



**SERVICE TAX POLICY NO 3/2020 (Amendment No. 1)**

1. The Service Tax Policy No. 3/2020 is amended as follows:

In paragraph 1,

- a) by substituting the wording “Foreign Service Provider (FSP)” with “Foreign Registered Person (FRP)”
2. The amendment is deemed to be effective from 1 January 2020.

**INTERNAL TAX DIVISION**

**ROYAL MALAYSIAN CUSTOMS DEPARTMENT HEADQUARTERS, PUTRAJAYA**