

FREQUENTLY ASKED QUESTIONS (FAQs)

1. Q : How to be a registered person?

A : Taxable person who provides prescribed taxable services and having turnover which exceeds RM500,000 yearly have to apply for registration via online by submitting SST-01 form to MySST website.

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

A : A registered person need to submit service tax return SST-02 and make payments via electronic (MySST) and by post to Customs Processing Centre in Kelana Jaya. The payments methods can be either cheque or bank draft. For more information please refer to the Return and Payment Guide.

3. Q : Do registered MVS and repair centre need to issue an invoice?

A : In service tax regulation, all transactions by a registered person must issue an invoice. Registered person can apply to use other type of documents to replace an invoice but it is subject to approval by Director General of Customs. For more information refer *General Guide*.

4. Q : As a registered person, is selling the spare part to the customer subject to service tax?

A : No, it is not subject to service tax.

5. Q : A registered repair centre in Kedah has a branch in Langkawi (DA) and is providing service in Langkawi. Is the service subject to service tax?

A : The repair service is not subject to service tax if:

- (i) The services are performed directly in connection with vehicle
- (ii) The services are performed in DA and benefit the person in DA; and
- (iii) The invoice is issued by the branch in DA.
- (iv)

6. Q : PUSPAKOM is a vehicle inspection company. PUSPAKOM provides comprehensive types of inspection such as routine inspection, hire and purchase inspection, transfer of ownership inspection and others. Do PUSPAKOM need to charge service tax for its services?

A : Yes, the services performed by PUSPAKOM are subject to service tax.