



**SALES TAX 2018**

**GUIDELINE ON FURNISHING LVG-02  
RETURN AND PAYMENT OF SALES TAX  
ON LOW VALUE GOODS (LVG)**

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**GUIDELINE ON FURNISHING LVG-02 RETURN FOR SALES TAX ON LVG  
(SECTION 26 (SCHEDULE), SALES TAX ACT 2018)**

**INTRODUCTION**

1. Every Registered Seller (RS) will be assigned a taxable period for which he is required to account for LVG. The taxable period shall be a period of three months (quarterly) ending on the last day of any month of any calendar year under Section 25 (Schedule) Sales Tax Act 2018 for the purpose of LVG-02 return submission.
2. The Director General may reassign the RS to any taxable period other than the period previously assigned to him and vary the length of any taxable period or the date on which any taxable period begins or ends upon application, if he considers it necessary in the circumstances of any particular case.

**ASSIGNMENT OF TAXABLE PERIOD**

**(i) For Registration Before Effective Date**

3. Any registration made before effective date and the registration effective date is on 1<sup>st</sup> January 2024, the taxable period is as follows:

<b>Filing Frequency</b>	<b>Taxable Period</b>
First Taxable Period (Quarterly)	January – March 2024
Subsequent Taxable Period	April – June 2024; July – September 2024; October – December 2024

**Example 1**

*SJ Corp. apply for registration on 3<sup>rd</sup> October 2023. The effective date to charge LVG will be on 1<sup>st</sup> January 2024. SJ Corp. need to submit the 1<sup>st</sup> taxable period for January-March 2024 not later than 30<sup>th</sup> April 2024.*

<b>Apply for registration</b>	<b>Registration Effective date</b>	<b>First Taxable period</b>	<b>Submission Due Date</b>
3 <sup>rd</sup> October 2023	1 <sup>st</sup> January 2024	January – March 2024	30 <sup>th</sup> April 2024

**(ii) For Registration After Effective Date**

4. Any registration made after effective date, the taxable period shall begin from the date RS should be registered.

**Example 2**

*VeeGood Enterprise apply for registration on 2<sup>nd</sup> January 2024. The effective date to charge LVG will be on 1<sup>st</sup> February 2024 and the first taxable period will be February-April 2024. Hence, VeeGood Enterprise required to submit his first return not later than 31<sup>st</sup> May 2024.*

Apply for registration	Registration Effective date	First Taxable period	Submission Due Date
2 <sup>nd</sup> January 2024	1 <sup>st</sup> February 2024	February – April 2024	31 <sup>st</sup> May 2024

5. RS may make an application to DG for changes of taxable period. Upon approval, the new taxable period will take effect on the subsequent taxable period.

**Example 3**

*In relation to example 4, VeeGood Enterprise’s financial year end is on 31<sup>st</sup> Dec, VeeGood Enterprise may apply for taxable period other than being assigned to suit his financial year end. Upon approval, the new first taxable period will be as follows:*

Registration Effective date	Apply for new taxable period	Taxable period	Submission Due Date
1 <sup>st</sup> February 2024	Within first taxable period	First Taxable Period: <i>February – April 2024</i>  Subsequent Taxable Period: <i>May – June 2024;</i> <i>July – Sept 2024;</i> <i>Oct – Dec 2024</i>	31 <sup>st</sup> May 2024   31 <sup>st</sup> Jul 2024 31 <sup>st</sup> Oct 2024 31 <sup>st</sup> Jan 2025

## **MANNER OF FURNISHING RETURN**

6. RS shall furnish a return and account for LVG in LVG-02 form. LVG-02 need to be furnished to DG on quarterly basis according to his taxable period as required under Section 26 (Schedule) Sales Tax Act 2018.
7. All particulars requested in LVG-02 form shall be furnished by the RS and shall contain a declaration that such return is true, accurate and complete.
8. The total sale value of LVG and the amount of Sales Tax on LVG shall be declared in Ringgit Malaysia (MYR). The sales tax amount shall be according to the amount of sales tax charged to customer.
9. Where RS charge customer in currency other than MYR, RS shall convert the total sale value of LVG and the amount of Sales Tax on LVG to MYR.
  - a) In the case that the conversion is done on daily basis, RS shall use the daily conversion rate
  - b) In the case that the conversion is done at the end of the taxable period, RS shall use the conversion rate either at:
    - (i) the end of each taxable period; or
    - (ii) the time of furnishing the LVG-02 form
10. Once RS choose to use the option for conversion as above, they shall consistently use the option.
11. The LVG-02 return shall be furnished according to the taxable period whether or not there is any Sales Tax on LVG to be paid.
12. LVG-02 shall be submitted online through MyLVG system at [www.mylvg.customs.gov.my](http://www.mylvg.customs.gov.my). Kindly refer to the user manual "Return Module" on how to furnish LVG-02 online.

## HOW TO FILL IN LVG-02

13. Information to be furnished in LVG-02 form:

No.	Field Name	Description
1	Identification No.	LVG Registration No. <i>(auto populated)</i>
2	Name of Business	Business name registered with the relevant authority in such country <i>(auto populated)</i>
3	Registered Address of Business	Business address as registered with the relevant authority in such country <i>(auto populated)</i>
4	Correspondence Address of Business (if different from item 3) (i) Town/City (ii) Postcode / Zipcode (iii) State (iv) Country	Correspondence Address Required to fill in if different from Business Address. <i>(auto populated)</i>
5	Telephone No	Telephone number <i>(auto populated)</i>
6	Business Email Address	Business Email Address <i>(auto populated)</i>
7	Taxable Period	Choose taxable period for submission of return
8	Details of Sales Tax on Low Value Goods (a) Total Sale Value of Low Value Goods (MYR) (b) Rate of Tax (c) Amount of Tax (MYR)	(i) Fill in the total sale value of LVG. (ii) Rate of tax <i>(auto calculated by MyLVG system)</i> (iii) Total amount of tax <i>(auto calculated by MyLVG system)</i>
9	Deduction of Sales Tax (Credit Note)	Fill in amount of sales tax in relation to credit note issued in current taxable period for sales tax that has been accounted in previous taxable period.

10	Total Amount of Sales Tax Payable (Total of 8(c) – 9) (Note: Not included with penalty amount)	Total amount of sales tax payable (MYR) <i>(auto calculated by MyLVG system)</i>
11	(a) I hereby declare that the information stated in this form and any supporting documents furnished are true and complete; and (b) I agree for any notice to be served to me through electronic service or electronic means.	Return submission date
12	Name of Declarant	Declarant's Name
13	Passport No. / Identification No.	Declarant's Passport No. / Identification No.
14	Designation	Declarant's Designation
15	Telephone No	Declarant's Office Telephone No./Mobile No.
16	Email Address	Declarant's Email Address



## FURNISHING RETURN AMENDMENT

14. If there is any error in LVG-02 declaration, RS may correct the errors by amending the LVG-02 declaration.

15. Amendment to the LVG-02 are subject to the following amendment rules:

Situation	Amendment Rules
<b>(1) Before submission of return</b> (At this stage return status shown as 'Draft')	No limitation to amend (edit) the declaration (LVG-02)
<b>(2) After submission of return and no payment made</b> (At this stage return status shown as 'Submitted')	If the amendment results in: (i) Addition to the amount of sales tax, the tax shall be paid accordingly.
<b>(3) After submission of return and payment has been made</b> (At this stage payment status shown as 'Paid or Partial Paid')	(ii) Reduction to the amount of sales tax, a verification by RMCD officer is required and amendment is allowed up to <b>three (3) times</b> only.

16. LVG-02 amendment shall be done online through MyLVG system via [www.mylvg.customs.gov.my](http://www.mylvg.customs.gov.my). For more information, please refer to the user manual "Return Module" on how to amend LVG-02 online.

## **GUIDELINE ON PAYMENT OF SALES TAX ON LVG (SECTION 26 (SCHEDULE), SALES TAX ACT 2018)**

### **INTRODUCTION**

17. RS requires to pay to the DG the amount of sales tax due and payable not later than the last day of the month following after the end of his taxable period as prescribed under Section 26 (Schedule), Sales Tax Act 2018.

18. Any payment of Sales Tax on LVG, penalty, or any other money payable under Sales Tax Act 2018 shall be made to the DG through the method provided by RMCD.

19. Payment of Sales Tax on LVG, penalty or any other money by RS shall be deemed to be paid when the payment is received by the DG and is credited to the RMCD's account.

20. Any amount of Sales Tax on LVG, penalty or any other money can only be done in **Ringgit Malaysia (MYR)** and the **payment amount** should follow as per LVG-02 declaration or other bills (e.g. Bill of Demand).

### **MANNER OF MAKING PAYMENT**

21. RS shall choose a method of payment that is currently available:

- Telegraphic transfer (TT)
- Financial Process Exchange (FPX)– this method will require RS to have bank account in Malaysia.

22. Before proceed with any payment, RS must ensure that LVG-02 or if there is any amendment to LVG-02 have been submitted.

### **Payment via TT**

23. Any payment made through TT shall be done outside MyLVG system. However immediately after payment made through the bank, RS shall update payment information and upload proof of payment in MyLVG system.

24. Payment by RS will only be processed by RMCD upon payment is credited to the RMCD's account and payment information has been updated through MyLVG system by RS.
25. Receipt of payment will be generated once payment by RS being processed and approved by RMCD.
26. Kindly refer to the following steps to complete payment transaction through TT:

**When make payment at the bank**

- (i) RS is required to fill in the **reference number** in the sender's reference field when payment made at the respective bank. Reference number consist of the following information:

- **(LVG-02 No./ Bill of Demand (BOD) No.) +**
- **LVG registration number (10 digit)**

Example of Reference number for:

- a. return payment H10-RTN-2304000001**2304020001**
- b. BOD H10-BOD-A-2304000001-1**2304020001**

- (ii) RS is required to fill in the RMCD's Account Number which can be referred to the MyLVG system to ensure that the payment is successfully credited into the RMCD's account.

Note: RMCD's account detail:

Bank Swift Code	: RHBAMYKL	
Account Name	:	} Refer to MyLVG system
Account No.	:	
Bank Branch	:	
Branch Address	:	
Branch Phone No.	:	

**After make payment at the bank**

- (iii) RS should update all payment information in MyLVG system via [www.mylvq.customs.gov.my](http://www.mylvq.customs.gov.my) and submit the proof of payment once payment has been made. Kindly refer to the user manual "Payment Module" on how to update payment information online.

27. RS are **encouraged to make payment before 15th of the month.**
28. RMCD will **review and verify the money/ funds credited** to RMCD's account. Where payment information is incomplete / unsuccessful, RMCD shall query and reject the payment information. The status of payment shall be treated as unpaid.
29. Failure to comply with the procedures above may cause the payment to be treated as late collection and RS may be penalised.
30. Specified RMCD's Bank Account No. and other related information is for MyLVG system related payments only and any misuse of this account number is under the responsibility of RS.
31. Any bank charges related to the payment transaction using telegraphic transfer method, shall be borne by the RS.

#### **Payment via FPX**

32. Any payment made through FPX shall be done through MyLVG system. RS will be able to select FPX method. For more information, please refer to MyLVG system guideline.

## **INQUIRY**

33. For any inquiries for this guide please contact:

- (i) Internal Tax Division  
Royal Malaysian Customs Department  
Level 5 & 6, Tower A, Suasana PjH,  
Jalan Tun Abdul Razak, Presint 2,  
62100 W.P. Putrajaya.
  
- (ii) Return submission related issues –  
Email address : [mylvg@customs.gov.my](mailto:mylvg@customs.gov.my)
  
- (iii) Payment submission related issues –  
Email address : [lvg.payment@customs.gov.my](mailto:lvg.payment@customs.gov.my)

## **FURTHER ASSISTANCE AND INFORMATION ON SST**

Further information on can be obtained from:

- (i) Website : [www.mylvg.customs.gov.my](http://www.mylvg.customs.gov.my)
- (ii) Customs Call Centre :
  - Tel : 03-7806 7200 / 1-300-888-500
  - Fax : 03-7806 7599
  - Email: [ccc@customs.gov.my](mailto:ccc@customs.gov.my)