

Information about Imported Taxable Services

1. What is Imported Taxable Service?

Imported Taxable Service means any taxable service acquired by any person in Malaysia from any person who is outside Malaysia.

2. Imposition of service tax on Imported Taxable Service

Service tax shall be charged and levied on any imported taxable service at the rate of 6%.

3. Who should account for service tax on Imported Taxable Service?

Any person (registered person or person other than taxable person, who in carrying on his business) acquires any imported taxable service should account for service tax in a prescribed form

4. How to declare and pay service tax on Imported Taxable Service?

A. Declaration for Imported Taxable Service by Person Other Than Taxable Person (PoTTP)

Declaration for Imported Taxable Service can be made online through MySST system starting from **20 February 2019**.

[Click here](#) to view detail on how to account and pay for Service Tax on Imported Taxable Service made by person other than taxable person

B. Declaration for Imported Taxable Service by Registered Person (RP)

Declaration for Imported Taxable Service can be made online through MySST. Registered person need to account service tax on imported taxable service according to their taxable period.

[Click here](#) to view detail on how to account and pay for Service Tax on Imported Taxable Service made by registered person

5. For more detail information about

- Imported Taxable Service, please refer to the following documents:
 - i. Finance Act 2018
 - ii. Service Tax (Amendment) (No.3) Regulations 2018
 - iii. Guide on Imported Taxable Services.
- How to fill in Service Tax Declaration By Other Than Registered Person (SST-02A), refer to Guidelines Service Tax Declaration By Other Than Registered Person (SST02A)
- How to fill in Sales Tax/Service Tax Return (SST-02), refer to Guidelines Sales Tax / Service Tax Return (SST-02)