



德勤马来西亚中国服务部刊物

SST的重新引入 - 服务税

在于 2018 年 8 月发表税务月刊分享销售税概述之后，我们想在本月发表的文章中强调一下服务税的主要特点。

1	税率与范围	<ul style="list-style-type: none"> 对任何的应税服务征税（若未被规定为应税服务，则不会征税）； 对服务税注册者从事其商业业务时，在马来西亚境内提供的应税服务征收； 某些出口应税服务可免征服务税； 进口服务不需要缴纳服务税（如果在马来西亚提供则需要征税）； 服务税税率为 6%，除信用卡与签账卡有特别税率-主卡与附属卡每年需要分别缴纳 25 令吉服务税。
2	应税服务与应税服务提供者	<p>组别 A: 住宿 总应税营业额要求- 500,000 令吉</p> <p>服务提供者 住宿业务的经营者，包括酒店、旅店、寄宿、酒店式公寓、家庭寄宿及任何其他类似设施，但不包括：</p> <ul style="list-style-type: none"> 联邦政府、任何法定机构或地方当局或根据《1996 年私立教育机构法》注册为教育、培训或福利设施的任何私立高等教育机构； 由雇主提供给雇员的设施；

- 在马来西亚社团注册处或根据任何成文法律注册的任何宗教或福利机构，从事宗教或福利活动，而非商业用途活动。

组别 B: 餐饮

总应税营业额要求- 1,500,000 令吉

服务提供者

1. 餐厅、酒吧、小吃店、食堂、咖啡厅或任何提供餐饮场所的经营者：
 - 店内享用或外卖；
 - 不包括教育机构或宗教机构经营的食堂；
2. 提供餐饮服务的人员；
3. 美食中心的经营者；

组别 C: 夜总会、舞厅、保健中心、按摩院、酒吧与啤酒屋

总应税营业额要求- 500,000 令吉

服务提供者

夜总会、舞厅、酒店、酒吧、啤酒屋、保健中心和按摩院的经营者，但不包括：

- 任何根据 1998 年《私人医疗设施与服务法》注册的提供类似活动的设施；
- 任何政府医疗设施；
- 根据《1971 年大学和大学学院法案》或《1976 年技术学院 MARA 法案》设立的任何在大学管理下的医疗设施。

组别 D: 私人俱乐部

总应税营业额要求- 500,000 令吉

服务提供者

私人俱乐部经营者

组别 E: 高尔夫俱乐部和高尔夫练习场

总应税营业额要求- 500,000 令吉

服务提供者

任何高尔夫俱乐部和高尔夫练习场的经营者

组别 F: 博彩活动

总应税营业额要求- 500,000 令吉

服务提供者

投注及博彩供应商，包括投注、彩票、抽奖、博彩游戏机或投机游戏

组别 G: 专业服务

总应税营业额要求- 500,000 令吉

服务提供者

1. 辩护律师、事务律师；
2. 伊斯兰律师；
3. 公共会计师；
4. 有执照的或注册的测量师；
5. 专业工程师；
6. 建筑师；
7. 咨询服务提供者，不包括研发公司；
8. 信息技术服务提供者；
9. 管理服务提供者，但不包括：
 - 由开发商、联合管理体或管理公司对在分层地契下的建筑所有者提供的服务；
 - 在马来西亚证券委员会持牌或注册从事基金管理活动的人士；或

		<ul style="list-style-type: none"> 任何人士、政府机构、地方当局、法定团体，以宗教、福利、丧亲、健康或公共交通服务为目的管理服务； <p>10. 职业介绍所；</p> <p>11. 私人机构；</p> <p>组别 H: 信用卡或签账卡服务 无营业额要求 服务提供者 信用卡或签账卡服务提供者</p> <p>组别 I: 其它服务提供者 总应税营业额要求- 500,000 令吉 服务提供者</p> <ol style="list-style-type: none"> 1. 保险及伊斯兰保险； 2. 电信和付费电视服务提供商； 3. 海关代理（无营业额要求）； 4. 停车场运营商； 5. 提供汽车维修服务或汽车维修中心的经营者； 6. 快递服务经营者； 7. 机动车租驾和租赁服务； 8. 广告服务； 9. 为马来西亚国内提供输配电的电力供应商，不包括在每个计费周期为至少 28 天的前 600 千瓦时电力； 10. 国内航班，除乡村航空服务。
3	发票	<p>注册服务提供商必须在发票中列明如下细节：</p> <ol style="list-style-type: none"> a. 发票序列号； b. 发票的日期； c. 注册服务商的名称、地址和识别号（税号）； d. 描述足以确定所提供的应税服务； e. 任何提供的折扣； f. 应缴税款总额（除税类、税率、税款外）必须分别列示； g. 包含税额的应付总额；以及 h. 任何以除马来西亚令吉外的货币显示的金额都必须以令吉来显示，汇率以提供应税服务时马来西亚的现行卖出价为准。
4	会计基础	<p>服务税的计入</p> <ol style="list-style-type: none"> 1) 当收到付款；或 2) 发票开出后的 12 个月内
5	申报与付款	<p>服务税申报</p> <ul style="list-style-type: none"> 不迟于应税周期结束后下一个月的最后一天提交并支付； 无论是否要缴税都需要提交申报； 通过电子方式或邮寄提交。 <p>服务税申报的税款支付</p> <ul style="list-style-type: none"> 付款以电子方式或支票、银行汇票（寄往 SST 处理中心）来完成。



Deloitte Malaysia Chinese Services Group Publication

The Return of SST – Service Tax

Following our publication in August 2018 (where we have shared the overview of Sales Tax), we would like to highlight the key features of Service Tax in this month’s publication.

1	Scope of tax and rates	<ul style="list-style-type: none"> • Tax imposed on any taxable services (i.e., if not prescribed as taxable service, no tax to be imposed); • Taxable services provided in Malaysia by a service tax registered person in carrying on his business; • Certain taxable services for export may be exempted from service tax. • Imported services (taxable if provided in Malaysia) are not subject to service tax. • at the rate of 6%, except for credit card and charge card subject to RM25.00 service tax per year for each principal and each supplementary card.
2	Taxable Person & Services	<p>Group A: Accommodation Total value of taxable service—RM500,000</p> <p>Service Provider Operator of accommodation including hotel, inns, lodging house, service apartment, homestay and any other similar establishment excluding accommodation premises provided by:</p> <ul style="list-style-type: none"> • The Federal Government, any statutory body or local authority or any private higher educational

institutions registered under the Private Educational Institutions Act 1996 as facility for educational, training or welfare purposes;

- An employer as a facility to his employees;
- Any religious or welfare body registered with the Registrar of Societies Malaysia or under any written law, for religious or welfare activities and not for commercial purpose.

Group B: Food and beverage

Total value of taxable service—
RM1,500,000

Service Provider

1. Operator of restaurant, bar, snack-bar, canteen, coffee house or any place which provides food and drinks
 - eat-in or take-away
 - exclude canteen in an educational institution or operated by a religious institution or body.
2. Person providing catering services.
3. Food court operator.

Group C: Night-clubs, dance halls, health centres, massage parlours, public houses and beer houses

Total value of taxable service—RM500,000

Service Provider

Operator of the Night clubs, Dance Halls, Cabaret, Public Houses, Beer Houses, Health or wellness Centres and Massage Parlours excluding :-

- any facilities providing similar activities registered under the Private Healthcare Facilities and Service Act 1998;
- any Government healthcare facilities;
- any facilities managed by any university established under the Universities and University College Act 1971 or Universiti Teknologi MARA Act 1976 for healthcare purpose.

Group D: Private club

Total value of taxable service—RM500,000

Service Provider

Operator of private clubs

Group E: Golf club and golf driving range

Total value of taxable service—RM500,000

Service Provider

Operator of any golf course or golf driving range

Group F: Betting and gaming

Total value of taxable service—RM500,000

Service Provider

Betting and gaming provider involving betting, sweepstakes, lotteries, gaming machines or games of chance

Group G: Professional services

Total value of taxable service—RM500,000

Service Provider

1. Advocates, solicitors
2. Syarie Lawyer
3. Public accountant
4. Licensed or registered surveyor
5. Professional engineering
6. Architect
7. Consultancy services provider with excluding research and development companies
8. Information technology services
9. Management services excluding such services provided by:
 - the developer, joint management body or management corporation to the owners of a building held under a strata title;
 - person licensed or registered with Securities Commission Malaysia for fund management activity; or
 - any person, Government agency, local authority, statutory body for the purpose of religious, welfare, bereavement, health or public transport services
10. Employment agency
11. Private agency

Group H: Credit Card or Charge Card Services

No threshold

Service Provider

Credit Card or Charge Card Provider

Group I: Other Service Providers

Total value of taxable service—RM500,000

Service Provider

1. Insurance and takaful
2. Telecommunication and paid television service provider
3. Customs Agent (No threshold)
4. Parking operator
5. Operator of motor vehicle service or repair centre or provides of motor vehicle or repair service
6. Courier service operator
7. Hire and drive motor vehicle and hire motor vehicle
8. Advertising
9. Transmission and distribution of electricity provider for domestic consumer excluding the first 600 kWh for minimum 28 days per billing cycle
10. Domestic flight except Rural Air Services

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Invoice

A service tax registered provider must issue an invoice with all the particulars below:

		<ul style="list-style-type: none"> a. The invoice serial number; b. The date of invoice; c. The name, address and identification number of the registered person; d. Description sufficient to identify the taxable service provided; e. Any discounts offered; f. The total amount payable excluding tax, rate of tax, and total tax chargeable must be shown as separate g. The total amount payable inclusive of total tax chargeable; and h. Any amount expressed in a currency other than Malaysian Ringgit must be expressed in Ringgit at the selling rate of exchange prevailing in Malaysia at the time when the taxable service is provided.
4	Accounting Basis	<p>Accounting for Service Tax</p> <ul style="list-style-type: none"> 1) When payment received; or 2) 12 months from the date invoice issued.
5	Returns and payment	<p>Service Tax returns</p> <ul style="list-style-type: none"> • To be submitted and pay no later than the last day of the following month after the end of the taxable period • To be submitted regardless whether tax is to be paid or not • To be submitted electronically or by post <p>Payment in respect of Service Tax return</p> <ul style="list-style-type: none"> • Payment to be made electronically or by cheque, bank draft (to be posted to SST Processing Centre).

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