
SERVICE TAX ACT 1975**SERVICE TAX (RATE OF TAX) ORDER 2009**

In exercise of the powers conferred by subsection 5(1) of the Service Tax Act 1975 [Act 151], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Service Tax (Rate of Tax) Order 2009**.

(2) This Order comes into operation on 1 January 2010.

Interpretation

2. In this Order—

“charge card” means a payment instrument which indicates a line of credit granted by the issuer to the user and for which any amount of the credit utilised by the user must be settled in full on or before a specified date, without any extended credit;

“credit card” means a payment instrument which indicates a line of credit or financing granted by the issuer to the user and for which, where any amount of the credit utilised by the user has not been settled in full on or before a specified date, the unsettled amount may be subject to interest, profit or other charges.

Rate of service tax

3. Service tax shall be charged and levied on taxable services at the following rate:

(a) in the case of taxable service other than taxable service relating to credit card or charge card services, 5% of the price, charge or premium of the taxable service ascertained in accordance with section 4 of the Act; and

(b) in the case of taxable service relating to credit card or charge card services—

(i) RM50.00 shall be chargeable for each principal credit card or principal charge card, as the case may be, on the date of the issuance of the card and every twelve months thereafter or part thereof after the issuance of the card;

(ii) RM50.00 shall be chargeable for each principal credit card or principal charge card, as the case may be, on the date of the renewal of the card and every twelve months thereafter or part thereof after the renewal of the card;

- (iii) RM25.00 shall be chargeable for each supplementary credit card or supplementary charge card, as the case may be, on the date of the issuance of the card and every twelve months thereafter or part thereof after the issuance of the card; and
- (iv) RM25.00 shall be chargeable for each supplementary credit card or supplementary charge card, as the case may be, on the date of the renewal of the card and every twelve months thereafter or part thereof after the renewal of the card.

Revocation

4. The Service Tax (Rate of Tax) Order 2000 [P.U. (A) 272/2000] is revoked.

Made 22 December 2009
[RAHSIA KE.HT(96)060/05 Jld. 21;
Perb. 0.9060/18 Jld. 26(SK. 1); PN(PU²)268/IV]

DATO' SERI HAJI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Second Minister of Finance

[To be laid on the table of the Dewan Rakyat pursuant to subsection 5(3) of the Service Tax Act 1975]

P.U. (A) 469.

AKTA CUKAI PERKHIDMATAN 1975

PERATURAN-PERATURAN CUKAI PERKHIDMATAN (PINDAAN) (No. 2) 2009

PADA menjalankan kuasa yang diberikan oleh seksyen 41 Akta Cukai Perkhidmatan 1975 [Akta 151], Menteri membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Perkhidmatan (Pindaan) (No. 2) 2009**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2010.

Pindaan peraturan 2

2. Peraturan-Peraturan Cukai Perkhidmatan 1975 [P.U. (A) 52/1975], yang disebut "Peraturan-Peraturan ibu" dalam Peraturan-Peraturan ini, dipinda dalam peraturan 2 dengan memasukkan selepas takrif "hotel" takrif yang berikut:

“instrumen pembayaran” mempunyai erti yang sama sebagaimana dalam Akta Sistem Pembayaran 2003 [Akta 627];