

# SERVICE TAX (AMENDMENT) REGULATIONS 2024

PU(A) 62

23 February 2024

IN exercise of the powers conferred by section 91 of the Service Tax Act 2018 [Act 807], the Minister makes the following regulations:

## Citation and commencement

1(1) These regulations may be cited as the **Service Tax (Amendment) Regulations 2024**.

1(2) These Regulations come into operation on 26 February 2024.

## Amendment of First Schedule

2 The Service Tax Regulations 2018 [*P.U. (A) 214/2018*] are amended in the First Schedule—

- (a) in Group A, in column (2), in item (c), by substituting for the words “accommodation premises” the words “area or place of business under the control of service provider”;
- (b) in Group B, in column (2), in item (c), by substituting for the words “establishment” the words “area or place of business under the control of service provider”;
- (c) in Group C—
  - (i) in the heading, by inserting after the words “**CABARETS**,” the words “**KARAOKE CENTRE**,”;
  - (ii) in column (1), in relation to item 1—
    - (A) in subitem (c), by deleting the word “or” at the end of the subitem;
    - (B) in subitem (d), by substituting for the full stop at the end of the subitem the words “; or”; and
    - (C) by inserting after subitem (d) the following subitem:
      - “(e) any karaoke centre”; and
  - (iii) in column (2), by substituting for subitem (a) the following subitem:
    - “(a) Provision of all type of services”;
- (d) in Group E, in column (2), in subitem (d), by substituting for subsubitem (vi) the following subsubitem:
  - “(vi) food, alcoholic and non-alcoholic beverages”;
- (e) in Group G—
  - (i) in the heading, by inserting after the word “**PROFESSIONALS**” the words “**OR SKILLS**”;
  - (ii) in column (1), by inserting after item 12 the following item:
    - “13. Any person who provides maintenance or repair services”;

- (iii) in column (2)—
  - (A) in subsubitem (g)(ii), by deleting the words “, training or coaching”;
  - (B) by deleting subsubitems (i)(iv) and (v);
  - (C) in subsubitem (i)(xiii), by substituting for the words “transport, tourism or logistic” the words “public transport, or tourism”; and
  - (D) by inserting after subitem (m) as deleted the following subitem:
    - “(n) Provision of any maintenance or repair services including maintenance management, corrective maintenance, preventive maintenance, calibration, adjustment, recondition, reconfigure or overhaul except—
      - (i) maintenance management services related to land or building for the use of residential provided by any developer, joint management body, management corporation or residential association; or
      - (ii) repair services on the residential building”;
- (f) in Group I—
  - (i) in column (1)—
    - (A) by deleting item 3;
    - (B) by deleting item 6; and
    - (C) in item 12, by substituting for the word “and” the word “or”;
  - (ii) in column (2)—
    - (A) in relation to item 2, in subitem (a), by inserting after the words “other services” the words “including digital services”;
    - (B) in relation to item 3, by deleting the particulars relating to it;
    - (C) in relation to item 6, by deleting the particulars relating to it; and
    - (D) in relation to item 12, by substituting for subitem “The provision of services relating to financial services for the use or provision of brokering and underwriting” the following subitem:
 

“Provision of brokering or underwriting services except the provision of the following services:

      - (a) brokering or underwriting services related to medical insurance or medical takaful borne by an individual;
      - (b) brokering or underwriting services related to life insurance policies or family takaful certificates borne by an individual; or
      - (c) brokering or underwriting services related to goods, land or any other matters outside Malaysia”;
  - (iii) in column (3)—
    - (A) in relation to item 3, by deleting the particulars relating to it; and
    - (B) in relation to item 6, by deleting the particulars relating to it; and

(g) by inserting after Group I the following group: “**GROUP J: LOGISTIC SERVICES**”

(1) Taxable person	(2) Taxable service	(3) Total value of taxable service
<p>1. Any person providing—</p> <p>(a) logistic services including all or part of the supply chain of logistic management services, warehousing or warehousing management services, freight forwarding services, port or airport services, shipping services, aviation services or cold chain facilities services;</p> <p>(b) delivery, distribution or transportation of goods services;</p> <p>(c) delivery, distribution or transportation of goods, documents or packages services through the E-Commerce platform including on behalf of any person; or</p> <p>(d) courier services licensed under section 10 of the Postal Services Act 2012 [Act 741]</p>	<p>(a) Provision of all logistic services except—</p> <p>(i) delivery, distribution or transportation of goods including courier services of documents, packages or goods from a place outside Malaysia to a place outside Malaysia;</p> <p>(ii) delivery, distribution or transportation of goods including courier services of documents, packages or goods from the last point of exit within Malaysia to a place outside Malaysia;</p> <p>(iii) delivery, distribution or transportation of goods including courier services of documents, packages or goods from a place outside Malaysia to the first point of entry within Malaysia;</p> <p>(iv) delivery, distribution or transportation of goods including courier services of documents, packages or goods which arrives at the Malaysian customs port or airport for the purposes of transfer or unloading from an aircraft or vessel to another aircraft or vessel until the goods are transported in the aircraft or vessel and transported out of Malaysia; or</p> <p>(v) delivery, distribution or transportation of goods including courier services of documents, packages or goods which arrives at the Malaysian customs port or airport for the purposes of transfer or unloading from an aircraft or vessel to a customs warehouse, or a licensed warehouse, or a warehouse or other places approved by the Director General until the goods are transported in the aircraft or vessel and transported out of Malaysia</p> <p>(b) Provision of all delivery, distribution or transportation of goods services including courier services of documents, packages or goods except delivery of food and beverages provided by a taxable person specified in column (1) of Group B; or</p>	<p>RM500,000</p>

(1) Taxable person	(2) Taxable service	(3) Total value of taxable service
	(c) Provision of all delivery, distribution or transportation of goods services including courier services of documents, packages or goods through the E-Commerce platform including on behalf of any person except delivery of food and beverages provided by a taxable person specified in column (1) of Group B.	
2. Any person who is approved to act as a customs agent under subsection 90(2) of the Customs Act 1967	Provision of services for the release of goods from customs control	Nil