

Headlines:

“YOUR FIRST SST TAXABLE PERIOD” and “FIRST RETURN and PAYMENT PERIOD”

PLEASE TAKE NOTE – Under Your Sales Tax or Service Tax registration you are given **1st Taxable Period** according to your Financial-Year-End **Month (FYE Month)**, as shown follows:

1. **ODD FYE Months – 1st – First Taxable Period = 1 month**
1st Taxable Period = 1st to 30th September 2018 (One months)
2nd Taxable Period = 1st October to 30th November 2018 (Two months) and so on.
2. **EVEN FYE Months – 1st – First Taxable Period = 2 month**
1st Taxable Period = 1st September to 31st October 2018 (Two months)
2nd Taxable Period = 1st November to 31st December 2018 (Two months) and so on.

FIRST TAXABLE PERIOD and FIRST RETURN and PAYMENT PERIOD for **ODD FYE-Month** for registration effective date on 1st September 2018 (example) :

ODD FYE-Month	First Taxable Period	Return and Payment Due Period	Subsequent Taxable Period (Every Two Months)
January	1 st – 30 th to September 2018	1 st - 31 st October 2018.	Second: 1 st October to 30 th November 2018, Third: 1 st December 2018 to 31 st January 2019, Fourth: 1 st February to 31 st March 2019 and so on
March			
May			
July			
September			
November			

FIRST TAXABLE PERIOD and FIRST RETURN and PAYMENT PERIOD for **EVEN FYE-Month** for registration effective date on 1st September 2018 (example) :

EVEN FYE-Month	First Taxable Period	Return and Payment Due Period	Subsequent Taxable Period (Every Two Months)
February	1 st September – 31 October 2018	1 st - 30 th November 2018.	Second: 1 st November to 31 st December 2018, Third: 1 st January to 28 th February 2019, Fourth: 1 st March to 30 th April 2019 and so on
April			
Jun			
August			
October			
December			

3. You must submit your Tax Return electronically via mysst@customs.gov.my and **payments** can be made after return submission in the same portal via FPX facility with 17 banks to choose from. Alternatively payments by Checks or Bank Drafts on the name of Ketua Pengarah Kastam Malaysia can be submitted by post to Customs Processing Center (CPC) together with the printout of relevant returns which has been submitted electronically.