

# **GUIDELINES ON THE IMPLEMENTATION OF SERVICE TAX IMPOSITION BASED ON THE 2011 BUDGET ANNOUNCEMENT.**

## **1. Introduction**

The Honourable Finance Minister, through the tabling of the 2011 Budget on 15 October 2010 in the Dewan Rakyat, has announced the proposals:

- (i) increase the rate of service tax from 5% to 6% on all taxable services except on credit cards and charge cards.
- (ii) impose service tax on paid television broadcasting services.

Both will take effect from 1 January 2011.

## **2. Provisions of the Law**

- 2.1 Increase in the rate of service tax from 5% to 6% on all taxable services except credit card and charge card services.

This amendment on the service tax rate is enforced by the Service Tax (Rate of Tax) (Amendment) Order 2010 [P.U.(A) 411/2010].

With the above amendments, item (a) of paragraph 3 of the Service Tax (Rate of Tax) Order 2009 [P.U. (A) 468/2009] will read as follows:

“3. Service tax shall be charged and levied on taxable services at the following rate:

- (a) in the case of taxable service other than taxable service relating to credit card or charge card services, 6% of the price, charge or premium of the taxable service ascertained in accordance with section 4 of the Act; and”

- 2.2 The imposition of service tax on paid television broadcasting services

Second Schedule of the Service Tax Regulations 1975 [P.U.(A)52/1975] was amended in Group G, item (b) in the "taxable service" column as follows:

“(b) Provision of –

- (i) telecommunication services in the form of telephone, facsimile, telemail, pager, cellular phone, telex, bandwidth service or value added services; and
- (ii) paid television broadcasting services.”

The above amendment was made through the Service Tax Regulations (Amendment) 2010 [P.U.(A) 412/2010].

### 3. Implementation

#### 3.1 Increase in service tax rate from 5% to 6%

With the amendment to the the Service Tax (Rate of Tax) Order 2009 [P.U. (A) 468/2009] as stated in paragraph 2.1 above, all taxable services as listed in the Second Schedule of the Service Tax Regulations 1975 are subject to service tax at the rate of 6% with effect from 1.1.2011 except for credit card and charge card services.

#### 3.2 The imposition of service tax on paid television broadcasting services

(i) Taxable person

Any person providing communication services registered under the Communications and Multimedia Act 1998 [Act 588] or licensed under the Communications and Multimedia (Licensing) Regulations 2000.

(ii) Taxable services

Provision of paid television broadcasting services - the service tax is charged on the subscription fee.

(iii) Non taxable services

Other charges, except for subscription fees.

(iv) Service tax rate

The rate of service tax charged is 6%.

(v) Service tax (ST) Imposition

The taxable person shall charge or levy service tax of 6% on the amount of subscription fees charged to customers. The 6% service tax is to be charged in bills that are issued to customers from 1.1.2011 onwards.

Example:

Bill Date	Billing Period	Tax Rate
<b>Monthly</b>		
15.12.2010	15.12.2010 – 14.1.2011	No ST is to be charged
15.1.2011	15.1.2011 – 14.2.2011	6 % ST
<b>Quarterly</b>		
1.12.2010	1.12.2010 – 31.3.2011	No ST is to be charged
1.4.2011	1.4.2011 – 31.7.2011	6 % ST

Bill Date	Billing Period	Tax Rate
<b>Half Yearly</b>		
1.12.2010	1.12.2010 – 31.5.2011	No ST is to be charged
1.6.2010	1.6.2011 – 31.11.2011	6% ST
<b>Yearly</b>		
1.12.2010	1.12.2010 – 31.11.2011	No ST is to be charged
1.12.2011	1.12.2011 – 31.11.2012	6% ST

(vi) Licensing under the Service Tax Act 1975

Taxable persons as stated in paragraph 3.2(i) who provide services as stated in paragraph 3.2(ii) above must apply for licence under Section 8 of the Service Tax Act 1975 for the collection of service tax from their customers.

(vii) Tax payments

Service tax becomes due when payment is received. If the whole or any part of the payment is not received from the customers during the period of twelve calendar months from the date the bill is issued, service tax becomes due on the day following that period of twelve calendar months.

Service tax that is due shall be payable within twenty eight days from the expiration of the taxable period.

Example:

Invoice / Bill date	Payment received	Taxable period	Expiration of taxable period	CJP1 Statement declaration date & payment date
1 Jan 2011	10 Feb 2011	Jan – Feb	28.2.2011	On / Before 28.3.2011
		Feb – Mar	31.3.2011	On / Before 28.4.2011
	May 2011	April – May	31.5.2011	On / Before 28.6.2011
		May – Jun	30.6.2011	On / Before 28.7.2011
	No payment received up to 31.12.2011*	Dec - Jan	31.1.2012	On / Before 28.2.2012
		Jan – Feb	28.2.2011	On / Before 28.3.2012

(\* ) the day following the period of twelve calendar months is 1.1.2012

(viii) Paid television broadcasting services that uses “internet protocol (IPTV)” will not be charged service tax.

### 3.3 Determining the rate of service tax 5% (old rate) or 6% (new rate) to be charged

Service tax rate is to be determined based on the date the service is provided

- (i) If the taxable service is entirely provided before 1.1.2011 – 5% ST is imposed
- (ii) If the taxable service is provided on/after 1.1.2011 – 6% ST is imposed, however:
  - (a) If full payment for the service that is provided on/after 1.1.2011, is received before 1.1.2011 – 5% ST is imposed; and
  - (b) If part payment is received before 1.1.2011 and subsequent part payment is received on/after 1.1.2011 – the part payment that is received before 1.1.2011 is subject to 5% ST and the subsequent part payment that is received on/after 1.1.2011 is subject to 6% ST.
- (iii) If some of the services are provided before 1.1.2011, and some are provided on/after 1.1.2011, then:
  - (b) the service that is provided before 1.1.2011 is subject to 5% ST; and
  - (c) the service that is provided on/after 1.1.2011 is subject to 6% ST, however:
    - if full payment for that service is received before 1.1.2011 – 5% ST is charged.

### 3.4 Examples for determining the service tax rate to be charged

- (i) Full service is provided before 1 January 2011 and full payment is received on/after 1 January 2011

ST is charged at the rate of **5% on the value of full service provided before 1.1.2011.**

Before 1.1.2011		On/after 1.1.2011		Rate of service tax imposed
Provision of service (RM)	Total payment received (RM)	Provision of service (RM)	Total payment received (RM)	
10,000	-	-	10,000	5% x RM10,000

(\* if the value of the full service that is provided is RM10,000)

- (ii) Full service is provided before 1.1.2011 and part payment is received before 1.1.2011

ST is charged at the rate of **5% on the value of full service provided before 1.1.2011.**

Before 1.1.2011		On/after 1.1.2011		Rate of service tax imposed
Provision of service (RM)	Total payment received (RM)	Provision of service	Total payment received (RM)	
10,000	6,000	-	4,000	5% x RM10,000

- (iii) Full service is provided on/after 1.1.2011 and full payment is received on/after 1.1.2011

ST is charged at the rate of **6% on the value of service provided on/after 1.1.2011.**

Before 1.1.2011		On/after 1.1.2011		Rate of service tax imposed
Provision of service (RM)	Total payment received (RM)	Provision of service (RM)	Total payment received (RM)	
-	-	10,000	10,000	6% x RM10,000

- (iv) Full service is provided on/after 1.1.2011 and full payment is received before 1.1.2011

ST is charged at the rate of **5% on the full payment received before 1.1.2011.**

Before 1.1.2011		On/after 1.1.2011		Rate of service tax imposed
Provision of service (RM)	Total payment received (RM)	Provision of service (RM)	Total payment received (RM)	
-	10,000	10,000	-	5% x RM10,000

- (v) Full service is provided on/after 1.1.2011. Part payment is received before 1.1.2011

ST is charged at the rate of:

- (a) **5% on the part payment received before 1.1.2011;** and  
(b) **6% on the remaining part payment received on/after 1.1.2011.**

Before 1.1.2011		On/after 1.1.2011		Rate of service tax imposed
Provision of service (RM)	Total payment received (RM)	Provision of service (RM)	Total payment received (RM)	
-	6,000	10,000	4,000	5% x RM6,000 & 6% x RM4,000

- (vi) Part of the service is provided before 1.1.2011 and full payment is received on/after 1.1.2011

ST is charged at the rate of:

- (a) **5% on the value of the part of the service that is provided before 1.1.2011;** and
- (b) **6% on the value of the remaining part of the service that is provided on/after 1.1.2011.**

Before 1.1.2011		On/after 1.1.2011		Rate of service tax imposed
Provision of service (RM)	Total payment received (RM)	Provision of service (RM)	Total payment received (RM)	
6,000	-	4,000	10,000	5% x RM6,000 & 6% x RM4,000

- (vii) Part of the service is provided before 1.1.2011. Part of the payment is received before 1.1.2011.

ST is charged at the rate of:

- (a) **5% on the value of the part of the service that is provided before 1.1.2011;** and
- (b) **6% on the value of the remaining part of the service that is provided on/after 1.1.2011**

Before 1.1.2011		On/after 1.1.2011		Rate of service tax imposed
Provision of service (RM)	Total payment received (RM)	Provision of service (RM)	Total payment received (RM)	
6,000	4,000	4,000	6,000	5% x RM6,000 & 6% x RM4,000

Note: If the provision of service and total payment received before 1.1.2011 are RM4,000 and RM6,000 respectively, service tax is charged at the rate of:

- (a) 5% on the part payment received before 1.1.2011; and
- (b) 6% on the remaining part payment received on/after 1.1.2011.

- (viii) Part of the service is provided before 1.1.2011 but full payment is received before 1.1.2011

ST is charged at the rate of **5% on the full payment received before 1.1.2011**

Before 1.1.2011		On/after 1.1.2011		Rate of service tax imposed
Provision of service (RM)	Total payment received (RM)	Provision of service (RM)	Total payment received (RM)	
6,000	10,000	4,000	-	5% x RM10,000

#### 4. Other situations

##### 4.1 Unredeemed Vouchers

In relation to vouchers that were bought or obtained before 1.1.2010 which have been charged with 5% ST (payments have been collected from the customers), the additional 1% ST will not be levied even though the vouchers are redeemed or used on/after 1.1. 2011. However, in situations where the customers are required to make additional payments for the redemption or usage of the vouchers on/after 1.1.2011, the additional payments made by the customers would be subjected to ST at the rate of 6%.

##### 4.2 Provision of Insurance Policies to Business Organizations

Service tax at the rate of 6% will be levied on insurance policies issued to business organizations from 1.1.2011 onwards. Examples of the charging of old and new service tax rates are as follows:

Category of Insurance (New/Renewal)	Date of endorsement of policy & date of payment (full payment)*	Duration of Policy	Service Tax Rate imposed
<b>New</b>	30.12.2010	1.1.2011 – 31.12.2011	5%
	20.12.2010	21.12.2010 – 20.12.2011	5%
	1.1.2011	2.1.2011 – 1.1.2012	6%
<b>Renewal</b>	<b>Policies expired – 10.1.2011</b>		
	31.12.2010	11.1.2011 – 10.1.2012	5%
	9.1.2011		6%

\* Full payment is usually received on the date of endorsement.

##### 4.3 Telecommunication Services

- (i) Advanced Billings – Yearly/Quarterly/Monthly

Service tax at the rate of 6% is only to be levied on bills which are issued from 1.1.2011 onwards. As for those bills which are issued before 1.1.2011, the

service tax rate levied is 5% (service tax remitted or paid to the Customs Department in accordance to the bills issued) although the bills may include charges for telecommunication services that are rendered in the period on/after 1.1.2011.

Examples:

Date of Bill	Period of Bill	Service Tax Rate
28.12.2010	28.12.2010 – 27.1.2011 (Monthly)	5%
	28.12.2010 – 27.3.2011 (Quarterly)	
	28.12.2010 – 27.12.2011 (Yearly)	
1.1.2011 onwards	With effect from 1.1.2011	6%

(ii) Postpaid billings

Service tax at the rate of 6% is to be levied only on bills that are issued on/after 1.2.2011. This is because the bills that are issued during the period from 1.1.2011 to 31.1.2011 would include the charges for telecommunication services rendered in the month prior to 1.1.2011.

Examples:

Date of Bill	Period of Bill	Service Tax Rate
1.1.2011	1.12.2010 – 31.12.2010	5%
4.1.2011	4.12.2010 – 3.1.2011	5%
28.1.2011	28.12.2010 – 27.1.2011	5%
1.2.2011	1.1.2011 – 31.1.2011	6%

**5. Procedures for the submission of CJP No.1 (SMK or Manual) Statement during the transitional period**

5.1 With the change in the service tax rate from 5% to 6% with effect from 1.1.2011, there will be periods whereby the service tax licence holder will have to submit two types of CJP No.1 (CJP1), i.e. the “Ordinary Statement” and the “Supplementary Statement” for a period of time as shown below.

5.2 **Table A** explains the procedures for the submission of the CJP1 Statements for companies with taxable periods of January – February, March – April, May – June, July – August, September – October, and November – December (odd month), whereas **Table B** explains the procedures for the submission of the CJP1 Statements for companies with taxable periods of February – March, April – May, June – July, August – September, October – November, and December – January (even month):

**Table A**

<b>Odd Months</b>					
<b>Bil</b>	<b>Taxable period</b>	<b>Month</b>	<b>Due date for submission</b>	<b>Service tax rate</b>	<b>Statement to be submitted</b>
1	Nov/Dec 2010	Nov & Dec 2010	28 Jan 2011	5%	CJP1 – ordinary declaration
2	Jan/Feb 2011	Jan & Feb 2011	28 Mar 2011	6%	CJP1 – ordinary declaration
		Jan & Feb 2011 - Received payment pursuant to S14(2) STA*	28 Mar 2011	5%	CJP1 – Supplementary (if applicable*)
3	Mar / Apr 2011	Mar & Apr 2011	28 May 2011	6%	CJP1 – ordinary declaration
		Mar & Apr 2011 - Received payment pursuant to S14(2) STA*	28 May 2011	5%	CJP1 – Supplementary (if applicable*)
4	May/June 2011	May & June 2011	28 Jul 2011	6%	CJP1 – ordinary declaration
		May & June 2011 - Received payment pursuant to S14(2) STA*	28 Jul 2011	5%	CJP1 – Supplementary (if applicable*)
5	Jul/Aug 2011	Jul & Aug 2011	28 Sept 2011	6%	CJP1 – ordinary declaration
		Jul & Aug 2011 - Received payment pursuant to S14(2) STA*	28 Sept 2011	5%	CJP1 – Supplementary (if applicable*)
6	Sept/Oct 2011	Sept & Oct 2011	28 Nov 2011	6%	CJP1 – ordinary declaration
		Sept & Oct 2011 - Received payment pursuant to S14(2) STA*	28 Nov 2011	5%	CJP1 – Supplementary (if applicable*)
7	Nov/Dec 2011	Nov & Dec 2011	28 Jan 2012	6%	CJP1 – ordinary declaration
		Nov & Dec 2011 - Received payment pursuant to S14(2) STA*	28 Jan 2012	5%	CJP1 – Supplementary (if applicable*)

**Table B**

<b>Even Months</b>					
<b>Bil</b>	<b>Taxable period</b>	<b>Month</b>	<b>Due date for submission</b>	<b>Service tax rate</b>	<b>Statement to be submitted</b>
1	Dec 2010/Jan 2011	Dec 2010	28 Feb 2011	5%	CJP1 – Supplementary
		Jan 2011 - Received payment pursuant to S14(2) STA*			
		Jan 2011	28 Feb 2011	6%	
2	Feb/Mar 2011	Feb & Mar 2011	28 Apr 2011	6%	CJP1 – ordinary declaration
		Feb & Mar 2011 - Received payment pursuant to S14(2) STA*	28 Apr 2011	5%	CJP1 – Supplementary (if applicable*)
3	Apr / May 2011	Apr & May 2011	28 Jun 2011	6%	CJP1 – ordinary declaration
		Apr & May 2011 - Received payment pursuant to S14(2) STA*	28 Jun 2011	5%	CJP1 – Supplementary (if applicable*)
4	Jun/Jul 2011	Jun & Jul 2011	28 Aug 2011	6%	CJP1 – ordinary declaration
		Jun & Jul 2011 - Received payment pursuant to S14(2) STA*	28 Aug 2011	5%	CJP1 – Supplementary (if applicable*)
5	Aug/Sept 2011	Aug & Sept 2011	28 Oct 2011	6%	CJP1 – ordinary declaration
		Aug & Sept 2011 - Received payment pursuant to S14(2) STA*	28 Oct 2011	5%	CJP1 – Supplementary (if applicable*)
6	Oct/Nov 2011	Oct & Nov 2011	28 Dec 2011	6%	CJP1 – ordinary declaration
		Oct & Nov 2011 - Received payment pursuant to S14(2) STA*	28 Dec 2011	5%	CJP1 – Supplementary (if applicable*)
7	Dec 2011/Jan 2012	Dec 2011 & Jan 2012	28 Feb 2012	6%	CJP1 – ordinary declaration
		Dec 2011 - Received payment pursuant to S 14(2) STA*	28 Feb 2012	5%	CJP1 – Supplementary (if applicable*)

(\*) Declaration of the total payments received on/after 1.1.2011 for service provided before 1.1.2011 (Service Tax Rate 5%) pursuant to Section 14(2) of the Service Tax Act 1975

6. Should you require further clarification or explanation on the implementation of the changes in the service tax rate and imposition of service tax on paid television broadcasting services, kindly refer to or contact the following officers from the Internal Tax Division and the Royal Malaysian Customs Headquarters:

	<b>Name of Officer</b>	<b>Telephone No.</b>
(i)	Pn. Amarjit Kaur A/P Maktiar Singh	03 – 8882 2220
(ii)	Tn. Hj. Mohamad Daud bin Othman	03 – 8882 2606
(iii)	Pn. Balkhis bt. Haji Wahab	03 – 8882 2616
(iv)	Tn. Saad bin Ishak	03 – 8882 2642
(v)	Pn. Saharah bt. Salleh	03 – 8882 2619
(vi)	Pn. Maimon bt. Zaid	03 – 8882 2619
(vii)	Tn. Muzlan bin Ahmad	03 – 8882 2625

Prepared by:  
Internal Tax Division,  
Royal Malaysian Customs Headquarters  
Putrajaya  
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## **GARIS PANDUAN PELAKSANAAN PENGENAAN CUKAI PERKHIDMATAN BERDASARKAN PENGUMUMAN BAJET 2011**

### **1. Pendahuluan**

YB. Menteri Kewangan melalui pembentangan Bajet 2011 di Dewan Rakyat pada 15 Oktober 2010 telah mengumumkan mengenai cadangan:

- (i) menaikkan kadar cukai perkhidmatan daripada 5% kepada 6% ke atas semua perkhidmatan bercukai kecuali kad kredit dan kad caj.
- (ii) mengenakan cukai perkhidmatan ke atas perkhidmatan Penyiaran Televisyen Berbayar

Kedua-duanya akan berkuatkuasa mulai 1 Januari 2011.

### **2. Peruntukan Undang-Undang**

- 2.1 Kenaikan kadar cukai perkhidmatan daripada 5% kepada 6% ke atas semua perkhidmatan bercukai kecuali perkhidmatan kad kredit dan kad caj

Pindaan kadar cukai perkhidmatan ini dikuatkuasakan melalui Perintah Cukai Perkhidmatan (Kadar Cukai) (Pindaan) 2010 [*P.U. (A) 411/2010*].

Dengan pindaan di atas, butiran (a) kepada perenggan 3, Perintah Cukai Perkhidmatan (Kadar Cukai) 2009 [*P.U(A) 468/2009*] akan dibaca seperti berikut:

“3. Cukai perkhidmatan hendaklah dikenakan dan dilevikan ke atas perkhidmatan yang boleh dikenakan cukai pada kadar yang berikut:

- “(a) dalam hal perkhidmatan yang boleh dikenakan cukai selain perkhidmatan yang boleh dikenakan cukai berhubung dengan perkhidmatan kad kredit atau kad caj, **6%** daripada harga, caj atau premium perkhidmatan yang boleh dikenakan cukai yang ditentukan mengikut seksyen 4 Akta; dan”

- 2.2 Pengenaan cukai perkhidmatan ke atas perkhidmatan penyiaran televisyen berbayar

Jadual Kedua kepada Peraturan-Peraturan Cukai Perkhidmatan 1975 [*P.U.(A)52/1975*] telah dipinda dalam Kumpulan G, butiran (b) dalam ruang “perkhidmatan yang kena dibayar cukai” seperti berikut:

- “(b) Penyediaan –
- (i) perkhidmatan telekomunikasi dalam bentuk telefon, faksimili, telemail, alat keloj, telefon selular, teleks, perkhidmatan lebar jalur atau perkhidmatan nilai ditambah; dan
  - (ii) perkhidmatan penyiaran televisyen berbayar”

Pindaan di atas dibuat melalui Peraturan-Peraturan Cukai Perkhidmatan (Pindaan) 2010 [*P.U.(A) 412/2010*].

### **3. Pelaksanaan**

#### **3.1 Kenaikan kadar cukai perkhidmatan dari 5% kepada 6%**

Dengan pindaan kepada Perintah Cukai Perkhidmatan (Kadar Cukai) 2009 seperti di perenggan 2.1 di atas, bermakna semua perkhidmatan bercukai sebagaimana disenaraikan dalam Jadual Kedua, Peraturan-Peraturan Cukai Perkhidmatan 1975 adalah tertakluk kepada cukai perkhidmatan pada kadar 6% berkuatkuasa mulai 1.1.2011 kecuali perkhidmatan kad kredit dan kad caj.

#### **3.2 Pengenaan cukai perkhidmatan ke atas perkhidmatan penyiaran televisyen berbayar**

- (i) Orang yang kena membayar cukai (“OKC”)

Mana-mana orang yang menyediakan perkhidmatan komunikasi yang berdaftar di bawah Akta Komunikasi dan Multimedia 1998 [*Akta 588*] atau yang dilesenkan di bawah Peraturan-Peraturan Komunikasi dan Multimedia (Pelesenan) 2000.

- (ii) Perkhidmatan yang kena dibayar cukai

Penyediaan perkhidmatan penyiaran televisyen berbayar – cukai perkhidmatan dikenakan atas yuran langganan.

- (iii) Perkhidmatan yang tidak kena di bayar cukai

Bayaran-bayaran lain yang dikenakan selain yuran langganan.

- (iv) Kadar cukai perkhidmatan

Kadar cukai perkhidmatan yang dikenakan adalah 6%.

(v) Pengenaan cukai perkhidmatan (CP)

Orang yang kena membayar cukai hendaklah mengenakan atau melewi cukai perkhidmatan 6% daripada amaun yuran langganan yang dicaj kepada pelanggan. Caj 6% cukai perkhidmatan tersebut hendaklah dibuat melalui bil yang dikeluarkan kepada pelanggan mulai 1.1.2011 dan ke hadapan. Contohnya:

Tarikh Bil	Tempoh Bil	Kadar Cukai
<b>Bulanan</b>		
15.12.2010	15.12.2010 – 14.1.2011	Tidak dikenakan CP
15.1.2011	15.1.2011 – 14.2.2011	CP 6%
<b>Suku tahun</b>		
1.12.2010	1.12.2010 – 31.3.2011	Tidak dikenakan CP
1.4.2011	1.4.2011 – 31.7.2011	CP 6%
<b>Setengah tahun</b>		
1.12.2010	1.12.2010 – 31.5.2011	Tidak dikenakan CP
1.6.2011	1.6.2011 – 31.11.2011	CP 6%
<b>Tahunan</b>		
1.12.2010	1.12.2010 – 31.11.2011	Tidak dikenakan CP
1.12.2011	1.12.2011 – 31.11.2012	CP 6%

(vi) Pelesenan di bawah Akta Cukai Perkhidmatan 1975 (ACP 1975)

Orang yang kena membayar cukai seperti di para 3.2(i) yang menyediakan perkhidmatan seperti di para 3.2(ii) di atas hendaklah memohon untuk dilesenkan di bawah seksyen 8 ACP 1975 bagi membolehkan cukai perkhidmatan dipungut daripada pelanggan.

(vii) Pembayaran Cukai

Cukai perkhidmatan hendaklah genap masanya (*becomes due*) pada masa pembayaran diterima. Jika keseluruhan atau mana-mana bahagian bayaran tidak diterima daripada pelanggan dalam tempoh dua belas bulan kalendar dari tarikh bil dikeluarkan, cukai perkhidmatan menjadi genap masanya pada hari yang mengikuti tempoh dua belas bulan kalendar itu.

Mana-mana cukai perkhidmatan yang genap masanya hendaklah kena dibayar dalam tempoh dua puluh lapan hari dari tamatnya tempoh bercukai.

Contohnya:

Tarikh invois/ Bil	Terima Bayaran	Tempoh Cukai	Tamat tempoh bercukai	Tarikh ikrar Penyata CJP1 & tarikh pembayaran
1 Jan 2011	10 Feb 2011	Jan - Feb	28.2.2011	Pada / sebelum 28.3.2011
		Feb - Mac	31.3.2011	Pada / sebelum 28.4.2011
	Mei 2011	Apr - Mei	31.5.2011	Pada / sebelum 28.6.2011
		Mei - Jun	30.6.2011	Pada / sebelum 28.7.2011
	Tidak terima bayaran sehingga 31.12.2011*	Dis - Jan	31.1.2012	Pada / sebelum 28.2.2012
		Jan -Feb	28.2.2012	Pada / sebelum 28.3.2012

(\*) hari yang mengikuti tempoh dua belas bulan kalendar adalah pada 1.1.2012

- (vii) Perkhidmatan penyiaran televisyen berbayar yang menggunakan “*internet protocol (IPTV)*” tidak dikenakan cukai perkhidmatan.

### 3.3 Penentuan kadar cukai perkhidmatan 5% (kadar lama) atau 6% (kadar baru)

Penentuan kadar cukai perkhidmatan hendaklah **berdasarkan tarikh perkhidmatan disediakan**

- (i) Jika perkhidmatan bercukai keseluruhannya disediakan sebelum 1.1.2011 – CP 5% dikenakan
- (ii) Jika perkhidmatan bercukai keseluruhannya disediakan pada/selepas 1.1.2011 – CP 6% dikenakan, walau bagaimanapun:
- (a) jika pembayaran sepenuhnya (*full payment*) atas perkhidmatan yang disediakan pada/selepas 1.1.2011

tersebut diterima sebelum 1.1.2011 - CP 5% dikenakan;  
dan

- (b) jika sebahagian bayaran (*part payment*) diterima sebelum 1.1.2011 dan sebahagian bayaran lagi diterima pada/selepas 1.1.2011 - bahagian bayaran yang diterima sebelum 1.1.2011 dikenakan CP5% dan bahagian bayaran yang diterima pada/selepas 1.1.2011 dikenakan CP 6%.
- (iii) Jika sebahagian perkhidmatan (*part services*) disediakan sebelum 1.1.2011 dan sebahagian lagi disediakan pada/selepas 1.1.2011 maka:
  - (a) bahagian perkhidmatan yang disediakan sebelum 1.1.2011 dikenakan CP 5%; dan
  - (b) bahagian perkhidmatan yang disediakan pada/selepas 1.1.2011 dikenakan CP 6%, walau bagaimanapun:  
jika pembayaran sepenuhnya atas perkhidmatan tersebut diterima sebelum 1.1.2011 – CP 5% dikenakan.

### 3.4 Contoh penentuan kadar cukai perkhidmatan

- (i) Keseluruhan perkhidmatan disediakan (*full-service provided*) sebelum 1.1.2011 dan keseluruhan pembayaran diterima (*full-payment received*) pada/selepas 1.1.2011

CP dikenakan pada kadar **5% daripada nilai perkhidmaan disediakan sebelum 1.1.2011.**

Sebelum 1.1.2011		Pada/selepas 1.1.2011		Kadar CP dikenakan
perkhidmatan disediakan (RM)	Jumlah Bayaran diterima (RM)	perkhidmatan disediakan (RM)	Jumlah Bayaran diterima (RM)	
10,000	-	-	10,000	5% x RM10,000

(\* jika nilai jualan bagi keseluruhan perkhidmatan disediakan adalah RM10,000)

- (ii) Keseluruhan perkhidmatan disediakan (*full-service provided*) sebelum 1.1.2011 dan sebahagian pembayaran diterima (*part-payment received*) sebelum 1.1.2011

CP dikenakan pada kadar **5% daripada nilai keseluruhan perkhidmatan yang disediakan sebelum 1.1.2011.**

Sebelum 1.1.2011		Pada/selepas 1.1.2011		Kadar CP dikenakan
Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	
10,000	6,000	-	4,000	5% x RM10,000

- (iii) Keseluruhan perkhidmatan disediakan (*full-service provided*) pada/selepas 1.1.2011 dan keseluruhan pembayaran diterima (*full-payment received*) pada/selepas 1.1.2011

CP dikenakan pada kadar **6% daripada nilai perkhidmatan disediakan pada/selepas 1.1.2011.**

Sebelum 1.1.2011		Pada/selepas 1.1.2011		Kadar CP dikenakan
perkhidmatan disediakan (RM)	Jumlah Bayaran diterima (RM)	perkhidmatan disediakan (RM)	Jumlah Bayaran diterima (RM)	
-	-	10,000	10,000	6% x RM10,000

- (iv) Keseluruhan perkhidmatan disediakan (*full-service provided*) pada/selepas 1.1.2011 dan keseluruhan pembayaran diterima (*full-payment received*) sebelum 1.1.2011

CP dikenakan pada kadar **5% daripada pembayaran diterima sebelum 1.1.2011.**

Sebelum 1.1.2011		Pada/selepas 1.1.2011		Kadar CP dikenakan
perkhidmatan disediakan (RM)	Jumlah Bayaran diterima (RM)	perkhidmatan disediakan (RM)	Jumlah Bayaran diterima (RM)	
-	10,000	10,000	-	5% x RM10,000

- (v) Keseluruhan perkhidmatan disediakan (*full-service provided*) pada/selepas 1.1.2011. Sebahagian pembayaran diterima (*part-payment received*) sebelum 1.1.2011

CP dikenakan pada kadar:

- (a) **5% daripada sebahagian pembayaran yang diterima sebelum 1.1.2011**; dan
- (b) **6% daripada pembayaran yang diterima pada/selepas 1.1.2011.**

Sebelum 1.1.2011		Pada/selepas 1.1.2011		Kadar CP dikenakan
Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	
-	6,000	10,000	4,000	5% x RM6,000 & 6% x RM4,000

- (vi) Sebahagian perkhidmatan disediakan (*part-service provided*) sebelum 1.1.2011 dan pembayaran penuh diterima (*full-payment received*) pada/selepas 1.1.2011

CP dikenakan pada kadar:

- (a) **5% daripada sebahagian nilai perkhidmatan yang disediakan sebelum 1.1.2011**; dan
- (b) **6% daripada nilai perkhidmatan yang disediakan pada/selepas 1.1.2011.**

Sebelum 1.1.2011		Pada/selepas 1.1.2011		Kadar CP dikenakan
Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	
6,000	-	4,000	10,000	5% x RM6,000 & 6% x RM4,000

- (vii) Sebahagian perkhidmatan disediakan (*part-service provided*) sebelum 1.1.2011. Sebahagian pembayaran diterima (*part-payment received*) sebelum 1.1.2011.

CP dikenakan pada kadar:

- (a) 5% daripada sebahagian nilai perkhidmatan yang disediakan sebelum 1.1.2011; dan

- (b) 6% daripada sebahagian nilai perkhidmatan yang disediakan pada/selepas 1.1.2011

Sebelum 1.1.2011		Pada/selepas 1.1.2011		Kadar CP dikenakan
Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	
6,000	4,000	4,000	6,000	5% x RM6,000 & 6% x RM4,000

*Nota: Sekiranya perkhidmatan disediakan sebelum 1.1.2011 bernilai RM4,000 dan bayaran diterima sebelum 1.1.2011 berjumlah RM6,000 – CP 5% dikenakan atas bayaran diterima sebelum 1.1.2011 dan CP 6% atas bayaran diterima pada/selepas 1.1.2011*

- (viii) Sebahagian perkhidmatan disediakan (*part-service provided*) sebelum 1.1.2011 tetapi pembayaran sepenuhnya diterima (*full-payment received*) sebelum 1.1.2011

CP dikenakan pada kadar **5% daripada keseluruhan pembayaran yang diterima sebelum 1.1.2010**

Sebelum 1.1.2011		Pada/selepas 1.1.2011		Kadar CP dikenakan
Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	Perkhid. disediakan (RM)	Jumlah Bayaran diterima (RM)	
6,000	10,000	4,000	-	5% x RM10,000

#### 4. Situasi Lain:

##### 4.1 *Unredeemed Vouchers*

*Voucher* yang dibeli/diperolehi sebelum 1.1.2011 yang mana cukai perkhidmatan 5% telah diakaunkan (bayaran telah diterima daripada pelanggan), tiada caj tambahan 1% CP dikenakan walaupun voucher berkenaan ditebus atau digunakan pada/selepas 1.1.2011. Namun jika terdapat bayaran tambahan dikenakan semasa voucher tersebut

ditebus/digunakan maka nilai tambahan terlibat adalah tertakluk kepada CP pada kadar 6%.

#### 4.2 Penyediaan Polisi Insurans kepada Pertubuhan Perniagaan

Cukai perkhidmatan pada kadar 6% bagi polisi insurans yang dikeluarkan kepada pertubuhan perniagaan dikenakan atas polisi insurans yang dikeluarkan mulai 1.1.2011 dan ke hadapan. Contoh pengenaan kadar baru / kadar lama adalah seperti berikut:

Kategori Insurans ( <i>new/ renewal</i> )	Tarikh endorsement polisi & tarikh bayaran ( <i>full payment</i> )*	Tempoh polisi	Kadar CP dikenakan
<b>Baru</b>	30.12.2010	1.1.2011 – 31.12.2011	CP 5%
	20.12.2010	21.12.2010 – 20.12.2011	CP 5%
	1.1.2011	2.1.2011 – 1.1.2012	CP 6%
<b>Pembaharuan</b>	<b>Polisi luput -10.1.2011</b>		
	31.12.2010	11.1.2011 – 10.1.2012	CP 5%
	9.1.2011		CP 6%

\* *biasanya bayaran penuh (full payment received) dijelaskan pada tarikh endorsement*

#### 4.3 Perkhidmatan Telekomunikasi

(i) *Advance Billings* – Tahunan/Suku Tahun/Bulanan

Cukai perkhidmatan 6% hanya dikenakan ke atas bil yang dikeluarkan mulai 1.1.2011 dan ke hadapan. Bagi bil yang dikeluarkan sebelum 1.1.2011, cukai perkhidmatan 5% dikenakan (cukai diremit/dibayar kepada Jabatan mengikut bil dikeluarkan) walaupun meliputi perkhidmatan bercukai untuk tempoh pada/selepas 1.1.2011. Contohnya:

Tarikh Bil	Tempoh Bil	Kadar Cukai
28.12.2010	28.12.2010 – 27.1.2011 (bulanan)	CP 5%
	28.12.2010 – 27.3.2011 (suku tahun)	
	28.12.2010 – 27.12.2011	

	(tahunan)	
1.1.2011 & kehadapan	Mulai 1.1.2011 dan kehadapan	CP 6%

(ii) *Postpaid billings*

Kadar CP 6% dikenakan bagi bil yang dikeluarkan pada atau selepas 1.2.2011 oleh kerana bil yang dikeluarkan mulai 1.1.2011 hingga 31.1.2011 meliputi tempoh perkhidmatan (penggunaan) selama sebulan sebelum bil dikeluarkan (sebulan kebelakang). Contohnya:

Tarikh Bil	Tempoh Bil	Kadar Cukai
1.1.2011	1.12.2010 – 31.12.2010	CP 5%
4.1.2011	4.12.2010 – 3.1.2011	CP 5%
28.1.2011	28.12.2010 – 27.1.2011	CP 5%
1.2.2011	1.1.2011 – 31.1.2011	CP 6%

## 5. Tatacara Mengemukakan Penyata CJP No.1 (SMK Atau Manual) Untuk Tempoh Transisi

- 5.1 Dengan perubahan kadar cukai perkhidmatan dari 5% kepada 6% yang akan berkuatkuasa mulai 1.1.2011, akan terdapat tempoh-tempoh di mana pemegang lesen perlu mengikrar dua Penyata CJP No.1 (CJP1) iaitu “penyata biasa” dan “penyata tambahan (*supplementary*)” untuk sesuatu tempoh cukai sebagaimana ditunjukkan di bawah.
- 5.2 **Jadual A** menerangkan mengenai tatacara mengemukakan Penyata CJP1 bagi syarikat yang mana tempoh cukainya adalah Jan-Feb, Mac-Apr.-Mei – Jun, Julai – Ogos, Sep – Okt., Nov-Dis (bulan ganjil), manakala **Jadual B** menjelaskan tatacara mengemukakan Penyata CJP1 bagi syarikat yang tempoh cukainya Feb-Mac, April-Mei, Jun-Julai, Ogos-Sep, Okt – Nov, Dis-Jan. (bulan genap):

**Jadual A**

<b>BULAN GANJIL</b>					
<b>Bil</b>	<b>Tempoh Bercukai</b>	<b>Bulan</b>	<b>Tarikh Ikrar</b>	<b>Kadar Cukai</b>	<b>Penyata Di Ikrar</b>
1	Nov/Dis 2010	Nov & Dis 2010	28hb Jan 2011	5%	CJP1- ikrar biasa
2	Jan/Feb 2011	Jan & Feb 2011	28hb Mac 2011	6%	CJP1- ikrar biasa
		Jan & Feb 2011 terima bayaran guna Sek.14(2)ACP*	28hb Mac 2011	5%	CJP1-Supplementary (Jika berkenaan*)
3	Mac/Apr 2011	Mac & Apr 2011	28hb Mei 2011	6%	CJP1- ikrar biasa
		Mac & Apr 2011 terima bayaran guna Sek.14(2)ACP *	28hb Mei 2011	5%	CJP1-Supplementary (Jika berkenaan*)
4	Mei/Jun 2011	Mei & Jun 2011	28hb Jul 2011	6%	CJP1- ikrar biasa
		Mei & Jun 2011 terima bayaran guna Sek.14(2)ACP *	28hb Jul 2011	5%	CJP1-Supplementary (Jika berkenaan*)
5	Jul/Ogos 2011	Jul & Ogos 2011	28hb Sept 2011	6%	CJP1- ikrar biasa
		Jul & Ogos 2011 terima bayaran guna Sek.14(2)ACP*	28hb Sept 2011	5%	CJP1-Supplementary (Jika berkenaan*)
6	Sept/Okt 2011	Sept & Okt 2011	28hb Nov 2011	6%	CJP1- ikrar biasa
		Sept & Okt 2011 terima bayaran guna Sek.14(2)ACP*	28hb Nov 2011	5%	CJP1-Supplementary (Jika berkenaan*)
7	Nov/Dis 2011	Nov & Dis 2011	28hb Jan 2012	6%	CJP1- ikrar biasa
		Nov & Dis 2011 terima bayaran guna Sek.14(2)ACP*	28hb Jan 2012	5%	CJP1-Supplementary (Jika berkenaan*)

BULAN GENAP					
Bil	Tempoh Bercukai	Bulan	Tarikh Ikrar	Kadar Cukai	Penyata Di Ikrar
1	Dis 2010/Jan 2011	Dis 2010	28hb Feb 2011	5%	CJP1-Supplementary
		Jan 2011 terima bayaran guna Sek.14(2)ACP*			
		Jan 2011	28hb Feb 2011	6%	
2	Feb/Mac 2011	Feb & Mac 2011	28hb Apr 2011	6%	CJP1- ikrar biasa
		Feb & Mac 2011 terima bayaran guna Sek.14(2)ACP*	28hb Apr 2011	5%	CJP1-Supplementary (Jika berkenaan*)
3	Apr/Mei 2011	Apr & Mei 2011	28hb Jun 2011	6%	CJP1- ikrar biasa
		Apr & Mei 2011 terima bayaran guna Sek.14(2)ACP*	28hb Jun 2011	5%	CJP1-Supplementary (Jika berkenaan*)
4	Jun/Jul 2011	Jun & Jul 2011	28hb Ogos 2011	6%	CJP1- ikrar biasa
		Jun & Jul 2011 terima bayaran guna Sek.14(2)ACP *	28hb Ogos 2011	5%	CJP1-Supplementary (Jika berkenaan*)
5	Ogos/Sept 2011	Ogos & Sept 2011	28hb Okt 2011	6%	CJP1- ikrar biasa
		Ogos & Sept 2011 terima bayaran guna Sek.14(2)ACP*	28hb Okt 2011	5%	CJP1-Supplementary (Jika berkenaan*)
6	Okt/Nov   2011	Okt & Nov 2011	28hb Dis 2011	6%	CJP1- ikrar biasa
		Okt & Nov 2011 terima bayaran guna Sek.14(2)ACP*	28hb Dis 2011	5%	CJP1- Supplementary (Jika berkenaan*)
7	Dis 2011/Jan 2012	Dis 2011 & Jan 2012	28hb Feb 2012	6%	CJP1- ikrar biasa
		Dis 2011 terima bayaran guna Sek.14(2)ACP*	28hb Feb 2012	5%	CJP1-Supplementary (Jika berkenaan*)

(\*) ikrar jumlah bayaran diterima pada/selepas 1.1.2011 atas perkhidmatan yang disediakan sebelum 1.1.2011 (CP 5%) selaras peruntukan di bawah seksyen 14(2) ACP 1975

6. Sebarang masalah yang berbangkit berhubung pelaksanaan perubahan kadar cukai perkhidmatan dan pengenaan cukai perkhidmatan atas perkhidmatan penyiaran televisyen berbayar bolehlah dirujuk kepada pegawai-pegawai kanan, Bahagian Cukai Dalam Negeri, Ibu Pejabat Kastam Diraja Malaysia seperti berikut:

<b>Nama Pegawai</b>	<b>No. Telefon</b>
(i) Pn. Amarjit Kaur A/P Maktiar Singh	03-8882 2220
(ii) Tn. Hj. Mohamad Daud bin Othman	03-8882 2606
(iii) Pn. Balkhis bt. Haji Wahab	03-8882 2616
(iv) Tn. Saad bin Ishak	03-8882 2642
(v) Pn. Saharah bt. Salleh	03-88822619
(vi) Pn. Maimon bt. Zaid	03-8882 2619
(vii) Tn. Muzlan bin Ahmad	03-8882 2625

*Disediakan Oleh:*

Bahagian Cukai Dalam Negeri,  
Ibu Pejabat Kastam Diraja Malaysia  
Putrajaya  
Disember 2010.