product items</i>		
EPC-4	Local Exempted	0%	Buy Exempted Petroleum Goods on behalf of a Registered Local Supplier. <i>*All product items</i>		
EPC-5	Local Exempted	0%	Buy Exempted Service from Registered Local Supplier who holds DG Approval <i>*All service items</i>		
SST Standard Rated Local Sales	Local Taxable Sales	Selling TX Sales	Local Taxable Sales	5%, 10%	Sell Taxable Goods to Local Customer
		Selling TX Service	Local Taxable Sales	8%, 6%	Sell Taxable Services to Local Customer
		Selling ZR Sales	Local Taxable Sales	0%	Sell Non-Taxable Goods to Local Customer
		Selling ZR Service	Local Taxable Sales	0%	Sell Non-Taxable Services to Local Customer
SST Standard Rated Export Sales	Local Taxable Sales	Selling TX Sales	Local Taxable Sales	5%, 10%	Sell Taxable Goods to Foreign Customer
		Selling TX Service	Local Taxable Sales	8%, 6%	Sell Taxable Services to Foreign Customer
		Selling ZR Sales	Local Taxable Sales	0%	Sell Non-Taxable Goods to Foreign Customer
		Selling ZR Service	Local Taxable Sales	0%	Sell Non-Taxable Services to Foreign Customer

SST Exempted Export Sales	Export Exempted	Selling EX Sales	Export Exempted	0%	Sell Taxable/Non-Taxable Goods to Foreign Customer <i>*All product items</i>
		Selling EX Service	Export Exempted	0%	Sell Taxable/Non-Taxable Services to Foreign
SST Local Exempted Sales	Local Exempted	ESA	Local Exempted	0%	Sell Exempted Goods to Schedule A (Class of Person) — Government, diplomats, charities.
		ESB	Local Exempted	0%	Sell Exempted Goods to Manufacturer of non-taxable goods
		ESC-1	Local Exempted	0%	Sell Exempted Goods to Local Customer excluding petroleum. <i>*All product items</i>
		ESC-2	Local Exempted	0%	Sell Exempted Petroleum Goods to Local Customer. <i>*All product items</i>
		ESC-3	Local Exempted	0%	Sell Accrual Goods to Local Approved Agent on Behalf of a Registered Manufacturer excluding petroleum. <i>*All product items</i>

ESC-4	Local Exempted	0%	Sell Accrual Petroleum Goods to Local Approved Agent on Behalf of a Registered Manufacturer. <i>*All product items</i>
ESC-5	Local Exempted	0%	Sell Accrual Goods to Local Customer who holds DG Approval. <i>*All product items</i>

## Item Tax Data Maintenance

*SMURPS: Stock > Items and Pricing > Item*

The Item Tax Template and Item Tax Category assignment in the Item Master Data depends on the other attributes of the product.

- Purchase Item -This Item is purchased from a third-party Supplier and not manufactured
- Sales Item - This Item can be sold to Customers
- Applicable for Purchase Tax - This Item is subject to input tax if purchased from a SST-registered Supplier
- Applicable for Sales Tax - This Item is subject to output tax if sold to a local Customer

NO.	PURCHASE ITEM	SALES ITEM	APPLICABLE FOR PURCHASE TAX	APPLICABLE FOR SALES TAX	ITEM TAX TEMPLATE	ITEM TAX CATEGORY
1	Yes	Yes	Yes	Yes	Buying TX Sales Buying NR Sales Buying IM Sales Selling TX Sales Selling EX Sales	Local Taxable Purchase Local Exempted Import Exempted Local Taxable Sales Export Exempted

Buying TX Service	Local Taxable Purchase					
Buying NR Service	Local Exempted					
Buying IM Service	Import Exempted					
Selling TX Service	Local Taxable Sales					
Selling EX Service	Export Exempted					
2	Yes	Yes	Yes	No	Buying TX Sales Buying NR Sales Buying IM Sales Selling ZR Sales Selling EX Sales	Local Taxable Purchase Local Exempted Import Exempted Local Taxable Sales Export Exempted
					Buying TX Service Buying NR Service Buying IM Service Selling ZR Service Selling EX Service	Local Taxable Purchase Local Exempted Import Exempted Local Taxable Sales Export Exempted
3	Yes	Yes	No	Yes	Buying ZR Sales Buying NR Sales Buying IM Sales Selling TX Sales Selling EX Sales	Local Taxable Purchase Local Exempted Import Exempted Local Taxable Sales Export Exempted
					Buying ZR Service Buying NR Service Buying IM Service Selling TX Service Selling EX Service	Local Taxable Purchase Local Exempted Import Exempted Local Taxable Sales Export Exempted

4	Yes	Yes	No	No	Buying ZR Sales Buying NR Sales Buying IM Sales Selling ZR Sales Selling EX Sales	Local Taxable Purchase Local Exempted Import Local Taxable Sales Export Exempted
					Buying ZR Service Buying NR Service Buying IM Service Selling ZR Service Selling EX Service	Local Taxable Purchase Local Exempted Import Local Taxable Sales Export Exempted
5	Yes	No	Yes	No	Buying TX Sales Buying NR Sales Buying IM Sales	Local Taxable Purchase Local Exempted Import Exempted
					Buying TX Service Buying NR Service Buying IM Service	Local Taxable Purchase Local Exempted Import Exempted
6	Yes	No	No	No	Buying ZR Sales Buying NR Sales Buying IM Sales	Local Taxable Purchase Local Exempted Import Exempted
					Buying ZR Service Buying NR Service Buying IM Service	Local Taxable Purchase Local Exempted Import Exempted
7	No	Yes	Yes	Yes	Selling TX Sales Selling EX Sales	Local Taxable Sales Export Exempted

Selling TX Service	Local Taxable Sales		Export Exempted			
8	No	Yes	Yes	No	Selling ZR Sales	Local Taxable Sales
					Selling EX Sales	Export Exempted
					Selling ZR Service	Local Taxable Sales
					Selling EX Service	Export Exempted

## SST Report

### *SMURPS: Sales and Service Tax Report SMURPS*

To generate the SST Report, make the following selection and click .

- Company - Company that is SST registered
- Document Type - Sales Invoice
- From Date - Start date of the SST reporting period, typically bi-monthly
- To Date - End date of the SST reporting period, typically bi-monthly

### Items Section

Detailed breakdown of taxable Sales Invoice transactions by Item whereby the following fields are not blank: -

- Sales Taxes and Charges Template
- Tax Category

## ITEMS

	Document No.	Date	Party Name	Party Tax Categ...	Document Tax ...	Item Code	Item Name	Customs Tariff ...	Invoice
1	CN0028069	2022-08-01	CLC WHOLESALE (...)	Local Taxable Sales	SST Standard Rate...	KT/0017	KOAY TEOW HIJA...		
2	CN0028069	2022-08-01	CLC WHOLESALE (...)	Local Taxable Sales	SST Standard Rate...	SM/0015	MEE (3KG X 4PKT)		
3	CN0028070	2022-08-01	CLC WHOLESALER...	Local Taxable Sales	SST Standard Rate...	KT/0013	KOAY TEOW HIJA...		
4	CN0028070	2022-08-01	CLC WHOLESALER...	Local Taxable Sales	SST Standard Rate...	KT/0017	KOAY TEOW HIJA...		
5	CN0028070	2022-08-01	CLC WHOLESALER...	Local Taxable Sales	SST Standard Rate...	TF/0020	SILKEN TAUHU (3...		
6	CN0028071	2022-08-01	CLC WHOLESALER...	Local Taxable Sales	SST Standard Rate...	KT/0013	KOAY TEOW HIJA...		
7	CN0028072	2022-08-01	ECONMART (SENT...	Local Taxable Sales	SST Standard Rate...	KT/0020	KOAY TEOW MER...		
8	CN0028072	2022-08-01	ECONMART (SENT...	Local Taxable Sales	SST Standard Rate...	SM/0013	MEE (1KG X 10PKT)		
9	CN0028073	2022-08-01	ECONMART SUPE...	Local Taxable Sales	SST Standard Rate...	KT/0013	KOAY TEOW HIJA...		
10	CN0028073	2022-08-01	ECONMART SUPE...	Local Taxable Sales	SST Standard Rate...	SM/0013	MEE (1KG X 10PKT)		
11	CN0028074	2022-08-01	ECONMART SUPE...	Local Taxable Sales	SST Standard Rate...	KT/0013	KOAY TEOW HIJA...		
12	CN0028074	2022-08-01	ECONMART SUPE...	Local Taxable Sales	SST Standard Rate...	SM/0013	MEE (1KG X 10PKT)		
13	CN0028075	2022-08-01	H AND C FRESH S...	Local Taxable Sales	SST Standard Rate...	SM/0011	MEE (450G X 10P...		
14	CN0028076	2022-08-01	H AND C FRESH S...	Local Taxable Sales	SST Standard Rate...	KT/0013	KOAY TEOW HIJA...		
15	CN0028077	2022-08-01	H AND C FRESH S...	Local Taxable Sales	SST Standard Rate...	TF/0013	TAUHU TELUR (13...		
16	CN0028078	2022-08-01	BONKEE YUAN TR...	Local Taxable Sales	SST Standard Rate...	KT/0020	KOAY TEOW MER...		
17	CN0028079	2022-08-01	BONKEE YUAN TR...	Local Taxable Sales	SST Standard Rate...	LP/0001	LAKSA PANJANG (...)		
18	CN0028080	2022-08-01	HOCK MEI TRADI...	Local Taxable Sales	SST Standard Rate...	KT/0020	KOAY TEOW MER...		
19	CN0028080	2022-08-01	HOCK MEI TRADI...	Local Taxable Sales	SST Standard Rate...	LP/0001	LAKSA PANJANG (...)		
20	CN0028082	2022-08-01	NSK TRADE CITY (...)	Local Taxable Sales	SST Standard Rate...	KT/0017	KOAY TEOW HIJA...		
21	CN0028083	2022-08-01	ECONSAVE CASH ...	Local Taxable Sales	SST Standard Rate...	YM/0003	YEE MEE (380G X ...)		
22	CN0028084	2022-08-01	PASARAYA BS TE...	Local Taxable Sales	SST Standard Rate...	KT/0017	KOAY TEOW HIJA...		
23	CN0028085	2022-08-01	NSK TRADE CITY (...)	Local Taxable Sales	SST Standard Rate...	BM/0005	HOKKIEN MEE (1K...		

## Customs Tariff Summary Items Section

Summarized information of the taxable Sales Invoice transactions by the Item Customs Tariff Number.

## CUSTOMS TARIFF SUMMARY ITEMS

	Customs Tariff Number	Description	Value of Taxable Goods
1	1902309000	1902309000	0
2	2103901900	2103901900	4542.908
3	2103902900	2103902900	928.569
4	2106909900	2106909900	61472.192
5	<b>Total of Value of Taxable Goods Sold</b>		<b>66943.669</b>

## Exempted Sales Summary Section

Summarized information of the exempted Sales Invoice transaction by the Item Tax under Schedule A, B, C1 and C2, C3 and C4 and C5

### Exempted Sales Summary

	Item	Total Amount
1	Schedule A (Class of Person)	0
2	Schedule B (Manufacturer of specific non taxable g...	0
3	Schedule C Item 1 and 2 (Purchase / Importation of ...	2556
4	Schedule C Item 3 and 4 (Purchase / Importation of ...	0
5	Schedule C Item 5 (Value of Work Performed Exemp...	0

### Exempted Purchase Summary Section

Summarized information of the Purchase Invoice transaction by the Item Tax under Schedule C1 and C2, C3 and C4 and C5

#### Exempted Purchase Summary

	Item	Total Amount
1	Schedule C Item 1 and 2 (Purchase / Importation of ...	1560
2	Schedule C Item 3 and 4 (Purchase / Importation of ...	18850
3	Schedule C Item 5 (Value of Work Performed Exemp...	0

### Summary Items Section

Summarized information of the taxable Sales Invoice transactions based on the Sales and Service Tax Configuration setup.

- Value of Taxable Goods Sold (MYR)
- Value of Sales Tax Payable (MYR)
- Value of Taxable Services Sold (MYR)
- Value of Service Tax Payable (MYR)
- Total Value of Tax Payable (MYR)
- Value of Exported Goods Sold (MYR)
- Value of Exempted Services Sold (MYR)
- Value of Exempted Goods Purchased (MYR)
- Value of Exempted Services Purchased (MYR)

SUMMARY ITEMS

1	Taxable Period From	2021-01-01
2	Taxable Period To	2021-02-28
3	Value of Taxable Goods Sold (MYR)	66943.669
4	Value of Sales Tax Payable (MYR)	3347.141
5	Value of Taxable Services Sold (MYR)	0
6	Value of Service Tax Payable (MYR)	0
7	Total Value of Tax Payable (MYR)	3347.141
8	Value of Exported Goods Sold (MYR)	0
9	Value of Exempted Services Sold (MYR)	14000
10	Value of Exempted Goods Purchased (MYR)	0
11	Value of Exempted Services Purchased (MYR)	0

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