



31 Disember 2019
31 December 2019
P.U. (A) 389

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERATURAN-PERATURAN CUKAI PERKHIDMATAN (PERKHIDMATAN DIGITAL) (PINDAAN) 2019

SERVICE TAX (DIGITAL SERVICES) (AMENDMENT) REGULATIONS 2019

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI PERKHIDMATAN 2018

PERATURAN-PERATURAN CUKAI PERKHIDMATAN (PERKHIDMATAN DIGITAL)
(PINDAAN) 2019

PADA menjalankan kuasa yang diberikan oleh perenggan 91(2)(m) Akta Cukai Perkhidmatan 2018 [*Akta 807*], Menteri membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Perkhidmatan (Perkhidmatan Digital) (Pindaan) 2019**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2020.

Pindaan peraturan 7

2. Peraturan-Peraturan Cukai Perkhidmatan (Perkhidmatan Digital) 2019 [*P.U. (A) 269/2019*], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dalam peraturan 7, dengan menggantikan subperaturan (3) dengan subperaturan yang berikut:

“(3) Suatu penyata yang dibuat di bawah Bahagian ini hendaklah dikemukakan kepada Ketua Pengarah melalui perkhidmatan elektronik atau dengan menggunakan cara elektronik sebagaimana yang ditentukan oleh Ketua Pengarah dan hendaklah disifatkan telah dikemukakan apabila penyata itu telah diterima oleh Ketua Pengarah melalui perkhidmatan elektronik atau dengan cara elektronik.”.

Pindaan Jadual

3. Peraturan-Peraturan ibu dipinda dengan menggantikan Jadual dengan Jadual yang berikut—

“JADUAL
[Peraturan 18]

┌*DST-01*

 JABATAN KASTAM DIRAJA MALAYSIA ROYAL MALAYSIAN CUSTOMS DEPARTMENT APPLICATION FOR DIGITAL SERVICE REGISTRATION																									
(Important Notes) 1) Please refer to DST-01 Registration Form Guidelines 2) Column with (*) is a mandatory field. 3) Please tick () accordingly.																									
PART A: BUSINESS PARTICULARS																									
1) Business Registration No.*																									
2) Name and Registered Address of Business*	 Town Postcode/Zipcode State																								
3) Trading / Brand Name																									
4) Correspondence Address of Business (if different from item 2)	 Town Postcode/Zipcode State																								
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8) Details of Person Authorised by Company /Directors / Owner.*	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">(a) No.</th> <th style="width: 20%;">(b) Name *</th> <th style="width: 20%;">(c) Passport No. or other Identification No.*</th> <th style="width: 10%;">(d) Tel. No.*</th> <th style="width: 20%;">(e) Email address*</th> <th style="width: 10%;">(f) Designation*</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	(a) No.	(b) Name *	(c) Passport No. or other Identification No.*	(d) Tel. No.*	(e) Email address*	(f) Designation*																		
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9) Financial Year End Month*

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PART B: SERVICE DETAILS

10) Types of Digital Services*

- a) Software, apps and video game
- b) Music, e-book and film
- c) Advertisement and online platform
- d) Search engine and social network
- e) Database and hosting
- f) Internet Based Telecommunication
- g) Online training
- h) Others

11) Fill in relevant details:*

(Day)

(Month)

(Year)

a) Date of Achieving Value of Digital Service

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/

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/

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12) Total Value of Digital Service*

MYR

PART C: APPLICANT DECLARATIONS

13) I hereby declare that the information stated in this form and any supporting documents furnished are true and complete and agree any notice to be served to me through electronic service or electronic means.*

Date*

--	--

(day)

--	--

(month)

--	--	--	--

(year)

.....

14) Name of Applicant*

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15) Identification No/Passport No*

--

16) Designation*

--

17) Telephone No*

--

18) E-mail address*

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Γ*DST-02*

No. DST-02 :

☐ Amendment


JABATAN KASTAM DIRAJA MALAYSIA ROYAL MALAYSIAN CUSTOMS DEPARTMENT

DIGITAL SERVICE RETURN

Important Notes

- 1) Please refer to DST-02 Return Guidelines.
- 2) Column with (*) is a mandatory field.
- 3) If nothing to declare, please fill in "0".

PART A: DETAILS OF FOREIGN REGISTERED PERSON

1) Identification No.*

2) Name of Business.*

3) Address of Business.*

4) Correspondence Address of Business.
(if different from item 3)

Town

Postcode/Zipcode

State

5) Telephone No.*

6) Fax No.

7) Email Address.*

PART B: SERVICE DETAILS

8) Taxable Period.*

from  to 

9) Details of digital service

(a) No.	(b) Types of digital service provided *	(c) Value of digital service (MYR)*	(d) Amount of tax (MYR)*
	Total		

10) Total Amount Of Service Tax

%

MYR

11) Total Amount of Penalty (if any)

MYR

12) Total Amount Payable (10 + 11)*

PART C: DECLARATION

13) I hereby declare that the information stated in this form and any supporting documents furnished are true and complete and agree any notice to be served to me through electronic service or electronic means.*

Date*

		/			/				
(day)			(month)			(year)			

14) Name of Declarant.*

15) Designation of Declarant.*

16) Telephone No.*

Dibuat 30 Disember 2019
[Perb: MOF.TAX(S)700-1/2/27; PN(PU2)752/IV]

LIM GUAN ENG
Menteri Kewangan

SERVICE TAX ACT 2018

SERVICE TAX (DIGITAL SERVICES) (AMENDMENT) REGULATIONS 2019

IN exercise of the powers conferred by paragraph 91(2)(m) of the Service Tax Act 2018 [Act 807], the Minister makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Service Tax (Digital Services) (Amendment) Regulations 2019**.

(2) These Regulations come into operation on 1 January 2020.

Amendment of regulation 7

2. The Service Tax (Digital Services) Regulations 2019 [*P.U. (A) 269/2019*], which are referred to as the “principal Regulations” in these Regulations are amended in regulation 7, by substituting for subregulation (3) the following subregulation:

“(3) A return made under this Part shall be furnished to the Director General through electronic service or by the use of electronic means as the Director General may determine and shall be deemed to be furnished when such return has been received by the Director General through the electronic service or by the electronic means.”.

Amendment of Schedule

3. The principal Regulations are amended by substituting for the Schedule the following Schedule—

“SCHEDULE
[Regulation 18]

┌*DST-01*

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Γ*DST-02*

No. DST-02 :

☐ Amendment


JABATAN KASTAM DIRAJA MALAYSIA ROYAL MALAYSIAN CUSTOMS DEPARTMENT

DIGITAL SERVICE RETURN

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Made 30 December 2019
[Perb: MOF.TAX(S)700-1/2/27; PN(PU2)752/IV]

LIM GUAN ENG
Minister of Finance