

SERVICE TAX (IMPOSITION OF TAX FOR TAXABLE SERVICE IN RESPECT OF DESIGNATED AREAS AND SPECIAL AREAS) (AMENDMENT) ORDER 2024

PU(A) 65

26 February 2024

IN exercise of the powers conferred by sections 51 and 56 of the Service Tax Act 2018 [Act 807], the Minister makes the following order:

Citation and commencement

1(1) This order may be cited as the **Service Tax (Imposition of Tax for Taxable Service in respect of Designated Areas and Special Areas) (Amendment) Order 2024**.

1(2) This Order comes into operation on 1 March 2024.

Amendment of Schedule

2 The Service Tax (Imposition of Tax for Taxable Service in respect of Designated Areas and Special Areas) Order 2018 [*P.U. (A) 212/2018*] is amended in the Schedule by inserting after item 6 and the particulars relating to it the following item and particulars:

No.	(1) <i>Services</i>	(2) <i>Person</i>
7.	<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>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>2. Any person who is approved to act as a customs agent under subsection 90(2) of the Customs Act 1967</p>

No.	(1) <i>Services</i>	(2) <i>Person</i>
	<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 the person as specified in column (2) of item 4 of the Schedule;</p> <p>(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 the person as specified in column (2) of item 4 of the Schedule;</p> <p>(d) Provision of services for the release of goods from customs control</p>	