

SERVICE TAX (AMENDMENT) REGULATIONS 2023

PU(A) 150
12 May 2023

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 **Services Tax (Amendment) Regulations 2023**.

1(2) These Regulations come into operation on 15 May 2023.

Amendment of regulation 11

2 The Service Tax Regulations 2018 [*P.U. (A) 214/2018*], which are referred to as the “principal Regulations” in these Regulations, are amended in regulation 11 by inserting after subregulation (3) the following subregulation:

“(3A) Notwithstanding subregulation (3), the Director General may, upon request in writing by any registered person and subject to any conditions as the Director General deems fit, allow any particulars specified under subregulation (3) not to be stated on the credit note or debit note issued by the registered person.”.

Substitution of regulation 14

3 The principal Regulations are amended by substituting for regulation 14 the following regulation:

“Furnishing of return or declaration

14. (1) A return or declaration made under regulation 12 shall be furnished to the Director General through electronic services or in any manner as the Director General may determine.

(2) A return or declaration shall be deemed to be furnished when the return or declaration has been received by the Director General through electronic services or in any manner as the Director General may determine.”.

Amendment of regulation 16

4 Regulation 16 of the principal Regulations is amended—

(a) by substituting for subregulation (1) the following subregulation:

“(1) Payment of service tax in respect of any return made under section 26 of the Act, declaration made under section 26A of the Act, surcharge, penalty, fee or any other money payable under the Act shall be made by electronic banking or in any manner as the Director General may determine.”;

(b) by deleting subregulations (2) and (3); and

(c) in subregulation (4), by substituting for paragraphs (a) and (b) the following paragraphs:

“(a) where the payment is made through electronic banking, the amount shall be deemed not to have been received until such amount is lodged to the credit of the Director General; or

(b) where the payment is made in any manner as the Director General may determine, the amount shall be deemed not to have been received notwithstanding any receipt given until such amount is duly paid to the Director General.”

Amendment of First Schedule

5 The First Schedule to the principal Regulations is amended—

(a) in Group A—

(i) in column (1), by substituting for subitem (a)(iii) the following subitem:

“(iii) any private educational institutions registered under the Education Act 1996 [Act 550] or Private Higher Educational Institutions Act 1996 [Act 555];” and

(ii) in column (2), by substituting for item (d) the following item:

“(d) Provision or sale of—

- (i) cigarettes;
- (ii) tobacco products;
- (iii) smoking pipes (including pipe bowls);
- (iv) electronic cigarettes and similar personal electric vaporizing devices;
- (v) preparation of a kind used for smoking through electronic cigarettes and electric vaporizing device, in form of liquid or gel, whether or not containing nicotine; or
- (vi) alcohol and non-alcoholic beverages.”;

(b) in Group B, in column (2), by substituting for item (d) the following item:

“(d) Provision or sale of—

- (i) cigarettes;
- (ii) tobacco product;
- (iii) smoking pipes (including pipe bowls);
- (iv) electronic cigarettes and similar personal electric vaporizing devices;
- (v) preparation of a kind used for smoking through electronic cigarettes and electric vaporizing device, in form of liquid or gel, whether or not containing nicotine; or
- (vi) alcohol and non-alcoholic beverages.”;

(c) in Group C, in column (2), by substituting for item (c) the following item:

“(c) Provision or sale of—

- (i) cigarettes;
- (ii) tobacco product;
- (iii) smoking pipes (including pipe bowls);
- (iv) electronic cigarettes and similar personal electric vaporizing devices;
- (v) preparation of a kind used for smoking through electronic cigarettes and electric vaporizing device, in form of liquid or gel, whether or not containing nicotine; or
- (vi) alcohol and non-alcoholic beverages.”;

(d) in Group D, in column (2), by substituting for item (c) the following item:

“(c) Provision or sale of—

- (i) cigarettes;
- (ii) tobacco product;
- (iii) smoking pipes (including pipe bowls);
- (iv) electronic cigarettes and similar personal electric vaporizing devices;
- (v) preparation of a kind used for smoking through electronic cigarette and electric vaporizing device, in forms of liquid or gel, whether or not containing nicotine; or
- (vi) alcohol and non-alcoholic beverages.”;

- (e) in Group E, in column (2), by substituting for item (d) the following item:
- “(d) Provision or sale of—
- (i) cigarettes;
 - (ii) tobacco product;
 - (iii) smoking pipes (including pipe bowls);
 - (iv) electronic cigarettes and similar personal electric vaporizing devices;
 - (v) preparation of a kind used for smoking through electronic cigarettes and electric vaporizing device, in form of liquid or gel, whether or not containing nicotine; or
 - (vi) alcohol and non-alcoholic beverages.”;
- (f) in Group G—
- (i) in column (1)—
 - (A) in item 7(a), by inserting the word “or” after the semi-colon at the end of the item;
 - (B) in item 7(b), by substituting for the word “; or” at the end of the item a full stop; and
 - (C) by deleting item 7(c); and
 - (ii) in column (2), by substituting for subitem (g)(iii) the following subitem:
 - “(iii) provision of training services or coaching services provided to a person who holds a valid Kad OKU issued under the Persons with Disabilities Act 2008 [Act 685] prepared by training centre or coaching centre service provider—
 - (A) registered with the Ministry of Health;
 - (B) registered with the Social Welfare Department; or
 - (C) recognized by any national association for person with disabilities which is registered with the Registrar of Societies Malaysia.”; and
- (g) in Group I—
- (i) in column (1), by substituting for paragraph 7 the following paragraph:

“7. Any person who—

 - (a) is granted an operator’s licence under section 18 or 38 of the Land Public Transport Act 2010 [Act 715] for Peninsular Malaysia;
 - (b) is licensed under section 16 of the Commercial Vehicles Licensing Board Act 1987 [Act 334] for Sabah, Sarawak and Federal Territory of Labuan; or
 - (c) is licensed under section 4 of the Tourism Vehicles Licensing Act 1999 [Act 594] for Sabah, Sarawak and Federal Territory of Labuan.”; and
 - (ii) in column (2)—
 - (A) in item 7(a), in the national language text, by deleting the words “dan perkhidmatan sewa kereta”;
 - (B) in item 7(a), in the English language text by deleting the words “or hire car services”; and
 - (C) by inserting after item 7(a) the following item:

“(aa) Hire car services.”.