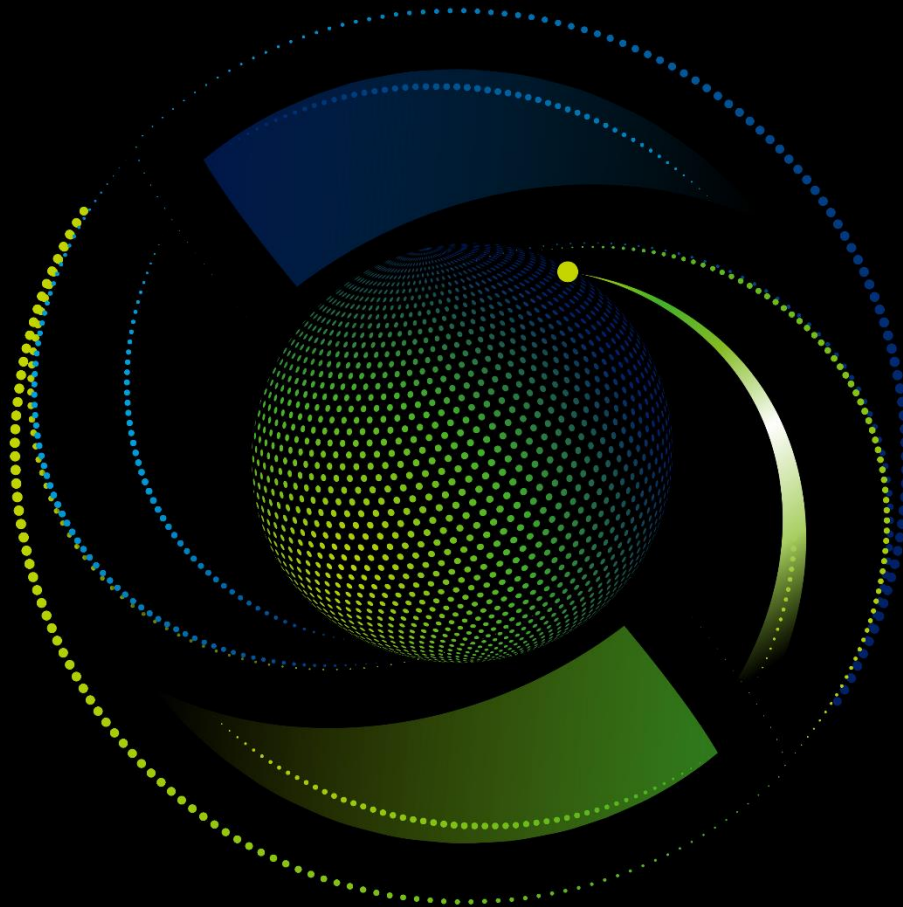


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## Indirect Tax Chat

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

August 2024



# Issue 08.2024

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Key takeaways:

1. [Key Updates in SST](#)
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## Greetings from Deloitte Malaysia's Indirect Tax team

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

In a [press statement](#), the Inland Revenue Board of Malaysia (“IRBM”) and the Royal Malaysian Customs Department (“RMCD”) announced the launch of "Ops Metro 2024". This operation is aimed at enhancing tax compliance among taxpayers, particularly in the areas of tax registration, filing, reporting, and payment. The RMCD will focus on expanding the tax base by identifying potential taxable service providers for registration.



The IRBM Chief Executive Officer, Datuk Dr. Abu Tariq bin Jamaluddin, stated that the strategic collaboration between IRBM and RMCD has the potential to create a significant impact, particularly in tax compliance, ultimately enhancing the nation's revenue. Ops Metro 2024 is seen to complement the recently launched “Audit Verifikasi Pematuhan” (“AViP”), in that it is also aimed at promoting self-compliance and encouraging voluntary disclosure, through increased audit activity.

In this month's chat, we will be sharing our thoughts on the key updates in Sales Tax and Service Tax (“SST”) and updates from technical committee on service tax matters.

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

- Economist Calvin Cheng suggested that reintroducing the Goods and Services Tax (GST) could be a viable way to fund Malaysia's social protection system, describing it as a transparent and stable revenue source. Despite GST's regressive impact on lower-income groups, Cheng argued that the increased revenue could fund progressive benefits, balancing the negative effects. He emphasised that while GST could provide a broad and long-term revenue stream, Malaysia still needs to improve its tax and transfer system to address inequality and meet growing public spending demands. For more information, please click [here](#).
- RMCD clarified that non-alcoholic beverages are subject to a 6% service tax, not 8% as stated in the previous version of the Food and Beverage Guide dated 16 April 2024. Sarawak United People's Party (SUPP) Public Complaints Bureau chief Milton Foo explained that the 16 April 2024 Food and Beverage Guide were replaced with a new version of the Food and Beverage Guide issued on 19 April 2024, confirming the correct service tax rate for the preparation and provision of non-alcoholic beverages. For more information, please click [here](#).
- Deputy Finance Minister Lim Hui Ying mentioned that IRBM has received positive feedback from 3,500 companies that have already submitted 3.5 million invoices through the MyInvois portal following the e-invoice launch on 1 August 2024, reflecting a high level of compliance and cooperation from the industry. She encouraged companies to use this trial period to familiarise themselves with the system, emphasising the importance to the government's efforts to enhance the efficiency of tax administration in Malaysia. For more information, please click [here](#).

To our Malaysian readers, we wish you a wonderful Hari Merdeka!

Best regards,

**Tan Eng Yew**

Indirect Tax Leader

# 1. Key Updates in SST

## A. MySST portal User Manual

Following the change in the service tax rate from 6% to 8%, the RMCD has released a [User Manual](#) to guide businesses on declaring taxable services with different tax rates in the same return (i.e., SST-02 and SST-02A filings). The manual provides clarity on how to account for varying service tax rates, particularly when the same services are subject to service tax at different rates (i.e., 6% or 8%).

### Deloitte's comments

Although the service tax rate was increased to 8% on 1 March, businesses will be required to account for service tax at 6% in the following circumstances:

1. The taxable services were provided before 1 March 2024, but the payment was received after 1 March 2024.
2. Payments and invoices issued are before 1 March 2024, for services provided on or after 1 March 2024.

As such, businesses should input the value of taxable services under the correct service tax rate section to avoid overpayment or underpayment. Overpayments may require additional steps for refund applications, while underpayments could incur penalties if amendments are made after the filing and payment due date.

However, we note that the User Manual does not clarify how to declare credit notes related to the same taxable services with different tax rates, particularly when the service tax deduction amount exceeds the service tax payable for each service type, as the system does not allow the credit amount to be greater than the service amount. This situation is likely to occur for businesses issuing credit notes with 6% service tax to cancel invoices from a previous taxable period.

## B. Cancellation of Exemption Certificate under Schedule A

On 1 July 2024, RMCD uploaded the [application form](#) for the cancellation of exemption under Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 onto the MySST portal. The form consists of two sections, "Lampiran C," for applicants to provide details for the cancellation application, and "Lampiran D," the Declaration Letter, for the applicant to declare on the usage of the sales tax exemption and to declare that no false information has been provided.

### Deloitte's comments

Schedule A of the Sales Tax (Persons Exempted from Tax Payment) Order 2018 outlines sales tax exemptions available to specified persons. There are several reasons an exempted person may apply for cancellation of their exemption, such as no longer meeting the conditions for exemption, applied for the wrong exemption, or change in business activity.

Affected businesses should apply for cancellation if the exemption is no longer applicable to ensure compliance with the Sales Tax laws moving forward.

### C. Service Tax Policy No. 7/2024: Service Tax Treatment on Issuance of Virtual Credit Card

On 26 July 2024, the RMCD issued the [Service Tax Policy No. 7/2024](#), outlining the issuance of virtual credit cards as enhancements to existing physical credit cards is not subject to service tax if the following conditions are met:

- a) The activation / renewal date, expiry date, and CVV number of the virtual credit card are the same as the physical card.
- b) Only one credit card statement or bill is issued, based on the existing physical card.
- c) Service tax has already been charged on the issuance and renewal of the physical card.

However, service tax will be imposed on the issuance of a virtual credit card if it:

- is issued without a physical card.
- completely replaces the physical card's functions.

#### Deloitte's comments

The advent of digital banks and e-wallets has meant that we now seem many virtual credit cards in the market. The updated guidelines clarify that these virtual credit cards would be viewed in the same manner as physical cards and service tax would be applied accordingly.

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## 2. Updates from the Technical Committee on Service Tax matters

The SST Technical Committee had raised several issues pertaining to SST which has then been incorporated in the minutes of Meeting No. 2/2023 on 8 December 2023 and Meeting No. 1/2024 on 15 May 2024. We have summarised the relevant key responses provided under e-CTIM TECH-IT 23/2024 via e-mail dated 28 May 2024, e-CTIM TECH-IT 24/2024 via e-mail dated 30 May 2024 and e-CTIM TECH-IT 25/2024 via e-mail dated 30 May 2024.

### Service tax return / declaration and payment matters

#### 1. Clarification on issuance of credit/debit note where there is a reduction of or addition to service tax amount

According to Regulation 11(1) of the Service Tax Regulations 2018 (“STR”), a registered person shall issue a credit/debit note where, after the return for the taxable service has been furnished to the Director General, there is a reduction of or addition to service tax amount which has been charged on the taxable service.

The RMCD has clarified that where a credit / debit note is issued in the same taxable period with the corresponding invoice, an adjustment is to be made to the service value for that taxable period. Meanwhile, where a credit / debit note is issued in relation to invoice in past taxable period, the credit / debit note amount is required to be declared under field 13(a) of the SST-02 return within the taxable period of when the credit / debit note was issued.

#### 2. Clarification on reporting of credit note issued on B2B exempted transactions

Field 18(c) in the SST-02 return is for service tax registrants to state the total value of exempted taxable services. The SST Technical Committee has highlighted that currently, the service tax legislation is silent on the treatment of credit / debit note adjustments in relation to exempted transactions.

The RMCD has clarified that service tax registrants have to declare the total value of exempted taxable services, including adjustments made via issuance of credit / debit note for cross checking to the company’s accounts and record purposes. Such declaration is to be made under field 18(c) in the SST-02 return.

#### 3. Clarification on requirement to submit a declaration (i.e., Form SST-02A) by person other than taxable person

Section 26A(1) of the Service Tax Act 2018 (“STA”) provides that any person other than a taxable person who, in carrying on his business, acquires any imported taxable service shall account for the service tax due in a declaration and pay to the Director General the amount of service tax due and payable by him, not later than the last day of the month following the end of the month in which the payment on the service has been made by him or invoice is received by him.

Clarification was sought on whether the non-registrant is obligated to submit the Form SST-02A to the RMCD every month regardless of whether there is service tax to be declared for that declaration period.

Based on the minutes of Meeting No. 2/2023 on 8 December 2023, the non-registrant would only be required to declare and pay the service tax only when there is service tax to be declared. It was agreed that a letter will be circulated to RMCD officers and the RMCD has issued further response dated 15 May 2024 stating that the letter has been circulated to RMCD officers to standardise the filing requirement.

#### 4. Clarification on revision of mode of service tax payments pursuant to the Service Tax (Amendment) Regulations 2023

The Service Tax (Amendment) Regulations 2023 was gazetted on 12 May 2023 and took effect from 15 May 2023. Pursuant to this, Regulation 16 (Payment of service tax, etc.), payment of service tax shall be made by electronic banking or in any manner as the DG may determine. Further details on other payment method / manner for making service tax payment has not been provided by RMCD.

Clarification was sought regarding the meaning to “*lodged to the credit of the Director General*” pursuant to Regulation 16(4)(a). The RMCD has clarified the following:

1. The payment method currently accepted by RMCD are as follows:
  - a. Electronically (online)
  - b. Manually (post/ courier/ p-hailing)
2. The date of receipt of payment made electronically is the date where the payment is successfully credited to the Director General’s account.
3. The date of receipt of payment made manually via post/courier is based on the post/courier date as recorded in the tracking system. Meanwhile, the date of receipt of payment via p-hailing is based on the date of receipt of parcel at the Customs Processing Center (“CPC”) counter.
4. Nevertheless, the date of receipt of payment made manually above would not be applicable in the cases of bounced cheque / cheque returned to the bank due to erroneous cheque.

#### **Service tax on digital services (“SToDS”) matters**

##### 1. Clarification on whether transmission of content via satellite and/or through fibre optics by foreign service provider (“FSP”) to local broadcasters would fall within the scope of “digital service”

Pursuant to Section 2 of the STA, “*digital service*” means any service that is delivered or subscribed over the internet or other electronic network and which cannot be obtained without the use of information technology and where the delivery of the service is essentially automated.

Clarification was sought on whether transmission of content via satellite and/or through fibre optics by FSP to local broadcasters would fall within the scope of “*digital service*”, specifically as “*other electronic network*”.

The RMCD has clarified that where the service is delivered via “*other electronic network*” and where the delivery of the service is essentially automated, such service would be “*digital service*” under the service tax legislation.

##### 2. Clarification on double taxation for digital services acquired from online platform provider

The SST Technical Committee has highlighted that online advertisement platforms are subject to SToDS which is in addition to the payment of withholding tax for the use of the digital platform.

The RMCD has clarified the implementation of withholding tax is under the jurisdiction of the Inland Revenue Board Malaysia whereas SToDS is imposed on consumers in Malaysia that acquire digital services from foreign service providers registered with RMCD. There is no tax exemption provided to consumer of digital services in Malaysia for the time being.

3. Clarification on different classification of digital services acquired from foreign vendors which subsequently is re-supplied to local customers

The provision of broadcasting services by FSP to local broadcaster would fall under the scope of “*digital service*”. However, when the service is subsequently being re-supplied by local broadcaster to local customers, such services would be classified as the 'provision of subscription broadcasting services' under Group I, First Schedule of the STR.

The SST Technical Committee is of the view that since the nature of the services at the point of acquisition and at the point where the service is being re-supplied are the same, the category of taxable service it is classified under should also remain the same.

The Ministry of Finance (“MoF”) in their response dated 15 May 2024 stated that the current treatment would remain as the MOF has yet to receive any application with regard to this matter from the industry.

4. Clarification on Service Tax Policy (“STP”) 3/2020 with regards to offsetting service tax paid to foreign service provider (“FRP”) against exempted transactions.

STP 3/2020 allows a local service provider that has paid service tax to FRP on imported digital services to claim a refund granted under Section 34(3)(b) of the STA by the offsetting method based on the actual amount paid, effective 1 January 2020.

The local service provider that is eligible to enjoy this benefit must fulfil the following criteria:

- Local service provider is a registered person under the STA.
- Local service provider provides the same digital services as the imported digital service.
- Imported digital service must be for the furtherance of business and not for personal consumption.
- Imported digital service must be provided by a FRP under the STA.
- Payment of service tax has been made to FRP.

The mechanism of claiming the refund by the offsetting method is to be made via SST-02 form in Item 13(c) based on the actual amount of service tax paid to FRP.

Clarification was sought on whether a company can offset service tax paid to FRP against exempted transactions, such as the service tax exemption provided on digital payment services provided by local non-bank service providers under STP 1/2022. The RMCD has clarified that the local service provider would still be eligible to utilise STP 3/2020 even though the imported digital services to be provided to the customer in Malaysia is exempted.



## Charges in relation to employment services matters

### 1. Clarification on FAQ 1 of the Guide on Employment Services on whether disbursements would be taken into account in calculating service tax registration threshold.

FAQ 1 in the Guide on Employment Services as at 5 August 2019 published by RMCD reads as follows:

*Q: As a company providing employment services, how do I calculate my threshold for registration purposes?*

*A: The calculation of your threshold includes:*

- (i) Service fee, including arranging fee*
- (ii) Commission or any type of consideration*
- (iii) Additional charges or mark up*
- (iv) Management fees*
- (v) Consultation fees*
- (vi) Training and coaching fees; and*
- (vii) Other related charges*

Clarification was sought whether disbursements would be considered as “*other related charges*” and hence to be included in calculating the service tax registration threshold.

The RMCD has clarified that disbursements are not included in the calculation of registration threshold as it is not a taxable service.

### 2. Clarification on mark-up charged on secondment fee under secondment arrangement

Based on the First Schedule of STR, the provision of employment services in the form of secondment of employees is not a taxable service. One of the conditions of secondment stated in the Guide on Employment Service dated 5 August 2019 requires that the remuneration and any other allowances will be paid by the seconded company either directly or indirectly and no other extra charges being imposed.

The SST Technical Committee has highlighted that where there are extra charges, this would automatically disqualify an arrangement to be a secondment arrangement. Nevertheless, it is believed that even with a mark-up, the essence of a secondment remains the same, hence, the arrangement should qualify as secondment and should not fall within the scope of prescribed taxable service.

The RMCD in their response dated 15 May 2024, stated that the RMCD is preparing paperwork for submission to MoF regarding this matter.

### 3. Clarification on the disbursement conditions of the Guide on Employment Services, read with the Guide on Disbursement and Reimbursement

Based on paragraph 14 of the Guide on Disbursement and Reimbursement, recoveries of cost shall be treated as non-taxable disbursements provided certain criteria are fulfilled, in particular the criteria that require a copy of invoice from service provider to be attached to the invoice from the claimant to the customer, as a supporting document.

In respect of disbursements such as emoluments indicated in paragraph 14 of the Guide on Employment, it is not possible for the claimant to attach a copy of invoice from the service provider together with the invoice of the claimant. This is because, salary cost (i.e., emoluments) is an internal cost and the claimant would not have a third-party invoice.

The RMCD in their response dated 15 May 2024 has stated that the suggestion to incorporate additional documents (other than third-party invoice) under the Guide on Disbursement and Reimbursement could not be considered as it will affect the service tax treatment of other taxable services.

As such, provider of employment services is to refer to the Guide on Employment Services dated 5 August 2019 which is being updated and will be uploaded on the MySST portal in the near future.

### **Clarification on logistic services matters**

#### **1. Request for service tax exemption on provision of certain logistic services**

Effective 1 March 2024, the service tax rate has increased from 6% to 8% on all taxable services under the First Schedule of the STR, except for the following taxable services which will remain at the rate of 6%: telecommunication, food and beverage, parking operator, and logistic services.

Request was made to exempt service tax on provision of logistics services involving food and beverages and other goods, primarily consumer-based, including raw materials.

The RMCD has clarified that exemption on imposition of service tax on delivery of food and beverage has been provided under Item (b), column (2), Group J, First Schedule of the STR. However, there is no service tax exemption provided for delivery, transportation or distribution of raw materials or manufactured food or beverage products.

#### **2. Clarification on B2B exemption under Item 5 of the Service Tax (Persons Exempted From Payment Of Tax) Order 2018**

Item 5 of the Service Tax (Persons Exempted From Payment Of Tax) Order 2018 provides B2B exemption to registered person providing logistic services subject to meeting the prescribed conditions. One of the conditions requires the same service to be provided by the acquirer in order to qualify for the exemption.

Clarification was sought whether all types of logistic services should be viewed as the same logistic service for purposes of Item 5 as these are services rendered in a supply chain. For example, a person who provides freight forwarding services should be exempt from service tax on the warehousing service acquired, as both services are logistic services rendered in a supply chain.

The RMCD has clarified that further explanation has been provided through Item 2(ii), STP 4/2024 dated 29 March 2024. The B2B exemption would be applicable to taxable services provided by service providers under the same Item under column (1) of Group J in the First Schedule of the STR.

### 3. Clarification on Example 17 of Guide on Logistic Services dated 26 February 2024

Example 17 of the Guide on Logistic Services dated 26 February 2024 (which is Example 18 of Guide on Logistic Services dated 5 April 2024 as of the date this write-up was prepared) explained that shipping from Thailand to Malaysia involving the same service provider (KEL Thailand and KEL Malaysia) is not subject to service tax (door-to-door services).

The SST Technical Committee has highlighted that there are no specific conditions regarding door-to-door services, other than the examples provided for in the guide. The example in the guide also does not clarify whether any services provided by the Malaysian entity of the logistics service provider to its related Thai entity would qualify for exemption from service tax. The SST Technical Committee is of the opinion that all the services should be exempted as they are the same service in the same supply chain for the transportation of the goods either from a place outside of Malaysia to a place in Malaysia or vice-versa.

The RMCD has clarified that Item 2(v) of STP 4/2024 dated 29 March 2024 states that service tax exemption is approved on delivery of goods through door-to-door whereby delivery of goods involving the following is not subject to service tax:

- (i) goods delivery services from a place outside Malaysia to a place within Malaysia or from a place within Malaysia to a place outside Malaysia without going through a third-party;
- (ii) goods delivery services by the same network service provider from the consignor to the recipient;
- (iii) goods delivered using the same airway bill/ bill of lading/ consignment note from the consignor to the recipient; and
- (iv) single billing invoice – same invoice for the delivery charges from the consignor to the recipient.

### 4. Clarification on Service Tax (Rate of Tax) (Amendment) Order 2024 dated 26 February 2024

With reference to STP 3/2024, the determination of the rate of the taxable service provided is based on the type of taxable services provided instead of on the group of the taxable services. The Service Tax (Rate of Tax) (Amendment) Order 2024 states that the service tax rate for logistic services remains at 6%.

Clarification was sought on whether the term “*logistic services*” in the Service Tax (Rate of Tax) (Amendment) Order 2024 refers to:

- (i) Items 1 and 2 in Group J; or
- (ii) Item 1 in Group J only (excluding Item 2 in Group J – Provision of services for the release of goods from customs control by the customs agent).

The RMCD has clarified that logistic services in the Service Tax (Amendment) Regulations 2024 refers to Items 1 and 2 in Group J and subject to 6% service tax.

### 5. Clarification on service tax treatment for rental of pallets under logistic services

A company is involved in rental of pallets to customers to facilitate transport/delivery/import/export of goods. Clarification was sought whether such rental would fall under logistic services.

The RMCD has clarified that company providing logistic services and pallets rental services for the purpose of delivery, distribution or transportation of goods are taxable under logistic services. However,

if the company only provides pallets rental services, the rental of pallets are not taxable services and not subject to service tax.

## Clarification on maintenance or repair services matters

### 1. Clarification on Paragraph 15 of the Guide on Maintenance or Repair Services dated 26 February 2024

Paragraph 15 of the Guide on Maintenance or Repair Services dated 26 February 2024 (Guide on Maintenance or Repair Services dated 29 March 2024 as of the date this write-up was prepared) states that for the purposes of service tax, the activities listed below fall under the category of corrective maintenance or repair services:

- (i) Calibrate
- (ii) Adjustment
- (iii) Recondition
- (iv) Reconfigure
- (v) Overhaul

Clarification was sought whether renovation of commercial building would be classified as reconditioning and subject to service tax.

The RMCD has clarified that renovation does not fall under repair services. As such, renovation is not subject to service tax.

### 2. Clarification on exclusion of service tax on maintenance of repair services

The Service Tax (Amendment) Regulations 2024 states that provision of any maintenance or repair services including maintenance management, corrective maintenance, preventive maintenance, calibration, adjustment, recondition, reconfigure, or overhaul shall be treated as a taxable service under Group G: Professional Services that is subject to service tax. This is with the exception of –

- (i) maintenance management services related to land or building for the use of residential provided by any developer, joint management body, management corporation or residential association; or
- (ii) repair services on the residential building.

Example 1 of the Guide on Maintenance or Repair Services dated 26 February 2024 (Guide on Maintenance or Repair Services dated 29 March 2024 as of the date this write-up was prepared) illustrates that Syarikat ABC signed the contract with JKR Selangor to provide both maintenance and repair services on the quarters. Service tax is chargeable on this contract of maintenance and repair services.

Clarification was sought on the following:

- (i) reason as to why repair services on quarters mentioned in the example does not fall under the exclusion (ii) above. Quarters are typically residential buildings and repair services on residential buildings should be exempted.
- (ii) determination of the residential building, either by the use of the building or by the title of the building (e.g., residential title or commercial title). The wordings of the exclusion appear to exclude service tax only for repair for residential buildings (i.e., buildings with residential title) and repairs for buildings with commercial titles used for residential purposes are not excluded. Conversely, repairs on a residential building used for commercial purposes appears to be excluded from service tax. Repairs should only be excluded from service tax if the repairs were on buildings used for residential purposes regardless of whether it has a commercial or residential title.

The RMCD has clarified that repair services on residential building is not subject to service tax. The Guide on Maintenance or Repair Services dated 29 March 2024 has been updated accordingly.

## Clarification on brokerage services matters

### Clarification on service tax treatment of commission under brokerage services

A company provides funeral plots and related service. The company pays commission for sale of packages.

Clarification was sought whether the commission would be subject to service tax under brokerage services.

The RMCD has clarified that companies that act as brokers for the sale / purchase of funeral plot packages, either on behalf of the seller or buyer, with the prescribed registration threshold must register for service tax as the services provided are taxable services i.e., brokerage services other than financial services under Item 12, Group I of the First Schedule of the STR effective 26 February 2024. Fees / commission received for brokerage services of the funeral plot is subject to service tax.

## Other service tax matters

### 1. Clarification on concession for new registrants in relation to increase of service tax

Effective 1 March 2024, the service tax rate has increased from 6% to 8% on all taxable services under the First Schedule of the STR, except for the following taxable services which will remain taxed at 6%: telecommunication, food and beverage, parking operator, and logistic services. A concession is given for new registrants to charge tax from 1 April 2024.

Clarification was sought whether the transitional treatment for increase of service tax from 6% to 8% would apply to the abovementioned concession. For example, whether service tax is applicable if the invoice is issued and payment is received before 1 April 2024.

The RMCD has clarified that new registrants will have to charge service effective 1 April 2024. For payment received prior to 1 April 2024 for services on or after 1 April 2024, such payment is not subject to service tax.

### 2. Recommendation to amend service tax law for 5% de minimis threshold on intra-group relief to be calculated on historical basis

Pursuant to paragraph 8(2), First Schedule to the STR, where a company provides any taxable service to another person outside the group of companies, the same taxable service provided to any company within the group of companies shall not be a taxable service, provided that the total value of taxable services to another person outside the group of companies in that month and the eleven months immediately succeeding that month (i.e., future method) does not exceed an amount equal to five per cent of the total value of taxable services. Recommendation was made for the calculation of the 5% threshold be amended from the future method to historical month (i.e., the current month and the preceding 11 months).

The RMCD in their response dated 15 May 2024 has stated that ‘historical method’ is inappropriate since all adjustments are only made 12 months after the transaction takes place. Consequently, this would have implications on the taxpayer's ability to pay taxes after the services have been provided and all payments have been made. The RMCD is concerned that the service tax involved could not be collected and this will be a burden on service providers that will need to bear the taxes, penalties etc. In addition, it is expected that the Accounts Receivable will increase if the ‘historical method’ is allowed.

### 3. Recommendation on period to respond by RMCD on appeal made by taxpayers

Pursuant to Section 81(3) of the STA, where an application for review has been made under Section 81(1) of the STA, the Director General shall make the review and notify the decision of the review to the person, where practicable, within sixty days from the date of the receipt of such application.

Recommendation was made whereby in the event where taxpayers have furnished complete supporting documents to RMCD, but yet to receive the decision of the review from RMCD within sixty days, the RMCD should provide an acknowledgment reply to the applicants to provide update on the matter.

The RMCD has agreed to provide an update to taxpayers in the event where the decision of the review could not be issued within the stipulated timeframe.

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