

TECHNICAL

Indirect Taxation

RMCD – Service Tax Policies No. 1/2020 – 6/2020 on MySST website

The Royal Malaysian Customs Department (RMCD) has [announced](#) on their website on 13 January 2020 and uploaded the following in the [MySST website](#): -

List of Service Tax Policies	Description
Service Tax Policy No. 1/2020	Expansion of scope of taxable service. Note: The Service Tax Policy No. 1/2020 is in relation to the amendments to Group G and Group I of column (2), First Schedule of the Service Tax Regulations 2018 [P.U.(A) 214/2018] by the Service Tax (Amendment) (No. 2) Regulations 2019 [P.U.(A) 357/2019] (reported in our e-CTIM TECH-IT 2/2020 dated 17 January 2020) to widen the scope of existing taxable service and the prescription of new taxable service. Arising from the said amendments, the Policy also sets out the requirement for registration and charging of tax for new taxable person and existing registered person as well as the effective date of service tax exemption / refund granted to taxable person.
Service Tax Policy No. 2/2020	Service tax exemption on imported taxable service.
Service Tax Policy No. 3/2020	Service tax policy on claiming a refund by offsetting method on service tax on imported digital service provided by foreign registered person.
Service Tax Policy No. 4/2020	Service tax on online distance learning services.
Service Tax Policy No. 5/2020	Service tax on online newspaper, online journals and periodicals.
Service Tax Policy No. 6/2020	Service tax treatment on provision of training and coaching services for disabled person.

The above-mentioned Service Tax Policies are effective from **1 January 2020**.

Members may view the above Service Tax Policies 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 [Service Tax Policies](#) so that we may raise them to the RMCD.

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