

An Overview of Malaysian Sales Tax Legislation and Practice

26 SEP 2025

9am – 5pm



JOINTLY ORGANISED BY:

Ooi & Associates Tax Services Sdn. Bhd. (457729-M)

YS Lowe Resources Sdn. Bhd. (1083502-D)

SPEAKER: Mr. Shanmuganathan

📍 Holiday Inn & Suites, Penang Prai, Bukit Mertajam

☎ Ms. Lee / Ms. Hon | 04-3315988 | info@oaca.com.my



Course Outline

OVERVIEW

To provide participants with a comprehensive understanding of Malaysia's sales tax system, its legislation and how it applies to businesses.

COURSE CONTENT (with sub-modules)

Module 1: Introduction to Sales Tax

Module 2: Sales Tax Registration

Module 3: Designated Areas (DA) & Special Areas (SA)

Module 4: Sales Tax Refund Facilities

Module 5: Sales Tax Exemption Facility

Module 6: Sales Tax Compliance

Module 7: SST Expansion of Scope

Conclusion

Q &A session

LEARNING OUTCOME

By the end of the session, the participants will be able to:

- a) Understand the basics of Malaysian Sales Tax
 - Define what is sales tax
 - Identify the scope and how it applies to businesses
- b) Learn about Sales Tax registration and compliance
 - Understand the requirements for sales tax registration for businesses in Malaysia
 - Learn about the process of registration
- c) Explore the Rates and Categories of Sales Tax
 - Identify the different sales tax rates applicable to different goods
 - Differentiate between taxable goods and exempt goods
- d) Gain Knowledge of Sales Tax Legislation and Updates
 - Understand the Sales Tax Act 2018 and related regulation and Orders
- e) Understand about Designated Areas (DA) and Special Areas (SA)
- f) Learn about the various sales tax refund and exemption facilities
- g) Learn about the Sales Tax compliance requirements
 - Examine Sales Tax collection, reporting and payment
 - Record keeping requirements
 - Penalty regime

Speaker's profile

Mr. Shan, an Indirect Tax consultant and a HRDC-accredited trainer, holds an Honors Degree in Business Administration from UKM and a Master Degree in BA from USM. His professional membership includes Chartered Accountant (CA) with the Malaysian Institute of Accountants (MIA) and Associate Member of the Chartered Tax Institute of Malaysia (CTIM). Shan has over 37 years' experience in the field of indirect taxation and Customs practice having served the Royal Malaysian Customs Department (RMCD) for 13 years and a Big Four indirect tax practice over 24 years. Shan's extensive indirect tax experience includes assisting clients in identifying operational issues specific to them and determining the indirect tax treatment based on the relevant tax legislation, as well as conducting indirect tax training for companies. He has reviewed and commented on various scenarios in connection to customs valuation on the importation/locally manufactured goods in Malaysia. He has extensive knowledge in the business operations of local and multi-national corporations in Malaysia. He has been involved in providing advisory and compliance services on indirect tax matters covering GST, service tax, sales tax, excise duty, customs importation /exportation, free zones, licensed manufacturing warehouses and duty exemption facilities.

REGISTRATION

Please click "Register" on <https://oaplt.com.my/event/>.



PAYMENT DETAILS

- RM700 for each participant (HRDC registered)
- RM650 for each participant (non-HRDC registered)
- Please issue cheque made payable to **"YS LOWE Resources Sdn. Bhd."** or alternatively direct transfer to our bank account: **PBB3192960618**

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