

TECHNICAL

Indirect Taxation

INDIRECT TAX UPDATES – SERVICES TAX REGULATIONS, ORDER AND MYSST SPECIFIC GUIDES

1. Gazetted Regulations and Order

The following Regulations and Order on Service Tax - Digital Services have been gazetted on 30 September 2019: -

SERVICE TAX

P.U. (A)	Orders/Regulations	Remarks
269/2019	Service Tax (Digital Services) Regulations 2019	<ul style="list-style-type: none"> Part II (Registration) and V (Electronic Services), and regulations 17 (General Penalty) and 18 (Forms) of these Regulations came into operation on 1 October 2019. Part III (Invoice), IV (Return, Payment And Refund) and VI (Miscellaneous) except for regulations 17 and 18 of these Regulations come into operation on 1 January 2020.
271/2019	Service Tax (Rate of Digital Services Tax) Order 2019	<ul style="list-style-type: none"> This Order comes into operation on 1 January 2020. Service tax to be charged and levied on digital services shall be fixed at the rate of 6% of the value of the digital services charged by the foreign registered person.

Members may read the above Regulations and Order in full at the official website of the [Attorney-General's Chambers](#).

2. RMCD - MySST

The Royal Malaysian Customs Department (RMCD) has uploaded the following in the [MySST website](#): -

SST Specific Guides

No	List of Specific Guides	Date of Publication
1.	Refund on the Acquisition of Services by Foreign Missions and International Organizations	29/10/2019
2.	Guide on Sales Tax Exemption Under Item 57, Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 (Note)	30/10/2019

Note: The Guide is in relation to the Sales Tax Exemption Under Item 57, Schedule A, [Sales Tax \(Persons Exempted from Payment of Tax\) Order 2018 \[P.U.\(A\) 210/2018\]](#) which was reported in our [e-CTIM TECH-IT 36/2019 dated 11 September 2019](#).

Members may view the above Specific Guides on the websites of the [Institute](#) and 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 matters so that we may raise them to the RMCD.

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