
PENGILANGAN BARANG BERCUKAI DI MALAYSIA
KASTAM MALAYSIA DIRAJA
Seksyen 8(1)(a) Akta Cukai Jualan 2018 - Suatu cukai yang dikenali sebagai cukai jualan hendaklah dikenakan dan dilevikan ke atas semua barang bercukai yang dikilangkan di Malaysia oleh pengilang berdaftar dan dijual, digunakan atau dilupuskan olehnya
Pengilang berdaftar tidak perlu membayar cukai jualan ke atas bahan mentah yang diimport atau dibeli daripada pengilang berdaftar yang lain.
1 BAHAN MENTAH
CUKAI JUALAN
PROSES PENGILANGAN
2 PENGILANG BERDAFTAR
3 BARANG SIAP BERCUKAI
CUKAI JUALAN
CUKAI JUALAN DIKENAKAN SEKALI SAHAJA KE ATAS BARANG SIAP YANG DIJUAL KEPADA PEMBORONG
4 PEMBORONG
CUKAI JUALAN
SUPER MARKET
5 PERUNCIT
CUKAI JUALAN
6 PENGGUNA
Dapatkan maklumat lanjut melalui portal MySST di https://mysst.customs.gov.my/


MANUFACTURING OF TAXABLE GOODS IN MALAYSIA
KASTAM MALAYSIA DIRAJA
Section 8(1)(a) Sales Tax Act 2018 - A tax to be known as sales tax shall be charged and levied on all taxable goods manufactured in Malaysia by a registered manufacturer and sold, used or disposed of by him
Registered manufacturers are not required to pay sales tax on raw materials that are imported or purchased from other registered manufacturers
1 RAW MATERIALS
SALES TAX
MANUFACTURING PROCESS
2 REGISTERED MANUFACTURER
3 TAXABLE FINISHED GOODS
SALES TAX
SALES TAX IS IMPOSED ONLY ONCE ON TAXABLE FINISHED GOODS SOLD TO WHOLESALERS
4 WHOLESALER
SALES TAX
SUPER MARKET
5 RETAILER
SALES TAX
6 CONSUMER
Get more information through the MySST portal at https://mysst.customs.gov.my/