

FREQUENTLY ASKED QUESTIONS (FAQs)

1. Q : How to be a registered person?

A : ITS provider who provides prescribed taxable services and having sales value more than RM500,000 have to apply for registration via online by submitting SST-01 form to MySST system. However, if the sales value of ITS is not exceeding RM500,000 but the total sales value of other services under Group G, First Schedule of the Service Tax Regulations 2018 is exceeding RM500,000, ITS provider is liable to register.

2. Q : How to submit service tax return and make payment?

A : A registered person needs to submit service tax return SST-02 Form and make payment via electronic (MySST) or by post to Customs Processing Centre in Kelana Jaya. The payment methods are either cheque or bank draft. For more information refer to *Return and Payment Guide*.

3. Q : Does a registered person need to issue an invoice?

A : Every transaction by a registered person must be issued with an invoice. However, the registered person can apply to use other documents to replace the invoice and but subject to approval by the Director General. For more information, please refer *General Guide*.

4. Q : Is the webpage vendor services subject to service tax?

A : The ITS from the vendor to client is subject to service tax.

5. Q : Is the maintenance of server subject to service tax?

A : The maintenance of server (hardware) is subject to service tax.

6. Q : A registered ITS company in Pahang has a branch in Labuan (DA) and providing ITS services within Labuan. Is the ITS subject to service tax?

A : The branch in Labuan (DA) which provide ITS within Labuan is not subject to service tax.

**7. Q : A registered ITS company in Johor Bahru providing ITS within Langkawi.
Is the service subject to service tax?**

A : ITS within Langkawi (DA) is not subject to service tax.