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Maersk A/S: Notice of Increase in Services Tax Rate in Malaysia

13 February 2024

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As advised in our previous Customs Advisory issued in October 2023, Maersk A/S was registered for Service Tax on Digital Services (“SToDS”) as a Foreign Registered Person from 1 November 2023.

As announced in the Budget 2024 by the Minister of Finance, the service tax rate on digital services provided by a Foreign Registered person would increase from 6% to 8% effective from 1 March 2024.

In the announcements from the Malaysia Government, it was indicted that corresponding guidelines on this change would be issued. However, as of issuance date of this advisory there has not been any legislation enacted or guidance provided by the Government of Malaysia as to the specifics of this change.

Should the above changes be duly enacted prior to 1 March 2024, Maersk A/S would adopt the increase in service tax for relevant digital services invoiced to customers in Malaysia based on the following transitional rules:

1.

Any taxable services provided before or on 29 February 2024 shall be charged at current rate of 6%.
2.

Any taxable services provided after on or after 1 March 2024 shall be charged at the new rate of 8%.

We note that the above positions may change once legislation or further guidance from the Government of Malaysia is released.

Further, at this time we understand that the change in service tax laws would be effective from 1 March 2024. In case that this date is deferred, then we would continue to apply service tax based on the current laws.

If you have any questions concerning the above, please reach out to your regular contact person.

Please note that the dates mentioned in this advisory are related to the upcoming change in law. Our teams are dedicated to making this transition as smooth as possible for the parties involved. We will keep you informed about any updates or changes related to the change.

We appreciate your patience and understanding as we navigate this change.

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