

SST

VERSUS

GST

COMPARING THE 2 TYPES OF TAX

Prepared by:
SSTMalaysia.com



Implemented since 1970s and has gone through a few improvements.

Sales tax will only be imposed at the manufacturer or consumer level. Service tax is imposed to consumers who are using tax services.

Prepared by:
SSTMalaysia.com

Some importers, manufacturers, wholesalers or retailers fail to declare their taxes through transfer pricing.

SST rates may vary, from 5% - 10% or specific rate (awaiting official announcement), plus 6% service tax.



GST was implemented on April 1, 2015 as announced during Budget 2014.

Tax imposed to each level of distributions which are the manufacturers, wholesalers, retailers, and consumers, but the paid input tax are claimable by business.

Able to curb transparency, misappropriation and tax-payment issues.

GST system is at one standard rate of 6 percent and it is not an added tax.

Prepared by:
SSTMalaysia.com