

# **SERVICE TAX (CUSTOMS RULING) (AMENDMENT) REGULATIONS 2019**

PU (A) 406

31 December 2019

IN exercise of the powers conferred by paragraph 91(2)(f) 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 (Customs Ruling) (Amendment) Regulations 2019**.

1(2) These Regulations come into operation on 1 January 2020.

## **Substitution of First Schedule**

2 The Service Tax (Customs Ruling) Regulations 2018 [*P.U. (A) 211/2018*], which are referred to as the “principal Regulations” in these Regulations, are amended by substituting for the First Schedule the following schedule:

**“JADUAL PERTAMA/FIRST SCHEDULE**

JABATAN KASTAM DIRAJA MALAYSIA/  
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

BORANG PERMOHONAN UNTUK KETETAPAN KASTAM/  
APPLICATION FORM FOR CUSTOMS RULING

[Subperaturan 2(1) Peraturan-Peraturan Kastam (Ketetapan Kastam) 2007]  
[Subperaturan 3(3) Peraturan-Peraturan Eksais (Ketetapan Kastam) 2007]  
[Subperaturan 2(1) Peraturan-Peraturan Cukai Jualan (Ketetapan Kastam) 2018]  
[Subperaturan 2(1) Peraturan-Peraturan Cukai Perkhidmatan (Ketetapan Kastam) 2018]

[Subregulation 2(1) of the Customs (Customs Ruling) Regulations 2007]  
[Subregulation 3(3) of the Excise (Customs Ruling) Regulations 2007]  
[Subregulation 2(1) of the Sales Tax (Customs Ruling) Regulations 2018]  
[Subregulation 2(1) of the Service Tax (Customs Ruling) Regulations 2018]

<p><b>1. Kepada: Ketua Pengarah Kastam dan Eksais, d/a:/</b> <i>To: Director General of Customs and Excise, c/o:</i></p>	<p><b>7. Nyatakan jenis ketetapan yang dipohon:/</b> <i>Indicate which type of ruling sought:</i></p> <p align="right"><b>Tandakan/Mark ( / )</b></p>	
<p><b>2. Pemohon:/</b> <i>Applicant:</i></p>	<p><b>(a) Klasifikasi Barang/</b> <i>Classification of Goods</i></p>	<p align="right"><input type="checkbox"/></p>
<p><b>3. No. kad pengenalan/No. passport/No. pendaftaran syarikat:/</b> <i>Identification card no./Passport no./Company registration no.:</i></p>	<p><b>(b) Penilaian Barang/</b> <i>Valuation of Goods</i></p>	<p align="right"><input type="checkbox"/></p>
<p><b>4. Alamat pemohon:/</b> <i>Applicant's address:</i></p>	<p><b>(c) Penilaian Perkhidmatan/</b> <i>Valuation of Services</i></p>	<p align="right"><input type="checkbox"/></p>
<p><b>5. Nama orang yang boleh dihubungi:/</b> <i>Name of contact person:</i></p>	<p><b>(d) Penentuan Pengilangan/</b> <i>Determination of Manufacturing</i></p>	<p align="right"><input type="checkbox"/></p>
<p><b>6. (a) No. telefon:/</b> <i>Telephone no.:</i></p>	<p><b>(e) Penentuan Perkhidmatan Bercukai/</b> <b>Orang Kena Cukai/</b> <i>Determination of Taxable Service/</i> <i>Taxable Person</i></p>	<p align="right"><input type="checkbox"/></p>
<p><b>(b) No. faksimile:/</b> <i>Facsimile no.:</i></p> <p><b>(c) Alamat e-mel:/</b> <i>E-mail address:</i></p>	<p><b>(f) Apa-apa perkara lain yang ditentukan oleh Ketua Pengarah Kastam dan Eksais/</b> <i>Any other matters determined by the Director General of Customs and Excise</i> <b>Sila nyatakan:/</b> ..... <i>Please state:</i></p> <p><b>[Sila lampirkan maklumat yang terperinci dalam kertas yang berasingan]/</b> <i>[Please attach detailed information in a separate sheet]</i></p>	<p align="center"><b>UNTUK KEGUNAAN RASMI/FOR OFFICIAL USE</b></p>
	<p><b>8. Tarikh diterima:/</b> <i>Date received:</i></p>	<p><b>9. No. permohonan:/</b> <i>Application no.:</i></p>

**BUTIR-BUTIR PERMOHONAN/APPLICATION DETAILS**

**UNTUK SEMUA KETETAPAN/FOR ALL RULINGS**

**10. Ketetapan kastam terdahulu:/**  
*Previous customs ruling:*

**Tandakan/Mark ( / )**

**Ya/Yes**

**Jika ya, sila lampirkan satu salinan yang telah diberi/**  
*If yes, please attach a copy of the previous ruling given*

**Tidak/No**

**UNTUK KLASIFIKASI BARANG SAHAJA/FOR CLASSIFICATION OF GOODS ONLY**

**11. Bentuk barang diimport/dikilang:/**  
*Form of goods imported/manufactured:*

- **Nama barang/Name of goods:**
- **Nama perdagangan/Trade name:**
- **Jenama/Brand:**
- **No. model/Model no.:**
- **No. siri/Serial no.:**
- **Bentuk barang/Form of goods:**
- **Pembungkusan barang/Packaging of goods:**

**[Sila lampirkan maklumat yang terperinci dalam kertas yang berasingan]/**  
*[Please attach detailed information in a separate sheet]*

**12. Komposisi barang:/**  
*Composition of goods:*

**13. Kegunaan/fungsi barang:/**  
*Usage/function of goods:*

**UNTUK PENILAIAN BARANG/PERKHIDMATAN SAHAJA**  
**FOR VALUATION OF GOODS/SERVICE ONLY**

**14. Nyatakan isu penilaian dan alasan:/**  
*State valuation issue and reason:*

**15. Kategoripemohon/**  
*Category of applicant*

**Tandakan/Mark ( / )**

**Penjual luar negara/**  
*Overseas seller*

**Prinsipal/**  
*Principal*

**Ejen/**  
*Agent*

**Lain-lain (sila nyatakan)/**  
*Others (please state)*

.....

**\*16. Kontrak/perjanjian denganpenjualluarnegara/**  
**prinsipal/ejen:/**  
*Contract/agreement with overseas seller/principal/agent:*

**Tandakan/Mark ( / )**

**Ya/Yes**

**Tidak/No**

**Jika ya, sertakan satu salinan/**  
*If yes, submit a copy*

**\*Sila potong yang mana tidak berkenaan/**  
*Please delete whichever is not applicable*

**UNTUK PENENTUAN PENGILANGAN SAHAJA  
FOR DETERMINATION OF MANUFACTURING ONLY**

<p>17. <b>Nama dan alamat pengilang:/</b> <i>Name and address of manufacturer:</i></p>	<p>18. <b>Tempat pengilangan:/</b> <i>Place of manufacturing:</i></p>	<p>19. <b>Sila perihalkan proses pengilangan:/</b> <i>Please describe the process of manufacturing:</i></p> <p><b>[Sila lampirkan maklumat yang terperinci dalam kertas yang berasingan]/</b> <i>[Please attach detailed information in a separate sheet]</i></p>
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**UNTUK PENENTUAN PERKHIDMATAN BERKUKAI/ORANG KENA CUKAI SAHAJA  
FOR DETERMINATION OF TAXABLE SERVICE/TAXABLE PERSON ONLY**

<p>20. <b>Nama dan alamat penyedia perkhidmatan:/</b> <i>Name and address of service provider:</i></p>	<p>21. <b>Tempat di mana perkhidmatan disediakan:/</b> <i>Place where services are provided:</i></p>	<p>22. <b>Sila perihalkan butir-butir terperinci perkhidmatan yang disediakan:/</b> <i>Please describe detailed particulars of the service provided:</i></p> <p><b>[Sila lampirkan maklumat yang terperinci dalam kertas yang berasingan]/</b> <i>[Please attach detailed information in a separate sheet]</i></p>
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**PENDAPAT PEMOHON  
APPLICANT'S OPINION**

23. **Sila nyatakan pendapat anda mengenai ketetapan yang dipohon dan kemukakan alasan bersama dokumen atau maklumat yang berkaitan dengan pendapat itu. (Sila lampirkan maklumat yang terperinci dalam kertas yang berasingan)./**  
*Please state your opinion(s) on the ruling sought and provide reason(s) together with document or information relevant to the opinion. (Please attach detailed information in a separate sheet).*

**AKUAN PEMOHON  
DECLARATION BY APPLICANT**

24. **Saya mengaku bahawa maklumat yang terkandung dalam borang ini adalah betul dan tepat./**  
*I declare that the information contained in this form is true and accurate.*

Tarikh/Date : .....

.....  
**Tandatangan pemohon/**  
*Signature of applicant*

**Jawatan/Designation:** .....

**UNTUK KEGUNAAN RASMI  
FOR OFFICIAL USE**

25. **Catatan/Remark:**

Tarikh/Date: .....

**Nama, tandatangan dan cop rasmi/**  
*Name, signature and official stamp*

.....

26. **Nota/Note**

- (a) Permohonan ini hendaklah dilengkapkan oleh pemohon sendiri.  
*This application must be completed by the applicant himself*
- (b) Suatu permohonan adalah untuk satu jenis ketetapan sahaja.  
*An application is for one type of ruling only.*
- (c) Semua maklumat yang dikehendaki hendaklah diberikan dengan jelas dan lengkap. Jika ruang yang diberikan tidak mencukupi, sila guna kertas yang berasingan dan ditandatangani.  
*All information required shall be clearly and completely provided. Where the column provided is insufficient, please use separate sheet and to be signed.*
- (d) Suatu permohonan untuk suatu ketetapan hendaklah mudah dibaca dan lengkap dengan semua butir-butir terperinci. Jika berkenaan, suatu permohonan hendaklah disokong dengan misalan, gambar rajah atau maklumat lain yang mencukupi. (Contoh: risalah komersial, perdagangan dan teknikal atau formula kimia). Permohonan yang tidak lengkap atau yang tidak disokong oleh maklumat yang mencukupi berkaitan dengan suatu ketetapan yang dipohon, atau tidak disertakan dengan fi yang ditetapkan, tidak akan diproses sehingga maklumat itu diberikan dan fi tersebut dibayar.  
*An application for a ruling shall be legible and complete in all material detail. Where appropriate, an application shall be supported by illustrations, diagrams or other adequate information. (Example: commercial, trade and technical brochure or chemical formula). An application that is incomplete or not supported by sufficient information in respect of the ruling sought, or not accompanied by the prescribed fee, will not be processed until that information is provided and the fee is paid.*
- (e) Permohonan hendaklah disertakan dengan barang atau suatu sampel barang itu jika terpakai. Sampel yang dikemukakan akan disimpan oleh Jabatan Kastam Diraja Malaysia sehingga tamat tempoh kajian semula atau rayuan.  
*The application must be accompanied by the goods or a sample of the goods if applicable. Sample submitted will be kept by the Royal Malaysian Customs Department until the expiry date of review or appeal.*
- (f) Ketua Pengarah boleh, pada bila-bila masa, meminta apa-apa maklumat daripada pemohon jika dianggap bahawa maklumat itu berkaitan untuk membuat pertimbangan sewajarnya mengenai permohonan itu.  
*The Director General may, at any time, request any information from the applicant if it is deemed that such information is relevant for a proper consideration of the application.*
- (g) Pada bila-bila masa selepas sesuatu ketetapan dikeluarkan, pemegang suatu ketetapan kastam boleh dikehendaki untuk mengemukakan pengesahan kepada Ketua Pengarah bahawa fakta atau maklumat yang berdasarkan ketetapan kastam itu telah dikeluarkan adalah kekal betul dan, jika berkaitan, bahawa apa-apa syarat yang berdasarkan ketetapan itu dikeluarkan telah dipatuhi.  
*At any time after a ruling is issued, the holder of a customs ruling may be required to submit the confirmation to the Director General that the facts or information on which the customs ruling was issued remain correct and, where applicable, that any conditions on which the ruling was issued have been complied with.*
- (h) Suatu ketetapan kastam terhenti daripada berkuat kuasa selepas tamat tempoh 3 tahun dari tarikh yang dinyatakan dalam ketetapan itu.  
*A customs ruling cease to have effect after the expiry of 3 years period from the date specified in the ruling.*
- (i) Permohonan hendaklah dikemukakan kepada Bahagian Perkhidmatan Teknik, Ibu Pejabat Jabatan Kastam Diraja Malaysia, Putrajaya. Walau bagaimanapun, permohonan boleh dikemukakan kepada mana-mana pejabat Bahagian Perkhidmatan Teknik, Jabatan Kastam Diraja Malaysia yang terdekat.  
*An application shall be submitted to the Technical Service Division, Royal Malaysian Customs Department Headquarters, Putrajaya. However, application may be submitted to any nearest office of the Technical Service Division, Royal Malaysian Customs Department.*
- (j) Fi bagi setiap permohonan ketetapan kastam ialah RM 200.00 dan hendaklah dibayar semasa permohonan dikemukakan.  
*The fee for each application for customs ruling is RM 200.00 and shall be paid upon submission of the application.*
- (k) Ketetapan kastam akan dikeluarkan dalam masa sembilan puluh hari selepas permohonan lengkap, fi pemrosesan dan apa-apa dokumen atau maklumat tambahan yang dikehendaki telah diterima dengan lengkap.  
*Customs ruling will be issued within ninety days after a complete application, processing fee and any additional documents or information required has been completely received.*

## Substitution of Second Schedule

3 The principal Regulations are amended by substituting for the Second Schedule the following schedule:

### “JADUAL KEDUA/SECOND SCHEDULE



No. Siri :  
Serial No.:

**JABATAN KASTAM DIRAJA MALAYSIA/  
ROYAL MALAYSIAN CUSTOMS DEPARTMENT**

**KETETAPAN KASTAM/  
CUSTOMS RULING**

[Subperaturan 3(3) Peraturan-Peraturan Kastam (Ketetapan Kastam) 2007]  
[Subperaturan 3(3) Peraturan-Peraturan Eksais (Ketetapan Kastam) 2007]  
[Subperaturan 4(3) Peraturan-Peraturan Cukai Jualan (Ketetapan Kastam) 2018]  
[Subperaturan 4(3) Peraturan-Peraturan Cukai Perkhidmatan (Ketetapan Kastam) 2018]

*[Subregulation 3(3) of the Customs (Customs Ruling) Regulations 2007]  
[Subregulation 3(3) of the Excise (Customs Ruling) Regulations 2007]  
[Subregulation 4(3) of the Sales Tax (Customs Ruling) Regulations 2018]  
[Subregulation 4(3) of the Service Tax (Customs Ruling) Regulations 2018]*

**Pemohon/  
Applicant** : .....

**Alamat/  
Address** : .....

**Selepas mengambil kira fakta dan maklumat yang dikemukakan, ketetapan kastam diputuskan seperti yang berikut: /**

*After taking into consideration the facts and information submitted, the customs ruling is decided as follows:*

**Tempoh sah ketetapan kastam /**

*The validity period of customs ruling : .....*

( ..... )  
**bagi pihak Ketua Pengarah Kastam dan Eksais /**  
*for Director General of Customs and Excise*

**Tarikh / Date .....**”.

## Substitution of Third Schedule

4 The principal Regulations are amended by substituting for the Third Schedule the following schedule:

### “JADUAL KETIGA/ THIRD SCHEDULE

JABATAN KASTAM DIRAJA MALAYSIA/  
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

BORANG PERMOHONAN UNTUK PEMBAHARUAN KETETAPAN KASTAM/  
APPLICATION FORM FOR RENEWAL OF CUSTOMS RULING

[Subperaturan 7(1) Peraturan-Peraturan Kastam (Ketetapan Kastam) 2007]  
[Subperaturan 7(1) Peraturan-Peraturan Eksais (Ketetapan Kastam) 2007]  
[Subperaturan 7(1) Peraturan-Peraturan Cukai Jualan (Ketetapan Kastam) 2018]  
[Subperaturan 7(1) Peraturan-Peraturan Cukai Perkhidmatan (Ketetapan Kastam) 2018]

[Subregulation 7(1) of the Customs (Customs Ruling) Regulations 2007]  
[Subregulation 7(1) of the Excise (Customs Ruling) Regulations 2007]  
[Subregulation 7(1) of the Sales Tax (Customs Ruling) Regulations 2018]  
[Subregulation 7(1) of the Service Tax (Customs Ruling) Regulations 2018]

1. Kepada: Ketua Pengarah Kastam dan Eksais, d/a:/ To: Director General of Customs and Excise, c/o:		<b>UNTUK KEGUNAAN RASMI/ FOR OFFICIAL USE</b>	
		9. Tarikh diterima:/ Date received:	10. No. permohonan:/ Application no.:
2. Pemohon:/ Applicant:			
3. No. kad pengenalan/No. passport/No. pendaftaran syarikat:/ Identification card no./Passport no./Company registration no.:			
4. Alamat pemohon:/ Applicant's address:			
5. No. telefon:/ Telephone no.:	6. No. faksimile:/ Facsimile no.:	7. Alamat e-mel:/ E-mail address:	8. Nama orang yang boleh dihubungi:/ Name of contact person:
11. Ketetapan kastam semasa yang telah dikeluarkan (Sila sertakan satu salinan):/ Current customs ruling issued (Please attach a copy):			

12. **Sebab-sebab pembaharuan dikehendaki:/**  
*Reasons for renewal required:*

13. **Sila nyatakan apa-apa perubahan pada perihal barangan/perkhidmatan dalam ketetapan kastam semasa (jika ada):/**  
*Please state any changes of description of goods/services in the current customs ruling (if any):*

**AKUAN PEMOHON  
DECLARATION BY APPLICANT**

**UNTUK KEGUNAAN RASMI  
FOR OFFICIAL USE**

14. **Saya mengaku bahawa maklumat yang terkandung dalam borang ini adalah betul dan tepat./**  
*I declare that the information contained in this form is true and accurate.*

.....  
**Tandatangan pemohon/**  
*Signature of applicant*

**Jawatan:/** .....  
*Designation:*

**Tarikh/Date:** .....

15. **Diluluskan/tidak diluluskan/**  
*Approved/not approved*

.....  
**bagi pihak Ketua Pengarah Kastam dan Eksais/**  
*for Director General of Customs and Excise*

**Tarikh/Date:** .....

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