



SERVICE TAX POLICY NO 1/2020 (Amendment No. 1)

1. The Service Tax Policy No. 1/2020 is amended as follows:

In paragraph 2.1,

- a) by substituting item (b) with the following paragraph:

New item (l) – provision of digital services including provision of electronic medium that allows the suppliers to provide supplies to customers or transaction for provision of digital services on behalf of any person, excluding provision of such services in relation to matters outside Malaysia.

- b) by deleting item (c)

2. The amendment is effective from 14 May 2020.

INTERNAL TAX DIVISION

ROYAL MALAYSIAN CUSTOMS DEPARTMENT HEADQUARTERS, PUTRAJAYA