



SST - Guide on Parking Services [28 December 2021]



- Last month, The Royal Malaysian Customs Department's MySST website issued an updated edition of the Industry Guide on Parking Services (as of 28 December 2021) to replace the previous version, which was published on the department's website on the 24th of August, 2018.
- FAQ 11 of the revised guideline has been amended to state that:
 - in an arrangement under which a company has been granted the rights to operate and maintain parking spaces by a local authority, the charge imposed by the company to the local authority is not subject to service tax under the category "parking space services,"
 - but is subject to service tax under the category "car park management services," item I Group G, First Schedule of the Service Tax Regulations 2018.

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- The RMCD has listed the following examples of services supplied by parking space providers that are not subject to Service Tax in the updated guideline:
 - Charges for renting a portion of the parking space to a valet parking operator;
 - Charges for issuing season pass cards;
 - Charges for providing "reserved" signage, a car plate number, or a steel bar for reserved parking;
 - Management charges for reactivating blocked season passes;
 - Penalty for lost card replacement.



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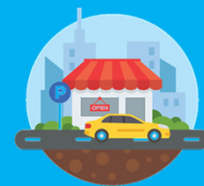


- Parking space operators who are unable to issue invoices in accordance with the provisions of section 21 of the Service Tax Act, 2018 may apply to the Director-General of Customs for permission:
 - to avoid issuing the prescribed invoices to their customers; or
 - to issue invoices that do not include all of the particulars specified in section 10(1) of the STR, 2018.
- When paying for a parking place using coins, tokens, or the like, service tax is due on the day the coins, tokens, or the like are collected from the machine or equipment.

SST -- 停车场服务指南 [2021年12月28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《停车场服务指南》（截至2021年12月28日版），以取代之前的版本，旧的版本是于2018年8月24日发布在该部门的网站上。
- 修订后的指南中的第11题常见问题已被修正：
 - 在一项安排中，一家已被地方当局授予经营和维护停车场的权利的公司，向地方当局征收的费用，在2018年服务税条例下不属于“停车场服务”类别。
 - 不过，它却属于2018年服务税条例附表一G组项目的“停车场管理服务”类别。

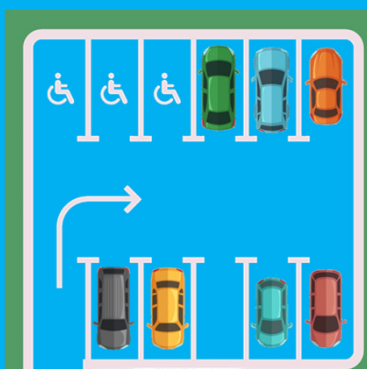


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- 关税局在更新的指南中列出了以下由停车场经营者提供的不需要征收服务税 [Service Tax] 的服务实例:-




- 将部分停车位租给代客泊车经营者的费用;
- 发行季节通行卡的费用;
- 提供 "保留" 标志、车牌号或保留停车位的钢条的费用;
- 重新激活被封锁的季节卡的管理费用;
- 遗失卡片补办的罚金。

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SST – 停车场服务指南 [2021年12月28日版]




- 停车场经营者如果不能按照 2018年服务税法令第21条的规定开具发票 [Invoice], 可以向关税局总监申请许可:
 - 避免向其客户开具法令所规定的发票; 或
 - 开具不包括 2018年服务税条例第10(1)条规定的所有细节的发票。




- 当使用硬币、代币或类似物支付停车费时, 缴付服务税的责任应在从机器或设备上收取硬币、代币或类似物的当天兑现。

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