



SST - Guide on Food & Beverages dated 27 December 2021



- Last month, The Royal Malaysian Customs Department's MySST website issued an updated edition of the Industry Guide on Food and Beverages (as of 27 December 2021) to replace the previous version, which was published on the department's website on the 23rd of August, 2018.
- In the revised guidelines:
 - The term “catering service” is now defined as the coordination, preparation, delivery, and serving of food and beverage to customers for any event, venue, or other people within or outside the “Food & Beverage Establishment (FBE).”



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- In the revised guidelines:
 - The RMCD has clarified that providing food and beverages to students in a school dining hall is classified as “catering services” and subject to service tax.
 - the answer to frequently asked question (FAQ) 30 has been revised to reflect the most recent information. Service tax had not previously been applied to the service of preparing and selling food and beverages online; however, the new FAQ indicates that the service may be subject to taxation as a “catering service”.

New FAQs that inserted In the updated Guidelines



- The sale of cooked food prepared or cooked at a bakery is subject to service tax [FAQ 37];
- The F&B operator at the night market is not a taxable person in item (1), Group B, First Schedule, Service Tax Regulations 2018 (STR 2018) [FAQ 38];
- Food and beverage sales by a restaurant that exclusively handles take-out orders are liable to service tax since they constitute a taxable service under Group B, First Schedule, STR 2018 [FAQ 39];
- In accordance with Group B, First Schedule, STR 2018, a convenience shop is not a taxable person. As a result, the sale of food and beverages provided by staff or employees of a convenience shop is not subject to service tax [FAQ 40];


SST -- 食品和饮料指南 [2021年12月27日版]




- 马来西亚皇家关税局的 MySST 网站上个月发布了最新版本的《食品和饮料行业指南》（截至2021年12月27日版），以取代之前的版本，旧的版本是于2018年8月23日发布在该部门的网站上。
- 修订后的指南：
 - 术语“餐饮服务”现在被定义为在“餐饮机构”内外的任何活动、场所或其他人士向其顾客提供餐饮的协调、准备、交付和服务活动。

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- 修订后的指南：
 - 关税局澄清，在学校食堂为学生提供食物和饮料的承包商，被归类为“餐饮服务”，需要缴纳服务税。
 - 对常见问题 (FAQ) 第30题的答案进行了修订，以反映最新的信息。之前，服务税并不适用于在网上准备和销售食品和饮料的服务；然而，新的常见问题表明，在网上提供这类型的服务，需要作为“餐饮服务”缴纳服务税。



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在更新后的指南中所加入的新的常见问题



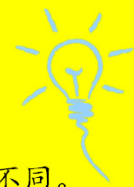
- 在面包店准备或烹制的熟食，其销售需要征收服务税 [常见问题第37]。
- 夜市的餐饮经营者不属于 2018年服务税条例 [Service Tax Regulations 2018, STR 2018] 附表一B组第(1)项的课税人士 [常见问题第38]。
- 专门处理外卖订单的餐厅，在销售食品和饮料时需要征收服务税，因为它们构成了2018年服务税条例附表一B组的课税服务 [常见问题第39]。
- 根据2018年服务税条例附表一B组，便利店不属于课税人士。因此，由便利店的员工或雇员提供的食品和饮料销售，不征收服务税 [常见问题第40]。

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 - ✓ seek your independent professional advice because the scope and extent involved in each case are different.



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