

FREQUENTLY ASKED QUESTIONS (FAQs)

1. Q : How to be a registered person?

A : HPV operator who provides prescribed taxable services and having turnover exceeds RM500,000 have to apply for registration via online by submitting SST-01 form to MySST system.

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

A : A registered HPV operator needs to submit service tax return SST02 form and make payment via electronically (MySST) and by post to the SST Processing Centre in Kelana Jaya. The payment methods are either by cheque or by bank draft. For more information refer to Return and Payment Guide.

3. Q : Do registered HPV operator need to issue an invoice?

A : In service tax regulation, all transactions by registered person must issue an invoice. Registered person can apply to use other documents to replace invoice and subject to approval by the Director General. For more information, refer to the General Guide.

4. Q : Hotel XY Sdn. Bhd. is not licensed under Tourism Industry Act 1992 but a registered person under Service Tax Act 2018. Is the car rental services provided by the hotel subject to service tax?

A : Yes, the car rental service provided by the hotel is subject to service tax because it is a prescribed services by the hotel under Group A, Schedule 1, Service Tax Regulations 2018.

5. Q : A hire car operator required a tourist to put a deposit for a car rental. Is the deposit subjected to service tax?

A : If the deposit is not treated as a part of payment for the rental and it will be returned to the tourist it is not subjected to service tax. If it is considered as a part of payment, it is subject to service tax.

6. Q : A customer hires a car in Malaysia from Malaysian operator and travel up to Bangkok, Thailand then returned the car to the operator in Malaysia after a week. Can the operator apportion the service tax charged for usage outside Malaysia?

A : No, the operator cannot apportion the service tax but have to charge based on the usage regardless that the car was used outside Malaysia.