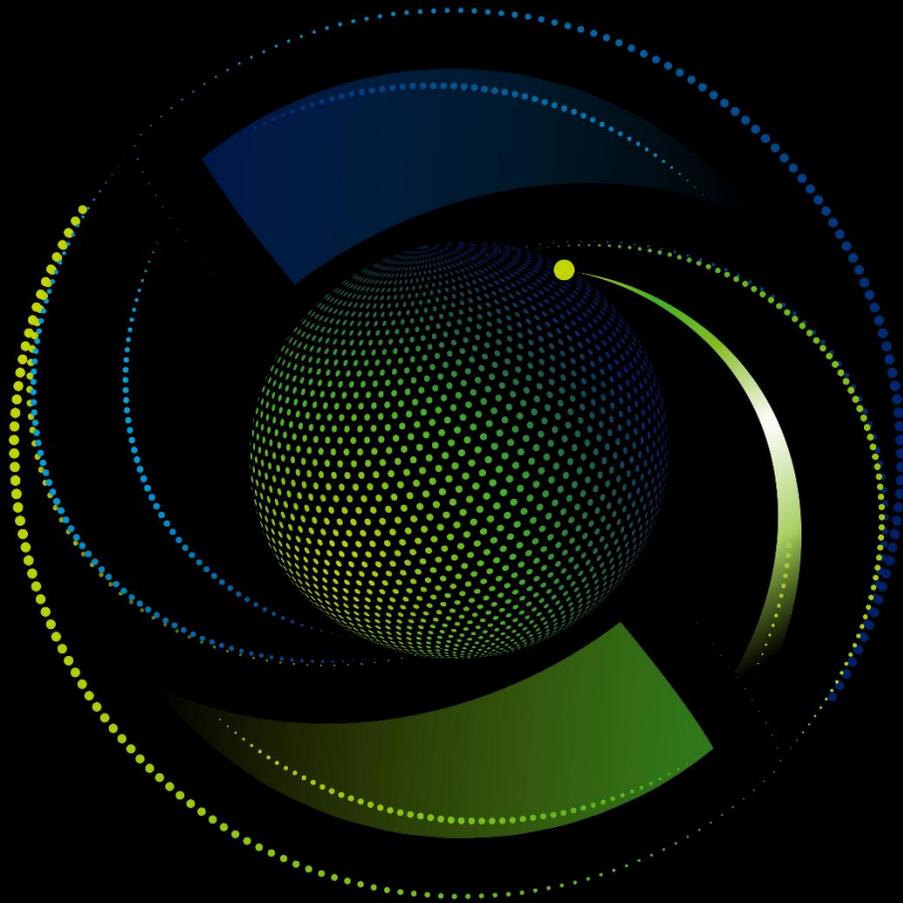


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Indirect Tax Chat

Keeping you updated on the latest news in the Indirect Tax world

April 2024



Issue 04.2024

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Key takeaways:

1. [Service Tax Updates on Logistic Services and Maintenance Services](#)
2. [Guide on Broking and Underwriting Services](#)
3. [Updates to the Service Tax Guides](#)

Greetings from Deloitte Malaysia's Indirect Tax team

Greetings readers, and welcome to the April 2024 edition of our Indirect Tax Chat.

Previously, the Ministry of Finance (“MoF”), stated that Malaysia would implement the High Value Goods Tax (“HVGT”) from 1 May 2024. However, on 28 March 2024, the government announced that this plan has been put on hold.

As we approach the first stage of the mandatory electronic invoicing implementation in August 2024, the Inland Revenue Board (“IRB”) has released two revised guidelines on 6 April 2024: e-Invoice Guideline Version 2.3 and e-Invoice Specific Guideline Version 2.1. You may access them [here](#).



In this month's chat, we will be sharing our thoughts on the service tax updates on logistic services and maintenance services, guide on broking and underwriting services, and updates to other service tax guides.

Additionally, here are some recent news that may interest you:

- The MoF has refined the scope of the service tax exemptions on both logistics services and maintenance services. The ministry said that the objective was to reduce the direct impact on living costs and avoid multiple tax burdens on the logistics sector. The provision of essential services such as food, beverages, telecommunications, and vehicle parking are not affected by these changes. For more information, please click [here](#).
- The HVGT, set to begin on 1 May 2024, has been postponed, much to the relief of industry players and stakeholders. The government indicated that the delay was to enable further discussions on the tax implementation. For more information, please click [here](#).
- Ayer Hitam Member of Parliament, Dr. Wee Ka Siong, said he prefers Goods and Service Tax (“GST”) over the Sales and Service Tax (“SST”) as he believes GST is more transparent and helps reduce tax evasion. With SST, taxes accumulate indirectly throughout the distribution chain, raising product costs. However, with GST, traders can claim input tax credits, potentially lowering prices. For more information, please click [here](#).

We hope you continue to stay safe and well. We would also like to take this opportunity to wish a happy Wesak Day to our readers who are celebrating!

Best regards,

Tan Eng Yew

Indirect Tax Leader

1. Service Tax Updates on Logistic Services and Maintenance Services

Logistic services and maintenance or repair services became new taxable services effectively from 1 March 2024. However, different tax rates are applied to logistic services (6%) and maintenance or repair services (8% as is the general rule for other taxable services), respectively.

As these new taxable services are broad in scope, it is unsurprising that there have been further announcements by the tax authorities in relation to them, in the form of 2 Service Tax Policies (“STPs”) by the RMCD and 2 Media Releases (“MR”) by the MoF, as follows:

- i. [MR dated 11 March 2024 by MoF \(“MR 11.3.2024”\)](#) – Expansion of scope of service tax exemption for logistic sector to reduce impact of double taxation (only available in Malay Language).
- ii. [STP No.4/2024](#) dated 29 March 2024 by the RMCD (“STP 4/2024”) – Policy improvement of service tax on logistic services (only available in Malay Language).
- iii. [MR dated 31 March 2024 by MoF \(“MR 31.3.2024”\)](#) – Service tax exemption for logistic sector and maintenance sector.
- iv. [STP No.5/2024](#) dated 1 April 2024 by the RMCD (“STP 5/2024”) – Service tax treatment on maintenance services related to residential houses (only available in Malay Language).

3 out of the 4 publications above deal with logistic services (i.e., MR 11.3.2024, STP 4/2024 and MR 31.3.2024), while 2 of the publications addressed maintenance (including repair) services (i.e., MR 31.3.2024 and STP 5/2024). The updates are separately analysed below under logistic and maintenance services, respectively.

Logistic services

a. Expansion of service tax exemption on certain types of logistic services

In MR 11.3.2024, it was indicated that the Government granted a service tax exemption for 5 types of logistic services, as follows:

- i. Logistic services for directly exported goods;
- ii. Logistic services for transshipment activities;
- iii. Logistic services for transit activities;
- iv. Door-to-door logistic services; and
- v. Food and beverage delivery services through e-commerce.

STP 4/2024 only confirmed that the service tax exemption was granted under the service tax law on 2 out of the 5 types of logistic services above. These are type iii. (logistic for transit services) and iv. (door-to door-logistic services, as also clarified in STP 4/2024, to only essentially include ‘international’ door-to-door services which was subject to conditions, including that single billing invoice is used to charge the customer). No explanation was provided regarding the exemption status

for the other 3 types of logistic services. As the MR has no force of law, taxpayers would have to await further STPs to confirm the exemption on the other 3 logistic services.

In addition, STP 4/2024 had also granted a service tax exemption on ocean (sea) freight charges for the following voyages only:

- i. Peninsular Malaysia to Sabah/Sarawak/Labuan;
- ii. Sabah/Sarawak/Labuan to Peninsular Malaysia; and
- iii. Travel between Sabah, Sarawak, and Labuan.

b. Expansion of B2B exemption for ‘same item’ of logistic service and related merger of sub-items of logistic services

In MR 11.3.2024, the Government acknowledged feedback and views, including those from Members of Parliament, and agreed to expand the scope of the ‘B2B exemption’ on logistic services to be on ‘same item’ basis, instead of ‘same service’ basis currently under the service tax law. (At the time of writing, amendment to the Service Tax (Persons Exempted from Payment of Tax) Order 2018 has yet to be made to enact the wider ‘same item’ basis in lieu of the narrower ‘same service’ basis.)

The ‘same item’ basis is intended to further mitigate double taxation or the tax-cascading effect in the logistics supply chain. For example, freight forwarding service-providers would enjoy a service tax exemption on the acquisition of ‘same service’ freight forwarding services and would also be eligible for exemption on other services under the ‘same item’ of logistic services, which include warehousing, port services, shipping, and cold chain facilities.

In connection with the ‘same item’ basis for B2B exemption, STP 4/2024 and MR 31.3.2024 indicated that ‘amendments are made’ (“*pindaan dibuat*”) to the Service Tax Regulations 2018 (“STR”) to merge some subitems of logistic services (i.e., subitem 1(a), which was the subitem for logistic services in general and subitem 1(b), the subitem specifically for delivery, distribution, and transportation of goods). The merged subitems became subitem 1(a) with an expanded scope of general logistic services that include delivery, distribution, and transportation of goods. (The amendments to the STR for this merger have yet to be made at the time of writing.) **(Note: The amendments to the STR have yet to be made.)**

A B2B exemption on the basis of ‘same item’ of logistic service would clearly be of wider scope than ‘same service’ - though, it could be said that ‘same (logistic) service’ could potentially be interpreted to mean ‘same item of (logistic) service’.

However, in STP 4/2024, the RMCD announced a narrow policy interpretation of the ‘same item’ to be on ‘sub-item’ basis, as listed below:

Item	Services
1(a)	Logistic services include all or part of the supply chain of logistic management services, port and airport management, warehousing or warehousing management, freight forwarding, shipping, aviation or cold chain facilities, delivery or distribution services or the transportation of goods;

1(c)	Delivery or distribution services or transportation of goods, documents or packages using the E-Commerce platform including on behalf of any person; or
1(d)	Express delivery service licensed under section 10, Postal Services Act 2012 [Act 741]
2	Person acting as an agent under subsection 90(2) of the Customs Act 1967 [Act 235]

The MOF/RMCD have not indicated why all the sub-items above could not be merged, to make logistic services to be a single, 'same item' that would maximise the exemption on 'same item' basis. Perhaps this could be further lobbied by the logistics industry.

c. Reinstatement of special tax treatment for Special Areas ("SA") and Designated Areas ("DA")

The special tax treatment for SA like free zone ("FZ"), licensed manufacturing warehouse ("LMW"), and Designated Areas ("DA"), such as duty-free islands like Langkawi and Labuan, has been removed by law for logistic services, effective 1 March 2024, by way of amendment to the Service Tax (Imposition of Taxes on Taxable Services Relating to Designated Areas and Special Areas) Order 2018. STP 4/2024 indicated that the special tax treatment for logistic services provided within or between SA and DA would be reinstated, except for customs agent services. However, customs agent services were already taxable before 1 March 2024 and were not given special tax treatment if provided within or between SA and DA. (At the time of writing, amendments to the relevant Order to reinstate the special tax treatment for logistic services (except customs agent services), have not been made).

Maintenance services

Under the STR, maintenance or repair services are taxable services at 8%, *excluding*:

- i. *maintenance management* services relating to land or buildings for residential use provided by any developer, joint management body, management corporation or residential association; or
- ii. repair services for residential buildings.

However, MR 31.3.2024 announced a *service tax exemption* on maintenance services, as follows:

- i. *maintenance services* related to land or buildings for residential purposes provided by developers, joint management bodies, or resident associations.
- ii. repairs of residential buildings; and
- iii. *sinking funds*.

STP 5/2024 subsequently indicated a '*policy treatment*' ('*layanan secara dasar*') on maintenance services, as follows:

- i. Maintenance services (including repairs) of goods/equipment (moveable items) in *residential houses* are *subject to service tax*.
- ii. *Maintenance services (including repairs)* of goods/equipment fixed to the structure of the building provided directly to the owner or occupant of the residential house are *not subject to service tax*.
- iii. *Sinking fund* related to *residential houses* imposed by the developer, joint management body, or management corporation are *not subject to service tax*.

STP 5/2024 also gave the service tax treatment for warranty, as follows:

- i. Warranty given for free at the time of purchase of a product is *not subject to service tax*; and
- ii. Extended warranty with additional payment is *subject to service tax*.

The effective date of the ‘policy improvement’ in STP 5/2024 is from 1 March 2024.

There are differences in wordings between the STR, MR 31.3.2024, and STP 5/2024 as italicised above. For example, the STR indicates that *maintenance management* related to residential buildings are *excluded* from the scope of service tax and hence is *not subject to service tax*. It appears that STP 5/2024 is not confirming that any *exemption* is granted as per MR 31.3.2024. STP 5/2024 seems to be granting a *generally wider concession* on *maintenance services* for residential buildings, sinking fund, and goods that are considered fixtures of residential buildings, specifically residential houses. Therefore, there is potential ambiguity in STP 5/2024 and further clarification may need to be obtained from the RMCD for certainty.

Deloitte’s comments

In addition to the specific comments given above to each aspect of the 2 MRs and 2 STPs, it may be broadly stated that taxpayers would have to:

- i. monitor for amendments to be made to the STR as indicated in the STPs; and
- ii. navigate the STR and MRs/STPs carefully to see which could be clearly applied and which would require certainty by obtaining written confirmation or ruling from the RMCD or even lobbying to the MoF.

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2. Guide on Broking and Underwriting Services

The RMCD released an updated [Guide on Broking and Underwriting Services](#) (“the Guide”) on 26 February 2024, which is only available in the national language and can be accessed through the list of industry guides on the Malay version of the MySST portal. This supersedes the previous Guide dated 27 February 2019. The salient updates in the Guide are as below:

- a) Paragraph 2 is amended to indicate that service tax is also applicable on any imported taxable services acquired.
- b) A new section, “Terminology” is added to the Guide. This section provides the definition of industry specific terminologies such as insurance broker, approved insurance broker, takaful broker, approved takaful broker, approved money broker, derivative, insurance agent, etc.
- c) Paragraph 8 explains that effective 26 February 2024, the scope of taxable brokerage and underwriting services that is subject to service tax, is expanded to include the following services:
 - o Ship or airplane;
 - o Commodities;
 - o Property; and
 - o Any other brokerage and underwriting services that is not stated above.
- d) Illustration 10 of Paragraph 34 outlined the updated service tax treatment on the payment of insurance premiums or takaful contribution made by customers, as follows:

Descriptions	Amount (RM)s
Insurance premium value	280.00
8% (service tax under item 2, Group I)	22.40 (should be accounted for by a service tax registered insurance company)
Brokerage fee – 10% (of the value of Insurance premium)	28.00
Service tax – 8%	2.24 (should be accounted for by a service tax registered broker)

- e) Paragraph 36 outline the service tax treatment on the 3 types of income, namely brokerage, fee in lieu of brokerage, and top-up fee. In the latest guide, all 3 types of income are subjected to service tax.

However, in the previous guide, only fee in lieu of brokerage and top-up fee were subjected to service tax. For brokerage income, it was not subjected to service tax on the basis that service tax has been levied on the gross premium, which is to be collected and remitted to the RMCD by the insurer or takaful operator.

- f) A new section, “Commodity Brokerage” (paragraph 42 to 45) is added to the Guide. This section provides the definition of a commodity broker, example of commodities traded, and the time service tax is due in the commodity trades. Commission, fee, or any fee levied on commodity brokerage services are subject to service tax.

- g) A new section, “Real estate brokerage” (paragraph 46 to 51) is added to the Guide. This section provides the definition of a real estate agent or broker and the services to be performed by the agent or broker. The commission, fee, or any fees levied on real estate brokerage services are subject to service tax.
- h) A new section, “Business brokerage” (paragraph 52 to 52) is added to the Guide. This section provides the definition of business brokerage. The commission, fee, or any fee levied on business brokerage services are subject to service tax.
- i) A new section, “Ship brokerage” (paragraph 54 to 55) is added to the Guide. This section provides the definition of ship brokerage and the functions of a ship broker. The commission, fee, or any fees levied on ship brokerage services are subject to service tax.
- j) Paragraph 81 explains that effective 26 February 2024, brokerage and underwriting services, other than brokerage and underwriting related to financial services, are taxable and subject to service tax. Any person providing non-financial services related brokerage and underwriting services where the value of services exceed RM500,000 per annum is required to register for service tax (i.e., total value of taxable services is expected to exceed RM500,000 from 26 February 2024 and eleven months forward).

In such circumstance, the service provider needs to make an application for service tax registration by 31 March 2024 and the registration effective date will be from 1 April 2024.

- k) “Frequently Asked Questions (FAQ)” have also been added to the Guide, which indicates the answers to the following FAQ:
 - o The differences between an insurance broker and an insurance agent;
 - o The effective date of service tax for brokerage services other than brokerage services in relation to financial services;
 - o Service tax registration threshold for brokerage and underwriting services;
 - o Service tax rate for brokerage and underwriting services;
 - o Service tax treatment on commodity brokerage services took place in January 2024, i.e., before the effective date of 26 February 2024;
 - o Service tax treatment on the mark-up charges on top of brokerage services charges; and
 - o Service tax treatment on brokerage services provided by the service provider located in Langkawi to service recipient located in Alor Setar, Kedah.

Deloitte’s comments

The updated Guide reflects the legislative updates to expand the scope of service tax to tax non-financial services related brokering and underwriting services as well as the service tax registration timeline for its service providers.

The updated Guide also includes a previously unannounced change, in which various concessions afforded to insurance and reinsurance broking services have been wound back. Previously, the Guide contained a concession which excludes any broking services in relation to all types of life reinsurance, family retakaful, general reinsurance, or general retakaful contracts from tax. This concession was to ensure that there was no double taxation that impacts the cost of insurance premiums, where the cost of brokerage fees would have been factored into the cost of the premium.

However, this concession has now been removed, and broking services are now taxable, unless it relates to broking for insurance policies that are not subject to service tax. We anticipate that this change is likely to result in a significant increase in the premiums for insurance policies as insurers would need to factor in the additional cost of 8% service tax on broking and reinsurance broking services.

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3. Updates to the Service Tax Guides

The RMCD has released an updated [General Guide on Service Tax](#) (“General Guide”) dated 27 February 2024, which is only available in the national language, superseding the previous version dated 4 August 2021.

The RMCD has also released an updated Guide on Telecommunication Services (“Telecommunication Guide”) and Guide on Transmission and Distribution of Electricity (“Electricity Guide”), both dated 27 February 2024. These updated guides supersede the previous version of the Telecommunication Guide dated 31 October 2018, and Electricity Guide dated 4 August 2021.

The updated guides are only available in the national language and can be accessed through the [list of industry guides](#) on the Malay version of the MySST portal. The salient updates made to the respective guides are as follows:

General Guide

1. Change in Tax Rate Under the Service Tax Act 2018 (“STA”)

The General Guide was updated to include the following:

- Effective 1 March 2024, the rate of service tax is increased from 6% to 8% on all taxable services, excluding the provision of food and beverages services, telecommunication services, motor vehicle parking space services, and logistic services.
- The service tax rate of credit card and charge card remains at RM25/year.

Deloitte’s comments

We note that the updates are in line with the recent amendments made to the Service Tax (Rate Of Tax) Order 2018.

2. Changes to Description of Service Category for Groups under First Schedule of the STR

- Group C updated to include “Karaoke Centre”
- Group E updated to “Golf Club and Golf Driving Range”
- Group G updated to “Professionals or Skills”
- Addition of Group J “Logistic Services”

Deloitte’s comments

We note that the changes and addition above were made to be consistent with the description of the Groups under First Schedule of the STR.

3. Deregistration of Service Tax

- The Director General may cancel the registration of a registered person if he is satisfied that the registered person can be deregistered.
- The General Guide was updated to clarify that this also applies to the person no longer liable to be registered under Section 12 of the STA.

Deloitte’s comments

We note that the guide was updated to be consistent with Section 20 of the STA, pertaining to cancellation of registration.

4. Re-registration of Service Tax

- In the event where the annual sales turnover of taxable services is less than the registration threshold, a written application for deregistration of service tax can be submitted to the RMCD for approval.
- The General Guide was updated to clarify that if the value of taxable service breaches the registration threshold after deregistration of service tax, the taxable person would need to apply for re-registration.

Deloitte's comments

Businesses that have cancelled its service tax registration are advised to monitor and track its sales turnover of taxable services in case the requirement to re-register for service tax is triggered.

5. Credit Note and Debit Note

The General Guide was updated to state that:

- The Director General may disallow any deduction if the submitted credit note was found to be false or incorrect.
- If the reduction of service tax for any taxable period exceeds the amount of service tax payable by the taxable person, the balance shall be carried forward to the subsequent taxable periods until the entire balance has been deducted.
- Upon application in writing by any registered person, the Director General may allow any prescribed particulars to not be stated on the credit note or debit note issued by the registered person.

Deloitte's comments

Businesses issuing credit notes are advised to take note of the above. If required, seek clarification from the RMCD accordingly in any case of uncertainty.

6. Submission of SST-02 Return and SST-02A Declaration

The General Guide was updated to state that SST-02 return and SST-02A declaration is to be furnished via electronic service through the MySST portal, or any manner determined by the Director General of Customs.

Deloitte's comments

We note that the guide was updated to be consistent with Regulation 14 of the STR pertaining to furnishing of return or declaration.

7. Payment of Service Tax

The General Guide was updated to state that:

- Payment of service tax in respect of any SST-02 return, SST-02A declaration, surcharge, penalty, fee, or any other money payable, must be made through electronic banking or in any manner as the Director General may determine.

- Taxable person and any person other than a taxable person may make a payment of cheque or bank draft to the Customs Processing Centre, in any manner as the Director General may determine.
- Service tax, surcharge, penalty, fee, or any other money payable, shall be deemed to be paid when the payment is received by the Director General, provided that:
 - where the payment is made through electronic banking, the amount shall be deemed to not have been received until the amount is lodged to the credit of the Director General; or
 - where the payment is made in any manner as the Director General may determine, the amount shall be deemed to not have been received, notwithstanding any receipt given until such amount is duly paid to the Director General.

Deloitte's comments

We note that the guide was updated to be consistent with Regulation 16 of the STR pertaining to payment of service tax, etc.

8. Refund by Service Tax Deduction (Offset Method)

The General Guide was updated to state that:

- Pursuant to Section 23 of the STA (i.e., issuance of credit notes and debit notes), an application is not required to carry forward the balance of service tax deduction to subsequent taxable periods until the entire balance has been deducted.
- However, refund by deduction of service tax under Section 34(3)(b) of STA (i.e., power of Minister to exempt and refund) requires the approval of the Director General. Application for refund of service tax is to be submitted to the Revenue Accounting Branch, Technical Services Division of the respective Customs controlling station.
- Meanwhile, application for service tax deduction under Section 39 of the STA (i.e., deduction from return of refunded service tax) is to be submitted to the Internal Tax Division at the respective Customs controlling station prior to carrying forward the balance of service tax deduction to subsequent taxable periods until the entire balance has been deducted.

Deloitte's comments

Businesses seeking service tax refunds are advised to take note of the above. If required, seek clarification from the RMCD accordingly in any case of uncertainty.

9. Special Provisions relating to Designated Area

The General Guide was updated to state that the Minister has prescribed the following services to be subject to service tax:

- Passenger air transport services;
- Telecommunication services;
- Logistic services; and
- Services for clearing goods from customs control in Designated Area.

10. Special Provisions relating to Special Area

The General Guide was updated to state that the Minister has prescribed that the following services are subject to service tax:

- Passenger air transport services;
- Telecommunication services;
- Accommodation services in special areas;
- Provision of food and beverages in special areas;
- Logistic services; and
- Services for clearing goods from customs control in Special Area.

Deloitte's comments

Businesses with operations in Designated Area or Special Area are advised to take note of the above and charge service tax on the above services, where applicable. If required, seek clarification from the RMCD accordingly in any case of uncertainty.

Telecommunication Guide

1. Imposition and Scope of Service Tax on Telecommunication Services

The Telecommunication Guide was updated to state that the following services are taxable under item 2 of Group I in the First Schedule of the STR:

- Telecommunication services;
- Other services including digital services in connection with telecommunication services, excluding provisions of telecommunication services to another telecommunication service provider in Malaysia or outside Malaysia;
- Subscription broadcasting services; and
- Digital services.

2. Service Tax Treatment on Telecommunication Services

The Telecommunication Guide was updated to state that the service tax rate for provision of multiple taxable services by the same service provider is determined according to the type of taxable service provided.

3. Determination of Service Tax Rate for Provision of Telecommunication Service

The Telecommunication Guide was updated to state the following:

- Telecommunication services combined or packaged (bundled) with value added digital service, information technology (IT) service, or paid television, such as cloud storage, security, e-mail, network monitoring device, and streaming are taxable services. The combined/packaged (bundled) value added services are not offered separately from the telecommunication services. Effective 1 March 2024, telecommunication services are subject to service tax at 6%.
- Mobile content services are now offered through three mediums, i.e., short message service (SMS), multimedia message service (MMS), and wireless application protocol (WAP). SMS and MMS are telecommunication services subject to 6% service tax.
- Meanwhile, WAP is a digital service provided by telecommunication service providers to end users. As WAP is offered separately from telecommunication services, such service is subject to 8% service tax, effective 1 March 2024.

- Any additional form of digital service, IT service, and paid television in telecommunication service is subject to service tax at 8%, effective 1 March 2024.
- Service tax is not charged if the telecommunication service is provided to an individual license holder or a class license holder. Such service is not subject to service tax on the condition that it is used to further the business of the individual license holder or class license holder.
- The provision of prepaid public cellular service to Malaysian citizens, by a telecommunication service provider that is registered under the STA, is excluded from service tax.

4. Frequently Asked Questions (FAQ)

The FAQ section of the Telecommunication Guide was updated to include the following:

- FAQ 26: Paid television subscription service is subject to 6% service tax if it is provided together with the main service, i.e., telecommunication service. The paid television subscription service is subject to 8% service tax if provided separately.
- FAQ 27: The addition of digital service, paid television service, and IT service to the original package is subject to 8% service tax.
- FAQ 28: SIM card replacement, penalty, rebate, and stamp duty are not subject to service tax.
- FAQ 29: On-site support service provided by a technician is subject to 6% service tax as such service is ancillary to telecommunication services.
- FAQ 30: Free services provided together under a package is not subject to service tax as 6% service tax has been charged on the original package.

Deloitte's comments

Telecommunication service providers are advised to take note of the above and ensure that the correct service tax rate is applied on the products or services offered to customers. If required, seek clarification from the RMCD accordingly in any case of uncertainty.

Electricity Guide

1. Service Tax Rate Change

The Electricity Guide was updated to state that the provision of transmission and distribution of electricity service under item 9 of Group I in the First Schedule of the Service Tax Regulations 2018 is subject to service tax at 8%, effective 1 March 2024 (i.e., in respect of provision of electricity to any domestic consumer other than domestic consumers in the designated areas, excluding the first 600kWh for a minimum period of twenty-eight days per billing cycle used by that consumer).

2. FAQ

The FAQ section of the Electricity Guide was updated to include the following:

FAQ 10: The provision of transmission and distribution of electricity service for usage from 601 kWh onwards before 1 March 2024 is subject to service tax at 6%, while the provision of transmission and distribution of electricity service after 1 March 2024 is subject to service tax at 8%.

Deloitte's comments

Businesses involved in the provision of transmission and distribution of electricity service are advised to ensure that the correct service tax rate is charged on provision of taxable services to customers, especially for provision of taxable services that spans after 1 March 2024.

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