SALES AND SERVICE TAX (SST) EXPANDED SCOPE

Overview – Introduction

Course Over view

This course will equip business owners / personnels with a clear understanding of the SST and the newly expanded SST scope effective 1 July 2025, focusing on compliance requirements and operational readiness

Learning Outcome
Learn the fundamental of SST and stay complaint.

By the end of this program, participants will be able to:
1.Mastering SST with the latest SST Expansion Scope 2025
2.Imposition of Sales and Services Tax
3.Apply the various tax treatments on SST
4.Recognize the various SST Exemptions
5.Understand the registration requirement
6.Prepare for SST Submission (SST Return SST-02 / SST Return SST-02A)
7.Stay complaint

Program Outline 1DAY

Module 1: Overview

Time	Topic	Details	Comments
0900 (30m)	Introduction	Know Your Customer ***Activity:*** Bingo! KYC Know Your Customer (Target Audience)	Ice-Breaking Assessing the level of participants skill
0930 (1hr)	General Overview – Background and regulatory updates.	Overview of Budget 2025: ○ What is new for 2025? ○ Changes and the expanded SST scope effective from 1 July 2025 ○ Updates on the amendment orders	Ppt Slides
	Fundamental of Sales & Service Tax (SST)	Fundamental of Sales & Service Tax (SST) ○ The History ○ Definition of SST (Sales / Service Tax) ○ The Legislation (Overview) ○ Scope of Tax / Taxable Services Para 3 of the 1st Schedule. Which industry are affected as the new taxable services ○ ST Model ○ IMTS Model ○ SST Tax rate ○ Tax Due (Period Tax) ○ Mandatory Registration. Para 3 First Schedule Threshold Formula & Threshold criteria ○ Voluntary Registration ○ Taxable period, Submission, POTTP	

		○ Sales tax on luxury go (e.g. imported salmon, silk, racing bicycles) ○ Exemptions – Overview ○ Activity -Quiz	
	SST Treatment on DA / SA	○ Special Provisions for DA / SA (Designated Area / Special Area) ie Free Trade Zone	
1030 (20m)		**Break**	

Module 2: Compliance & Documentation

Time	Topic	Details	Comments
1050 (1hr)	Compliance Requirements	○ SST registration – preparatory requirement ○ Invoicing & reporting ○ Compliance ○ Penalty (Grace period) ○ Record Keeping ○ Transitional period & arrangements ○ Activity – Deep Dive	Ppt Slides

Module 3: SST Calculation

Time	Topic	Details	Comments
1150 (10m)		○ SST Table / Rate of Tax. Para 3 of First Schedule ○ SST Computing - Computing output tax (sales/service) ○ Input tax credits and cross-checking against invoices.	Exercise & hands-on

Module 4: Tariff Classification & HS Codes

Time	Topic	Details	Comments
1200 (30m)		○ Activity – Quiz 2 ○ Sales Tax: Reviewing HS codes relevant to newly taxable goods ○ Deciphering customs tariff listings and zero rated exemptions ○ Service Tax: IMTS Model	

Module 5: Invoicing & Reporting

Time	Topic	Details	Comments
1230 (30m)		○ Invoice & Billing Requirement. Changes Post-1 July changes. ○ Invoices / Debit notes / Credit notes ○ SST accounting periods and deadlines ○ SST-02 submission ○ SST payment timelines and penalties ○ SST audit readiness: recordkeeping and reconciliation tips ○ mySST Portal ○ SST return preparation / Forms SST-02 , SST02A	

1300 (1hr)		**Lunch Break**	

Module 6: Expanded Scope — Taxable Services (Deep Dive)

Time	Topic	Details	Comments
1400 (45m)	Expanded Scope – Taxable Services (Deep Dive)	Activity : Quiz 2 ○ Group H – Banking ○ Group I – Other Service Providers ○ Group J – Logistics ○ Group K – Rental and Leasing ○ Group L - Construction Services ○ Group M – Education Activity – Practical Issues / Case Study to analyse taxable treatment	Ppt Slides
1445 (15m)		○ Taxable Services / Non Taxable Services ○ Exempted Body / Exempted Service	
1500 (30m)	Expanded SST Scope - Others	○ Threshold ○ Inclusion of exempt projects in threshold calculation (e.g. government contracts) ○ Amendment Order	
1530 (20m)		**Break**	

Module 7: Compliance roadmap & Operational readiness

Time	Topic	Details	Comments
1550 (30m)	SST Risk Management & Transition Planning	○ Operational readiness. Grace period until 31 Dec 2025 for compliance without penalties ○ Transitional Rules ○ Transitional issues: Projects starting before 1 July 2025 and post-July 1 2025 ○ Activity – Scenarios/ Practical Common Issues ○ Avoiding common errors: misclassification, underreporting, late registration	Ppt Slides
1620 (10m)	Q&A	Q&A Activity : Quick Tips	Activity: Quick Tips

Time	Topic	Details	Comments
1630 (15m)	Reflection	Reflection: Your take away What is your learning point	Sharing by participants individually
1645 (15m)		Evaluation feedback	QR code
1700	End	End of Day	