

# e-CIRCULAR TO MEMBERS

## CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

8 October 2019

TO ALL MEMBERS

**TECHNICAL** 

### Indirect Taxation

### RMCD - Registration for Service Tax on Digital Service on the MySST website

The Royal Malaysian Customs Department (RMCD) has uploaded an announcement on the Registration for Service Tax on Digital Service implementation on the MySST website on 30 September 2019.

According to the announcement on the MySST website, foreign service provider who provides digital service to consumer in Malaysia and who is liable to be registered under Part IXA of Service Tax Act 2018 [refer to Service Tax (Amendment) Act 2019 [Act A1597] as Foreign Registered Person can start applying for registration with effect from 1 October 2019.

For further information and application for registration, please visit http://mystods.customs.gov.my/landing-page/.

Members may also read the Service Tax (Amendment) Act 2019 [Act A1597] and the Guide on Digital Services dated 20 August 2019 issued by the RMCD (as reported in our e-CTIM TECH-IT 33/2019 and e-CTIM TECH-IT 36/2019 dated 24 July 2019 and 11 September 2019 respectively) for information in relation to registration for service tax on digital services.

Members may view the above announcement on the website of the RMCD. Members are also encouraged to visit the MySST website for further updates by the RMCD on the above matters.

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above announcement so that we may raise them to the RMCD.

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