FMM
FEDERATION OF MALAYSIAN MANUFACTURING

FMM SEMINAR ON SALES AND SERVICES TAX (SST) EXPANSION: 100 DAYS IN REVIEW - WHAT MANUFACTURERS AND BUSINESSES SHOULD KNOW

OCTOBER 7 & 8, 2025 (TUE-WED) ~ 8.30AM-5.00PM ~ M WORLD HOTEL, PETALING JAYA

WHY NEED TO JOIN?

Effective July 1, 2025, the Sales and Services Tax (SST) scope has widening the range of taxable goods and services and introducing new compliance requirements for both manufacturers and service providers. In just 100 days since its enforcement, businesses have been navigating fresh challenges in tax computation, exemption processes, and operational readiness.

Join us for "*SST Expansion: 100 Days in Review – What Manufacturers and Businesses Should Know*" to get the latest updates, practical guidance, and real industry case studies from Customs officers and tax experts. Learn how to navigate the changes, manage compliance efficiently, and avoid costly pitfalls, all in one comprehensive session!

HRDCORP CLAIMABLE

DON'T MISS OUT Customs CLINIC SESSION outside the hall. Get one-on-one clarifications directly from Customs officers on your SST concerns.

PROGRAMME (DAY 1)

MySST SALES & SERVICE TAX

8.30am	**Registration & Breakfast**
9.00am	**Welcome Remarks** *by YBhg Datuk Noraini Soltan, FMM Vice President and FMM Customs Committee Chair*
9.05am	**Session 1:** **Fundamentals in Sales Tax – Understanding the Act** • Scope & Imposition of Sales Tax • Registration **Sales Tax Procedures** • Determination of Taxable Goods and Applicable Rates • Calculation of Sales Tax Payable • Filing and Submission of Sales Tax Returns • Payment Schedules, Late Payment Charges and Penalties • Special Provisions for Licensed Manufacturing Warehouses, Free Zones and Designated Areas *by Royal Malaysian Customs Department (RMCD)*
10.45am	**Networking Coffee Break**
11.15am	**Session 2:** **Exemptions, Facilities and Special Treatment under Sales Tax** • Categories of exempted goods under Schedule A, B, C • Treatment on Disposal of Goods • Approved Major Exporter Scheme (AMES) and Refund/Drawback of Sales Tax – Section 39 & Section 40 • Claims for exemption and related procedures *by Royal Malaysian Customs Department (RMCD)*
1.00pm	**Networking Lunch**
2.00pm	**Session 2 (Cont'd):** **Exemptions, Facilities and Special Treatment under Sales Tax** • Categories of exempted goods under Schedule A, B, C • Treatment on Disposal of Goods • Approved Major Exporter Scheme (AMES) and Refund/Drawback of Sales Tax – Section 39 & Section 40 • Claims for exemption and related procedures *by Royal Malaysian Customs Department (RMCD)*
3.30pm	**Session 3:** **Customs Ruling and Valuation for SST and Import Duties** • Understanding Customs Valuation Principles and Methods • Classification of Goods for SST and Import Duty Purposes • Procedures for Obtaining Advance Customs Rulings • Cargo Importation Procedures and Compliance Requirements • Common Valuation Disputes and Resolution Mechanisms *by Royal Malaysian Customs Department (RMCD)*
5.00pm	**Networking Refreshments & End of Programme**

PROGRAMME (DAY 2)

8.30am	**Registration & Breakfast**
9.00am	**Session 4:** **Overview of Sales Tax Expansion – Industrial Scenarios & What Has Changed?** • Impact on Registered Manufacturers • Inclusion of Newly Taxable Goods for Local Manufacturing and Imports • Revisions to Sales Tax Rates • HS Code Classification and Common Classification Errors • Procedures for Import Sales Tax Exemptions *by Royal Malaysian Customs Department (RMCD)*
10.45am	**Networking Coffee Break**
11.15am	**Session 5:** **Transition Guidelines on Sales Tax Expansion of Scope - Understanding Latest Guidelines Update** • Sales Tax (Rate of Tax) Order 2025 • Sales Tax (Goods Exempted from Sales Tax) Order 2025 • Treatment of Transactions Before and After Rate Changes • Procedures and Documentation for Disposal of SST-Related Items • Disposal of Scrap, Waste, Machinery and Finished Goods • Treatment of Manufacturing, Importation, Invoicing and Related Activities • Treatment of Tax on Manufacturing Aids *by Royal Malaysian Customs Department (RMCD)*
1.00pm	**Networking Lunch**
2.00pm	**Session 6:** **Transition Guidelines on Service Tax Expansion of Scope (Construction, Leasing/Rental) and Service Tax on Imported Services** *by Royal Malaysian Customs Department (RMCD)*
3.30pm	**Session 7:** **Addressing Compliance Pitfalls under SST Expansion** • Practical Case Studies on SST Implementation Challenges and Solutions • Common Errors – Incorrect HS Code Classification, Misinterpretation of Exemptions, Incomplete Documentation, Valuation Disputes, and Late or Incorrect Filings • Strategies and Best Practices to Address and Prevent Non-Compliance *by Tax Consultant*
5.00pm	**Networking Refreshments & End of Programme**

FMM reserves the right to amend the programme in the best interest of the Seminar
Note: Q&A Session will be held after each presentation

CONTACT FMM SECRETARIAT

Ms Farah Nabilah / Ms Cenica farah_nabilah@fmm.org.my/cenica@fmm.org.my 03-62867200 (321/327)

REGISTRATION FORM

FMM SEMINAR ON SALES AND SERVICES TAX (SST) EXPANSION: 100 DAYS IN REVIEW - WHAT MANUFACTURERS AND BUSINESSES SHOULD KNOW

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PARTICIPATION FEE

FEE (RM)	Fee/Pax	SST 8%	Total/Pax
FMM/GS1 Member	1,600.00	128.00	1,728.00
Non-Member	1,800.00	144.00	1,944.00

- 10% group discount for more than 3 persons from same company.
- All fees include seminar materials, lunch & refreshment.
- As this is not a CPD training, Certificate of Attendance (COA) will not be provided.

CONTRIBUTORS TO HRD CORP

- This seminar is a **HRD Corp Claimable Course (SBL-Khas).**
- **Course No: 10001590146** FMM MyCoID: 007907X
- Contributors are required to provide the **HRD Corp Grant Approval Number to FMM before Oct 3, 2025**.
- If FMM could not claim participation fee from HRD Corp after the event for participants with less than 75% attendance or fail to attend the event, FMM will issue an invoice of the full fee to the company.

NON-CONTRIBUTORS TO HRD CORP

Invoice will be issued upon receipt of completed registration form. Please email payment advice to cenica@fmm.org.my

PAYMENT METHODS

Payee Name: **Federation of Malaysian Manufacturing**
ROC: 007907-X or 196801000309 I SST Registration No: W10-1901-32000108

1) Bank transfer to **Malayan Banking Berhad** (**Account No: 5-14208-330768** / Swift Code: MBBEMYKL)
2) JomPAY (Biller Code: **20073**)
3) Cheque crossed Account Payee Only

VENUE

M World Hotel
No. 1, Persiaran Bandar Utama
Bandar Utama, 47800 Petaling Jaya, Selangor
Tel: +(603) 7681 7658
Contact Person: Ms Loo Rui Rou
Email: ruirou.loo@mworldhotel.com.my

CANCELLATION / REPLACEMENT / NO-SHOW

- All registrations carry a 50% cancellation liability immediately after a completed registration form has been received by FMM.
- Cancellation must be in writing to FMM.
- Replacement at no additional cost.
- Participants need to provide a Letter of Undertaking (LOU) if payment is not ready before the event day.
- Participants who do not turn up at the event are liable for the full fee.
- FMM reserves the right to alter, cancel or reschedule the programme. All efforts will be taken to inform participants. If FMM decides to cancel/postpone the event, FMM shall not be responsible for covering all costs incurred by participants.

ENQUIRIES

Ms Cenica / Ms Farah, FMM Secretariat
Tel: 03-62867200
Email: cenica@fmm.org.my / farah_nabilah@fmm.org.my

CLOSING DATE FOR REGISTRATION: OCTOBER 3, 2025

HRD CORP CLAIMABLE

To: FMM, Wisma FMM, No. 3 Persiaran Dagang, PJU 9 Bandar Sri Damansara, 52200 Kuala Lumpur
Attn: Ms Cenica, International Business Division I Email: cenica@fmm.org.my
Please register the following participant(s): *(Attach separate list if space is insufficient)*

1. Name: ______________________ Designation: ______________________
   Email: ______________________ NRIC No: ______________ Vegetarian: Yes/No
2. Name: ______________________ Designation: ______________________
   Email: ______________________ NRIC No: ______________ Vegetarian: Yes/No
3. Name: ______________________ Designation: ______________________
   Email: ______________________ NRIC No: ______________ Vegetarian: Yes/No

We hereby confirmed that (please tick accordingly):

☐ We will be claiming under HRD Corp Claimable Course and full payment would be made to Federation of Malaysian Manufacturing in the event that no disbursement from HRD Corp under any circumstances.

☐ We will not be claiming under HRD Corp Claimable Course.
Full payment of RM__________ will be made by **October 3, 2025** via Bank transfer / JomPAY / Cheque.

Submitted by: (Please complete this section in capital letters)

Name: ______________________ Designation: ______________________

Company: ______________________

Address: ______________________

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BRN No: ______________ SST No: ______________ TIN No: ______________

Email: ______________ Tel: ______________ FMM/GS1 Membership No: ______________