



**SERVICE TAX POLICY NO 5/2020 (Amendment No. 1)**

1. The Service Tax Policy No. 5/2020 is amended as follows:

In paragraph 1,

- a) by substituting the wording “provided by foreign service provider is subject to service tax” with “is a taxable service under the Service Tax Act 2018”.

2. The amendment is deemed to be effective from 1 January 2020.

**INTERNAL TAX DIVISION**  
**ROYAL MALAYSIAN CUSTOMS DEPARTMENT HEADQUARTERS, PUTRAJAYA**