



**SERVICE TAX 2018**

**GUIDE ON :  
BETTING AND GAMING**

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*The Guide on Betting and Gaming at 30 August 2018 is withdrawn and replaced by the Guide on Betting and Gaming revised as at 4 September 2018.*

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# **CONTENTS**

<b>INTRODUCTION.....</b>	<b>1</b>
<b>IMPOSITION AND SCOPE OF TAX.....</b>	<b>1</b>
<b>GENERAL OPERATIONS OF THE INDUSTRY.....</b>	<b>1</b>
<b>SERVICE TAX ON BETTING AND GAMING.....</b>	<b>3</b>
When Service Tax is Due and Payable.....	3
Value of Betting and Gaming Services.....	4
<b>REGISTRATION AND RESPONSIBILITIES OF A REGISTERED PERSON .....</b>	<b>14</b>
<b>FREQUENTLY ASK QUESTION (FAQs).....</b>	<b>15</b>
Supplies Spanning Change from GST (0%) to SST (6%) .....	19
<b>INQUIRY .....</b>	<b>20</b>
<b>FURTHER ASSISTANCE AND INFORMATION ON SST.....</b>	<b>20</b>

## INTRODUCTION

1. Service Tax is a consumption tax governed by the Service Tax Act 2018 and its subsidiary legislation. The effective date of the Service Tax Act 2018 is 1 September 2018.
2. Service tax is imposed on prescribed services called “taxable services”.
3. A person who provides taxable services exceeding a specified threshold is required to be registered under the Services Tax Act 2018 and is known as a “registered person” who is required to charge service tax on his taxable services made to his customers.
4. The Guide is prepared to assist you in understanding the service tax treatment on domestic flight

## IMPOSITION AND SCOPE OF TAX

5. Effective 1 September 2018, under Group F, First Schedule of the Service Tax Regulations 2018, the provision of betting and gaming under prescribed circumstances is subject to service tax.

## GENERAL OPERATIONS OF THE INDUSTRY

6. Gambling operator is a person licensed under any written law involving bettings, sweepstakes, lotteries, gaming machines or games of chance and he offers and conducts betting and gaming services.
7. The betting and gaming services industry comprises of these activities:
  - (i) Gambling in casino

***Example 1:***

*Roulette, bacarat, and pai kow*

- (ii) Betting on horse racing

**Example 2:**

*Conducted by turf clubs*

- (iii) Betting on number forecasting

**Example 3:**

*Sports Toto*

- (iv) Lotteries

**Example 4:**

*Big Sweep*

- (v) Gaming machines

**Example 5:**

*Operated by clubs and casino such as jackpot and slot machines*

- (vi) Raffle

**Example 6:**

*Conducted by society which approved by Public Asset Management Division, Ministry of Finance*

8. The provision of betting and gaming activity is either:

- (i) A sale of ticket that gives the buyer the right to be placed in a draw for a prize e.g. a lottery ticket
- (ii) Or the gambling operator accepting bets relating to the outcome of a gaming event such as a race
- (iii) Or a game of chance, where a punter may win or lose money depending on the outcome.

9. Betting and gaming activities can also be conducted through gaming machines whereby the element of chance in the games is provided by means of the machines.

10. The provision of services made by persons licensed or approved under any written law in Malaysia involving betting, sweepstakes, lotteries, gaming machines or games of chance is taxable, and is subject to service tax.

## **SERVICE TAX ON BETTING AND GAMING**

### **When Service Tax is Due and Payable**

11. The service tax chargeable for gaming activity is based on the following special provisions of betting and gaming services and shall be due and payable at the following times:

- (i) In relation to number forecasting, lottery and a game of chance other than through a gaming machine, at the time when the numbers are drawn;
- (ii) In relation to games of chance through a gaming machine, at the time when collection is removed from the machine or at the time when transaction is recorded by the machine;
- (iii) in relation to sweepstakes, at the time when the race takes place; or
- (iv) In relation to casino gaming, on the last day of the taxable period in which the taxable service takes place.

12. If a taxable service is provided by a gambling operator other than mentioned in paragraph 11, service tax shall be due and payable based on the aggregate amount of payment received.

#### ***Example 7:***

*A number forecast operator receives bets from punters for Draw No. 36/2019. The draw date is on 15 April 2019, and the results published on 16 April 2019.*

*The service tax is due on 15 April 2019, i.e. the day winning numbers are made known to the punters. He will submit the tax due in the bi-monthly return covering 15 April 2019.*

**Example 8:**

*A turf club is conducting a race on 15 May 2019.*

*The service tax is due on 15 May 2019, i.e. the day horse race results are made known on the race day.*

**Example 9:**

*A private club operator banks in money on 6 June 2019, one day after he clears his jackpot machines in his club.*

*The service tax is due on 5 June 2019, i.e. the day he removes collections from the machines.*

**Example 10:**

*A casino operator calculates his total collections for the month of May and June 2019.*

*The service tax is due on 30th June 2019, i.e. the last day of the taxable period to determine whether he is making a net win or net loss. If it is a net win situation, service tax will be due on a positive value and if there is a net loss, service tax due is nil.*

## **Value of Betting and Gaming Services**

13. Lottery, raffle or similar undertaking
  - (i) For the purpose of service tax, the amount paid for a ticket in a lottery, raffle or similar undertaking is the payment for the provision of a right to the holder of a ticket to be placed in a draw for a prize. The gambling operator is providing a right to the ticket holder a right to participate in the betting and gaming event. The provision of such right to participate in a betting and gaming event includes a contingent right to a prize.

- (ii) In order to claim the prize however, it is conditional that a ticket holder has no right to a prize unless and until his ticket number is determined to be the winning number.
- (iii) There is special rule to determine the value of betting and gaming services for the purpose of charging service tax.

14. Subregulation 5(1) Service Tax Regulations 2018 provides that the value of taxable services involving bettings, sweepstakes, lotteries, gaming machines or games of chance is calculated as follows:

$$\frac{100}{100+C} \quad X \quad (A - B)$$

- where A is the total amount received for the taxable services whether in the form of money, chips, coupons or any other form and shall include complimentary chips or complimentary coupons less any tax or duty under any other written law except excise duty;
- B is the total amount of money, if any, payable to any person participating successfully in the bettings, sweepstakes, lotteries, gaming machines or games of chance; and
- C is the rate of service tax.

15. The term ‘any tax or duty under any other written law’ in variable ‘A’ above refers to taxes such as gaming tax, casino duty, pool betting duty, betting and sweepstakes duty, and state sales tax (in Sabah and Sarawak).

16. The term ‘the total amount received in variable ‘A’ in subregulation 5(1) Service Tax Regulations 2018 means the total amount of revenue whether in the form of money, cheque, chips or electronic credit transfers, and include any credit, whether or not is fully paid up and complimentary chips or complimentary coupon received and accepted by the gambling operator.



17. Subregulation 5(2) Service Tax Regulations 2018 states that if the value of the taxable service calculated above is negative, then the value of the taxable service shall be treated as nil. This implies that, the negative value cannot be deducted against the value of betting and gaming services of the next particular betting and gaming event as the value is nil.

18. The term ‘any person participating successfully’ in variable ‘B’ in subregulation 5(1) Service Tax Regulations 2018 means the ticket holder participating in that particular betting and gaming event is a successful winner and has the right to a cash prize.

19. The term ‘payable’ in variable ‘B’ in subregulation 5(1) Service Tax Regulations 2018 means the gambling operator is now liable to pay the winner the monetary prize either in the taxable period the winning took place or in another taxable period. However, the gambling operator must account for service tax in the taxable period when the successful event took place. This means, in calculating the service tax amount, the ‘successful prizes’ must be declared in the taxable period the winning took place regardless of when they are paid. It is not necessary to establish that a winner of a monetary prize has been paid, merely that a liability to pay the prize exists.

**Example 11:**

*A turf club received bets totaling of RM16,203,740 for conducting a horse race on 15 May 2019. Cash payable to the successful punters amounting to RM12,250,000.*

<i>Bets /Turnover</i>	<i>RM16,203,740.00</i>
<i>(-) Gaming tax &amp; betting duty</i>	<i>RM 1,892,596.83</i>
<i>Variable A</i>	<i>RM14,311,143.17</i>
<i>Variable B (Cash prize)</i>	<i>RM12,250,000.00</i>
<i>Net takings (A – B)</i>	<i>RM 2,061,143.17</i>
<b><i>Value of Services [(100/106) x (A – B)]</i></b>	<b><i>RM 1,944,474.69</i></b>
<b><i>Service Tax [(6/106) x (A – B)]</i></b>	<b><i>RM 116,668.48</i></b>

*[Note: Assume rate of service tax is 6%]*

**Example 12:**

A number forecast operator receives bets totaling of RM18,500,000, RM16,500,000, RM19,500,000 with cash payable to identified successful punters amounting to RM7,500,000, RM22,500,000, RM 6,600,000 for three draws respectively in July and August 2019.

Game Draw 1

Bets /Turnover	RM18,500,000.00
(-) Gaming tax @ 8%	RM 1,480,000.00
(-) Pool betting duty @ 8%	<u>RM 1,361,600.00</u>
Variable A	RM15,658,400.00
Variable B (Cash prize)	RM 7,500,000.00
Net takings (A – B)	RM 8,158,400.00
<b>Value of Services [(100/106) x (A – B)]</b>	<b>RM 7,696,603.77</b>
<b>Service Tax [(6/106) x (A – B)]</b>	<b>RM 461,796.23</b>

Game Draw 2

Bets /Turnover	RM16,500,000.00
(-) Gaming tax @ 8%	RM 1,320,000.00
(-) Pool betting duty @ 8%	RM 1,214,400.00
Variable A	RM13,965,600.00
Variable B (Cash prize)	RM22,500,000.00
Net takings (A – B)	(RM 8,534,400.00)
<b>Value of services [(100/106) x (A – B)]</b>	<b>RM 0.00</b>
<b>Service tax</b>	<b>RM 0.00</b>

Game Draw 3

Bets /Turnover	RM19,500,000.00
(-) Gaming tax @ 8%	RM 1,560,000.00
(-) Pool betting duty @ 8%	RM 1,435,200.00
Variable A	RM16,504,800.00
Variable B (Cash prize)	RM 6,600,000.00
Net takings (A – B)	RM 9,904,800.00

<b>Value of services <math>[(100/106) \times (A - B)]</math></b>	<b>RM 9,344,150.94</b>
<b>Service tax <math>[(6/106) \times (A - B)]</math></b>	<b>RM 560,649.06</b>

*[Note: Assume rate of service tax is 6%]*

Total service tax to be accounted for the July and August 2019 taxable period is **RM1,022,445.29 (461,796.23 + 0 + 560,649.06)**.

## 20. Non-cash prizes

In the case of a non-cash prize, a winner of such prizes i.e. a motor car can also opt to receive cash for an amount equivalent to the purchase price of the car. The cash payment made to the winner in lieu of the passenger motor car does not form part of variable 'B'.

### **Example 13:**

*Sherry Sweeptakes Sdn Bhd conducts a lottery where 3,500,000 tickets at RM3 each are sold. The prizes are made up of cash and non-cash prizes. Cash prizes is payable to identified successful punters of RM2,800,000 and a commercial motor vehicle worth RM106,000 for a draw on 18 October 2019. However, the non-cash prize is converted to cash of RM106,000 which as requested by the punter.*

Collection from Lottery Tickets sales	RM10,500,000.00
(-) Gaming tax @ 8%	RM 840,000.00
(-) Betting & Sweepstakes duty @ 10%	RM 966,000.00
Variable A	RM 8,694,000.00
Variable B (Cash prize)	RM 2,800,000.00
Net takings (A – B)	RM 5,894,000.00
<b>Value of Services <math>[(100/106) \times (A - B)]</math></b>	<b>RM 5,560,377.36</b>
<b>Service Tax <math>[(6/106) \times (A - B)]</math></b>	<b>RM 333,622.64</b>

*[Note: Assume rate of service tax is 6%]*

**Example 14:**

*A sports club conducts a raffle offering five hampers worth RM200 each as prizes. 500 tickets at RM10 each are sold. All prizes have been won.*

<i>Collection from ticket sales</i>	<i>RM 5,000.00</i>
<i>(-) Gaming tax @ 20%</i>	<i><u>RM 1,000.00</u></i>
<i>Variable A</i>	<i>RM 4,000.00</i>
<i>Variable B (Cash prize)</i>	<i>RM 0.00</i>
<i>Net takings (A – B)</i>	<i>RM 4,000.00</i>
<b><i>Value of Services [(100/106) x (A – B)]</i></b>	<b><i>RM 3,773.58</i></b>
<b><i>Service Tax [(6/106) x (A – B)]</i></b>	<b><i>RM 226.42</i></b>

*[Note: Assume rate of service tax is 6%]*

21. Gambling operators also conduct various forms of activities involving additional prize payments and bonus draws on various gaming jackpots. These prizes are to be treated as monetary prizes of variable 'B'.

**Example 15:**

*Kijang Jackpot is a service tax registered betting and gaming services provider. He conducts four draws in Jun and July 2019. A Jackpot Prize of RM2,750,000 is allocated to each draw. The Jackpot amount shall snowball to the following draw if not won. The cycle shall continue until the Jackpot is finally won. Assume there is no accumulative allotted prize money from the previous month as there was a prize payout.*

<b>Taxable Period (June and July 2019)</b>				
<b>Details</b>	<b>JACKPOT GAMES: GRAND KJ 5/83</b>			
	<b>Draw 1</b>	<b>Draw 2</b>	<b>Draw 3</b>	<b>Draw 4</b>
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
Stakes (After less Gaming Tax) (A)	5,000,000	5,000,000	5,000,000	5,000,000
Allotted Money for cash prize	2,750,000	2,750,000	2,750,000	2,750,000
Allotted Money (Accumulative)	2,750,000	5,500,000	8,250,000	2,750,000
Amt cash prize are won (B)	0*	0*	8,250,000	2,750,000
A – B	5,000,000	5,000,000	(3,250,000)	2,250,000
Value of Services	4,716,981.13	4,716,981.13	NIL	2,122,641.51
Service Tax Amount (6%)	283,018.87	283,018.87	NIL	127,358.49
<b>Total Service Tax for Draw 1, 2 and 4</b>				<b>693,396.23</b>

\* No successful participant winning the prizes on that particular draw

[Note: Assume rate of service tax is 6%]

## 22. Gaming machine

In determining the value of services involving a gaming machine, the balance of coins and tokens remaining in each of the machine when collection is removed from the machine is the taxable net takings, and service tax is calculated by applying the tax fraction (6/106) to this amount after deducting the gaming tax.

### **Example 16:**

*A private club operator provides jackpot machines services i.e jackpot machines 1 & 2. He removes the coins from the machines in*

his club on 31<sup>th</sup> May and 30<sup>th</sup> June 2019. The gaming machines recorded the total bets, winnings and bonus as follows:

Gaming Machine	Total Bets (RM)		Winnings (RM)		Bonus (RM)	
	May	June	May	June	May	June
Jackpot Machine 1 & 2	11,490	12,616	7,930	1,180	2,400	2,300

Jackpot Machine 1 & 2 for May 2019

Bets /Turnover	RM 11,490.00
(-) Gaming tax @ 20%	<u>RM 2,298.00</u>
Variable A	RM 9,192.00
Winnings	RM 7,930.00
Bonus	<u>RM 2,400.00</u>
Variable B	RM 10,330.00
Net takings (A – B)	(RM 1,138.00)
<b>Value of Services [(100/106) x (A – B)]</b>	<b>RM 0.00</b>

Jackpot Machine 1 & 2 for June 2019

Bets /Turnover	RM 12,616.00
(-) Gaming tax @ 20%	<u>RM 2,523.20</u>
Variable A	RM 10,092.80
Winnings	RM 1,180.00
Bonus	<u>RM 2,300.00</u>
Variable B	RM 3,480.00
Net takings (A – B)	RM 6,612.80
<b>Value of services [(100/106) x (A – B)]</b>	<b>RM 6,238.49</b>
<b>Service tax [(6/106) x (A – B)]</b>	<b>RM 374.31</b>

[Note: Assume rate of service tax is 6%]

Total service tax to be accounted for May and June taxable period is **RM374.31.**

## 23. Casino Gaming

- (i) For the category of games where the Casino Operator is a party to the wager (bets), the computation of the value of casino gaming services is in accordance with subregulation 5(1) of the Service Tax Regulations 2018 and when services are due and payable for casino gaming as stated under paragraph 6(1)(d), Service Tax Regulations 2019 as bets are received by the casino operator and winnings on the game are paid out by the casino operator. Examples are table games and gaming machines where the players play against the casino operator.
  
- (ii) For the category of games where the Casino Operator is not a party to the wager, service tax will be imposed on the total value of all payment in money or money's worth received by the casino operator for conducting the game as prescribed in regulation 5 of the Service Tax Regulations 2018. Examples of games under this category are tournaments or any rake received by the casino operator in relation to conducting or allowing the conduct of a card game where players compete among themselves for a prize and not against the casino operator.
  
- (iii) The computation of service tax involving various games i.e. conventional table games, electronic table games, gaming machines or Keno for a taxable period must be calculated separately according to the type of game.

**Example 17:**

Computation services tax in May and Jun 2019 is as follows:

<b>No.</b>	<b>Description</b>	<b>RM</b>
(a)	*Net win for conventional table games	1,860,000.00
(b)	*Net win for gaming machines	3,100,000.00
(c)	*Net win for electronic table games	1,240,000.00
(d)	Casino duty @ 25% of* net wins	1,550,000.00
(e)	Total* net win [ (a) + (b) + (c) - (d) ]	4,650,000.00
(f)	<b>Service Tax [ (6/106) x (e) ]</b>	<b>263,207.55</b>

\* Net win(s) is the difference between the amount received by the casino operator on the game and the amount paid out by the casino operator as winnings on the game.

<b>No.</b>	<b>Description</b>	<b>RM</b>
(a)	Tournament / Contest Collection	600,000.00
(b)	<b>Service Tax [ (6/106) x (a) ]</b>	<b>33,962.26</b>

[Note: Assume rate of service tax is 6%]

Based on the above computation, the total service tax payable on the Casino Gaming Services in May and Jun 2019 is RM297,169.81 (263,207.55 + 33,962.26).



## REGISTRATION AND RESPONSIBILITIES OF A REGISTERED PERSON

24. A service provider reaching prescribed threshold of taxable services is required to be registered. For further guidance and details on registration including an auto-registration exercise, please refer to the *Service Tax Registration Guide*.

25. A registered person is responsible to:

- (i) Charge service tax on taxable services,
- (ii) Issue invoices and receipts with specific particulars,
- (iii) Submit service tax return SST-02 electronically and pay service tax before due date,
- (iv) Keep proper records.

For further information with regards to the responsibilities of a registered person, please refer to the *General Guide* and relevant *Specific Guides*.

## FREQUENTLY ASKED QUESTION (FAQs)

1. Q : **I operate a number forecast outlet and I have to pay the government RM5,000 annually as license fee. Is this license fee subject to service tax?**

A : No. Regulated fees for licensing of gaming activities like number forecast, slot machines, casino, sweepstakes and lotteries are not subject to service tax.

2. Q : **A new gambling operator provides betting and gaming services in number forecasting and received bets totalling of RM1,500,000 with cash payable to identified successful punters amounting to RM700,000 for one draw in July 2019. Is he required to apply for registration? [Note: Assume rate of service tax is 6%]**

A : The value of taxable services of the gambling operator needs to be determined as follows:

Bets /Turnover	RM 1,500,000.00
(-) Gaming tax @ 8%	RM 120,000.00
(-) Pool betting duty @ 8%	RM 110,400.00
Variable A	RM 1,269,600.00
Variable B (Cash prize)	RM 700,000.00
Net takings (A – B)	RM 569,600.00
Value of Services $[(100/106) \times (A - B)]$	RM 537,358.49

Based on the amount of his value of taxable services of RM537,358.49, the gambling operator is liable to be registered as the value has exceeded the registration threshold.

3. Q : **A gambling operator conducting a tournament charges an administration fee of RM50 for each participant's horse taking part in a restricted maiden race. A participant who has 2 horses**

**participating in the tournament will pay a fee of RM100. Is the administration fee subject to service tax?**

A : Yes, the administration fee is subject to service tax as this is a charge for a taxable service.

4. Q : **The number forecast operators are required to make mandatory contribution to the National Sports Council based on 10% of the net profit before tax. Is there any service tax liability on this contribution?**

A : No. Such contribution is not subject to service tax.

5. Q : **How should a casino operator be registered for service tax if they also carry on other businesses?**

A : If a casino operator carries on other businesses such as hotels, restaurants, theme park, retail outlets and concert shows, the operation of other businesses will be registered together with the casino i.e. all the other services will be subject to service tax if the casino operator is registered.

6. Q : **Is online gambling activity subject to service tax in Malaysia?**

A : No, such activity is not subject to service tax in Malaysia.

7. Q : **A casino operator received total collections of RM1,000,000 and the total cash pay-outs to successful players is RM400,000 for the taxable period of September and October 2018. The casino operator makes net winnings of RM600,000. What is the GST amount to be accounted for in the June taxable period if the casino duty is RM150,000 (25% x RM600,000)? [Note: Assume rate of service tax is 6%]**

A : Gross collections RM 1,000,000.00  
Less:

Casino duty @ 25% of net wins	RM	150,000.00
Cash prize	RM	400,000.00
Value of services (100/106 x RM450,000)	RM	424,528.30
Service tax (6/106 x RM450,000)	RM	25,471.70

8. Q : **Can a registered gambling operator claim a rebate on sales tax or service tax paid on his purchases in providing his taxable services?**
- A : No, the gambling operator is not eligible to claim a rebate on sales tax or service tax paid on his purchases in providing his taxable services
9. Q : **I am a trader and sells gaming machines, table games and its spare parts in Malaysia. Do I get sales tax exemption on the importation of those goods in the course or furtherance of my business?**
- A : No. Such importation is subject to sales tax.
10. Q : **I am an agent of promoting sweepstake tickets to the public. Do I have to be registered under the Service Tax Act 2018?**
- A : No, you are providing services on behalf of a principal to a third party and earns commission. Hence, you are not liable to be registered as the service that you provide is not a taxable service.
11. Q : **The tickets are printed overseas and printing takes five months to be confirmed in advance of the date the sweepstake tickets are intended to be released for sale. The foreign printer will print the sweepstake ticket with the words “inclusive of GST” or “inclusive of 6% GST” for draw conducted from Jun 2018 to January 2019. Is he allowed to sell those tickets during the period?**

- A : Such tickets for the numbers drawn from Jun 2018 to November 2018 are allowed to be sold during the period. However, the sales of tickets for numbers to be drawn on December 2018 onwards are subject to the Director General approval.
12. Q : **A gambling operator receives technical services for maintaining the gaming machines from ABC Sdn Bhd. Does he need to pay service tax on the services?**  
He needs to pay service tax if ABC Sdn Bhd is registered under the Service Tax Act 2018.
13. Q : **A gambling operator receives services for monthly collections' removal from the gaming machines from XYZ Sdn Bhd. Does he need to pay service tax on the services?**  
A : He needs to pay service tax if XYZ Sdn Bhd is registered under the Service Tax Act 2018.
14. Q : **A casino operator gives complimentary warrants and e-credits to their clients who will participate in casino gaming under promotion programs. Can the casino operator exclude them from the total collection in variable 'A' under subregulation 5(1) of the Service Tax Regulations 2018?**  
A : No, such complimentary warrants and e-credits has to be taken into account in the total collection in variable 'A' under subregulation 5(1) of the Service Tax Regulations 2018 in the taxable period in which the taxable service takes place.
15. Q : **A casino operator provides cheque cashing facility to their VIP clients who will participate in casino gaming. However, a few cheques are dishonoured by the bank. Can the casino operator exclude them from the total collection in variable 'A' under subregulation 5(1) of the Service Tax Regulations 2018?**

A : No, the value of the dishonoured cheques has to be taken into account in the total collection in variable 'A' under subregulation 5(1) of the Service Tax Regulations 2018 in the taxable period in which the taxable service takes place.

**Supplies Spanning Change from GST (0%) to SST (6%)**

16. Q : **Platinum Sweep Sdn Bhd conducted a lottery offering a Toyota Vios worth RM90,000 and cash prizes worth RM150,000. For the lottery, Platinum Sweep Sdn Bhd sold 200,000 tickets @RM3 in August 2018 and 300,000 tickets @RM3 in September 2018. The draw was conducted on 15.9.2018. All prizes have been won. What is the service tax amount to be accounted for the lottery by Platinum Sweep Sdn Bhd? [Note: Assume rate of service tax is 6%]**

A :	RM
Collection from lottery sales for draw on 15.9.2018 (August and September 2018 Collection)	1,500,000.00
(-) Gaming tax @ 8%	120,000.00
(-) Betting & Sweepstakes Duties @ 10%	138,000.00
Variable A	1,242,000.00
Variable B (Cash prize)	150,000.00
Net takings (A - B)	1,092,000.00
Value of services $100/106 \times (A - B)$	1,030,188.68
Service tax $6/106 \times (A - B)$	61,811.32

17. Q : **Collections from slot machines are removed on a weekly basis by a private club operator. For the period 27.8.2018 to 2.9.2018, the collections are removed on 3.9.2018. Are the collections subject to GST at 0%? [Note: Assume rate of service tax is 6%]**

A : The collections removed on 3.9.2018 are inclusive of service tax at the rate of 6%.

## **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 SST can be obtained from:

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

## SUMMARY OF DOCUMENT CHANGE

### Version 3 - 4 September 2018

Para	Changes
<b>Para 23(iii)</b>	Replaced the sentence “ <i>i.e. conventional table games, electronic table games, gaming machines or counter games for a taxable period</i> ” with “ <i>i.e. conventional table games, electronic table games, gaming machines or Keno for a taxable period</i> ”.

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