



SERVICE TAX 2018

**GUIDE ON:
ADVERTISING SERVICES**

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Sales & Service Tax Division
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The Advertising Services Guide at 26 March 2019 is withdrawn and replaced by the Guide On: Advertising Services revised as at 19 January 2022

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Disclaimer

This information is intended to provide a general understanding of the relevant treatment under Services Tax Legislation and aims to provide a better general understanding of the taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, the RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary.

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INTRODUCTION

1. Service Tax is a consumption tax governed by the Service Tax Act 2018 and its subsidiary legislation. The effective date of the Service Tax Act 2018 is 1 September 2018.
2. Service tax is imposed on prescribed services called “taxable services”.
3. A person who provides taxable services exceeding a specified threshold is required to be registered under the Services Tax Act 2018 and is known as a “registered person” who is required to charge service tax on his taxable services made to his customers.
4. The Guide is prepared to assist you in understanding the service tax treatment on advertising services.

IMPOSITION AND SCOPE OF TAX

5. Effective 1 September 2018, under Group I, Item 8, First Schedule of the Service Tax Regulations 2018, and the provision of advertising services is subject to service tax.

GENERAL OPERATIONS OF THE INDUSTRY

Overview of an Advertising Industry

6. For the purpose of this guide:
 - (i) Advertising is the business of producing and promulgating an advertisement including selling of advertising space or airtime. Such advertising activities generally involve advertiser, media owner or advertising agency.
 - (ii) Advertisement means an announcement or a notice to promote any product or services, or any other purpose and conveyed by or through any signage, image or sound disseminated through any medium for advertising purposes.

- (iii) Advertiser is a person who place advertisements on his product, services, events or announcement in order to target his customers or audience.
- (iv) The advertising agency is a person who provides any services related to advertising such as creative work, graphics and writing, design, creation of advertising campaigns and advertising placement in any communication medium such as magazines, newspapers, billboards, radios and televisions, or other media.
- (v) The media owner is a person who owns the right of medium for advertisement. Media owners refer to the owner of the respective media such as:
 - (a) TV station
 - (b) Print media (e.g. newspaper, magazine)
 - (c) Radio
 - (d) Outdoor advertising (e.g. billboards, bus panels, taxi panels)
 - (e) Telecommunication (Mobile advertising through SMS, MMS and etc;)
 - (f) Online advertising through internet

TREATMENT OF SERVICE TAX ON ADVERTISING SERVICES

7. Any advertising services provided by advertising agency, media owner or any person who is a taxable person to his customer to place any advertisement for promulgation of products, services, events or announcements in Malaysia on any communication platform is subject to service tax at the rate of 6%. The communication platform includes but are not limited to the following:

- (i) The advertisement for hardcopy prints such as newspapers, magazines or etc.;

- (ii) The advertisement for outdoor advertisements such as bus panels, taxi panels, bus stop shelters, billboards and etc.;
- (iii) Digital signage and floor graphic;
- (iv) Mobile advertisement through SMS, MMS and etc;
- (v) The advertisement for broadcasting in television and radio; or
- (vi) The advertisement for online advertising via internet.

8. Advertising services for promotion outside Malaysia is not a taxable service and hence not subject to services tax.

9. In advertising industry, advertising agency will propose the best combination of media including placement of an advertisement, advertising method, design, graphic, photography and etc. for advertiser to convey the message and achieve their marketing campaign objective. This service is subject to service tax.

10. The value of advertising services is based on the actual selling price chargeable to the advertiser including all costs incurred such as typesetting, formatting, printing, fitting the advertisement into any medium of communication, lighting, obtaining permit and approvals, all types of production cost, media cost and others.

11. Media owners or advertising agency who is a registered person and provide advertising services shall charge service tax on the actual price paid or to be paid service tax by the advertisers. The calculations of service tax are as follows:

Advertisement selling price	= RM 1,000
Add: Service Tax @ 6%	= RM 60
Total amount payable	= RM 1,060

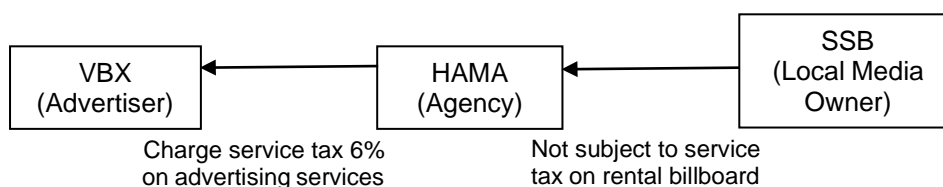
The total value shall be stated in invoice is **RM 1,060**

12. For the purpose of service tax, any advertising agency or media owner who provide advertising services which has been prescribed under Group I, First Schedule of Service Tax Regulations 2018 is a taxable service and subject to service tax.

Example 1:

Hadeeya Advertising Agency (HAMA) is an advertising agency rented a billboard located at Federal Highway for a period of two years from SSB Sdn Bhd (SSB) who is the owner of the billboard. Later, HAMA advertise on the media space available on the rented billboard. VBX Sdn Bhd (VBX) who is an advertiser, has appoint HAMA to design and put on the advertisement for a period of one year on a billboard for promotion of their new products.

Since SSB only rent the billboard and no advertising services provided to HAMA, the renting of the billboard by SSB to HAMA is not subject to service tax as the rental activities is neither taxable nor advertising services. Service tax is chargeable on the advertising services provided by HAMA to VBX which includes the design fees, agency fees, production cost, rental of billboard, cost of permit and approval, lighting cost and others.



Exemption from Payment of Service Tax (Business to Business (B2B) Exemption)

13. Effective 01 January 2019, advertising services provider granted exemption from payment of service tax on advertising services received by him. This exemption entitled to be used if fulfill condition prescribed under item 2, Schedule of Service Tax (Person Exempted from Payment of Tax) Order 2018 as below:

- (i) The service that is exempted is an advertising services, not other services received by advertising service provider
- (ii) Advertising service provider who is the recipient of such advertising services must be a registered person

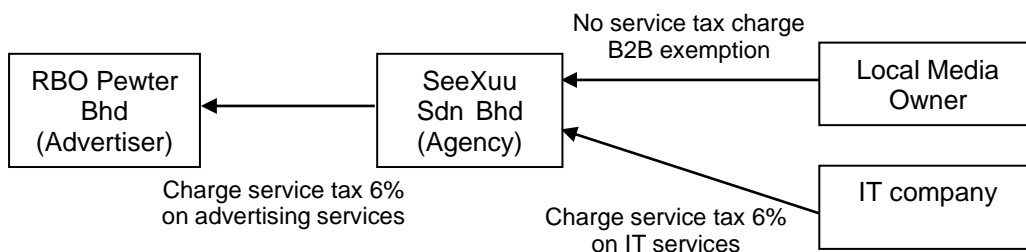
- (iii) The advertising services is provided by an advertising service provider who is a registered person.

Example 2:

SeeXuu Sdn Bhd is a registered person who provides advertising services. SeeXuu Sdn Bhd was appointed by RBO Pewter Berhad to advertise their new product on television and outdoor digital board. SeeXuu Sdn Bhd will then engage media owner for the placement of the advertising and IT company to design and develop creative visual advertisement. Based on that arrangement, media owner and IT company will charge SeeXuu Sdn Bhd for their services rendered.

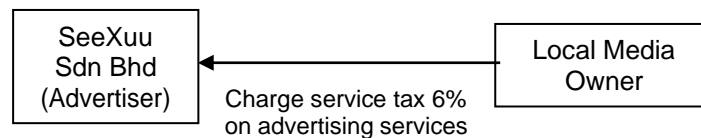
Assume that media owner is a registered person under the category of providing advertising services. In principle, advertising services provided by media owner is a taxable service and subject to service tax. However, since media owner provides advertising services to SeeXuu Sdn Bhd who is also a registered person under the category of providing advertising services, then media owner does not have to charge service tax for advertising services. SeeXuu Sdn Bhd, entitled for exemption from payment of service tax.

IT company who designs the advertisement if he is a registered person under the category of providing IT services, then IT company should charge SeeXuu Sdn Bhd with service tax. SeeXuu Sdn Bhd, is not entitled for exemption from payment of service tax.



Example 3:

In relation to example 2, for other situation SeeXuu Sdn Bhd engage media owner to advertise his services. SeeXuu Sdn Bhd is now an advertiser. Media owner need to charge service tax on advertising services provided to SeeXuu Sdn Bhd. Based on this arrangement, SeeXuu Sdn Bhd does not entitle for exemption from payment of service tax because he is now the end consumer for the advertising services.

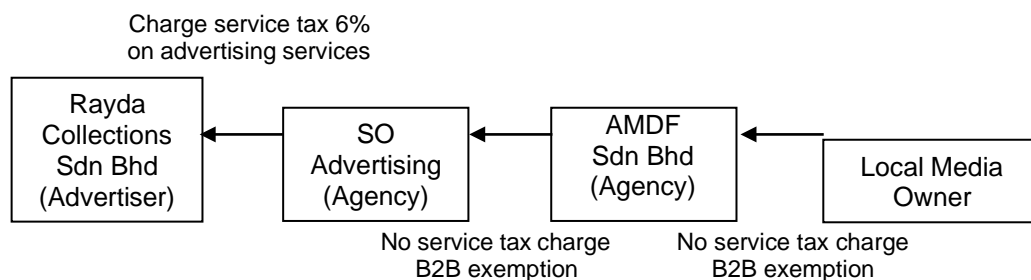


Example 4:

Rayda Collections Sdn Bhd is in the business of selling cloth. The company engaged SO Advertising to advertise his new collection. SO Advertising decide to engage another advertising agency, AMDF Sdn Bhd to advertise his client's advertisement. AMDF Sdn Bhd will then look for local media owner for the placement of advertisement.

Assume that all local media, SO Advertising and AMDF Sdn Bhd is a registered person under the category of providing advertising services.

Therefore, both SO Advertising and AMDF Sdn Bhd will entitle for exemption from payment of service tax.



Responsibilities of Advertising Services Provider under B2B Exemption

14. Any registered person under the category of providing advertising services, who has provided advertising services to any registered person entitled for the exemption is required to:

- (i) Issue invoices with the following additional particulars;
 - (a) Name and address of the customer
 - (b) The customer's service tax registration number
 - (c) The customer's total amount of service tax that are exempted

- (ii) Declare the Total Value of Exempted Taxable Services

Declaration of the value of service exempted from tax (B2B exemption) to be made in column 18 (c) of SST-02 form.

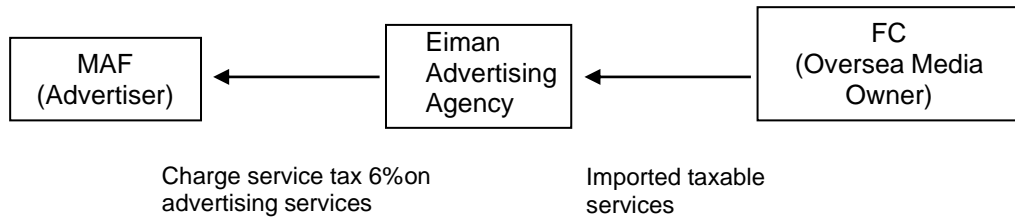
Service acquired from foreign service provider

A. Imported Taxable Services (ImTS)

15. Imported taxable services (ImTS) have been implemented effective 01 January 2019. Recipient, who in carrying on his business, acquires any ImTS from overseas provider, shall account for service tax. ImTS applicable to all taxable services listed under First Schedule to the Service Tax Regulations 2018. Thus, starting 01 January 2019, recipient of advertising service, shall account for service tax on ImTS if acquire the services from overseas provider. Please refer to Guide on Imported Taxable Services for further information.

Example 5

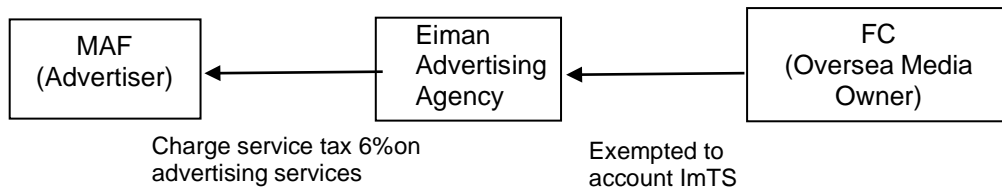
Eiman Advertising Agency (EA) has been appointed by MAF Sdn Bhd (MAF) to advertise his advertisement at the overseas platform for the Malaysian market. EA then engage with FC (oversea media owner) for the placement of the advertisement. Advertising services received by EA from FC is an ImTS. Thus, EA needs to account for service tax on ImTS.



16. Effective 01 January 2020, a registered person who acquires ImTS and the same ImTS is to be provided to his customer is granted an exemption by the Minister of Finance from account and pay service tax on ImTS. The exemption only applicable to registered persons who fulfill the conditions set under Service Tax Policy (STP) No. 2/2020. For further details, please refer to STP No. 2/2020.

Example 6.

In relation to example 5, if that advertising services acquired after 01 January 2020, EA does not need to account the service tax on ImTS from FC.

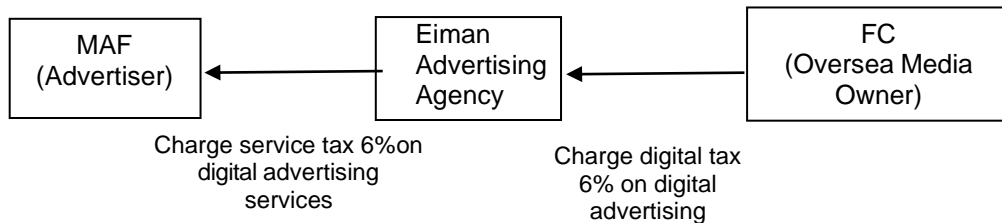


B. Service Tax on Digital Services (SToDS)

17. Service tax on digital services (SToDS) has been implemented effective 01 January 2020, where under this implementation, service tax shall be charged on the provision of digital services by Foreign Registered Person (FRP) to any person (consumer) in Malaysia. Digital service has the meaning assigned to it under Section 2, Service Tax Act 2018 as “any service that is delivered or subscribed over the internet or other electronic network and which cannot be obtained without the use of information technology and where the delivery of the service is essentially automated”. Digital services also include advertising services which is digital advertising.

Example 7.

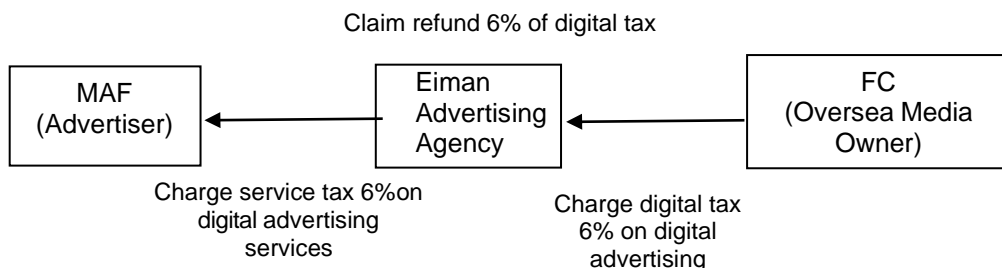
In relation of example 6, FC has been registered as FRP effective 01 April 2020 because achieved prescribed threshold on February 2020. Since FC is FRP, service provided to AE will be subject to service tax on digital service.



18. Effective 01 January 2020 (on the same date of SToDS implementation), consumer in Malaysia, who is registered person under Service Tax Act 2018, is allowed to claim a refund through offsetting method based on the actual amount paid to FRP. Subject to conditions, this facility is given to registered person who acquires digital service from FRP, and the same digital service is to be provided to his customer. For further details, please refer Service Tax Policy (STP) No. 3/2020.

Example 8.

In relation of example 7, FC has been registered as FRP. Since FC is FRP, service provided to AE will be subject to service tax on digital service. AE can claim refund of digital tax because fulfill the requirements as stated at STP 3/2020.



19. The implementations of SToDS does not affect the registration details of local service provider who provide advertising services (including digital advertising). They shall remain to be registered as providing advertising services under item 8 of Group I to the First Schedule of the Service Tax Regulations 2018.

REGISTRATION AND RESPONSIBILITIES OF A REGISTERED PERSON

20. A service provider reaching prescribed threshold of taxable services is required to be registered. For further guidance and details on registration including an auto-registration exercise, please refer to the *MySST User Manual (Registrant) Registration*.

21. A registered person is responsible to:

- (iii) Charge service tax on taxable services;
- (iv) Issue invoices and receipts with specific particulars;
- (v) Submit service tax return SST-02 electronically and pay service tax before the due date; and
- (vi) Keep proper records.

For further information with regards to the responsibilities of a registered person, please refer to *General Guide* and relevant *Specific Guides*.

FREQUENTLY ASKED QUESTION (FAQs)

1. Q : **Hotel Maher which is based in Dubai intended to make an advertisement of its worldwide hotel chain in a Malaysian Television Broadcaster (media owner) for Malaysia’s audience. Is the sale of airtime for advertisement is subject to service tax?**

A : The sale of airtime for advertisement held in Malaysia is subject to service tax
2. Q : **I am a local advertising agency appointed by a local media owner to act on his behalf to look for advertisers to advertise their product in Malaysia. Do I have to account for service tax?**

A : The services of “search for advertiser” provided by the local advertising agency is not in the scope of the provision of advertising services in Malaysia. Therefore, it is not subject to service tax.
3. Q : **Do I have to account for service tax if I am a media owner located in Designated Area and provide billboard advertisement in Langkawi?**

A : Advertising services provided within or between Designated Area (Langkawi, Tioman and Labuan) are not subject to service tax. Therefore, you are not required to account for the service tax.
4. Q : **What is the service tax treatment if I am a service tax registered advertising agency in Malaysia who has been appointed by a foreign company to advertise their product for local market?**

A : Local advertising agency who provide advertising services in Malaysia is subject to service tax.
5. Q : **What is the service tax treatment if advertiser engage a local advertising agency to advertise its products in overseas newspaper?**

- A : Any advertisement to be advertised in overseas is not subject to service tax. The commission/fees charged by the local advertising agency to the advertiser will not be subjected to 6% service tax.
6. Q : **Letop Magazine (media owner) received monetary sponsorship from ZYX Sdn Bhd and in return the media owner provide advertising space in his magazine for free. Is the free advertising space subject to service tax?**
- A : Monetary sponsorship is treated as payment for the advertisement provided for free in the media. The ‘free’ advertisement is subject to service tax.
7. Q : **My company is a service tax registered person. I had transferred the right to use a space by rental basis which is attached to our building to advertising agency. Are the rental collected for the space is subject to service tax?**
- A : The person who provides the right to use the space but does not involve in providing any advertisement is not considered to be making an advertising service, therefore, it is not subject to service tax.
8. Q : **MG Bag Sdn Bhd (MG) is promoting his new product in the local market. He has appointed Hati Advertising Agency (HAA) to do all the advertising work including to advertise their product via FAD TV Broadcast (FAD). FAD as the media owner will sell airtime and issue an invoice to MG on the sale of the airtime amounting to RM 90,000.00 after deducting a discount of RM 10,000.00. What is the value of service tax to be accounted for by FAD?**
- A : FAD should account for service tax based on the calculation as below:

Advertising Gross Value	RM 100,000.00
Less: Discount @ 10%	(RM 10,000.00)
Advertising Net Value	RM 90,000.00
Add: Service Tax @ 6%	RM 5,400.00
Amount payable	RM 95,400.00

The amount of service tax to be accounted by FAD is RM 5,400.00

9. Q : In relation to FAQ No. 8, HAA will then issue an invoice to MG on advertising services for a total of RM 150,000. What is the value of service tax that HAA needs to account for?

A : HAA should account for service tax based on the calculation as below:

Advertising Services	RM 150,000.00
Add: Service Tax @ 6%	RM 9,000.00
Amount payable	RM 159,000.00

The amount of service tax to be accounted by HAA is **RM 9,000.00**

10. Q : Advertising agency or individual pay a fee to local authority to get a permit for billboard advertising. Is this fee subject to service tax?

A : The fees for this permit imposed by local authority is not subject to service tax because it is not an advertising services.

However, if the permit fee is part of the advertising services charges charged by advertising agency or media owner to the advertiser, then this charges will be subjected to service tax.

11. Q : Is the advertising fee charged by a government broadcaster such as RTM subject to service tax?

A : The advertising fees imposed by RTM is subject to service tax.

12. Q : A local manufacturer appoint a local advertising agency to promote his product in Malaysia through overseas media owner via internet. Is the provision of advertising services by the local advertising agency subject to service tax?

A : Yes, the advertising services provided by the local advertising agency is subject to service tax. The service tax to be charged on the full amount of advertising services fee (including all media costs charged by overseas media owners) as the cost of purchasing advertising space from overseas media owners is one of the components in providing advertising services to customers.

13. Q : The media owner/production owner issue an invoice to the advertising agency but did not include service tax in its invoice (i.e. He is not a registered person). Is the advertising agency required to charge service tax on the media/production costs to the advertiser?

A : The advertising agency is required to charge service tax on media/production costs incurred as it is part of the advertising services provided to the advertiser.

14. Q : My company provides advertising services and registered under Service Tax Act 2018 under the category of providing advertising services. Syaz Adv Sdn Bhd is an advertising agency, engaged my company to create and to advertise his client advertisement on my billboard. Syaz Adv Sdn Bhd has claimed that service tax should not be charged on advertising services provided by my company in accordance with item 2, Schedule of Service Tax (Person Exempted from Payment of Tax) Order 2018. How do we confirm that Syaz Adv Sdn Bhd is the person entitled for the exemption?

A : Syaz Adv Sdn Bhd should provide you the relevant information, such as his registration information that support he is a person entitle for the exemption. In addition, you can also enquire the information

relates to your client's registration status that is available on MySST portal.

15. Q : My Company is a registered person under the category of providing advertising services. We had signed a contract with Maydia Agency Sdn Bhd to provide advertising services for his clients for one year starting from October 2018 until September 2019. Maydia Agency Sdn Bhd entitled for exemption under item 2, Schedule of Service Tax (Person Exempted from Payment of Tax) Order 2018. What is the service tax treatment for advertising services provided to Maydia Agency Sdn Bhd under this contract?

A : Service tax should be charged for advertising services provided to Maydia Agency Sdn Bhd starting from October – Disember 2018. However, advertising services provided from January until the end of contract is granted exemption under item 2, Schedule of Service Tax (Person Exempted from Payment of Tax) Order 2018. Thus, your company does not have to charge service tax to Maydia Agency Sdn Bhd.

INQUIRY

For any inquiries for this guide please contact:

Internal Tax Division
Royal Malaysian Customs Department
Level 3 - 7, Block A, Menara Tulus,
No. 22, Persiaran Perdana, Presint 3,
62100 Putrajaya.

FURTHER ASSISTANCE AND INFORMATION ON SST

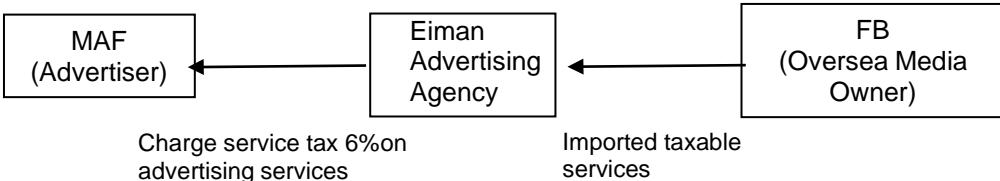
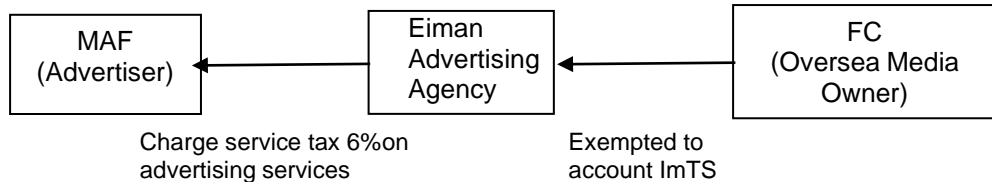
Further information on can be obtained from:

- (i) SST website : <https://mysst.customs.gov.my>
- (ii) Customs Call Center:
 - Tel : 03-7806 7200 / 1-300-888-500
 - Fax : 03-7806 7599
 - Email: ccc@customs.gov.my

SUMMARY OF DOCUMENT CHANGE

Version 4 – 03 January 2022

Para	Changes
Para 5	Add in the words “Item 8” after the word “Group I,” and deleted the words “under prescribed circumstances”.
Title Para 6	Replace “af” with “of”
Para 6	<p>(i) Add in the words “including selling of advertising space and airtime” after the word “advertisement.</p> <p>(ii) Deleted the words “including selling of advertising space”</p>
Example 1	Replace “billoard” with “billboard”
Title Para 13	Replace “Form” with “from”
Para 13	Replace “fullfill” with “fulfill”
Example 4	Relocate graphic company “AMDF Sdn Bhd to SO Advertising” and vice versa
Para 15	<p>Insert new topic, subtopic and paragraph</p> <p><i>“Service acquired from foreign service provider</i></p> <p><i>A. Imported Taxable Services (ImTS)</i></p> <p><i>15. Imported taxable services (ImTS) have been implemented effective 01 January 2019. Recipient, who in carrying on his business, acquires any ImTS from overseas provider, shall account for service tax. ImTS applicable to all taxable services listed under First Schedule to the Service Tax Regulations 2018. Thus, starting 01 January 2019, recipient of advertising service, shall account for service tax on ImTS if acquire the services from overseas provider. Please refer to Guide on Imported Taxable Services for further information.”</i></p>

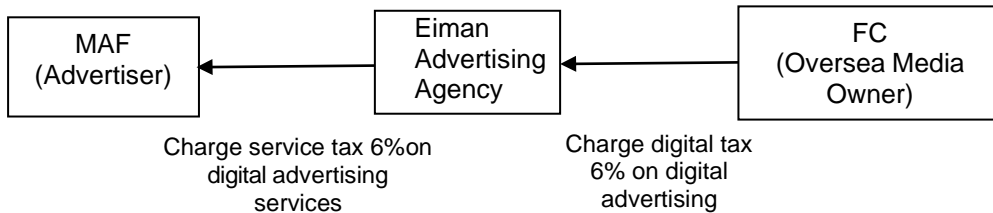
<p>Example 5</p>	<p>Insert new example</p> <p><i>Eiman Advertising Agency (EA) has been appointed by MAF Sdn Bhd (MAF) to advertise his advertisement at the overseas platform for the Malaysian market. EA then engage with FC (oversea media owner) for the placement of the advertisement. Advertising services received by EA from FC is an ImTS. Thus, EA needs to account for service tax on ImTS.</i></p>  <pre> graph RL FB[FB (Overseas Media Owner)] -- "Imported taxable services" --> EA[Eiman Advertising Agency] EA -- "Charge service tax 6% on advertising services" --> MAF[MAF (Advertiser)] </pre>
<p>Para 16</p>	<p>Insert new paragraph</p> <p><i>“Effective 01 January 2020, a registered person who acquires ImTS and the same ImTS is to be provided to his customer is granted an exemption by the Minister of Finance from account and pay service tax on ImTS. The exemption only applicable to registered persons who fulfill the conditions set under Service Tax Policy (STP) No. 2/2020. For further details, please refer to STP No. 2/2020.”</i></p>
<p>Example 6</p>	<p>Insert new example</p> <p><i>“In relation to example 5, if that advertising services acquired after 01 January 2020, EA does not need to account the service tax on ImTS from FC.”</i></p>  <pre> graph RL FC[FC (Overseas Media Owner)] -- "Exempted to account ImTS" --> EA[Eiman Advertising Agency] EA -- "Charge service tax 6% on advertising services" --> MAF[MAF (Advertiser)] </pre>
<p>Para 17</p>	<p>Insert new paragraph</p> <p><i>“B. Service Tax on Digital Services (SToDS)</i></p> <p><i>17. Service tax on digital services (SToDS) has been implemented effective 01 January 2020, where under this implementation, service tax shall be charged on the provision of digital services by Foreign Registered Person (FRP) to any person (consumer) in Malaysia. Digital service has the meaning assigned to it under Section 2, Service Tax Act</i></p>

2018 as “any service that is delivered or subscribed over the internet or other electronic network and which cannot be obtained without the use of information technology and where the delivery of the service is essentially automated”. Digital services also include advertising services which is digital advertising.”

Example 7

Insert new example

“In relation of example 6, FC has been registered as FRP effective 01 April 2020 because achieved prescribed threshold on February 2020. Since FC is FRP, service provided to AE will be subject to service tax on digital service.”



Para 18

Insert new paragraph

“Effective 01 January 2020 (on the same date of SToDS implementation), consumer in Malaysia, who is registered person under Service Tax Act 2018, is allowed to claim a refund through offsetting method based on the actual amount paid to FRP. Subject to conditions, this facility is given to registered person who acquires digital service from FRP, and the same digital service is to be provided to his customer. For further details, please refer Service Tax Policy (STP) No. 3/2020.”

Example 8

Insert new example

In relation of example 7, FC has been registered as FRP. Since FC is FRP, service provided to AE will be subject to service tax on digital service. AE can claim refund of digital tax because fulfill the requirements as stated at STP 3/2020.

Claim refund 6% of digital tax

	<pre> graph RL FC["FC (Overseas Media Owner)"] -- "Charge digital tax 6% on digital advertising" --> Eiman["Eiman Advertising Agency"] Eiman -- "Charge service tax 6% on digital advertising services" --> MAF["MAF (Advertiser)"] </pre>
<p>Para 19</p>	<p>Insert new paragraph</p> <p><i>“The implementations of SToDS does not affect the registration details of local service provider who provide advertising services (including digital advertising). They shall remain to be registered as providing advertising services under item 8 of Group I to the First Schedule of the Service Tax Regulations 2018.”</i></p>
<p>Para 15</p>	<p>Renumbering old para to new Para 20</p>
<p>Para 20</p>	<p>Replace “Service Tax Registration Guide” with “MySST User Manual (Registrant) Registration”</p>
<p>Para 16</p>	<p>Renumbering old para to new Para 21</p>
<p>FAQ No. 7</p>	<p>In Question</p> <p>Remove words “advertisement”</p>
<p>FAQ No. 7</p>	<p>In Answer</p> <p>Replace words “an advertising” with “the”</p>