

# **SERVICE TAX (DIGITAL SERVICES) (AMENDMENT) REGULATIONS 2019**

PU (A) 389  
31 December 2019

IN exercise of the powers conferred by paragraph 91(2)(m) 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 (Digital Services) (Amendment) Regulations 2019**.
- 1(2) These Regulations come into operation on 1 January 2020.

## **Amendment of regulation 7**

- 2 The Service Tax (Digital Services) Regulations 2019 [P.U. (A) 269/2019], which are referred to as the “principal Regulations” in these Regulations are amended in regulation 7, by substituting for subregulation (3) the following subregulation:
  - “(3) A return made under this Part shall be furnished to the Director General through electronic service or by the use of electronic means as the Director General may determine and shall be deemed to be furnished when such return has been received by the Director General through the electronic service or by the electronic means.”.

## **Amendment of Schedule**

- 3 The principal Regulations are amended by substituting for the Schedule the following Schedule—

"SCHEDULE  
[Regulation 18]

Γ \*DST-01\* 7



**JABATAN KASTAM DIRAJA MALAYSIA  
ROYAL MALAYSIAN CUSTOMS DEPARTMENT  
APPLICATION FOR DIGITAL SERVICE REGISTRATION**

**(Important Notes)**

- 1) Please refer to **DST-01 Registration Form Guidelines**
- 2) Column with (\*) is a mandatory field.
- 3) Please tick ( ) accordingly.

**PART A: BUSINESS PARTICULARS**

1) Business Registration No.\*

2) Name and Registered Address of Business\*   
  
 Town   
 Postcode/Zipcode  State

3) Trading / Brand Name

4) Correspondence Address of Business (if different from item 2)   
  
 Town   
 Postcode/Zipcode  State

5) Telephone No\*

6) Website Address

7) Business Email Address\*

8) Details of Person Authorised by Company /Directors / Owner.\*

| (a)<br>No. | (b)<br>Name * | (c)<br>Passport No. or<br>other<br>Identification<br>No.* | (d)<br>Tel. No.* | (e)<br>Email address* | (f)<br>Designation* |
|------------|---------------|---|------------------|-----------------------|---------------------|
|            |               |   |                  |                       |                     |
|            |               |   |                  |                       |                     |
|            |               |   |                  |                       |                     |

9) Financial Year End Month\*

|  |  |
|--|--|
|  |  |
|--|--|

**PART B: SERVICE DETAILS**

10) Types of Digital Services\*

- a) Software, apps and video game
- b) Music, e-book and film
- c) Advertisement and online platform
- d) Search engine and social network
- e) Database and hosting
- f) Internet Based Telecommunication
- g) Online training
- h) Others

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11) Fill in relevant details:\*

(Day)

(Month)

(Year)

a) Date of Achieving Value of Digital Service

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12) Total Value of Digital Service\*

MYR

|  |
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**PART C: APPLICANT DECLARATIONS**

13) I hereby declare that the information stated in this form and any supporting documents furnished are true and complete and agree any notice to be served to me through electronic service or electronic means.\*

Date\*

|  |  |
|--|--|
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(day)

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(month)

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(year)

.....

14) Name of Applicant\*

|  |
|--|
|  |
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15) Identification No/Passport No\*

|  |
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16) Designation\*

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17) Telephone No\*

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18) E-mail address\*

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No. DST-02 :

Amendment



## JABATAN KASTAM DIRAJA MALAYSIA ROYAL MALAYSIAN CUSTOMS DEPARTMENT

### DIGITAL SERVICE RETURN

#### Important Notes

- 1) Please refer to DST-02 Return Guidelines.
- 2) Column with (\*) is a mandatory field.
- 3) If nothing to declare, please fill in "0".

#### PART A: DETAILS OF FOREIGN REGISTERED PERSON

|  |  |
|--|--|
| 1) Identification No.*   | <input type="text"/>   |
| 2) Name of Business.*  | <input type="text"/>   |
| 3) Address of Business.*   | <input type="text"/>   |
| 4) Correspondence Address of Business.<br>(if different from item 3) | <input type="text"/>   |
|  | Town <input type="text"/>  |
|  | Postcode/Zipcode <input type="text"/> State <input type="text"/> |
| 5) Telephone No.*  | <input type="text"/>   |
| 6) Fax No.   | <input type="text"/>   |
| 7) Email Address.*   | <input type="text"/>   |

**PART B: SERVICE DETAILS**

8) Taxable Period.\*

from    to     
 (day) (month) (year) (day) (month) (year)

9) Details of digital service

| (a)<br>No. | (b)<br>Types of digital service provided * | (c)<br>Value of digital service (MYR)* | (d)<br>Amount of tax (MYR)* |
|------------|--|--|-----------------------------|
|            |  |  |                             |
|            |  |  |                             |
|            |  |  |                             |
|            |  |  |                             |
|            |  |  |                             |
|            | Total                                      |  |                             |

10) Total Amount Of Service Tax

%  MYR

11) Total Amount of Penalty (if any)

MYR

12) Total Amount Payable (10 + 11)\*

**PART C: DECLARATION**

13) I hereby declare that the information stated in this form and any supporting documents furnished are true and complete and agree any notice to be served to me through electronic service or electronic means.\*

Date\*

/   /      
 (day) (month) (year)

14) Name of Declarant.\*

15) Designation of Declarant.\*

16) Telephone No.\*