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CCS Insights

Minit Mesyuarat Jawatankuasa Teknikal
Isu Pelaksanaan Cukai Jualan & Cukai
Perkhidmatan
BIL 1/2020

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销售税及服务税技术委员会 会议纪要

Minit Mesyuarat
Jawatankuasa Teknikal Isu
Pelaksanaan **Cukai Jualan** &
Cukai Perkhidmatan
BIL 1/2020

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- 在二手服装行业中，成衣制造商将未分类的旧服装，按类型进行分类和重新包装。

因此，它有着两个业务：

- ~ 生产新衣服
- ~ 分类及重新包装二手衣服

请问，二手衣服的分类及重新包装，在征收销售税的范围内吗？

关税局回覆：

分类及重新包装衣服，在2018年销售税法令第3条文下，属于一项“生产”活动。

在2018年销售税[豁免注册]指令 [Sales tax (Exemption From Registration) Order 2018]，如果有关商家完全纯粹只从事二手衣服的分类及重新包装，那么它将被豁免注册。

但是，如果它本身已经是制造商，就好像这个例子的情况一样，那么衣服分类及重新包装这个业务，是需要征收销售税的。



5.0	PERKARA YANG DIBINCANGKAN
	Sales Tax
	<p>5.1 Registration/exemption from registration – sorting and repacking of used clothing</p> <p>In the used clothing industry, unsorted used clothing in bulk are sorted and repacked based on types. Under the Sales Tax (Exemption from Registration) Order 2018, the repacking of bulk goods into smaller packages, by a person other than a registered manufacturer, is exempted from registration. However, different custom officers have different opinions and there is no consensus whether the sorting and repacking of used clothing is a manufacturing activity that is exempted from registration.</p> <p>Is the activity of sorting and repacking used clothing considered a manufacturing activity that is exempted</p>

Bil	Perkara	Tindakan/ Ulasan
	from registration if it is carried out—	
	(a) as an activity together with another non-manufacturing activity e.g. trading in used clothes	<p>(a) The activity of sorting and repacking of used clothing is considered as “manufacturing” as defined under section 3 of the Sales Tax Act 2018 i.e. “in relation to goods other than petroleum, the conversion by manual or mechanical means of organic or inorganic materials into a new product by changing the size, shape, composition, nature or quality of such materials and includes the assembly of parts into a piece of machinery or other products, but does not include the installation of machinery or equipment for the purpose of construction”.</p> <p>Under Schedule A, Sales tax (Exemption From Registration) Order 2018, person whose manufacturing operation solely is any one of those specified in the schedule are exempted from registration.</p> <p>Where this activity is the sole manufacturing activity carried out with other non-manufacturing activities e.g. trading in used clothes, this sole manufacturing activity would be exempted from registration.</p> <p>However, the relevant industry association may write in to MOF to decide any question whether activities would be considered manufacturing and/or exempted from registration under the Act and Order</p>
	(b) as a separate activity from a manufacturing activity carried out by the same entity e.g. manufacturing new clothes?	<p>(b) If this operation is carried out with another manufacturing operation such as manufacturing of new clothes, the person is required to be registered under the Sales Tax Act 2018 when the total threshold for all activities exceed RM500,000.00.</p>

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