



**SERVICE TAX 2018**

# **GUIDE ON : REGISTRATION**

**Published by:**

**Royal Malaysian Customs Department  
Internal Tax Division  
Putrajaya**

**27 August 2018**

**Publication**

Date: 27 August 2018.

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## CONTENTS

<b>INTRODUCTION</b> .....	1
<b>SERVICE TAX IN GENERAL</b> .....	1
<b>SERVICE TAX REGISTRATION</b> .....	1
<b>VALUE OF TAXABLE SERVICES</b> .....	2
<b>REGISTRATION EFFECTIVE DATE</b> .....	5
<b>REGISTRATION PROCEDURE</b> .....	6
<b>TRANSITIONAL PERIOD</b> .....	6
Automatic and Non- Automatic Registration .....	6
<b>NEW REGISTRATION</b> .....	8
<b>VOLUNTARY REGISTRATION</b> .....	9
<b>INTRA GROUP REGISTRATION</b> .....	9
<b>NOTIFICATION OF PARTICULARS CHANGES OF REGISTERED PERSON</b> .....	9
<b>RESPONSIBILITIES OF THE REGISTERED PERSON</b> .....	10
<b>DEREGISTRATION</b> .....	10
<b>REGISTERED PERSON PUT UNDER LIQUIDATORS AND RECEIVERS</b> .....	11
<b>FREQUENTLY ASKED QUESTIONS (FAQs)</b> .....	12
<b>FURTHER ASSISTANCE AND INFORMATION ON SST</b> .....	14
<b>APPENDIX I</b> .....	15
GROUP A: ACCOMMODATION .....	15
GROUP B: FOOD AND BEVERAGE .....	15
GROUP C: NIGHT-CLUBS, DANCE HALLS, HEALTH CENTRES, MASSAGE PARLOURS, PUBLIC HOUSES AND BEER HOUSES .....	16
GROUP D: PRIVATE CLUB .....	17
GROUP E: GOLF CLUB AND GOLF DRIVING RANGE .....	17
GROUP F: BETTING AND GAMING .....	17
GROUP G: PROFESSIONALS.....	18
GROUP H: CREDIT CARD AND CHARGE CARD.....	23
GROUP I: OTHER SERVICE PROVIDERS.....	24
<b>Appendix II</b> .....	30
Flow Chart 1: For Person Who Provides Taxable Services .....	30

## **INTRODUCTION**

1. Effective from 1 September 2018, Sales Tax Act 2018 and the Service Tax Act 2018 together with its respective subsidiary legislations are introduced to replace the Goods and Service (GST) Act 2014.
2. The service tax is charged and levied on any provision of taxable services chargeable by taxable persons in Malaysia.
3. The Guide is prepared to assist businesses in understanding matters with regards to service tax registration requirements and procedures under Service Tax Act 2018.

## **SERVICE TAX IN GENERAL**

4. Service Tax is imposed on taxable services provided in Malaysia by any taxable person as stated in the First Schedule (Regulation 3) of Service Tax Regulations 2018.
5. Service Tax is not charged on imported and exported services.
6. The tax rate is ad valorem tax at 6% and specific tax rates of RM25 per year per credit card or charge card.

## **SERVICE TAX REGISTRATION**

7. Any person who provides taxable services in the course of furtherance of business in Malaysia for a period within 12 months and exceeds the value of taxable services is liable to be registered under the Service Tax Act 2018.
8. Taxable services are any services listed in the various group as prescribed in the First Schedule of Service Tax Regulations 2018. These groups are shown in the table in **Appendix I**.
9. Any person who provides taxable services and exceeds the prescribed value of taxable services for a period within 12 months is required to be registered.

10. However, there is no value of taxable services prescribed for registration of forwarding agent and the issuance of credit card and charge card services.

11. Any person providing taxable services below the value of taxable services is not liable to be registered, but may apply for voluntary registration.

## **VALUE OF TAXABLE SERVICES**

12. The value of taxable services is the total value of taxable services provided which exclude the amount of service tax.

13. The taxable service groups under this Act is divided into two categories, the first category, A to F (**Appendix I**) is where the service includes the Provision of all services. The second category G to I (**Appendix I**) does not include Provision of all services.

14. In determining the value of chargeable services for registration, the liabilities in the first category shall be combined while the value of taxable services in the second category should be calculated separately.

15. The Calculation of Taxable Service is shown in the table below:

**Table 1: Provision of Services in and Within Groups for Calculation for Taxable Services Value.**

<b>Group</b>	<b>Taxable Service</b>	<b>Calculation Of Taxable Service</b>
A - F	Provision Of All Services	Combine
G - I	Provision does not include all services	Separately

**Example:**

- (i) *Zee Sdn Bhd provides hotel rooms in Group A and Café in Group B and parking spaces in Group I. Calculation of Value of taxable services from each group is as shown in the table below:*

Group	Service Provided	Value of Service for 12 months (RM)	Total Value of Taxable Services (RM)
A	Hotel rooms	700,000.00	1,200,000.00
B	Café	500,000.00	
I	Parking spaces	200,000.00	Does not exceeds
<b>Total</b>		<b>1,400,000.00</b>	

*Zee Sdn Bhd should register Hotel rooms and Café as taxable service but not to include parking space.*

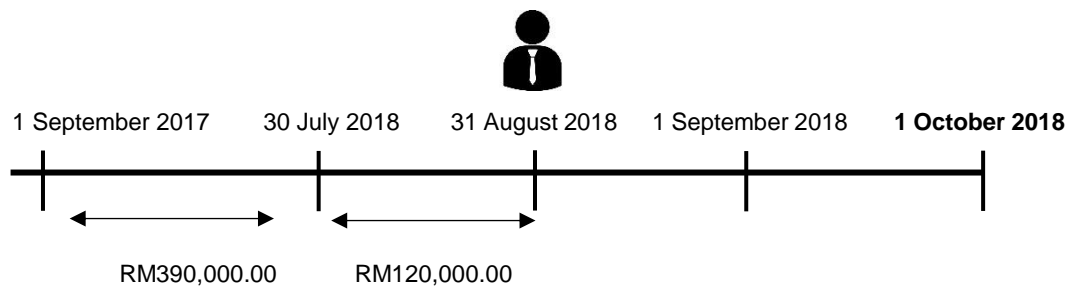
- (ii) *Yee Sdn Bhd is providing IT Services in Group G and Telecommunication in Group I. If calculated separately, the value of the services is below RM500, 000 thus Yee Sdn Bhd is not liable to register until one of the services exceeds RM500,000. When one of the services value exceeds RM500,000, Yee Sdn Bhd is then liable to register for providing that particular service.*

Group	Service Provided	Value of Service for 12 months (RM)	Total Value of Taxable Services (RM)
G	IT Services	450,000.00	Does not exceeds RM 500,000
I	Telecommunication	200,000.00	Does not exceeds RM 500,000
	<b>Total</b>	<b>700,000.00</b>	-

16. In order to determine the liability for a service provider registration, the value of taxable services for a period within 12 months shall be calculated by using the following method:

- (a) Historical method - Total value of taxable service in any month and the 11 months immediately preceding that month.

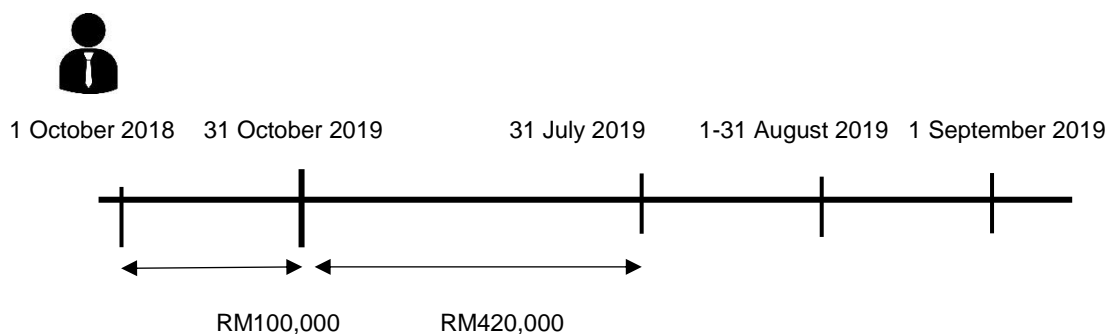
**Diagram 1: Historical method**



- As at 31 August 2018, the taxable service value has exceeded (RM390,000 + RM120,000 = RM510,000) and is thus liable to be registered under Service Tax Act 2018.
- 1-30 September 2018 is the period of time to apply for registration.
- Effective date of registration and starting to charge service tax is 1 October 2018.

- (b) Future method - The total value of taxable service in any month and the expected value of taxable service of 11 months immediately succeeding that month.

**Diagram 2: Future method**

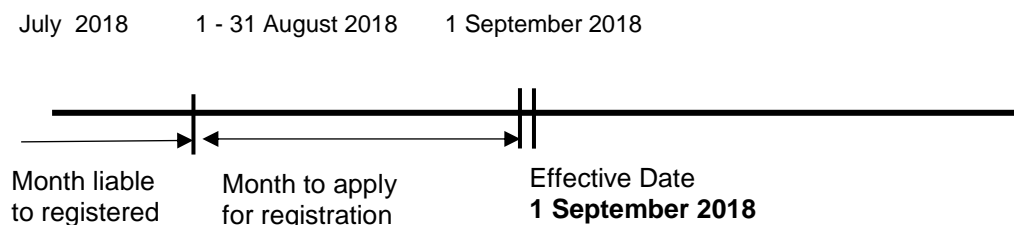


- 1-31 October 2018 : The current value of taxable service is RM100,000.00
- 1 November 2018 - 31 July 2019 : estimated value of taxable services is RM420,000.00
- 31 July 2019 : This person expected to exceed value of taxable services and is liable to be registered for service tax
- 1-31 August 2019 is the period of time to apply for registration.
- 1 September 2019: Effective date of registration and start charging service tax.

### REGISTRATION EFFECTIVE DATE

17. Any person is required to apply for registration no later than the last day of the following month after being liable to register. The effective date of the registration shall be on the first day of the following month after the month in which he made an application for registration.

#### Diagram 3: Service Tax Registration Effective Date



- (i) 31 July 2018 - Exceed value of taxable services and liable to be registered
- (ii) 31 August 2018 - Last date to apply for registration
- (iii) 1 September 2018 - Effective date of registration



## REGISTRATION PROCEDURE

18. Applications for service tax registration shall be made online via MySST portal at [www.mysst.customs.gov.my](http://www.mysst.customs.gov.my). Applicants are required to complete the information and details required in the registration form prescribed in the Service Tax Regulations 2018. Registration kiosks are provided at the SST Division in all RMCD offices throughout Malaysia.

19. After registration application has been approved, an approval letter will be generated by the system, stating the service tax registration number, the effective date of registration and other relevant details with appendix of registered person's responsibilities. This approval letter will be sent to the email address given by applicants during registration.

## TRANSITIONAL PERIOD

### Automatic and Non- Automatic Registration

20. During the transition of the tax system, identified by MSI Code and registered threshold under the (Goods and Services) GST Act 2014, manufacturers will be **automatically registered** by the Director General of Customs (DG) subject to the prescribed criteria and must impose service tax from 1 September 2018.

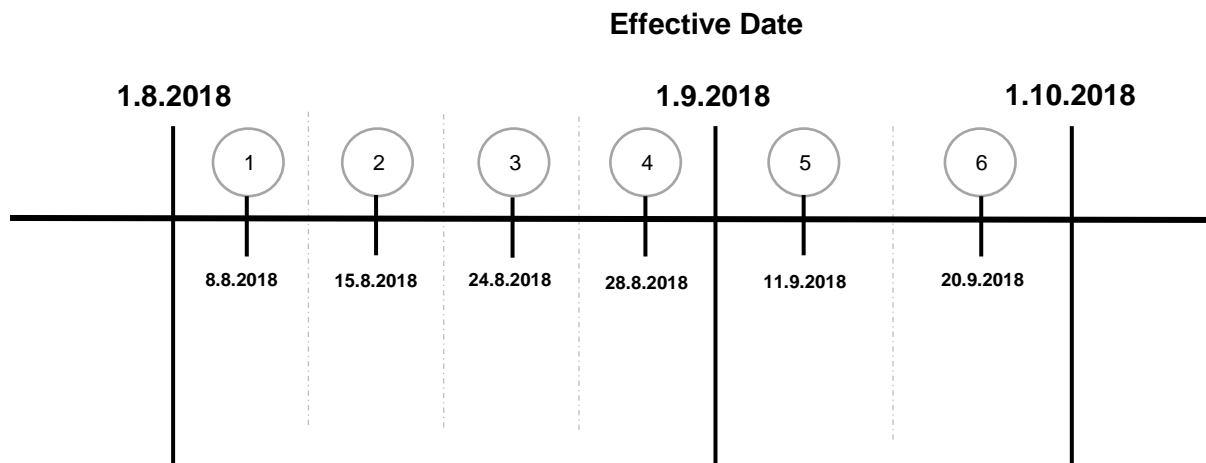
21. Automatically registered persons may check their Service Tax registration status in the MySST portal at [www.mysst@customs.gov.my](http://www.mysst@customs.gov.my).

22. Within the period from 1 August 2018 to 31 August 2018, the GST registrant will be **automatically registered as the Service Tax registration**. The effective date of the service tax registration is **1 September 2018**.

23. For persons liable to be registered under the Service Tax Act 2018 which did not receive emails or not automatically registered should apply for a new registration electronically through the MySST Portal beginning August 2018.

24. Details of registration and effective date are explained by the scenarios in the diagram below:

**Diagram 4: Automatic and Non- Automatic Registration**



**Scenario No.1:**

*Company Ali is a GST registrant. The company has been automatically registered under Service Tax Act 2018 on 8 August 2018 and received an email as a registered person. The effective date of registration is on 1 September 2018. Company Ali does not need to apply for a new registration.*

**Scenario No.2:**

*Company Eng is a GST registrant, but does not receive the emailed registration letter although the company is liable to register under Service Tax Act 2018 for exceeding the value of taxable services. On August 15, 2018, the company applied for registration under Service Tax Act 2018 and the effective date of registration is on 1 September 2018. Registration is mandatory registration.*

**Scenario No.3:**

*Muthu Company is not a GST registrant and does not receive any registration letter. His Company sales value has not reached the value of taxable services value. Muthu Company is not liable to be registered but has applied for registration on 24 August*

*2018. Muthu Company will be registered and the effective date of registration is on 1 September 2018. Registration is a voluntary registration*

**Scenario No.4:**

*Zamri Company is not registered under GST and did not received any registration letter although the company is liable to register under Service Tax Act 2018. The sales value of the company has reached its value of taxable services value in June 2018. Zamri Company needs to apply for a new registration. On 28 August 2018, Zamri Company applied for registration and the effective date of registration is on 1 September 2018. Registration is mandatory registration*

**Scenario No.5:**

*Rokiah Company is a GST registrant but is not automatically registered under Service Tax Act 2018. The company's sales value has reached the value of taxable services and the company is liable to register under Service Tax Act 2018. On 11 September 2018, Rokiah Company has applied for registration. The registration date is on 1 October 2018. Registration is mandatory registration.*

**Scenario No.6:**

*Tan Company is not registered under GST but the company is liable to register under Service Tax Act 2018. Tan Company needs to apply for a new registration. On 20 September 2018, Tan Company applied for registration. The effective date of registration is on 1 October 2018. Registration is mandatory registration.*

## **NEW REGISTRATION**

25. Under the Service Tax Act 2018, any eligible person who are liable to be registered are required to apply for registration not later than the last day of the following month in which he is liable to be registered.

26. GST registrant whose total annual sales of taxable goods exceeds RM500,000 is considered liable to be registered under the Service Tax Act on August 2018. Therefore this person could register in August 2018 or not later than 30 September

2018 and given the effective date on 1<sup>st</sup> September 2018 or 1st October 2018 for those applying in September 2018.

27. The effective date of Service Tax registration is the first day of the month following the month the application is made.

28. Liable person must register all his service premise address(s) and can only perform his service activity at the premise(s) registered with RMCD.

### **VOLUNTARY REGISTRATION**

29. Any person who provides taxable service with a total service value of 12 months is below the prescribed value of taxable service are allowed to register under voluntary registration.

### **INTRA GROUP REGISTRATION**

30. Any member of an Intra Group providing allocated taxable service for Intra Group Facilities under First Schedule of The Service Tax Regulations 2018, wholly to and within the members of the group only, shall not be a taxable service and are not required to register.

31. However as and when the company started to provide any of the taxable service to a company outside the group, the Intra Group Facilities on that service are void and the service should be treated as taxable services from that date and the company are required to be registered if the value of that service exceeds the value of taxable services in accordance with Section 13 of the Act.

### **NOTIFICATION OF PARTICULARS CHANGES OF REGISTERED PERSON**

32. Registered Person is required to notify RMCD Controlling Station in writing of any amendments to the particulars below.

- (i) Change in the name of the business;
- (ii) Change in the address of any place of business;

- (iii) Change of members in the partnership;
- (iv) Change in the status of the business;
- (v) Change or addition in providing taxable services;
- (vi) Opening of any new place of business or closing of any place of business at which business is no longer carried on.

33. Registered person may change other registered particulars on the system.

34. Registered person who ceased to provide taxable service or ceased to be registered must inform RMCD in writing of the occurrence within 30 days of the date of cessation.

### **RESPONSIBILITIES OF THE REGISTERED PERSON**

35. Responsibilities of the registered person includes:

- (i) Charge service tax on their taxable service
- (ii) Issue invoices in the national language or English language.
- (iii) Submit SST-02 returns and payment.
- (iv) Keep adequate records for a period of seven (7) years from the latest date to which the records relates.

### **DEREGISTRATION**

36. A registered person may apply to cancel his registration if he is no longer liable to register.

37. Registration of any person may also be cancelled by the DG if it is found that the person concerned is not liable or ineligible to register.

38. Registered person may apply to be deregistered under the following circumstances when he:

- (i) Ceases to provide taxable service; or
- (ii) Total sales value for the period of the next twelve months do not exceed the value of taxable services for the purpose of registration.

39. A registered person is required to notify RMCD within 30 days from the date of occurrence if he ceases business or ceases providing taxable services.

40. A registered person who has notified RMCD of his requirement to deregister is still responsible as a registered person to impose service tax and submit SST-02 return until the approved date of cancellation of service tax registration.

### **REGISTERED PERSON PUT UNDER LIQUIDATORS AND RECEIVERS**

41. Liquidator to a winding up registered person need to :

- (i) Give notice to the DG within 14 days in writing after the winding up resolution;
- (ii) Set aside any service tax payable by the person to the RCMD; and
- (iii) Pay RCMD the amount set in para (ii).

42. Receivers to the property of a registered person shall :

- (i) Give notice to the DG within 14 days in writing of his appointment as receivership;
- (ii) Set aside sufficient amount of any sales tax payable to RMCD by the person before disposing of any of its asset; and
- (iii) Pay RCMD the amount set in (ii) after disposing of the asset.

## FREQUENTLY ASKED QUESTIONS (FAQs)

1. Q : **My company is providing 3 type of services - hotel rooms, food and beverages and parking spaces. If value for my hotel room services is RM700,000, F&B is RM400,000 and parking services is RM200,000. Am I liable to register under this Act? Which service do I register? What is the value of taxable service?**

A : Combine value of taxable service for Group A and B is RM1.1mil (Hotel room services and Food and Beverages), therefore you are liable to register for providing taxable services under group A & B. Parking space services is in Group I, only services from Group A to F can be combine to determine the value of taxable services. You only need to register and charge for hotel room services and F&B.

2. Q : **Provision of services from DA to PCA is subject to service tax. How to determine the value of taxable service and does it include supplies to PCA only or include supplies made in DA?**

A : The calculation value of taxable service for registered persons in DA only includes the value of supply to PCA only (supply to PCA is categorized as taxable supply). Supplies in DA are not subject to service tax.

3. Q : **My company supplies three types of taxable services in group G but the supplies amount if I calculated separately does not achieve the value of taxable services. Unless if I combined the total amount of supplies then it will exceeds the value of taxable services. Do I need to be registered under Service Tax 2018?**

A : Yes value of services within the same group when combined exceeds the Value of Taxable Service (VTS) is liable to register under the Service Tax 2018.

4. Q : **Is the supply of services to the government taxable under the Service Tax 2018? Is there any exception?**

A : The supply of services to the government is subject to the Service Tax. No exception for supply of services to government.

5. Q : **Are there any exemption from registration under the Service Tax Act 2018?**

A : No, there is no exemption on registration under this Act.

6. Q : **My company sells computer spare parts and also provides IT services, How do I calculate the value of my taxable services in relation to the IT services?**

A : Provision of all IT services is taxable except; i) provision of sales of goods in connection with the provision of IT services and ii) provision of IT services in connection with goods or land situated outside Malaysia and other matters related to either.



## **INQUIRY**

For any inquiries for this guide please contact:

Internal Tax Division  
Royal Malaysian Customs Department  
Level 3 - 7, Block A, Menara Tulus,  
No. 22, Persiaran Perdana, Presint 3,  
62100 Putrajaya.

## **FURTHER ASSISTANCE AND INFORMATION ON SST**

Further information on can be obtained from:

- (i) SST website : <https://mysst.customs.gov.my>
- (ii) Customs Call Centre:
  - Tel: 03-7806 7200 / 1-300-888-500
  - Fax: 03-7806 7599
  - Email: [ccc@customs.gov.my](mailto:ccc@customs.gov.my)

**APPENDIX I**

**GROUP A: ACCOMMODATION**

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
Any person operating accommodation including hotel, inns, lodging house, service apartment, homestay and any other similar establishment.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000

**GROUP B: FOOD AND BEVERAGE**

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
<p>1. Any person operating restaurant, bar, snack-bar, canteen, coffee house or any place which provides food and drinks, whether wholly or partly eat-in or take-away excluding—</p> <p>(a) a canteen located in an educational institution.</p> <p>(b) a canteen operated by a religious institution or body.</p> <p>2. Any person providing catering services.</p> <p>3. Any person operating food court.</p>	<p>Provision by the person in column (1) of—</p> <p>(a) all services including preparing or serving food or drinks; and</p> <p>(b) sale of tobacco products, alcoholic and non-alcoholic beverages.</p>	RM 1,000,000

**GROUP C: NIGHT-CLUBS, DANCE HALLS, HEALTH CENTRES, MASSAGE PARLOURS, PUBLIC HOUSES AND BEER HOUSES**

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
<p>1. Any person operating any—</p> <ul style="list-style-type: none"> <li>i. night-club,</li> <li>ii. dance hall,</li> <li>iii. cabaret, or</li> <li>iv. place licensed under paragraph (a) or (b) of subsection (1) of section 35 of the Excise Act 1976 and which is stated in the licence in paragraph (1) of regulation 9 of the Excise (Sales of Intoxicating Liquors) Regulations 1977 as First, Second or Third Class Public House or First or Second Class Beer House.</li> </ul> <p>2. Any person operating any health or wellness centre, massage parlour or similar places which is approved by the appropriate local authorities or which is lawfully registered, and where applicable, which is approved by the appropriate local authorities and lawfully registered excluding any facilities providing similar activities registered under Private Healthcare Facilities and Services Act 1998, government healthcare facilities, teaching hospital established under the Universities and University Colleges Act 1971 or the University Technologies MARA Act 1976.</p>	<p>Provision of all services and provision or sale of food, drinks and tobacco products.</p>	<p>RM 500,000</p>

#### GROUP D: PRIVATE CLUB

(1) Person	(2) Taxable Service	(3) Total Value Of Taxable Service
Any person operating private club.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000

#### GROUP E: GOLF CLUB AND GOLF DRIVING RANGE

(1) Person	(2) Taxable Service	(3) Total Value Of Taxable Service
Any person operating any golf course or golf driving range.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000

#### GROUP F: BETTING AND GAMING

(1) Person	(2) Taxable Service	(3) Total Value Of Taxable Service
Any person licensed under any written law involving betting, sweepstakes, lotteries, gaming machines or games of chance.	<ul style="list-style-type: none"> <li>a. Betting and gaming services involving betting, sweepstakes, lotteries, gaming machines or games of chance.</li> <li>b. Conducting tournaments involving betting, sweepstakes, lotteries, gaming machines or games of chance.</li> <li>c. Conducting or allowing the conduct of a card game or any other game by the casino operator</li> </ul>	RM 500,000

## GROUP G: PROFESSIONALS

For the purpose of this Group, any person in column 1 of Group G having a total value of taxable service, whether combined or separately, of more than RM 500,000 of any one or more taxable services mentioned in column 2 of such group.

(1) Person	(2) Taxable Service	(3) Total Value Of Taxable Service
<p>1. Any person who is an advocate and solicitor registered under the written laws for the time being in force.</p> <p>2. Any person who is a <i>syarie</i> lawyer registered under the relevant State Enactment laws.</p> <p>3. Any person who is a public accountant registered under the written laws for the time being in force.</p> <p>4. Any person who is, a licensed or registered surveyors including registered valuers, appraisers or estate agents licensed or registered under the written laws for the time being in force.</p> <p>5. Any person who is a professional engineer registered under the written laws for the time being in force.</p> <p>6. Any person who is an architect registered</p>	<p>a. Provision of legal services including consultancy services on legal matters and other charges in connection to the provision of legal services excluding:</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia.</p> <p>(ii) any statutory fees paid to the government or statutory body.</p> <p>b. Provision of legal services on Islamic matters including consultancy services and other charges in connection to the provision of legal services excluding;</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia.</p> <p>(ii) any statutory fees paid to</p>	<p>RM 500,000</p>

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
<p>under the written laws for the time being in force.</p> <p>7. Any person who provides consultancy services excluding approved companies with status or definitions as research and development companies and contract research and development companies under section 2 of the Promotion of Investments Act 1986 [Act 327] and approved research institute under section 34B of the Income Tax Act 1967 [Act 53].</p> <p>8. Any person who provides management services excluding the management services provided by;</p> <p>(i) the developer, joint management body or management corporation to the owners of a building held under a strata title; or</p> <p>(ii) asset and fund managers</p>	<p>the government or statutory body.</p> <p>c. Provision of accounting, auditing, book keeping, consultancy or other professional services and other charges in connection to the provision of accountancy services excluding:</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia; and</p> <p>(ii) any statutory fees paid to the government or statutory body.</p> <p>d. Provision of all types of surveying services including valuation, appraisal, estate agency or professional consultancy services and other charges in connection to the provision of surveying services excluding:</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia; and</p>	

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
<p>9. Any person who provides employment services.</p> <p>10. Any person who is a private agency licensed under the Private Agencies Act 1971 [Act 333].</p>	<p>(ii) any statutory fees paid to the government or statutory body.</p> <p>e. Provision of engineering consultancy or other professional services and other charges in connection to the provision of engineering services excluding:</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia; and</p> <p>(ii) any statutory fees paid to the government or statutory body.</p> <p>f. Provision of architectural services including professional consultancy services and other charges in connection to the provision of architectural services excluding:</p> <p>(i) provision of such services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia; and</p> <p>(ii) any statutory fees paid to government or statutory body.</p>	

(1) Person	(2) Taxable Service	(3) Total Value Of Taxable Service
	<p>g. Provision of consultancy services including professional consultancy services and other charges in connection to the provision of consultancy services other than specifically mentioned in this Schedule excluding;</p> <ul style="list-style-type: none"> <li>(i) provision of consultancy services relating to medical and surgical treatment provided by private clinics or specialist clinics; or</li> <li>(ii) provision of consultancy services supplied in connection with – <ul style="list-style-type: none"> <li>(a) goods or land situated outside Malaysia; or</li> <li>(b) other than matters relating to (a) outside Malaysia.</li> </ul> </li> </ul> <p>h. Provision of all types of management services and other charges in connection to the provision of management services including project management or project coordination excluding provision of such services supplied in connection with:</p> <ul style="list-style-type: none"> <li>(i) goods or land situated outside Malaysia; or</li> <li>(ii) other than matters relating to (a) outside Malaysia</li> </ul> <p>i. Provision of all types of employment services excluding–</p>	



<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
	<p>(a) provision of employment services in the form of secondment of employees or supplying employees to work for another person for a period of time; or</p> <p>(b) provision of employment services for employment outside Malaysia.</p> <p>j. Provision of guards or protection for the personal safety or security of another person or for the safety or security of the property or business of such other person excluding provision of such services to guard or protect person, property or business situated outside Malaysia.</p>	

**GROUP H: CREDIT CARD AND CHARGE CARD**

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
<p>Any person who is regulated by Bank Negara Malaysia and provides credit card or charge card services through the issuance of a credit card or a charge card</p>	<p>a. Provision of credit card or charge card services through the issuance of a principal credit card, principal charge card, supplementary credit card or supplementary charge card, whether there is annual subscription or fee is imposed or not excluding—</p> <p>(i) provision of charge card services where the charge card is issued by any petroleum company to the Government of Malaysia or any person for the procurement of products and services supplied for the use of or in connection with vehicles owned or used by the Government of Malaysia or such person; or</p> <p>(ii) provision of charge card services where the charge card is used as a payment instrument only within the premises of a workplace, an education institution or a golf or sports club by its workforce, students or members, as the case may be.</p>	<p>No Value of taxable services</p>

**GROUP I: OTHER SERVICE PROVIDERS**

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
<p>1. Any person who is an insurer, takaful operator, licensed under the Financial Services Act 2013, Islamic Financial Services Act 2013, Labuan Financial Services and Securities Act 2010 and Labuan Islamic Financial Services and Securities Act 2010.</p>	<p>a. Provision of all types of insurance contract or takaful certificate to cover against any risks in Malaysia incurred to an individual excluding medical insurance or medical takaful and life insurance contract or family takaful certificate.</p> <p>b. Provision of all types of insurance contract or takaful certificate to all business organisations excluding –</p> <p>(i) the insuring or takaful coverage of risks relating to the transport of passengers or goods :</p> <p>(A) from a place outside Malaysia to another place outside Malaysia ;</p> <p>(B) from the last exit point in Malaysia to any place in other country ; or</p> <p>(C) from a place outside Malaysia to the first entry point in Malaysia.</p> <p>and includes the insuring or takaful coverage of risks relating to the transportation of :</p> <p>aa)goods from a place in Malaysia to another place in Malaysia to the extent the services are provided by the same provider that</p>	<p>RM 500,000</p>

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
	<p>forms part of the transport services referred to in paragraph (B) and (C)</p> <p>bb)passengers from a place in Malaysia to another place in Malaysia to the extent the services are provided by the same provider that forms part of the transport services referred to in paragraph (B) and (C)</p> <p>(ii) the insuring or takaful coverage on educational institution and religious organization registered under any written law.</p> <p>(iii) Provision of all types of insurance contract, takaful certificate, to cover against any risks incurred in the making of advances or the granting of credit directly relating to the export of goods, services or investments outside Malaysia.</p> <p>(iv) Provision of insurance contract or takaful certificate to cover risks outside Malaysia.</p>	

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
<p>2. Any person providing telecommunication services and paid television broadcasting services who is registered under the Communications and Multimedia Act 1998 [Act 588] or licensed under the Communications and Multimedia (Licensing) Regulations 2000.</p>	<p>a. Provisions of—</p> <p>(i) telecommunication services; and</p> <p>(ii) other services in connection with telecommunication services</p> <p>excluding provisions of services to another telecommunication service provider in Malaysia or outside Malaysia.</p> <p>b. Provision of paid television broadcasting services.</p>	<p>RM 500,000</p>
<p>3. Any person who is given permission to act as an agent under section 90 of the Customs Act 1967.</p>	<p>Provision of services for clearing of goods from customs control.</p>	<p>No Value of taxable services</p>
<p>4. Any person who operates or provides parking spaces.</p>	<p>Provision of parking spaces for motor vehicles where parking charges are imposed.</p>	<p>RM 500,000</p>
<p>5. Any person who operates a motor vehicle service or repair centre or provides motor vehicle service or repair.</p>	<p>Provision of general servicing, engine repairs and tuning, changing, adjusting and fixing of parts, wheel balancing, wheel alignment or body repairs including knocking, welding or repainting of motor vehicles.</p>	<p>RM 500,000</p>
<p>6. Any person who provides courier services licensed under Section 10 of</p>	<p>Provision of courier delivery services for documents or parcels not exceeding 30 kilograms each excluding provision of courier</p>	<p>RM 500,000</p>

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
Postal Services Act 2012.	<p>delivery services for documents or parcels –</p> <p>(i) from a place outside Malaysia to a place outside Malaysia;</p> <p>(ii) from a place within Malaysia to a place outside Malaysia; or</p> <p>(iii) from a place outside Malaysia to a place within Malaysia</p> <p>and includes the provision of courier delivery services within Malaysia that forms parts of the service referred to in subparagraphs (ii) and (iii) where the service is provided by the same person.</p>	
7. Any person who provides hire-and-drive passenger motor vehicle and hire-passenger motor vehicle services.	Provision of hire-and-drive or hire-car services including hire of any kind of passenger motor vehicle with or without chauffeur licensed by Suruhanjaya Pengangkutan Awam Darat in Peninsular Malaysia and Commercial Vehicles Licensing Board Act 1987 for Sabah and Sarawak including provision of hire-and-drive car and hire of any kind of passenger motor vehicle as defined under the Tourism Vehicles Licensing Act 1999 as operated by tourism operators registered under the Tourism Industry Act 1992.	RM 500,000

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
8. Any person who provides advertising services.	Provisions of all advertising services excluding provision of such services for promotion outside Malaysia.	RM 500,000
9. Any person who provides information technology services.	Provision of all types of information technology services excluding; <ul style="list-style-type: none"> <li>(i) the provision or sale of goods in connection with the provision of the information technology services;</li> <li>(ii) provision information technology services in connection with-               <ul style="list-style-type: none"> <li>(A) goods or land situated outside Malaysia;</li> <li>(B) other than matters relating to (A) outside Malaysia.</li> </ul> </li> </ul>	RM 500,000
10. Any person who provides transmission and distribution of electricity.	Provision of electricity to any domestic consumer excluding for the first 600 kWh for a minimum period of twenty-eight days per billing cycle consumed by that consumer.	RM 500,000
11. Any person who is granted air service licence under section 35 of Malaysian Aviation Commission Act 2015 [Act 771] or air service permit under section 36 of Malaysian Aviation Commission Act 2015.	a. Provision of passenger air transport service excluding provision of passenger air transport service— <ul style="list-style-type: none"> <li>(i) from a place outside Malaysia to a place outside Malaysia;</li> <li>(ii) from a place within Malaysia to a place outside Malaysia;</li> </ul>	RM 500,000

<b>(1) Person</b>	<b>(2) Taxable Service</b>	<b>(3) Total Value Of Taxable Service</b>
	<p>(iii) from a place outside Malaysia to a place within Malaysia; or</p> <p>(iv) by an operator for the route as specified under the Rural Air Services Agreement;</p> <p>b. Provision of all services in connection with services referred to (a).</p>	



Appendix II

Flow Chart 1: For Person Who Provides Taxable Services

