

---

## FREQUENTLY ASK QUESTIONS (FAQs)

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

A : Taxable person who provides prescribed taxable services and having turnover more than RM500,000 is required to apply for registration via online by submitting SST-01 form to MySST system - <https://mysst.customs.gov.my/>

**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 subject to approval by the Director General. For more information, please refer General Guide.

**4. Q : Do international flight involving code sharing subject to service tax? For example, tickets purchased from Emirates Airline for Dubai route to Penang. Emirates Airline only provides flights from Dubai to KLIA. The next flight from KLIA to Penang will be supplied by domestic airlines such as Malaysia Airlines Berhad.**

A : No, international flights involving code sharing are not subject to service tax. It is consider as an international flight despite involving domestic routes. This flight is deemed supplied for international route based on code sharing, booking number and tickets purchased. The same treatment applies if tickets are purchased from Malaysia Airlines Berhad for the above mentioned routes.

**5. Q : What is the tax treatment for domestic flights related to *passengers using a helicopter*?**

A : The domestic flights for passengers using a helicopter is subject to service tax.

**6. Q : What is the tax treatment for air passenger service for purpose of *leisure (sight-seeing)*?**

A : The provision of air passenger services (domestic only) for leisure (sight-seeing) is subject to service tax.

**7. Q : What is the tax treatment for the provision of private jet (*unscheduled flight*) for domestic flight?**

A : Yes, the provision of private jet (unscheduled flight) for domestic flight is subject to service tax.

**8. Q : An airline makes a refund to a customer for no show for a domestic flight. The refund amount is inclusive of service tax where the airline has declared and paid to RMCD. Is the airline eligible for a refund from RMCD?**

A : The airline is eligible for a refund from RMCD (need to apply from RMCD) on condition that the airline can prove that the amount claimed will be refunded to the customer. The airline uses the contra mechanism in SST-02 for the refund eligible.

**9. Q : A passenger purchased a domestic flight ticket from KLIA to Kota Kinabalu. The passenger travel with his pet placed as cargo. Is the fee charged by the airline for the pet subject to service tax?**

A : Traveling pets as cargo is not subject to service tax regardless it is a domestic flights or international flights because it is considered as transportation of goods.

**10. Q : Do flight tickets purchased by the Government of Malaysia subject to service tax?**

A : Yes, it is subject to service tax. There is no exemption given to the government on purchase of flight ticket.