

SERVICE TAX REGULATIONS 2018

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## SERVICE TAX ACT 2018

### SERVICE TAX REGULATIONS 2018

IN exercise of the powers conferred by section 91 of the Service Tax Act 2018 [Act xxx], the Minister makes the following regulations:

#### PART I

#### PRELIMINARY

##### **Citation and commencement**

1. (1) These regulations may be cited as the Service Tax Regulations 2018.
- (2) These Regulations come into operation on 1 September 2018.

##### **Interpretation**

2. In these Regulations, unless the context otherwise requires—

"Act" means the Service Tax Act 2018;

"Customs Processing centre" means the Customs office designated for the purpose of receiving the returns and payments of service tax, penalty, surcharge and other money payable under the Act;

"value of taxable service" means value for the purpose of registration under Part IV of the Act;

"Forms JKDM No. 2" means the form prescribed under Customs Regulation 1977;

"private clubs" include club house to which entry is restricted by membership, profession or class;

"food court" includes any eating place which is centrally managed with a common cashier system and where two or more person provides food or drinks;

## PART II

### CHARGE TO TAX

#### **Taxable service, person and the value of taxable service**

3. The taxable service, person and the value of taxable service shall be those set out in the First Schedule.

#### **Connected persons for the purpose of determination of value**

4. (1) For the purpose of section 9 of the Act, the person shall be deemed to be connected with taxable person if—

- (a) they are officers or directors of one another's business;
- (b) they are legally recognized partners in business;
- (c) any one person directly or indirectly owns, controls, or holds five per cent or more of the outstanding voting stock or shares of both of them;
- (a) one of them directly or indirectly controls the other;
- (b) both of them are directly or indirectly controlled by a third person;
- (c) together they directly or indirectly control a third person; or
- (d) they are members of the same family.

(2) For the purpose of subregulation (1) (g), a person shall be deemed to be members of the same family if—

- (a) they are connected by blood relationship within the third degree of relationship;
- (b) they are married to one another or if one is married to a person who is connected within the third degree of relationship to the other; or
- (c) one has been adopted as the child of the other or as a child of a person who is within the second degree of relationship to the other.

(3) A trustee in a settlement is connected with—

- (a) any individual who in relation to the settlement is a settlor;
- (b) any person who is connected with such an individual; and
- (c) a body corporate which is connected with that settlement.

### PART III

#### PROVISION RELATING TO BETTING AND GAMING SERVICES

##### **Payment for betting and gaming services**

5. (1) Subject to subregulation 6 (1), where any person pays an amount in money, chips, coupons or any other form to participate in any transaction involving bettings, sweepstakes, lotteries, gaming machines or games of chance, the amount paid shall, for the purpose of the service tax, be treated as the payment for a provision of rights to participate in such transactions.

(2) The person under subparagraph (1) shall be known as the “participant”.

##### **Value of betting and gaming services**

6. (1) Where a provision of taxable service is made by a person licensed under any written law involving bettings, sweepstakes, lotteries, gaming machines or games of chance, (hereinafter referred to as the “gambling operator”) the value of such taxable service shall be determined in accordance with the following formula:

$$\frac{100}{100 + C} \times (A - B)$$

where A is the total amount received for the taxable service whether in money, chips, coupons or any other form and shall include:

- (i) any bet made on credit, whether or not such bet is fully paid up; or
- (ii) any bet placed using complimentary chips, coupons or any other form;

less any tax or duty under any other written law except excise duty;

B is the total amount of money, if any, payable to any person participating successfully in the bettings, sweepstakes, lotteries, gaming machines or games of chance; and

C is the rate of tax fixed under section 10.

(2) Where the value of the taxable service determined under subregulation (1) is negative, such value shall be treated as nil.

(3) For the purpose of determination of the amount of A under subregulation (1), it shall not include—

- (i) any payment whether in money, chips, coupons or any other form received by the gambling operator from the participant to participate in any betting and gaming tournament; and
- (ii) any rake or other payment received by the casino operator in relation to conducting or allowing the conduct of a card game or any other game.

### **When service tax is due and payable**

7. (1) The service tax chargeable under this Part for the provision of betting and gaming services shall be due and payable at the following time:

- (a) in relation to number forecasting, lottery and a game of chance other than through gaming machine, at the time when the numbers are drawn;
- (b) in relation to sweepstakes, at the time when the race takes place;
- (c) in relation to games of chance through gaming machine, at the time when collection is removed from the machine or at the time when transaction is recorded by the machine; or
- (d) in relation to casino gaming, on the last day of the taxable period in which the taxable service takes place.

(2) Where there is a taxable service provided by a gambling operator other than mentioned in subregulation (1), service tax shall be due and payable in accordance with section 11 of the Act.

#### PART IV

#### REGISTRATION

##### **Application for registration**

8. (1) Any person—

(i) who is liable to be registered under section 13 of the Act; or

(ii) who voluntarily applies to be registered under section 14 of the Act,

shall apply in Form SST-01.

(2) Where any business of a registered person is carried on by one or more branches or divisions, the registered person may apply for registration in Form CP-01 for any of the branches or divisions to be registered in the name of the branch or division.

(3) Every application for registration under subregulation (1) and (2) shall be submitted to Director General through electronic service.

##### **Notification of registration**

9. Any person approved for registration shall be notified in writing and assigned with an identification number.

##### **Notification of the changes on particulars of registered person**

10. (1) Any registered person shall immediately notify the senior officer of service tax in writing when—

(a) there is any change in the name of the business;

(b) there is any change in the address of any place of business;

- (c)* there is any change of partners in the partnership;
  - (d)* there is any change in the status of the business;
  - (e)* he provides other taxable services in addition to the services that he has been registered; or
  - (f)* opening of any new place of business or closing of any place of business at which business is no longer carried on;
- (2) The senior officer of service tax shall record the changes so notified.
- (3) Any person who contravenes subregulation (1) commits an offence.

## PART V

### INVOICE

#### **Contents of invoice**

11. (1) A registered person issuing an invoice shall state thereon the following particulars:
- (i)* the invoice serial number;
  - (ii)* the date of the invoice;
  - (iii)* the name, address and identification number of the registered person;
  - (iv)* a description sufficient to identify the taxable services provided;
  - (v)* any discount offered;
  - (vi)* the total amount payable excluding tax, the rate of tax and the total tax chargeable shown as a separate amount;
  - (vii)* the total amount payable inclusive of total tax chargeable; and
  - (viii)* any amount expressed in a currency other than ringgit shall also be expressed in ringgit at the selling rate of exchange prevailing in Malaysia at the time of taxable service is provided.

(2) Notwithstanding subregulation (1), the Director General may, upon request in writing by any registered person and subject to conditions as he deem fits to impose, approve—

- (a) any one or more of the prescribed particulars not to be contained on an invoice; or
- (b) an invoice not to be issued if he is satisfied that it will not be appropriate for the registered person to issue an invoice.

## PART VI

### CREDIT NOTE AND DEBIT NOTE

#### **Issuance of credit note and debit note**

12. (1) A person making taxable service shall issue a credit note or debit note where, after the return for the taxable service has been furnished to the Director General, there is a reduction or addition to the service tax amount in the the taxable service—

- (a) due to a change in the rate of tax in force under section 10 of the Act; or
- (b) due to any adjustment in the course of business.

(2) Where the change relates to subregulation (1)—

- (a) the person making the taxable service shall make the deduction or addition of service tax in the return for the taxable period in which the credit note or debit note is issued or received; or
- (b) in the case of person who has ceased to be a taxable person, he shall make the deduction or addition of service tax in the return for the last taxable period during which he was registered.

(3) A credit note or debit note shall contain the following particulars:

- (a) the words “credit note” or “debit note” in a prominent place;

- (b)* the serial number and date of issue;
  - (c)* the name, address and identification number of the registered person;
  - (d)* the reason for the issuance;
  - (e)* a description which identifies the taxable services;
  - (f)* the quantity and amount for each taxable service;
  - (g)* the total amount excluding tax;
  - (h)* the rate and amount of tax; and
  - (i)* the number and date of the invoice.
- (4) Any person who contravenes this regulation commits an offence.

## PART VII

### RETURN

#### **Manner of making return**

13. (1) Every taxable person shall furnish a return for each taxable period as required under section 26 of the Act in Form SST-02.
- (2) All particulars as requested in Form CP-02 shall be furnished by the taxable person and shall contain a certification that such return is true and complete.
- (3) Any person who contravenes subregulation (2) commits an offence.

#### **Service tax not charged or collected**

14. Where during any taxable period a taxable person has not charged or collected any service tax which should have been charged or collected in the ordinary course of business after providing any taxable service—

- (a) the taxable person shall include particulars of such taxable service in the return relating to such taxable period; and
- (b) pay service tax according to the value determined under section 9 of the Act.

### **Furnishing of return**

15. (1) A return made under this Part shall be furnished through electronic service or by post to the Customs Processing Centre.
- (2) A return shall be deemed to be furnished in the case of—
- (a) delivery by post, on the date of the post mark; or
  - (b) electronic service, when such return has been received by the Director General through the electronic service.

### **Correction of errors**

16. (1) If a person makes an error in any return under the Act, he may correct it voluntarily and such correction of errors shall be made in such manner and within such time as the senior officer of service tax may specify.
- (2) For the purpose of subregulation (1), any correction of errors in any return shall be made in Form SST-02.
- (3) Any person who contravenes subregulation (1) commits an offence.

## **PART VIII**

### **PAYMENT OF SERVICE TAX, PENALTY OR ANY CHARGE**

#### **Payment of service tax, penalty or any charge**

17. (1) Any payment of service tax, in respect of any return made under section 26 of the Act and any penalty or any charge payable under the Act shall be made through electronic

service to the Director General or by cheque or bank draft by posting it to the Customs Processing Centre.

(2) Any payment received by post under subregulation (1) shall be deemed to receive, on the date of the post mark.

(3) Service tax, penalties and other charges shall be deemed to be paid when the payment is received by the Director General:

Provided that—

- (a) where any cheque or bank draft is received by the Director General and is not paid on presentation, the amount shall be deemed not to have been received notwithstanding any receipt given until such amount is duly paid to the Director General;
- (b) where payment is made through electronic service, the amount shall be deemed not to have been received until such amount is lodged to the credit of the Director General.

(4) Any person who contravenes this regulation commits an offence.

### **Payment of service tax or penalty by instalments**

18. Any payment of service tax or penalty by instalments under section 32 of the Act may be allowed—

- (a) where such payment would cause undue financial hardship to the registered person ; or
- (b) in any other circumstances as the Director General may deem fit.

PART IX

REFUND

### **Refund**

19. (1) Every application for refund of service tax, surcharge, penalty, fee or other money overpaid or erroneously paid under section 38 of the Act, shall be made in Forms JKDM No. 2.

(2) Separate application shall be made in respect of each transaction for which a refund is claimed.

(3) The Director General may require the person who makes a claim under subregulation (1) to produce documents and informations for the purpose of verifying such claim.

## PART X

### BAD DEBT

#### **Application for refund of bad debt**

20. (1) Any person who is entitled to make a claim under section 35 of the Act shall make the claim within six years from the date of the services performed.

(2) For the purpose of subsection 35 (1) (a) of the Act, the debtor shall be treated as insolvent where the whole or any part of the service tax payable to him has been written off in his accounts as bad debts and he is entitled to a bad debt claim if he is able to show to the satisfaction of the Director General—

(a) in the case where the debtor is an individual, he is adjudged bankrupt, a deed or arrangement is made for the benefit of his creditors or a composition or scheme of arrangement proposed by him is approved under the Bankruptcy Act 1967 [Act 360]; or

(b) in the case where the debtor is a company,-

(i) it is ordered by the court to be wound up because it is unable to pay its debts within the meaning of the Companies Act 2016 [Act 777]; and

(ii) a receiver is appointed and the statement of affairs lodged with the Companies Commission of Malaysia shows that its assets would be insufficient to cover the payment of any dividend in respect of debts which are neither secured nor preferential.

(3) The payment in respect of the provision of taxable service owed by the debtor is deemed to be irrecoverable by the person mentioned in subsection 35 (1) of the Act if the debtor—

- (a) has been treated as insolvent in subregulation 20(2); or
- (b) has not paid for the whole or any part of the payment in respect of the provision of taxable service after six months from the date such service tax was paid; and

the whole or any part of the payment in respect of the provision of taxable service has been provided for in the person's account as doubtful debt or written off in the person's account as bad debt.

#### **Manner of claiming bad debt refund**

21. (1) The person who is entitled to a bad debt refund under section 35 of the Act shall make an application in Forms JKDM No. 2 with the following documents for each relevant provision of taxable service—

- (a) a copy of the invoice issued under section 21 of the Act;
- (b) Form SST-02, daily return or any other documents showing that the person has accounted for and paid for such service tax;
- (c) records or any other documents showing that the consideration has not been received;
- (d) records or any other documents showing that all reasonable efforts have been taken by the person to recover the payment in respect of the provision of taxable service;
- (e) records or any other documents showing that the payment in respect of the provision of taxable service has been written off in the person's account as bad debt; and
- (f) records or any other documents relating to the debtor's status as specified in subregulation 20(2).

(2) The person claiming the refund is required to keep all records and documents pertaining to the claim for a period of six years from the date of claim for inspection by the proper officer at any time.

(3) Any person who has made an application under subregulation (1) shall produce any documents or informations required by the proper officer.

(4) The Director General may disallow any refund—

(a) where the records or documents presented are untrue or incorrect; or

(b) on any other reasons for the purpose of the protection of revenue.

(5) Any person who contravenes subregulations (1) and (2) commits an offence.

### **Method of repayment**

22. (1) Whenever a person makes a repayment under section 36 of the Act, he shall do so—

(a) in the case of a taxable person, by including the amount to be repaid to the Director General in his return in the taxable period in which he receives the payment of the tax from the customer; and

(b) in the case of a person who has ceased to be a taxable person, by including the amount to be repaid to the Director General in his return in the last taxable period during which he was registered.

(2) Any person who contravenes this regulation commits an offence.

## **PART XI**

### **ELECTRONIC SERVICES**

#### **Interpretation**

23. In this Part, “authentication code” means an identification or identifying code, password or any other authentication method or procedure which is assigned by the Director

General to any person for the purpose of identifying and authenticating the access to and use of the electronic service by such person.

### **Use of electronic service**

24. (1) The Director General may assign to any person—

- (a) an authentication code; and
- (b) an account with the electronic service,

in order to use the electronic service provided under section 87 of the Act subject to the terms and conditions as the Director General may determine.

(2) Any person assigned by the Director General an authentication code under subregulation (1) shall be a registered user and he—

- (a) shall acknowledge receipt of the authentication code;
- (b) shall ensure that his authentication code is kept confidential; and
- (c) shall not disclose his authentication code to any unauthorized person.

(3) An electronic notice made and transmitted under the Act by a registered user shall be deemed to have satisfied the requirement for filing, lodgement or submission if such notice is transmitted to the Director General in such manner as determined under this Part.

### **Manner in using electronic services**

25. (1) The Director General or any person authorized by him may serve such notice on that person by transmitting such notice to that person's electronic service account as designated by him.

(2) Where a document that is required to be stamped, signed or sealed under the Act is electronically filed, lodged or transmitted by way of electronic services, the requirement for attestation of the stamp, signature or seal does not apply.

(3) Any person who is authorized by a registered user may make and transmit any electronic notice on behalf of the registered user through the electronic service.

(4) Where any electronic notice is made and transmitted on behalf of any registered user under subregulation (3), it shall be deemed to have been made and transmitted with the authority of the registered user and such registered user shall be deemed to be cognizant of all matters therein.

(5) Where an electronic notice is transmitted to the Director General using the authentication code assigned to a registered user—

(a) with or without the authority of the registered user; and

(b) before notification to the Director General for cancellation of the authentication code,

that notice shall, for the purposes of the Act, be presumed to be made by the registered user unless he is able to adduce evidence to the contrary.

(6) Where an error is made in any electronic notice by the registered user under this regulation, he shall rectify it by way of electronic service within such time and subject to such conditions as the Director General may impose.

(7) Notwithstanding subregulation (6), the Director General may direct or allow a registered user to rectify any electronic notice made and transmitted by him under this regulation in such manner and within such time, as the Director General may require.

(8) The Director General may, for the purpose of the electronic service, approve the use of any symbol, code, abbreviation or notation to represent any particulars or information required under the Act.

(9) Where an electronic notice is made and transmitted by the registered user to the Director General under the Act which does not comply with any requirement of this Part, the Director General or any officer of goods and services tax authorized by him, may serve a notice to the registered user indicating the non-compliance of the requirement, and such electronic notice shall not be deemed to have been made and transmitted to the Director General by such person.

### **Termination of the provision of electronic services to the registered user**

26. The Director General may, at any time by notice to the registered user, terminate the provision of the electronic service to the registered user if he—

(a) fails to comply with any terms and conditions imposed by the Director General;

(b) contravenes any regulation in this Part; or

(c) notifies the Director General for the cancellation of authentication code and electronic service account assigned to him.

## PART XII

### REVIEW

#### **Application for review**

27. Every application for a review made under Section 96 of the Act shall be in Form SST-03.

## PART XIII

### MISCELLANEOUS MATTERS

#### **Service tax administration offices**

28. The location of service tax administration offices for the purpose of service tax are as specified in the Second Schedule.

#### **General Penalty**

29. Any person who commits an offence under these Regulations shall, on conviction be liable to a fine not exceeding thirty thousand ringgit or to imprisonment for a term not exceeding two years or to both.

#### **Office hours and hours of payment**

30. (1) The ordinary hours during which service tax administration offices shall be open for service tax matters are as follows:

- (a) in the states of Malacca, Negeri Sembilan, Pahang, Perak, Perlis, Penang, Selangor, Sarawak, Sabah and Federal Territories (Kuala Lumpur, Putrajaya and Labuan) where the weekly holidays are Saturday and Sunday, the hours shall be from 8.00 a.m. to 5.00 p.m. on Monday to Friday; and
- (b) in the states of Johore, Kedah, Kelantan and Terengganu, where the weekly holidays are Friday and Saturday, the hours shall be—
  - (i) from 8.00 a.m. to 5.00 p.m. on Sunday to Wednesday;
  - (iii) from 8.00 a.m. to 3.30 p.m. on Thursday.

(2) For the purposes of receiving returns and payments of service tax, penalty, surcharge and other money payable through the electronic service, from 7.30 a.m. to 11.30 a.m. on any day of the week.

(3) For the purposes of receiving returns and payments of service tax under section 26 of the Act, if the last day falls on the Federal weekly holiday or Federal public holiday then the last to receive such return and payment is on the day immediately after the Federal weekly holiday or Federal public holiday.

(4) Service tax administration offices shall be closed—

- (a) on weekly holidays;
- (b) on each day appointed to be a Federal public holiday;
- (c) on each day appointed to be a State public holiday for the States or Federal Territory public holiday for the Federal Territories in which the offices are situated:

Provided that where—

- (i) any two or all of the days specified in paragraphs (a), (b) and (c) above fall on the same day, the office will be closed on the following day and if such later day is already a day specified in paragraph (a), (b) or (c) above such office shall be closed on the next following day; and
- (ii) the date of a holiday declared under the Holidays Act 1951 [Act 369], or any

other law for the time being in force relating to declaration of public holidays, is to be subject to modifications, the date of such holiday shall not, for the purposes of this regulation, be subject to modifications.

## Forms

31. The Forms in Third Schedule are prescribed for use under the Act and these Regulations.

### FIRST SCHEDULE

[Regulation 3]

#### TAXABLE SERVICE, PERSON AND TOTAL VALUE OF TAXABLE SERVICE

1. The persons mentioned under the heading for Person in Groups A, B, C, D, E, F, G and I of this Schedule providing any taxable service under the heading for Taxable Service in each Group and exceeds the total value of taxable service shall submit an application for registration under section 13 of the Act.
2. The person mentioned under the heading for Person in any Group shall charge service tax on any services provided by him under the heading for Taxable Service in such Group.
3. Where a company in a group of companies provides any taxable service mentioned in item a, b, c, d, e, f, g, h or i of Group G to any company within the same group of companies, such services shall not be a taxable service.
4. For the purpose of paragraph (3), two or more companies are eligible to be treated as companies within a group of companies if one company controls each of the other companies.
5. For the purpose of paragraph (4), a company shall be taken to control another company if—
  - (a) the first mentioned company holds—
    - (i) directly;
    - (ii) indirectly through subsidiaries; or
    - (iii) together directly or indirectly from subsidiaries,

more than fifty percent of the issued share capital of the second mentioned company; or

(b) the first mentioned company holds—

- (i) directly;
- (ii) indirectly through subsidiaries; or
- (iii) together directly or indirectly from subsidiaries,

from twenty percent to fifty percent of the issued share capital of the second mentioned company and the first mentioned company has exercisable power to appoint or remove all or a majority of directors in the board of directors in the second mentioned company.

6. For the purpose of paragraph (5), shares shall be treated as not held if the shares are held—
  - (a) through nominees;
  - (b) in a fiduciary capacity; or
  - (c) by virtue of provisions of debenture holding, trust deeds for securing debentures or money lending activities.
7. Where a company is controlled by virtue of paragraph 5(a) and paragraph 5(b) by two or more companies, such company (second mentioned company) shall be taken to be controlled by the first mentioned company which has the exercisable power to appoint or remove all or a majority of directors in the board of directors in the second mentioned company.
8. Where a company provides any services mentioned in paragraph (3) to another person outside the group of companies, the same service provided to any company outside or within the group of companies shall be a taxable service.
9. Service tax shall be charged on taxable service mentioned in paragraph (8) on the day the person providing such service is required to be registered by virtue of section 13 of the Act.

**GROUP A: ACCOMMODATION**

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
Any person operating accommodation including hotel, inns, lodging house, service apartment, homestay and any other similar establishment.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000

**GROUP B: FOOD AND BEVERAGE**

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
1. Any person operating restaurant, bar, snack-bar, canteen, coffee house or any place which provides food and drinks, whether wholly or partly eat-in or take-away excluding— (a) a canteen located in an educational institution. (b) a canteen operated by a religious institution or body. 2. Any person providing catering services. 3. Any person operating food court.	Provision by the person in column (1) of— (a) all services including prepared or served food or drinks; and (b) sale of tobacco products, alcoholic and non-alcoholic beverages.	RM 1,000,000

**GROUP C: NIGHT-CLUBS, DANCE HALLS, HEALTH CENTRES, MASSAGE PARLOURS, PUBLIC HOUSES AND BEER HOUSES**

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
<p>1. Any person operating any—</p> <ul style="list-style-type: none"> <li>i. night-club,</li> <li>ii. dance hall,</li> <li>iii. cabaret, or</li> <li>iv. place licensed under paragraph (a) or (b) of subsection (1) of section 35 of the Excise Act 1976 and which is stated in the licence in paragraph (1) of regulation 9 of the Excise (Sales of Intoxicating Liquors) Regulations 1977 as First, Second or Third Class Public House or First or Second Class Beer House.</li> </ul> <p>2. Any person operating any health or wellness centre, massage parlour or similar places which is approved by the appropriate local authorities or which is lawfully registered, and where applicable, which is approved by the appropriate local authorities and lawfully</p>	<p>Provision of all services and provision or sale of food, drinks and tobacco products.</p>	<p>RM 500,000</p>

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
registered excluding any facilities providing similar activities registered under Private Healthcare Facilities and Services Act 1998, government healthcare facilities, teaching hospital established under the Universities and University Colleges Act 1971 or the University Technologies MARA Act 1976.		

**GROUP D: PRIVATE CLUB**

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
Any person operating private club.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000

**GROUP E: GOLF CLUB AND GOLF DRIVING RANGE**

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
Any person operating any golf course or golf driving range.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000

**GROUP F: BETTING AND GAMING**

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value of Taxable Service</i>
Any person licensed under any written law involving bettings, sweepstakes, lotteries, gaming machines or games of chance.	a. Betting and gaming services involving bettings, sweepstakes, lotteries, gaming machines or games of chance. b. Conducting tournaments involving bettings, sweepstakes, lotteries, gaming machines or games of chance. c. Conducting or allowing the conduct of a card game or any other game by the casino operator	RM 500,000

**GROUP G: PROFESSIONALS**

For the purpose of this Group, any person in column 1 of Group G having a total value of taxable service, whether combined or singly, of more than RM 500,000 of any one or more taxable services mentioned in column 2 of such group.

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
1. Any person who is an advocate and solicitor registered under the written laws for the time being in force.  2. Any person who is a <i>syarie</i> lawyer registered under the relevant State Enactment laws.	a. Provision of legal services including consultancy services on legal matters and other charges in connection to the provision of legal services excluding—  (i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia.  (ii) any statutory fees paid to government or statutory body.	RM 500,000

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
<p>3. Any person who is a public accountant registered under the written laws for the time being in force.</p> <p>4. Any person who is, a licensed or registered surveyors including registered valuers, appraisers or estate agents licensed or registered under the written laws for the time being in force.</p> <p>5. Any person who is a professional engineer registered under the written laws for the time being in force.</p> <p>6. Any person who is an architect registered under the written laws for the time being in force.</p> <p>7. Any person who provides consultancy services excluding approved companies</p>	<p>b. Provision of legal services on Islamic matters including consultancy services and other charges in connection to the provision of legal services excluding—</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia.</p> <p>(ii) any statutory fees paid to government or statutory body.</p> <p>c. Provision of accounting, auditing, book keeping, consultancy or other professional services and other charges in connection to the provision of accountancy services excluding—</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia; and</p> <p>(ii) any statutory fees paid to government or statutory body.</p> <p>d. Provision of all types of surveying services including valuation, appraisal, estate agency or professional consultancy services and other charges in connection to the provision of</p>	

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
<p>with status or definitions as research and development companies and contract research and development companies under section 2 of the Promotion of Investments Act 1986 [Act 327] and approved research institute under section 34B of the Income Tax Act 1967 [Act 53].</p> <p>8. Any person who provides information technology services.</p> <p>9. Any person who provides management services excluding the management services provided by;</p> <p>(i) the developer, joint management body or management corporation to the owners of a building held under a strata title; or</p> <p>(ii) asset and fund</p>	<p>surveying services excluding—</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia; and</p> <p>(ii) any statutory fees paid to government or statutory body.</p> <p>e. Provision of engineering consultancy or other professional services and other charges in connection to the provision of engineering services excluding—</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia; and</p> <p>(ii) any statutory fees paid to government or statutory body.</p> <p>f. Provision of architectural services including professional consultancy services and other charges in connection to the provision of architectural services excluding—</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia</p>	

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
<p>managers.</p> <p>10. Any person who provides employment services.</p> <p>11. Any person who is a private agency licensed under the Private Agencies Act 1971 [Act 333].</p>	<p>or where the subject matter relates to a country outside Malaysia; and</p> <p>(ii) any statutory fees paid to government or statutory body.</p> <p>g. Provision of consultancy services including professional consultancy services and other charges in connection to the provision of consultancy services other than specifically mentioned in this Schedule excluding—</p> <p>(i) provision of consultancy services relating to medical and surgical treatment provided by private clinics or specialist clinics; or</p> <p>(ii) provision of consultancy services supplied in connection with –</p> <p>(A) goods or land situated outside Malaysia; or</p> <p>(B) other than matters relating to (A) outside Malaysia.</p> <p>h. Provision of all types of information technology services excluding—</p> <p>(i) the provision or sale of goods in connection with the provision of the information technology services;</p> <p>(ii) provision information technology services in connection with-</p> <p>(A) goods or land situated outside Malaysia;</p>	

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
	<p>(B) other than matters relating to (A) outside Malaysia.</p> <p>i. Provision of all types of management services and other charges in connection to the provision of management services including project management or project coordination excluding provision of such services supplied in connection with:</p> <p>(i) goods or land situated outside Malaysia; or</p> <p>(ii) other than matters relating to (i) outside Malaysia</p> <p>j. Provision of all types of employment services excluding—</p> <p>(i) provision of employment services in the form of secondment of employees or supplying employees to work for another person for a period of time; or</p> <p>(ii) provision of employment services for employment outside Malaysia.</p> <p>k. Provision of guards or protection for the personal safety or security of another person or for the safety or security of the property or business of such other person excluding provision of such services to guard or protect person, property or business situated outside Malaysia.</p>	

**GROUP H: CREDIT CARD AND CHARGE CARD**

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value of Taxable Service</i>
Any person who is regulated by Bank Negara Malaysia and provides credit card or charge card services through the issuance of a credit card or a charge card	a.Provision of credit card or charge card services through the issuance of a principal credit card, principal charge card, supplementary credit card or supplementary charge card, whether or not annual subscription or fee is imposed excluding—  (i) provision of charge card services where the charge card is issued by any petroleum company to the Government of Malaysia or any person for the procurement of products and services supplied for the use of or in connection with vehicles owned or used by the Government of Malaysia or such person; or  (ii) provision of charge card services where the charge card is used as a payment instrument only within the premises of a workplace, an education institution or a golf or sports club by its workforce, students or members, as the case may be.	NIL

**GROUP I: OTHER SERVICE PROVIDERS**

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
1. Any person who is an insurer, takaful operator, licensed under the Financial Services Act 2013, Islamic Financial Services Act 2013, Labuan Financial Services and Securities Act 2010 and Labuan Islamic Financial Services and Securities Act 2010.	a. Provision of all types of insurance contract or takaful certificate to cover against any risks in Malaysia incurred to an individual excluding medical insurance or medical takaful and life insurance contract or family takaful certificate.  b. Provision of all types of insurance contract or takaful certificate to all business organisations excluding -  (i) the insuring or takaful coverage of risks relating to the transport of passengers or goods :  (A) from a place outside Malaysia to another place outside Malaysia ;  (B) from the last exit point in Malaysia to any place in other country ; or  (C) from a place outside Malaysia to the first entry point in Malaysia.  and includes the insuring or takaful coverage of risks relating to the transportation	RM 500,000

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
	<p>of:</p> <p>aa) goods from a place in Malaysia to another place in Malaysia to the extent the services are provided by the same provider that forms part of the transport services referred to in paragraph (B) and (C)</p> <p>bb) passengers from a place in Malaysia to another place in Malaysia to the extent the services are provided by the same provider that forms part of the transport services referred to in paragraph (B) and (C)</p> <p>(ii) the insuring or takaful coverage on educational institution and religious organization registered under any written law.</p> <p>(iii) provision of all types of insurance contract, takaful certificate, to cover against any risks incurred in the making of advances or the granting of credit directly relating to the export of goods, services or investments outside Malaysia.</p>	

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
	(iv) provision of insurance contract or takaful certificate to cover risks outside Malaysia.	
2. Any person providing telecommunication services and paid television broadcasting services who is registered under the Communications and Multimedia Act 1998 [Act 588] or licensed under the Communications and Multimedia (Licensing) Regulations 2000.	<p>a. Provisions of—</p> <p>(i) telecommunication services; and</p> <p>(ii) other services in connection with telecommunication services</p> <p>excluding provisions of services to another telecommunication service provider in Malaysia or outside Malaysia.</p> <p>b. Provision of paid television broadcasting services.</p>	RM 500,000
3. Any person who is given permission to act as an agent under section 90 of the Customs Act 1967.	Provision of services for clearing of goods from customs control.	NIL
4. Any person who operates or provides parking spaces.	Provision of parking spaces for motor vehicles where parking charges are imposed.	RM 500,000
5. Any person who operates a motor vehicle service or repair centre or provides motor vehicle service or repair.	Provision of general servicing, engine repairs and tuning, changing, adjusting and fixing of parts, wheel balancing, wheel alignment or body repairs including knocking, welding or repainting of motor vehicles.	RM 500,000

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
6. Any person who provides courier services licensed under Section 10 of Postal Services Act 2012.	Provision of courier delivery services for documents or parcels not exceeding 30 kilograms each excluding provision of courier delivery services for documents or parcels— <ul style="list-style-type: none"> <li>(i) from a place outside Malaysia to a place outside Malaysia;</li> <li>(ii) from a place within Malaysia to a place outside Malaysia; or</li> <li>(iii) from a place outside Malaysia to a place within Malaysia</li> </ul> and includes the provision of courier delivery services within Malaysia that forms parts of the service referred to in subparagraphs (ii) and (iii) where the service is provided by the same person.	RM 500,000
7. Any person who provides hire-and-drive passenger motor vehicle and hire-passenger motor vehicle services.	Provision of hire-and-drive or hire-car services including hire of any kind of passenger motor vehicle with or without chaffeur licensed by Suruhanjaya Pengangkutan Awam Darat in Peninsular Malaysia and Commercial Vehicles Licensing Board Act 1987 for Sabah and Sarawak including provision of hire-and-drive car and hire of any kind of passenger motor vehicle as defined under the Tourism Vehicles Licensing Act 1999 as operated by tourism operators registered under the Tourism Industry Act 1992.	RM 500,000

(1) <i>Person</i>	(2) <i>Taxable Service</i>	(3) <i>Total Value Of Taxable Service</i>
8. Any person who provides advertising services.	Provisions of all advertising services excluding provision of such services for promotion outside Malaysia.	RM 500,000
9. Any person who provides transmission and distribution of electricity.	Provision of electricity to any domestic consumer excluding for the first 600 kWh for a minimum period of twenty-eight days per billing cycle consumed by that consumer.	RM 500,000
10. Any person who is granted air service licence under section 35 of Malaysian Aviation Commission Act 2015 [Act 771] or air service permit under section 36 of Malaysian Aviation Commission Act 2015.	<p>a. Provision of passenger air transport service excluding provision of passenger air transport service—</p> <ul style="list-style-type: none"> <li>(i) from a place outside Malaysia to a place outside Malaysia;</li> <li>(ii) from a place within Malaysia to a place outside Malaysia;</li> <li>(iii) from a place outside Malaysia to a place within Malaysia;</li> <li>or</li> <li>(iv) by an operator for the route as specified under the Rural Air Services Agreement;</li> </ul> <p>b. Provision of all services in connection with services referred to (a).</p>	RM 500,000

SECOND SCHEDULE  
[Regulation 27]  
SERVICE TAX ADMINISTRATION OFFICES

**Location of office**

**District served**

A. Perlis

Kangar

B. Kedah

Alor Star

Kota Star  
Kubang Pasu  
Padang Terap  
Pendang  
Yan

Langkawi

Pulau Langkawi and all the islands in proximity located nearer to Pulau Langkawi than the main land

Sungai Petani

Baling  
Kuala Muda  
Sik

Kulim

Bandar Baru Kulim

C. Penang

Seberang Jaya

Seberang Prai Utama

	Seberang Prai Tengah Seberang Prai Selatan
Georgetown	Pulau Pinang Barat Daya Pulau Pinang Timur Laut
D. Perak	
Taiping	Krian Kuala Kangsar Larut dan Matang Perak Hulu Selama
Ipoh	Kinta
Sitiawan	Manjong Perak Tengah Lumut
Telok Intan	Bagan Datuk Batang Padang Hilir Perak Muallim Sabak Bernam
E. Selangor	
Pelabuhan Klang	Port Klang Klang Kuala Langat Kuala Selangor
Subang	Petaling (except administrative areas under Majlis Bandaraya Shah Alam and Majlis Perbandaran Subang Jaya)
F. Wilayah Persekutuan Kuala Lumpur	
Lapangan Terbang Antarabangsa	Sepang

Kuala Lumpur

Wilayah Persekutuan Putrajaya  
Gombak

Kelana Jaya

Petaling (except administrative areas  
under Majlis Bandaraya Shah Alam and  
Majlis Perbandaran Subang Jaya)

Ulu Langat  
Ulu Selangor  
Wilayah Persekutuan Kuala Lumpur

G. Negeri Sembilan

Seremban

Jelebu  
Jempol  
Kuala Pilah  
Rembau  
Seremban  
Tampin

Port Dickson

Port Dickson

H. Melaka

Melaka

Alor Gajah  
Jasin  
Melaka Tengah

I. Johor

Muar

Muar

Batu Pahat

Batu Pahat

Kluang

Kluang  
Mersing

Johor Bahru

Johor Bahru

Segamat

Segamat

	Gemas
Pontian	Pontian
Kota Tinggi	Sg. Rengit Bandar Penawar Gugusan Felda Adela Pengerang Sedili
J. Pahang	
Bentong	Bentong Lipis Raub
Temerloh	Temerloh Jerantut Maran Bera
Kuantan	Kuantan Pekan Rompin
K. Terengganu	
Kuala Terengganu	Kuala Terengganu Marang Ulu Terengganu Besut Setiu Kuala Nerus
Kemaman	Kemaman Dungun
L. Kelantan	
Kota Bharu	Bachok Gua Musang Kota Bharu

	Kuala Krai Machang Pasir Puteh
Pengkalan Kubor	Tumpat
Rantau Panjang	Jeli Pasir Mas Tanah Merah
M. Sarawak	
Kuching	All districts of the Kuching, Semarahan, Sri Aman and Betong Divisions
Sibu	All districts of the Kapit, Sibu and district of Mukah dan Dalat in the Mukah Division
Miri	All districts of the Miri Division
Limbang	All districts of the Limbang Division
Sarikei	All districts of the Sarikei Division and district of the Matu and Daro in the Mukah Division
Bintulu	All districts of the Bintulu Division
N. Sabah	
Kota Kinabalu	All districts of the West Coast and Kudat including district of Sipitang, Menumbok, Beaufort, Membakut and Kuala Penyu
Lahad Datu	Lahad Datu district
Sandakan	All districts of the Sandakan Division
Tawau	All districts of the Tawau Division (except Lahad Datu district )
Keningau	All districts of the Interior Divisions excluding Sipitang, Menumbok,

Beaufort, Membakut and Kuala Penyu

O. Wilayah Persekutuan Labuan

Island of Labuan and its dependent island, viz. Rusukan Besar, Rusukan Kecil, Keraman, Burong, Papan and Daat

THIRD SCHEDULE  
[Regulation 30]  
FORMS

DRAFT