SST Expansion 2025: Fundamentals and Compliance – Course Outline and Schedule

Equip. Strategise. Comply.

Training Overview:

As Malaysia's SST framework evolves in 2025, businesses face new compliance obligations, pricing pressures, and strategic tax decisions. This one-day course is designed to help finance, admin, procurement, and management teams **understand the latest SST developments** and **respond with confidence** – turning compliance into a competitive advantage.

Through interactive case studies, sector-specific deep dives, and strategic simulations, participants will learn how to align their operations with the expanded SST scope while protecting margins, ensuring documentation compliance, and communicating pricing changes effectively.

Whether you're navigating SST for the first time or seeking advanced strategies to manage tax impact, this Bootcamp delivers practical insights, actionable tools, and the latest regulatory guidance.

Duration:

1 Day

Target Audience:

- SME Owners & Entrepreneurs
- Finance and Operations Managers
- Business Consultants
- Industry-specific professionals (Logistics, Retail, Education, Healthcare, etc.)

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Learning Objectives:

By the end of this course, participants will be able to:

1. Understand the structure, purpose, and scope of the Sales and Service Tax (SST) system in Malaysia.
2. Identify which goods and services are affected by the 2025 SST expansion.
3. Determine SST registration thresholds and compliance responsibilities.

Key Takeaways:

By the end of this Bootcamp, participants will be able to:

- Understand the structure and impact of the expanded SST 2025 regime
- Identify taxable goods/services and meet registration thresholds
- Navigate transitional compliance, tax point rules, and invoicing obligations

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Course Outline and Schedule:

Day 1: SST Fundamentals & Compliance Planning

Time	Activity / Module
9:00 AM – 9:30 AM	Welcome & Icebreaker: SST Trivia & Case Buzz
9:30 AM – 10:30 AM	Module 1: SST 101 – What, Why & How
10:30 AM – 12:15 PM	Module 2: Sales Tax Explained
12:15 PM – 1:00 PM	Lunch Break
1:00 PM – 2:30 PM	Module 3: Service Tax Expansion 2025
2:30 PM – 4:15 PM	Module 4: SST Registration, Filing & Transitional Compliance
4:15 PM – 5:00 PM	Compliance Checklist & Audit Tips Discussion + Q&A

Day 1 – SST Fundamentals & Compliance Planning

Welcome & Icebreaker: SST Trivia & Case Buzz

A light introductory activity to set the tone and assess participants' baseline knowledge.

Module 1: SST 101 – What, Why & How

An engaging session covering the history of SST, why it replaced GST, and the core differences between Sales Tax and Service Tax.

- Introduction to Taxation in Malaysia
  - How Acts (Laws) are created in Malaysia
  - Why GST
  - Why SST
  - Transitioning from GST 6% to 0% and then to SST
  - The GST ERA
- Tax rate 6% to 0%
  - GST Audit
  - GAF analysis
  - SST 2.0
- What is SST
  - How is SST work
  - Threshold and Rate
  - SALES TAX

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Module 2: Sales Tax Explained

This module dives into which goods are taxable, exemption categories, sales tax rates (5% or 10%), and how manufacturers and importers are affected.

- Sale Tax Act 2018 and its related rules and regulations
  - Sales Tax mechanism
  - Test for Sales Tax
  - Definition of Manufacturing and taxable person
  - Registration
  - Invoicing
  - Submission of return, payment and late payment penalty
  - Sales Tax (Rate of Tax) Order 2022
  - Treatment for Designated Areas and Special Areas
  - Facilities available in Sales Tax Act
  - Tax Credit System
  - Sales Tax Policy
  - Low Value Goods

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Module 3: Service Tax Expansion 2025

Focuses on the newly included service categories under the SST 2025 reform (logistics, SaaS, leasing, healthcare, education, etc.). Also includes registration requirements and sector-specific examples.

- Service Tax mechanism
    - Tax Rate and Taxable Services
    - Registration
    - Invoicing
    - Submission of return, payment and late payment penalty
    - Facilities under Service Tax
    - Treatment for Designated Areas and Special Areas
    - Grouping of Services - Service Tax Regulations
    - Exemption of Service Tax
    - Digital Service Tax
    - Group Relief
    - Service Tax Policy
    - New addition of Taxable Service
    - Changes of tax rate from 6% to 8%

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Module 4: SST Registration, Filing & Transitional Compliance

Explains how to register on the MySST portal, when to file, and how to handle transitional issues from pre-July to post-July 2025. Also touches on enforcement grace periods and common compliance mistakes.

- SST Registration Thresholds & MySST Process
- Filing SST-02 Returns: Step-by-step walkthrough
- Invoicing & Recordkeeping requirements
- Transitional Issues: Handling pre- vs. post-July 2025 contracts
- Assessment & Disputes with Customs
  - What happens during an SST audit or assessment?
  - How to appeal, respond, and avoid penalties?
- Drawback, Refund & Remission Procedures
  - Refunds for exports, cancellations, or duplicate payments
  - Conditions and application process
- Understanding Public Rulings
  - How to interpret and use RMCD-issued guidance?
  - Where to find latest rulings and how to cite them in compliance?
- Latest Developments in SST
  - Recent Budget changes, tax rate reviews, sector expansion
  - Ongoing updates from RMCD or KPDN
- SST Compliance Checklist & Audit Tips

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