

Recent Developments in Malaysia's Service Tax Regime: Legal Framework and Expanded Scope

25 JULY 2025

9am – 5pm



Iconic Hotel, Icon City



Ms. Lee / Ms. Hon | 04-3315988 | info@oaca.com.my

Speaker: Mr. Shanmuganathan

Jointly organised by:

Ooi & Associates Tax Services Sdn. Bhd. (457729-M)

YS LOWE Resources Sdn. Bhd. (1083502-D)

Overview

This seminar offers an in-depth analysis of Malaysia's Service Tax regime, focusing on the legislative provisions under the Service Tax Act 2018 and related subsidiary regulations. Special attention will be given to the recent expansion in the scope of taxable services, including its to service providers and compliance obligations under the Royal Malaysian Customs Department's latest guidelines.

Course Content

Module 1: Introduction to Service Tax

- O Service Tax legislation, policies and guidelines
- O What is Service Tax?
- O Scope of Service Tax under the present Service Tax regime compared to the GST regime
- O Accounting basis for Service Tax
- O Categories of taxable services including the recent expansion of scope
- O Recovery of expenses as Principal or Agent
- O Reimbursement & Disbursement
- O Designated Areas (DA) & Special Areas (SA)
- O Special rules for Service Tax
- O Service Tax facilities -Intra-group exemptions
- O Service Tax facilities -B2B exemption
- O Knowledge check

Module 2: Imported Taxable Service

- O Overview of imported taxable services
- O When is services treated as imported taxable services
- O Service Tax facilities -Intra-group exemptions (imported services)
- O Service tax Policy No. 2/2020 (B2B concept with FRP)
- O Knowledge check
- O Service Tax (Persons Exempted from Payment of Tax) 2018

Module 3: Service Tax Registration

- O Introduction to different types of registration
- O Future/Historical method
- O Direction to treat as a single taxable person
- O Cessation from registration
- O Knowledge check

Module 4: Service Tax Compliance & Administration

- O Overview
- O Taxable period, return and payment
- O Tax invoice
- O Debit & Credit notes
- O Record keeping requirements
- O Refund of Service Tax erroneously paid or overpaid
- O Penalty regime

Module 5: Recent Updates and Changes to Service Tax Legislation

- O Recent updates – Implication to service providers in the following industry and other businesses in general
 - Construction
 - Leasing and Rental
 - Financial
- O Conclusion

Speaker's profile

Mr. Shan, an Indirect Tax consultant, holds an Honors Degree in Business Administration from UKM and a Master Degree in BA from USM. His professional membership includes Chartered Accountant (CA) with the Malaysian Institute of Accountants (MIA) and Associate Member of the Chartered Tax Institute of Malaysia (CTIM). Shan has over 37 years' experience in the field of indirect taxation and Customs practice having served the Royal Malaysian Customs Department (RMCD) for 13 years and a Big Four indirect tax practice over 24 years. Shan's extensive indirect tax experience includes assisting clients in identifying operational issues specific to them and determining the indirect tax treatment based on the relevant tax legislation, as well as conducting indirect tax training for companies. He has reviewed and commented on various scenarios in connection to customs valuation on the importation/locally manufactured goods in Malaysia. He has extensive knowledge in the business operations of local and multi-national corporations in Malaysia. He has been involved in providing advisory and compliance services on indirect tax matters covering GST, service tax, sales tax, excise duty, customs importation /exportation, free zones, licensed manufacturing warehouses and duty exemption facilities.

PAYMENT DETAILS

- RM680 for each participant (client)
- RM730 for each participant (non-client)
- Please issue cheque made payable to "YS LOWE Resources Sdn. Bhd." or alternatively direct transfer to our bank account: **PBB3192960618**

REGISTRATION

Please click "Register" on <https://www.oaca.com.my/event>.

