

## FREQUENTLY ASKED QUESTION (FAQs)

**1. Q : How to be a registered person?**

A : Customs agent are not subjected to any amount of threshold. Hence, all customs agent are required to be a registered person under service tax. Application can be made via online by submitting SST-01 form to MySST system.

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

A : A registered person need to submit service tax return SST-02 and make payment via electronic (MySST) or by post to SST 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 : Do 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 subjected to an approval by the Director General. For more information, please refer General Guide.

**4. Q : Is haulage services part of prescribed services by customs agent?**

A : No. Haulage services is not a prescribed services under service tax therefore it is not subjected to service tax.

**5. Q : A customs agent may supply different types of services which comprises prescribed services and non-prescribed services. How to calculate the threshold for the purpose of registration?**

A : For the purpose of registration, the calculation of threshold only includes prescribed services. Other services that are not prescribed services will not be included in the calculation of threshold.

6. **Q : A customs agent was charged by a third party, in performing his services for clearing of goods from customs control. The customs agent will then recover the cost from his clients. Does reimbursement subjected to service tax?**

A : Yes. If the reimbursement relates to the services of clearing of goods from customs control, any charges related to that services is subjected to service tax. For example, the reimbursement of charges by an electronic service provider (eg. Dagang Net) is subjected to service tax because it is a part of the process in clearing goods.

7. **Q : Is the services of clearing goods from customs control by a customs agent who has a principal place of business in Malaysia but performs his prescribed services within the SA subjected to service tax?**

A : Yes, the services supplied within SA is subjected to service tax which is in accordance with Section 55, Service Tax Act.

8. **Q : Is the services of clearing of goods from customs control by a customs agent has principal place of business in Malaysia but performs his prescribed services within the DA subjected to service tax?**

A : Yes, the services supplied within the DA is subjected to service tax which is in accordance with Section 49, Service Tax Act.

9. **Q : Is the services of clearing of goods from customs control by a customs agent who has a principal place of business in in the DA and performs his prescribed services within the DA subjected to service tax??**

A : No, the services supplied within DA is not subjected to service tax which is in accordance with Section 48, Service Tax Act.