

SERVICE TAX ACT 2018

SERVICE TAX (AMENDMENT) (NO. 3) REGULATIONS 2018

IN exercise of the powers conferred by section 91 of the 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 (Amendment) (No. 3) Regulations 2018**.

(2) These Regulations come into operation on 1 January 2019.

New regulation 3

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

“Effect of change in taxable service

3A. Where there is a change in any taxable service as specified in the First Schedule, the effect of the change on service tax shall be as follows:

(a) in the case where the taxable service is no longer specified as a taxable service in the First Schedule and the provision of such service is spanning after the change, service tax shall be charged on the proportion of the service which is attributed to the part of the period before the date of such change;

(b) in the case where a new service is specified as a taxable service and the provision of such service is spanning after the change, service tax shall be charged on the proportion of the service which is attributed to the part of the period after the date of such change;
or

- (c) in the case where a new service is specified as a taxable service and before the date of such change any payment is received in connection with such service that will be provided on or after the date of change, no service tax shall be charged on the payment received.”.

New Part IIA

3. The principal Regulations are amended by inserting after regulation 4 the following part:

“PART IIA
PROVISIONS RELATING TO IMPORTED TAXABLE SERVICE

Value of imported taxable services

- 4A. (1) The value of imported taxable services shall be as follows:
- (a) where the imported taxable services are acquired by a person in Malaysia who is not connected with the person who is outside Malaysia—
- (i) in the case of premium for insurance policy or takaful contribution for takaful certificate, the actual premium or contribution paid; or
- (ii) in the case of imported taxable services other than specified in subparagraph (i), the actual value of the imported taxable services; or
- (b) where the imported taxable services are acquired by a person in Malaysia who is connected with the person who is outside Malaysia, the value of the imported taxable services which would have been acquired in the ordinary course of

business by the person who is not connected with the person who is outside Malaysia.

(2) Regulation 4 shall apply to subregulation (1) for the purpose of determining a person connected with a person who is outside Malaysia.

Amendment of regulation 10

4. Regulation 10 of the principal Regulations is amended—

(a) by inserting after subregulation (1) the following subregulation:

“(1A) Where a registered person provides any taxable service to his customer who is a registered person providing the same taxable service as provided by him, and such customer is entitled for exemption of service tax under section 34 of the Act in relation to the taxable service provided by the registered person, the registered person shall issue an invoice under subregulation (1) with the following additional particulars:

(a) name and address of the customer;

(b) the customer’s service tax registration number; and

(c) the customer’s total amount of service tax that are exempted;” and

(b) in subregulation (2)—

(i) by substituting for the words “subregulation (1),” the words “subregulations (1) and (1A),”; and

(ii) by inserting before for the words “not to be stated” the words “or (1A), as the case maybe,”.

Amendment of regulation 12

5. Regulation 12 of the principal Regulations is amended—

(a) in the shoulder note, by inserting after the word “**return**” the words “**or declaration**”;

(b) by inserting after subregulation (1) the following subregulation:

“(1A) A person other than a taxable person shall furnish a declaration as required under section 26A of the Act in Form SST-02A.”;

(c) in subregulation (2)—

(i) by inserting after the words “Form SST-02” the words “or Form SST-02A”;

(ii) by deleting the words “shall be furnished by the taxable person and”; and

(iii) by inserting after the word “return” the word “or declaration”; and

(d) in subregulation (3), by deleting the words “taxable”.

Amendment of regulation 14

6. Regulation 14 of the principal Regulations is amended—

(a) in the shoulder note, by inserting after the word “**return**” the words “**or declaration**”; and

(b) by inserting after the word “return” the words “or declaration” wherever appearing.

Amendment of regulation 15

7. Regulation 15 of the principal Regulations is amended—
- (a) in subregulation (1), by inserting after the word “return” the word “, or any person other than taxable person makes an error in any declaration,”;
 - (b) in paragraph (2)(a), by inserting after the words “Form SST-02” the words “or Form SST-02A, as the case may be”; and
 - (c) in subregulation (3), by deleting the word “taxable”.

Amendment of regulation 16

8. Subregulation 16(1) of the principal Regulations is amended—
- (a) in the national language text, by inserting after the word “penyata” the words “yang dibuat”; and
 - (b) by inserting before the word “surcharge” the words “declaration made under section 26A of the Act,”.

Amendment of regulation 28

9. Regulation 28 of the principal Regulations is amended—
- (a) in subregulation (2), by inserting after the word “returns” the words “, declarations”; and
 - (b) in subregulation (3)—
 - (i) by inserting after the words “receiving returns” the words “, declarations”;
 - (ii) by deleting the words “under section 26 of the Act”; and

- (iii) by substituting for the words “such return and payment” the words “such returns, declarations and payments”.

Amendment of First Schedule

10. The First Schedule to the principal Regulations is amended—

- (a) by inserting after paragraph 3 the following paragraph:

“3A. Paragraph 3 shall not apply to any imported taxable services acquired by a company in Malaysia from any company within the same group of companies outside Malaysia.”;

- (b) by inserting after paragraph 9 following paragraph:

“10. Any registered person who is exempted from charging service tax under section 34 of the Act, the value of the service tax exempted shall be accounted in computing the total value of service tax for the purpose of registration under Part IV of the Act.”;

- (c) in Group C, in column (1), in item 2, by substituting for the words “which is approved by the appropriate local authorities or which is lawfully registered” the words “whether or not registered with, or approved by, any relevant authorities”;

- (d) in Group G—

- (i) in column (1)—

- (A) by substituting for item 7 the following item:

“7. Any person who provides consultancy, training or coaching services, excluding—

(a) approved companies with status or definition as research and development companies and contract research and development companies under section 2 of the Promotion of Investment Act 1986 [Act 327] and approved research institutes under section 34B of the Income Tax Act 1967 [Act 53]; or

(b) the Federal or State Government, local authorities or statutory bodies;” and

(B) by substituting for item 9 the following item:

“9. Any person who provides management services, excluding—

(a) the management and maintenance services in connection with land or building solely for residential use provided by any developer, joint management body, management corporation or residential association;

(b) the management services provided by any person who is licensed or registered with the Securities Commission Malaysia for carrying out the regulated activity of fund management under the Capital Markets and Services Act 2007 [Act 671]; or

(c) the management services provided by any person, Government agency, local authority or statutory body for the purposes of religious, welfare, bereavement, burial,

cemeteries, cremation, sewerage, water supply, health or transport services.”;

(ii) in column (2)—

(A) by substituting for item (g) the following item:

“(g) provision of consultancy services including professional consultancy services other than specifically mentioned in this Schedule, or training or coaching services with or without the issuance of certificate for which the fees are imposed, excluding—

(i) provision of consultancy services relating to healthcare services and veterinary services;

(ii) provision of consultancy, training or coaching services in connection with—

(A) goods or land situated outside Malaysia; or

(B) matters outside Malaysia other than matters specified in (A).”;

(B) by substituting item (h) the following item:

“(h) Provision of all types of information technology services, excluding—

(i) provision or sale of goods in connection with the provision of the information technology

services;

(ii) provision of information technology in relation to—

(A) goods or land situated outside Malaysia; or

(B) matters outside Malaysia other than matters specified in (A).”;

(C) by substituting for item (i) the following item:

“(i) Provision of any of following management services:

(i) project management services, full or part of the project;

(ii) tourism management services;

(iii) logistics management services;

(iv) maintenance management services;

(v) warehousing management services;

(vi) collection and debt management services;

(vii) car park management services;

(viii) sports facilities management services;

(ix) secretarial management services;

(x) any management services other than specified in (i) to (ix) made on behalf of another person,

excluding the provision of such services in connection with—

(xi) goods or land situated outside Malaysia; or

(xii) matters outside Malaysia other than matters specified in (xi).”;

(D) in item (j), by deleting the words “or supplying employees to work for another person for a period of time”; and

(e) in Group I, by inserting after item 10 and the particulars relating to it following items:

(1) Taxable person	(2) Taxable service	(3) Total value of taxable service
11. Any person who operates an amusement park which is a place on which there is any building, premises or structure thereon, either temporarily or permanently, in which there are various attractions including rides, games, fun	(a) Provision of all services including entrance fees. (b) Provision or sale of food and beverages.	RM 500,000

activities, with or without themes, where people are allowed to enter such place with admission charges imposed.		
12. Any person providing services in relation to the use or provision of brokerage and underwriting.	The provision of services relating to financial services for the use or provision of brokering and underwriting on any fees or commissions charged.	RM 500,000
13. Any person providing cleaning services, excluding cleaning services in relation to goods, land or building for religious, educational, residential or agricultural purposes.	The provision of any cleaning services in relation to goods, land or commercial or industrial building.	RM 500,000

” and

Amendment of Third Schedule

11. The Third Schedule to the principal Regulations is amended—

(a) by deleting “Lampiran A” to Form SST-01; and

(b) by substituting Form SST-02 the following forms:

No. SST-02 :

Pindaan / Amendment



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

**PENYATA CUKAI JUALAN / CUKAI PERKHIDMATAN
SALES TAX / SERVICE TAX RETURN**

Nota Penting (Important Notes)

- 1) Sila isikan borang ini dengan menaip menggunakan **HURUF BESAR**.
*Please type in using **BLOCK LETTERS**.*
- 2) Borang ini hendaklah diisi secara berasingan bagi Cukai Jualan dan Cukai Perkhidmatan.
This form must be declare separately for Sales Tax and Service Tax
- 3) Sila rujuk **Panduan Mengisi Penyata SST-02**.
*Please refer to **SST-02 Returns Guidelines**.*
- 4) Ruangan yang bertanda (*) adalah wajib diisi.
Column with () is a mandatory field.*
- 5) Sekiranya tiada nilai untuk diikrar, sila isi angka '0'.
If nothing to declare, please fill in "0".
- 6) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut.
Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.

**BAHAGIAN A : MAKLUMAT PENGILANG BERDAFTAR / ORANG BERDAFTAR
PART A : REGISTERED MANUFACTURER / REGISTERED PERSON PARTICULARS**

	CUKAI JUALAN / SALES TAX	CUKAI PERKHIDMATAN / SERVICE TAX
1) Jenis Penyata (Tandakan x dalam kotak yang berkaitan)* <i>Type of Return (Tick x in the relevant box)*</i>	<input type="checkbox"/>	<input type="checkbox"/>
No. Pendaftaran SST.* <i>SST Registration No.*</i>	<input style="width: 100%;" type="text"/>	
2) Nama Pengilang Berdaftar / Orang Berdaftar*. <i>Name of Registered Manufacturer / Registered Person.*</i>	<input style="width: 100%;" type="text"/>	
3) Tempoh Bercukai.* <i>Taxable Period.*</i>	dari <input type="text"/> / <input type="text"/> / <input type="text"/> (hari) (bulan) (tahun) (day) (month) (year)	hingga <input type="text"/> / <input type="text"/> / <input type="text"/> (hari) (bulan) (tahun) (day) (month) (year)
4) Tarikh Akhir Serahan Penyata dan Bayaran* <i>Return and Payment Due Date*</i>	<input type="text"/> / <input type="text"/> / <input type="text"/> (hari) (bulan) (tahun) (day) (month) (year)	

14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan* <i>Total Tax Payable Before Penalty Imposed*</i> (14) = (12) - (13)		RM
15) Kadar Penalti / Amaun Penalti <i>Penalty Rate / Penalty Amount</i>	%	RM
16) Jumlah Cukai Kena Dibayar Termasuk Penalti <i>Total of Tax Payable Inclusive Penalty</i> (16) = (14) + (15)		RM

**BAHAGIAN C : BARANG-BARANG DI BAWAH JADUAL KEDUA, PERINTAH CUKAI JUALAN
(KADAR CUKAI) 2018**

PART C : GOODS UNDER SCHEDULE 2, SALES TAX ORDER (TAX RATE) 2018

17) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar mengikut kadar cukai.
Total Value of Tax Payable as per rate of tax.

		Kuantiti Jualan <i>Sales Quantity</i>	Nilai Jualan Bercukai <i>Value of Taxable Sales</i>	Nilai Cukai Kena Bayar <i>Value of Tax Payable</i>
Berkadar <i>At Rate</i>	RM	Per Liter.* <i>Per Litre.*</i>	RM	RM
Berkadar <i>At Rate</i>	RM	Per Kilogram.* <i>Per Kilogram.*</i>	RM	RM
Berkadar <i>At Rate</i>	%	ad-valorem.* <i>ad-valorem.*</i>	RM	RM

BAHAGIAN D : JUALAN / PERKHIDMATAN YANG DIKECUALIKAN CUKAI

PART D : SALES / SERVICES EXEMPTED FROM TAX

18) Jualan Barang-Barang Bercukai / Perkhidmatan Bercukai.*
*Sales of Taxable Goods/ Taxable Services.**

a) Eksport / Kawasan Khas / Kawasan Ditetapkan.*
*Export / Special Area / Designated Area.**

b) Jualan Tempatan Kepada Orang di bawah Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai Jualan) 2018:
Local sales exempted to person under the Sales Tax (Person Exempted From Payment of Sales Tax) Order 2018:-

1) Jadual A (Kumpulan Orang). <i>Schedule A (Class of Person).*</i>	RM
2) Jadual B (Pengilang Spesifik Barang Tidak Bercukai). <i>Schedule B (Manufacturer of specific non taxable goods).*</i>	RM
3) Jadual C (Pengilang Berdaftar) <i>Schedule C (Registered Manufacturer)</i>	
i) Butiran 1 dan 2 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Pembungkusan Yang Dikecualikan Cukai Jualan)* <i>Item 1 and 2 (Purchase / Importation of Raw Material/ Components/ Packaging Materials Exempted From Sales Tax).*</i>	RM
ii) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan). <i>Item 3 and 4 (Purchase / Importation of Raw Materials/ Components/ Packaging Materials on behalf of Registered Manufacturer Exempted From Sales Tax).*</i>	RM
iii) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan). <i>Item 5 (Value of Work Performed Exempted from Sales Tax).*</i>	RM
c) Jumlah Nilai Perkhidmatan Bercukai Yang Dikecualikan <i>Total Value of Exempted Taxable Services</i>	RM

**BAHAGIAN E: BELIAN DI BAWAH JADUAL C, PERINTAH CUKAI JUALAN
(ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI JUALAN) 2018**

**PART E : PURCHASE UNDER THE SCHEDULE C, SALES TAX
(PERSON EXEMPTED FROM PAYMENT OF SALES TAX) ORDER 2018**

- | | |
|--|---|
| 19) Butiran 1 dan 2 (Pembelian / Pengimportan Bahan Mentah/Komponen/ Bahan Pembungkusan Yang Dikecualikan Cukai Jualan).*
<i>Item 1 and 2 (Purchase / Importation of Raw Materials/ Components/ Packaging Materials Exempted From Sales Tax).*</i> | <input style="width: 100px; height: 20px;" type="text" value="RM"/> |
| 20) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah/ Komponen/ Bahan Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan).*
<i>Item 3 and 4 (Purchase / Importation of Raw Materials/ Components/ Packaging Materials on behalf of Registered Manufacturer Exempted From Sales Tax).*</i> | <input style="width: 100px; height: 20px;" type="text" value="RM"/> |
| 21) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan).*
<i>Item 5 (Value of Work Performed Exempted from Sales Tax).*</i> | <input style="width: 100px; height: 20px;" type="text" value="RM"/> |

**BAHAGIAN F : AKUAN
PART F : DECLARATIONS**

- 22) Dengan ini saya sebagai pegawai yang diberi kuasa di bawah seksyen 89 atau 90 Akta Cukai Jualan 2018/ seksyen 74 atau 75 Akta Cukai Perkhidmatan 2018 mengesahkan dan memperakui bahawa butir-butir yang dinyatakan dalam penyata ini adalah benar dan lengkap.*
*I as the authorized person under section 89 or 90 of the Sales Tax Act 2018/ section 74 or 75 of the Service Tax Act 2018 hereby certify that the particulars stated in this return are true and complete.**

Tanikh / Date*

		/			/			
(hari) (day)			(bulan) (month)			(tahun) (year)		

.....
Tandatangan Pengikrar*
Declarant Signature

- | | |
|--|--|
| 23) Nama Pengikrar.*
<i>Name of Declarant.*</i> | |
| 24) No. Kad Pengenalan / Pasport.*
<i>Identity Card / Passport No.*</i> | |
| 25) Jawatan Pengikrar.*
<i>Designation of Declarant.*</i> | |
| 26) No. Telefon.*
<i>Telephone No.*</i> | |

BAHAGIAN G : UNTUK KEGUNAAN PEJABAT
PART G : FOR OFFICE USE

27(a)
Tarikh Penyata Diterima
Date Return Received

27(b)
Tarikh Tanda Pos
Post Mark Date

27(c)
Pegawai Penerima
Receiving Officer