

ALERT: REGISTRATION AND CHARGING FOR THE NEW TAXABLE SERVICES;

- (a) Any person who provides the new taxable services before 1st January 2019 shall apply for registration not later than 28th February 2019 in accordance with section 13 of the Service Tax Act 2018 if there are reasonable ground for believing that the total value of his taxable services provided in the month of January 2019 and eleven month immediately succeeding the month of January 2019 will exceed the total value of RM500,000.
- (b) The registration will **take effect from 1st March 2019** as provided under section 13 (3) of the Service Tax Act 2018.
- (c) The registered person shall start **charging service tax from 1st March 2019**.

Taxable services of Group I has been expanded by inserting new services as follows;

- i **Amusement park services,**
- ii **Brokerage and underwriting services,**
- iii **Cleaning services.**
- iv **Training or coaching services will be under consultancy services in Group G**