

e-CTIM No.56/2010

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TO ALL MEMBERS

TECHNICAL

Indirect Tax

1. Implementation Guidelines for Imposition of Increase in Service Tax Rate following the 2011 Budget announcement.

The Royal Malaysian Customs has issued guidelines for the implementation of the increase in the service tax from 5% to 6% with effect from 1 January 2011.

Members may view the details at

<http://www.customs.gov.my/documents/Bahagian%20CD/garispanduan%20mengenai%20pelaksanaan%20pengenaan%20CP%20Berdasarkan%20Bajet%202011.pdf>

2. Service Tax (Rate of Tax) (Amendment) Order 2010

In line with the 2011 Budget announcement to increase the service tax rate from 5% to 6% with effect from 1 January 2011, the above order under P.U (A) 411/2010 has been issued. Members may view the order at

[http://www.customs.gov.my/documents/Bahagian%20CD/P.U.%20\(A\)%20411%20-%20412.pdf](http://www.customs.gov.my/documents/Bahagian%20CD/P.U.%20(A)%20411%20-%20412.pdf)

3. Service Tax (Amendment) Regulations 2010

The above regulations under P.U. (A) 412/2010 have been issued to include "paid television broadcasting services" as a taxable service with effect from 1 January 2011, as proposed in the 2011 Budget

Members may view the regulation at

[http://www.customs.gov.my/documents/Bahagian%20CD/P.U.%20\(A\)%20411%20-%20412.pdf](http://www.customs.gov.my/documents/Bahagian%20CD/P.U.%20(A)%20411%20-%20412.pdf)

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