SERVICE TAX 2018

GUIDELINE ON:
APPLICIATION FOR REFUND BY
FOREIGN REGISTERED PERSON

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INTRODUCTION

1. Effective from 01 January 2020, service tax shall be charged and levied on any digital services provided by a foreign registered person to any consumer which come under the scope of Malaysia service tax regime. Foreign service provider is liable to be registered as foreign registered person if their total value of digital service has exceeded MYR 500,000 as stipulated under section 56b of the Service Tax Act 2018 (hereinafter referred to as "STA" or "the Act").

2. Foreign registered person is required to file a return and pay the tax to the Director General not later than the prescribed timeline after the end of the taxable period which normally shall be a period of three months.

3. Pursuant to STA, a foreign registered person may make a claim for refund under the circumstance provided under section 38 of the Act.

4. This guide is aim to explains the procedure to apply for the refund of service tax and penalty via the Portal of MySToDS under subsection 38(1) of STA by a foreign registered person. This guide is **ONLY** applicable to foreign registered person who have been registered under section 56c of STA.

TERMINOLOGY

5. The following words refer to these meanings in this guideline unless the contrary intention appears:

   i.   "Digital service" means 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;

ii.   "Foreign service provider" means any person who is outside Malaysia providing any digital service to a consumer and includes any person who is outside Malaysia operating an online platform for buying and selling goods or providing services (whether or not such person provides any digital services) and who makes transactions for provision of digital services on behalf of any person;

iii.   "Consumer" means any person who fulfils any two of the following:

    (i)   makes payment for digital services using credit or debit facility provided by any financial institution or company in Malaysia;

    (ii) acquires digital services using an internet protocol address registered in Malaysia or an international mobile phone country code assigned to Malaysia; or

    (iii) resides in Malaysia

iv.   "Form DST-ADM01" means the prescribed form that used for the purpose of making a claim for refund by foreign registered person under subsection 38(1) of the Act.

v.   "Foreign registered person" means any foreign service provider who is registered under section 56c of the Act.

vi.   "MySToDS" means the online platform developed by Royal Malaysian Customs Department (RMCD) to provide the electronic service to foreign registered person as stipulated under section 87 of Service Tax Act 2018.

CIRCUMSTANCE THAT A FOREIGN REGISTERED PERSON MAY MAKE A CLAIM FOR REFUND

6. Pursuant to section 38 of STA, foreign registered person (hereinafter referred to as "FRP") may make a claim for refund in the prescribed electronic form via MySToDS if FRP:

   i. has overpaid/ erroneously paid any service tax, penalty, surcharge, fee, or other money; or

   ii. is entitled to the refund under subsection 34(6) or 40(3) of the Act.

7. Subsection 34(6) of STA provided that where a person who has been granted exemption under subsection 34(1) and 34(3)(a) has paid any of service tax to which the exemption relates and has been granted approval by the Minister for a refund of the amount of service tax has been paid, the person shall be entitled to such refund.

8. Subsection 40(3) of STA provided that where a person who has been granted remission under subsection 40(1) or 40(2) of STA has paid any of the service tax, surcharge, penalty, fee or other money to which the remission relates, he shall be entitled to a refund of the amount of service tax, surcharge, penalty, fee or other money which have been remitted.

HOW TO SUBMIT A CLAIM FOR REFUND

9. A claim for refund under subsection 38(1) of the STA by FRP shall be made to the Director General of Customs via the account of MySToDS.

10. FRP is required to fill in the electronic application refund form **DST-ADM01** by login into their MySToDS and submit the application to Director General in MySToDS. The application for refund shall be submitted separately for each taxable period.

11. A claim for refund under subsection 38(1) of the Act, shall be made to the Director General within **ONE (1) year** from the time:

    i. Such overpayment or erroneous payment occurred; or

    ii. Such entitlement for the refund under subsection 34(6) or 40(3) occurred.

12. Any application for refund submitted to RMCD in MySToDS not within the stipulated time of one (1) year will be rejected.

13. FRP who apply for a refund under subsection 38(1) shall provide the information or document in the manner as per determined by RMCD when there is any request from the proper officer of the refund. The application for refund will not be processed or will be rejected by RMCD if FRP failed to provide the information or document required.

14. Please follow the steps below to submit the application for refund in MySToDS:

    Login to MySToDS > Refund > Refund > Select the Related Taxable Period > Click **> Fill in the DST-ADM01 form > Submit**

15. Click the "Submit" button to complete the process of application. Any application of refund saves without submitting it in MySToDS will be regarded as did not submit the application in the manner as determine by the Director General and the application might be rejected if the application submitted after 1 year. After the application of refund have been duly submitted, the submission record can be view in the refund transaction history:

16. Kindly refer the system guide below to apply for refund under subsection 38(1) of the act in MySToDS:

    1. Login to MySToDS

        i. From the main dashboard, FRP will have overview of the return status for each taxable period. FRP can only apply for refund for those return with the status of Overpaid**.**

ii. Kindly check the transaction in the ledger or email to **mystods@customs.gov.my** if the return status is not stated as "overpaid" or the refund amount is different from the amount that FRP is eligible to claim. FRP is required to ensure that all the proof of payment have been duly submitted in MySToDS for each taxable period.

Figure 16.1

2. **Click Refund > Refund > Select the related taxable period > Click**

   i. The button ![+ APPLY REFUND] will not appear in MySToDS if the return status is not stated as "Overpaid".

   ii. It is important for FRP to always select the correct taxable period in MySToDS when they would like to apply for refund.

Figure 16.2

5

3. **Fill in the electronic refund application Form DST-ADM01 and SUBMIT the application form in MySToDS**

   i.   Kindly refer **Appendix 1** for the guideline on how to fill in the Form DST-ADM01. FRP **MUST** ensure that they click the "**SUBMIT**" button to submit the application for refund in MySToDS instead of just saving the form as a draft.

Figure 16.3

4. Download the copy of submitted DST-ADM01 in MySToDS for record.

i. The application status will change to **SUBMITTED**.

ii. FRP may click on the refund application refund no. (R H10-2107-000932) to download the copy of Form DST-ADM01.

Figure 16.4.1

iii. After the application for refund have been duly submitted in MySToDS, FRP will be able to see the transaction record is reflected in the refund transaction history.

iv. If the refund application submission record is not found in transaction history, kindly check the application status as per Figure 16.4.1. If the application status still stated as "draft", kindly click the button of "**SUBMIT**" to submit the DST-ADM01 in MySToDS.

Figure 16.4.2

v. Below is an example of the Form DST-ADM01:

13) Reason of Claim*	OVERPAID

14) Calculation of Claim* *(Please attached calculation detail for refund)*	PAYMENT MADE MYR 2000 - AMOUNT PAYABLE MYR 1200 = MYR 800 (OVERPAID)

PART C : DETAILS OF BANK

15) Bank Account Type*	☐ Current ☐ Saving
16) Bank Account No.*	NA
17) Account Holder Name*	NA
18) Bank Name*	NA
19) Bank Address*	NA
	Postcode/Zipcode NA State NA
20) Bank SWIFT Code*	NA

21) Please attached together the proof of your bank account

PART D : DECLARATIONS

22) I certify that no previous claim has been made and information in this form is complete, true and correct. I agree to any discrepency amount that will be received differ from the initial amount applied for refund(bank in) or Carry Forward due to the currency exchange and I agree any notice to be served through electronic service or electronic means. *

Date*

2	0	/	0	7	/	2	0	2	1
(day)			(month)			(year)			

23) Name of Claimant. *	S.GILBERT
24) Identification No.*	123
25) Designation of Claimant. *	TAX MANAGER

Figure 16.4.3

REFUND METHODS

17.   For the application for refund under section 38, FRP is allowed to choose whether they would like the refund to be credited into their bank account or choose to carry forward the refund amount to offset against any payable amount in the prescribed taxable period approved by RMCD.

18.   FRP is required to choose the refund method in the electronic DST-ADM01.

REFUND BY CREDITED INTO BANK ACCOUNT

19.   For those FRP who choose the refund method by credited into their bank's account, they are required to fill in the bank account information (Part C) in the electronic DST-ADM01 form and is required to upload a copy of the bank account confirmation letter from the Bank. Screenshot image uploaded as a supporting document is not acceptable.

20.   As the refund payment to FRP's bank account will made via cross border fund transfer, FRP is required to ensure that all the information that provided in Form DST-ADM01 such as the name of the bank, bank account number, bank account holder name SWIFT code and so on is correct. RMCD will not be responsible for any loss suffered by FRP due to incorrect information provided for the application for refund.

21.   Any application for a refund to be credited to a third party's bank account is totally not allowed. The refund will be paid directly to the FRP's bank account only.

22.   Subject to the approval of RMCD, FRP may request the refund to be paid in their preferred currency except for Malaysian Ringgit (MYR) due to the cross-border fund transfer policy by the related authority in Malaysia.

23.   FRP must ensure that their bank account is allowed to receive the payment in the currency that they have choosen at the point of application for refund. RMCD will not be

responsible in the event that FRP suffered any loss due to their bank account is not allowed or unable to receive the payment in the currency that choosed by FRP.

24.   Any foreign exchange loss arise shall be borne by FRP.

REFUND BY WAY OF CARRY FORWARD TO OFFSET AGAINST AMOUNT PAYABLE

25.   In order to ease the administrative burden and also to enable FRP to reduce the cost of cross-border payment for Malaysia service tax, FRP is allowed to carry forward the refund amount to offset against any amount payable to the Director General in the taxable period as the Director General may determine.

26.   Subject to the approval of RMCD, the refund amount can be carried forward to the subsequent taxable period to offset against any payable amount provided that the application for the claim of refund must be submitted in MySToDS **before 16th of the tax return submission month for the related subsequent taxable period**:

> **Example 1:**
>
> Company A have submitted an application via MySToDS on 25 Jun 2021 to claim for a refund of the overpaid amount in the taxable period of Jan - Mar 2021 (hereinafter referred to as "1st TP"). Company A have choosed to carry forward the related refund amount . As the application have been submitted in MySToDS **before 16th of July 2021** where the tax return (DST-02) submission month for the subsequesnt taxable period of April - June 2021 (hereinafter referred to as "2nd TP") is fall on July 2021, hence the refund amount will be carried forward to the 2nd TP to offset against any payable amount.
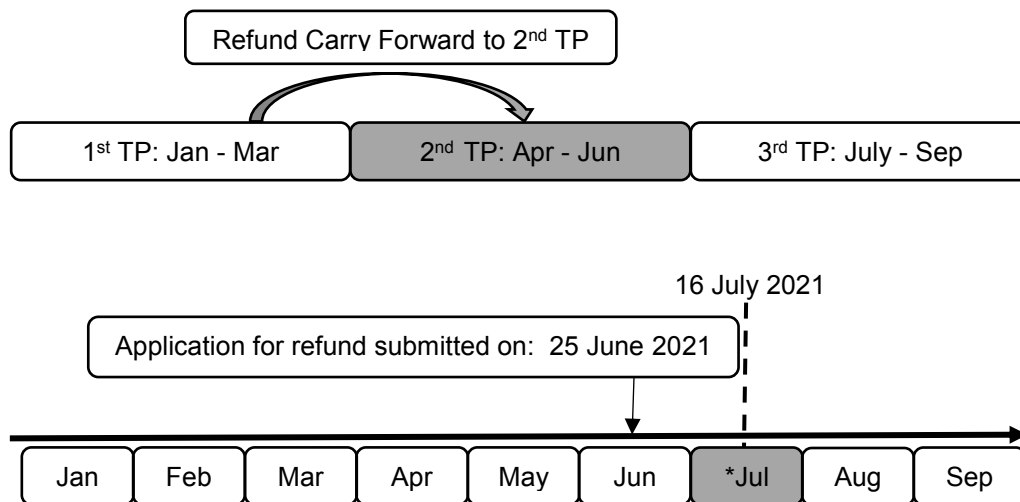
*The tax return for the taxable period of Apr – Jun 2021 is required to be submitted not later than 31st July 2021.

Figure 26.E1

27.   In order to carry forward the refund to the subsequent or desired taxable period, all the application for refund must be submitted in MySToDS before 16th of the month (return submission month) where the tax return for the related subsequent taxable period or desired taxable period is required to be submitted.

28.   Any application of refund submitted on and after 16th of the return submission month for the related subsequent taxable period or desired taxable period, the refund will be automatically carried forward to next taxable period and so forth:

Example 2:

Company A have submitted an application via MySToDS on 20 July 2021 to claim for a refund of the service tax that overpaid in the taxable period of Jan - Mar 2021 (hereinafter referred to as "1st sTP"). Company A have choosed to carry forward the related refund amount . As the application have been submitted in MySToDS **after the 16th of July 2021** where the tax return (DST-02) submission month for the subsequent taxable period from April - June 2021 (hereinafter referred to as "2nd TP") is fall on July 2021, hence the refund amount will be carried forward to the   taxable period of July – Sep 2021 (3rd TP) to offset against any payable amount.
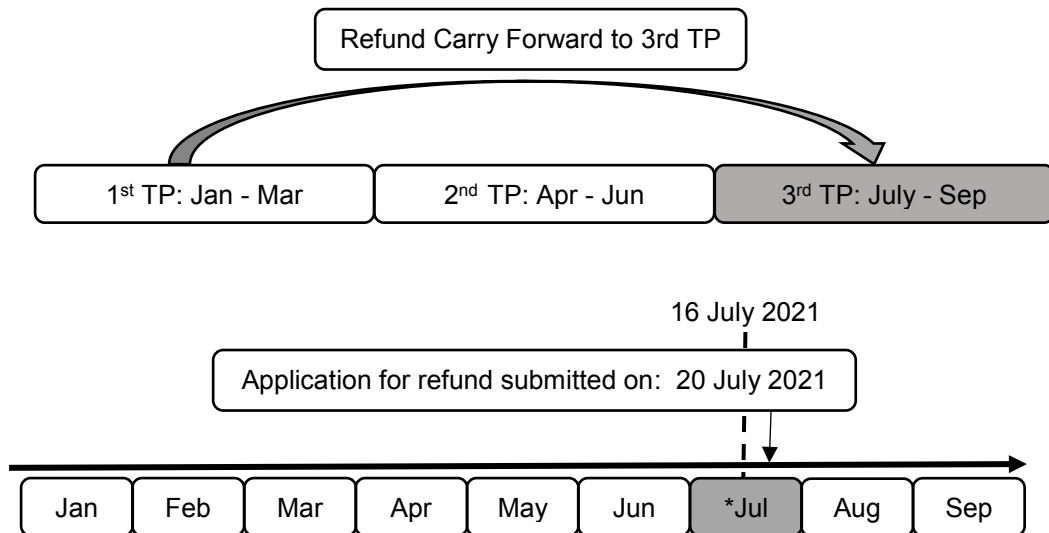
| Refund Carry Forward to 3rd TP |

| 1st TP: Jan - Mar | 2nd TP: Apr - Jun | 3rd TP: July - Sep |

16 July 2021

| Application for refund submitted on: 20 July 2021 |

| Jan | Feb | Mar | Apr | May | Jun | *Jul | Aug | Sep |

*The tax return for the taxable period of Apr – Jun 2021 is required to be submitted not later than 31st July 2021.

Figure 28.E2

Example 3:

On 25th of August 2021, Company A have applied to amend the tax return for the taxable period from Jan – Mar 2021(hereinafter referred to as "1st TP") as the company have erroneously account the tax on the service does not come under the scope of Malaysia service tax and this has resulted in overpayment of tax amounting to MYR 1,000. After the amendment for the return have been approved by RMCD and the new return have been generated in MySToDS on 30 Aug 2021, The overpaid amount of MYR 1,000 reflected in the ledger for the 1st TP.

However, Company A only submit the application to claim the related overpaid amount of MYR 1,000 in MySToDS on 20 Oct 2021 as they wish to carry forward the amount to offset against the payment amount in the taxable period from July – Sep 2021 (hereinafter referred to as "3rd TP") where the return for such taxable period is required to be submitted in the month of October 2021. Due the application submitted in MySToDS **after the 16th of Oct 2021,** hence the refund amount will be carried forward to the next taxable period Oct – Dec 2021 (4th TP) to offset against any payable amount and the company A have to settle the payable amount for 3rd TP in full.

*The tax return for the taxable period of July – Sep 2021 is required to be submitted not later than 31st Oct 2021.
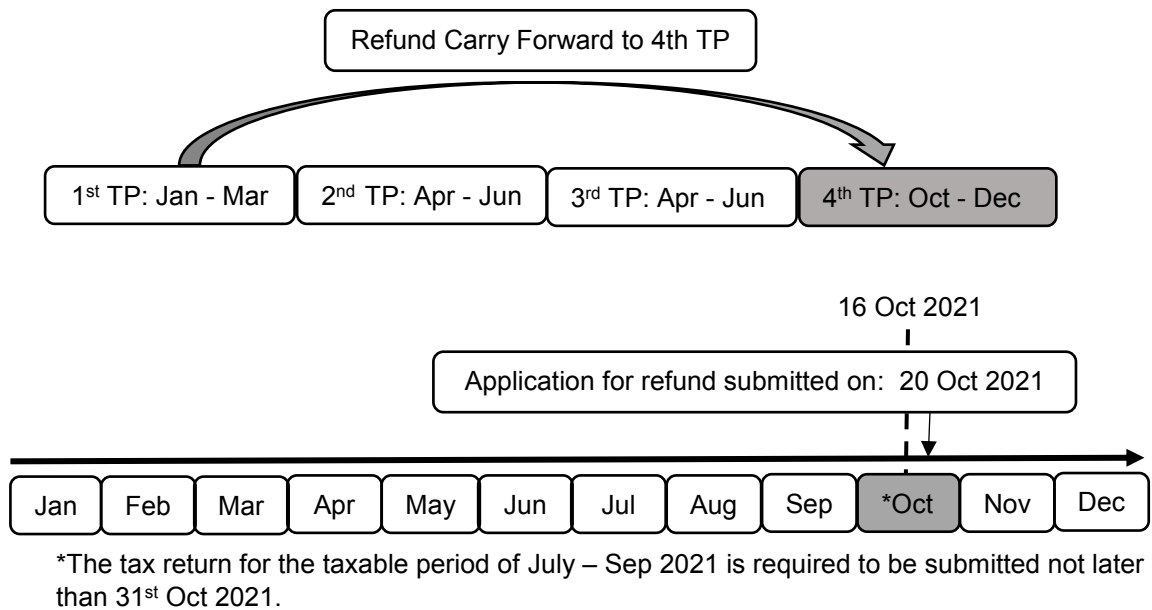
Figure 28.E3

29.   The submission date of the application for refund submitted to RMCD will determine the taxable period to which the refund amount will be carried forward. The system will informed FRP which taxable period that the refund will be carried forward to when they filling in the refund application form (DST-ADM01):

Figure 29

30.   FRP is advice to submit the application for refund in MySToDS as early as possible if they wish to apply for refund by way of carry forward. In most of the normal overpaid cases, FRP will have ample time up to two months to submit the application for refund before the submission month of the return for subsequent taxable period.

31. Upon approval for the application of refund by RMCD in MySToDS, the refund amount will be carried forward to the subsequent taxable period as a credit in ledger. For the submission of return, FRP is required to account/ report the service tax in the return for the related taxable period without taking into account the refund credit or as if there is no refund. After the return have been duly submitted in MySToDS, FRP shall deduct the refund credit with the amount payable to RMCD and required to pay only the difference. FRP may check the details in the ledger of the related return for further confirmation.

32. If there is any remaining credit balance in the ledger for the related return (overpaid) after the offsetting, whether it is because of the payable amount is less than the refund credit that carried forward from the previous taxable period or the FRP have overpaid for such taxable period despite there is refund credit for such taxable period, FRP is required to submit a new application for refund for such taxable period in MySToDS:

Example 4:

Company A have submit the application in MySToDS to carry forward the refund amount MYR 10,000 that overpaid by the company in the taxable period from Jan – March 2021. Upon the approval of RMCD, the refund amount of MYR 10,000 have been carried forward to the taxable period of April – June 2021 as refund credit.

In the month of July 2021, Company A is required to submit the tax return (Form DST-02) and pay the service tax for the taxable period of April – June 2021 not later than 31 July 2021. After the necessary calculation by the company, the total tax amount payable to RMCD for such taxable period is only MYR 8,000. As the refund credit of MYR 10,000 in the taxable period of April – June 2021 is sufficient to cover the payable tax amount of MYR 8,000, Company A is not required to make any payment to RMCD. After the offsetting , Company A is required to submit a new application for refund to claim the remaining credit balance of MYR 2,000 which will be regarded as overpayment in the taxable period of April – June 2021 (Payable tax amount MYR 8,000 - Refund credit MYR 10,000 = Remaining credit balance (Overpaid) of MYR 2,000) in MySToDS.

33.   Without prejudice, for those application to carry forward the refund to offset against any amount payable in subsequent taxable period, payment shall be deemed to have been made or partially made by FRP for such taxable period where the refund will be carried forward to at the time that the refund application has been approved by RMCD in MySToDS:

Example 5:

Company A have submitted the application in MySToDS on 5 July 2021 to carry forward the refund amount MYR 5,000 that overpaid by the company for taxable period of Jan – March 2021 to offset against any amount payable in taxable Period of April – Jun 2021. Such application have been approved by RMCD on 30 July 2021 in MySToDS. Hence, company A shall be deemed to be have made the payment of MYR 5,000 to RMCD for the taxable period of Apr – Jun 2021 on 30 July 2021.

34.   FRP is not eligible for any refund until their application to carry forward the refund amount have been approved in MySToDS. As such, if they did not receive any notification from RMCD five (5) days before the due date to pay the tax for a taxable period, kindly proceed to pay the tax in full to avoid any late payment penalty.

35.   In brief, the application of refund by carry forward method is an alternative that allowed by RMCD to ease the administrative burden and also with the hope that it will reduce the cost of cross border payment for refund. However, it is subject to the terms and conditions as prescribed by RMCD. FRP is free to choose which refund method that they preferred.

OFFSETTING UNPAID TAX / PENALTY AGAINST REFUND

36.   Pursuant to section 27A. of Service Tax Act 2018, where any FRP have failed to pay in whole or in part of any amount of service tax due and payable, any surcharge accruing or any penalty payable under the same Act, the Director General may offset

against the related unpaid amount with any amount or any part of any payment refundable under the Act to that person and the Director General shall treat the amount offset as payment or part received from that person.

37.   For any application of refund by FRP that have been approved in MySToDS, the approved refund amount will be automatically deducted with any amount unpaid by FRP in the previous taxable period (if any) and any remaining balance refundable to FRP after the deduction will be refunded based on the refund method choose by FRP whether credited into bank account or carry forward.

QUERY ON APPLICATION FOR REFUND IN MYSToDS

38.   In order to apply for a refund under section 38(1) of Service Tax Act 2018, FRP is required to submit the application for refund in MySToDS by using DST-ADM01 Form and attach the required supporting document as the case maybe such as the bank account confirmation letter or the approval letter for remission on penalty and so on. FRP is required to ensure that the information provided in DST-ADM01 is correct.

39.   RMCD may require FRP to produce document and information for the purpose of verifying the application for refund. In the case that RMCD officer found out that the information provided in DST-AMD01 is not correct or not correspond with the supporting document, RMCD officer may query the application for refund in MySTODS. FRP is required to respond to the query in MySToDS.

40.   If there is any query raised the officer in MySTODS for the related application for refund, FRP will received the notification via email. FRP may follow the step below to respond accordingly in MySToDS:

Login to MySToDS > Refund > Query > Select the DST-ADM01 > Read the Remark Form RMCD > Click "Edit" > Edit the Related Information or Upload the document > Click "Submit".

---

41. The application for refund will only be processed until FRP have resubmit the Form DST-ADM01 to RMCD in MySToDS.

42. Kindly refer the system guideline below to respond to the query and resubmit the Form DST-ADM01 to RMCD in MySToDS:

1. **Login to MySToDS:**

   i. Where there is any query on application for refund for a specific taxable period, FRP may able to see the button of "**REFUND QUERY**" in main dashboard flashing in colour until FRP have responded to the query as per request.
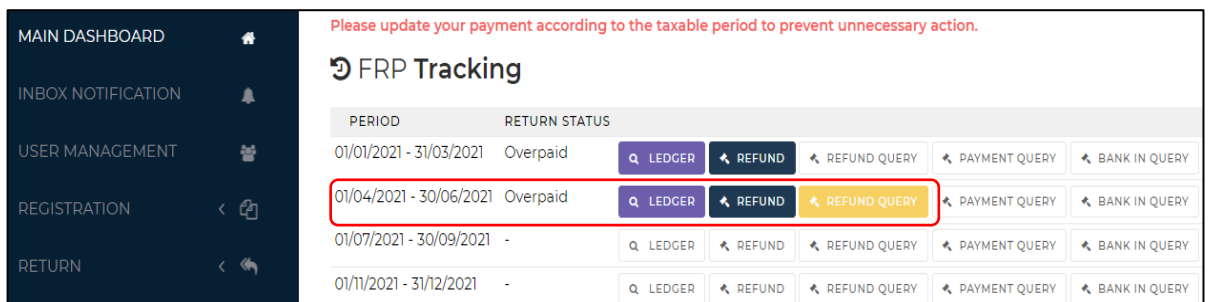
Figure 42.1

2. **Click on** 🔦 REFUND QUERY **or click "Refund > Query" and click on the "Refund Application Reference No.":**
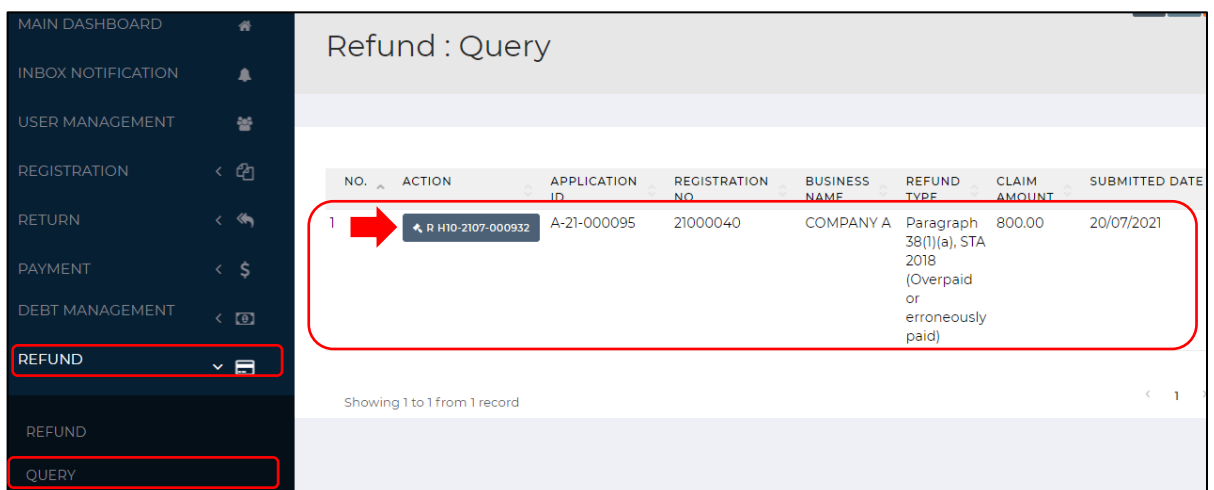
Figure 42.2

3. **The Form DST-ADM01 submitted previously will be appear. Read the remark from RMCD officer to understand their** [⊙ REFUND DETAIL] **request in:**

    i. FRP may email to mystods@customs.gov.my to seek for clarification/explanation from the related officer.
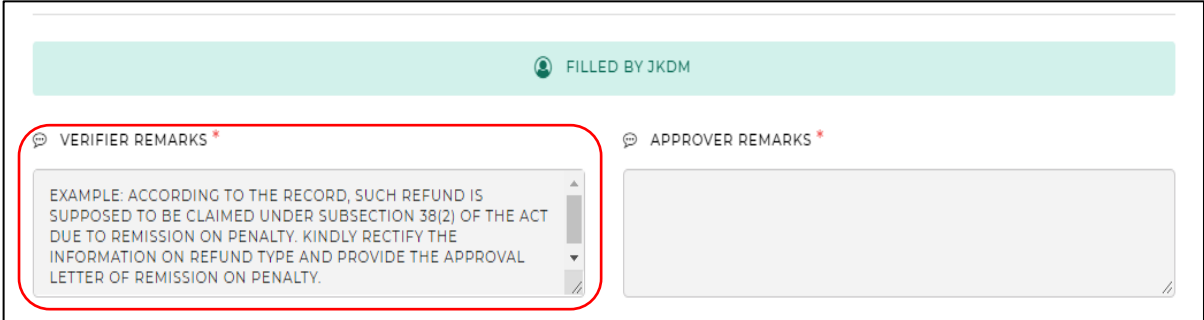
Figure 42.3

4. **Click on "EDIT" to edit the DST-ADM01 or upload the required supporting document :**
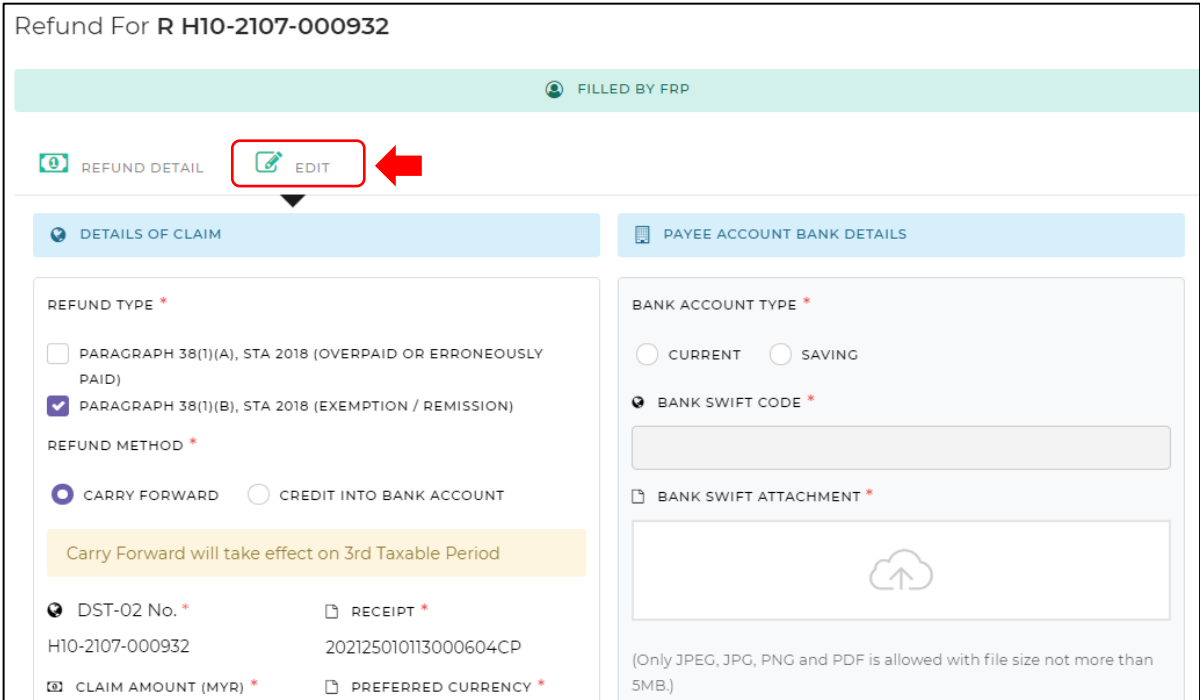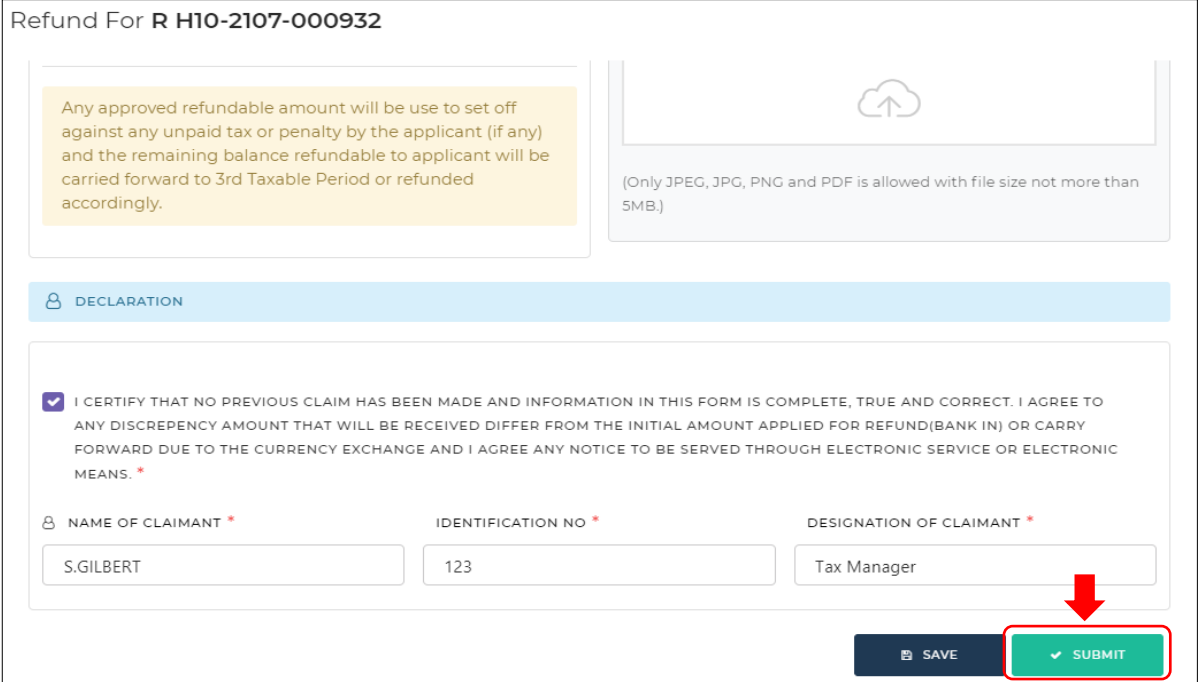
Figure 42.4

5. Click on [✔ SUBMIT] **to submit the Form DST-ADM01 after the necessary action have been taken to edit the information or upload the required document:**

Figure 42.5

6. **Action completed. The query on application for refund will disappear once the Form DST-AMD01 have been resubmitted to RMCD in MySToDS:**

Figure 42.6

SERVICE TAX REFUND PROCESS (FOREIGN REGISTERED PERSON ONLY)

```
┌─────────────────────────────────┐
│  Form DST-ADM01 Submitted by    │
│        FRP via MySToDS          │
└─────────────────────────────────┘
                 ↓
┌─────────────────────────────────┐
│       Verification by RMCD      │
└─────────────────────────────────┘
                 ↓
┌─────────────────────────────────┐
│            Approval             │
└─────────────────────────────────┘
                 ↓
┌─────────────────────────────────┐
│       Notification by Email     │
└─────────────────────────────────┘
                 ↓
┌─────────────────────────────────┐
│    Refund Carried Forwad /      │
│  Processing Payment for Refund  │
└─────────────────────────────────┘
                 ↓
┌─────────────────────────────────┐
│         Refund Completed        │
└─────────────────────────────────┘
```
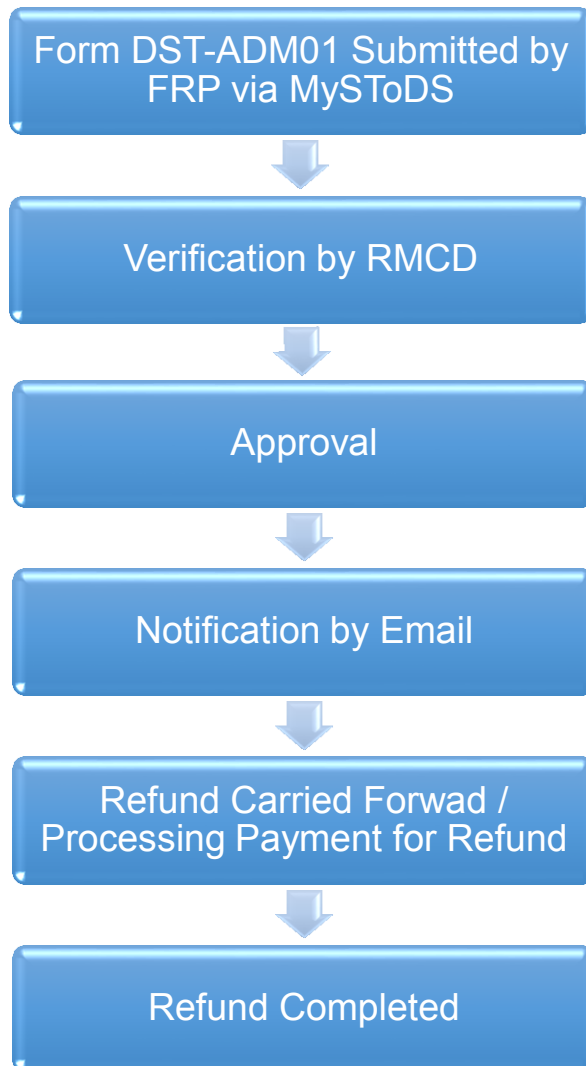
FREQUENTLY ASKED QUESTIONS (FAQs)

1. Q : **How to submit the application for refund in MySToDS?**

   A : Log into MySToDS account > Refund > Refund > Select the related overpaid taxable period > Apply refund > Fill in the DST-ADM01 form > Upload document (if any) >Remark >Submit.

2. Q : **What are the browsers that supported by MySToDS?**

   A : Google Chrome, Mozilla Firefox, Microsoft Edge, Opera and Safari. You are advice to update the web browsers to the latest version.

3. Q : **We are unable to find the "+ APPLY REFUND" button although that we have followed exactly the step that mentioned in FAQs No.1. What should we do?**

   A : 1. Kindly ensure that you have select the correct taxable period.

   2. Kindly ensure that your application to amend the return which will resulted in decrease of service tax payable have been approved by RMCD (if any) and you have generate the statement after the approval.

   3. Kindly ensure the return status for the related taxable period in main dashboard is stated as "Overpaid".

   4. Kindly email to mystods@customs.gov.my for assistance.

4. Q : **What should the FRP do if they have overpaid the service tax for a specific taxable period but the return status in main dashboard does not stated as "overpaid"?**

   A : Kindly check in the ledger for such taxable period to ensure that all the payment made by the company have been duly updated in the ledger and the official receipt for every single payment made by FRP have been issued in MySToDS. FRP is required to submit the proof of payment in MySToDS if there is any proof of payment being left out for RMCD to update the payment record before FRP can apply for refund.

5. Q : **How do i check the transaction record in the ledger and history for a taxable period in MySToDS? e.g.: to confirm whether i have generate the statement or not / to download the copy of DST-02.**

   A : Log into MySToDS > Return > DST-02 > Select the related taxable period > Click on "Ledger" or "History"

6. Q : **I have made an amendment for my service tax return (DST-02) in MySToDS. Such amendment have resulted in decrease of service tax payable for such taxable period. When can i apply in MySToDS to claim for the refund?**

   A : FRP is only able to apply for refund after the amendment of service tax return (DST-02) which will resulted in decrease of total tax payable have been approved by RMCD in MySToDS. After the approval, FRP is always required to follow the step as below to generate the statement in order to update the ledger:

       Log into MySToDS > Return > DST-02 > Select the related taxable period > Step 2: Generate Statement & Payment > Click on Generate Statement > Check the transaction in Ledger and History.

7. Q : **My company's application to carry forward the refund in taxable period of Jan – Mar 2021 as a credit to subsequent taxable period (April – June 2021) <u>have been approved by RMCD in MySToDS</u> and the refund credit is amounting to MYR 50,000. In the service tax return submission month for the taxable period of April – June 2021, my total tax payable to RMCD is only MYR 20,000. Do i need to make any payment to RCMD and do I need to submit a new application for refund in taxable period of Apr – June 2021 to claim for the remaining credit balance?**

   A : Your company is not required to make any payment to RCMD as the refund credit MYR 50,000 is sufficient to cover the payable amount MYR 20,000. The company is able to check the details in the ledger for confirmation after they have duly submitted the DST-02 for taxable of April – June 2021. In order for RMCD to refund the remaining credit balance, your company is

required to submit a new refund application for taxable period of April – June 2021 as the related remaining credit balance will be regarded as amount that overpaid in such taxable period.

8.	Q	**My application to carry forward the refund in MySToDS to offset against any payable amount in taxable period of April – Jun 2021 is still pending for approval of RMCD. As tomorrow will be the last day (31 May 2021) to make the payment to RMCD for taxable period of April – June 2021, what should we do?**
	A	Kindly proceed to make the payment in full to avoid the penalty on late payment. As per explained in the guideline, FRP is not eligible for any refund until the application for refund have been approved by RMCD. To avoid the circumstances mentioned above, FRP is advised to submit the application as soon as possible. Otherwise, FRP may request the refund to be credited into their bank account.

9.	Q	**Can FRP request the refund amount to be credited into the bank account of their subsidiary company in Malaysia?**
	A	No. All the refund will be paid directly only to the FRP's bank account.

10.	Q	:	**My application for remission of penalty have been approved in MySToDS. Do I need to apply in MySToDS to claim for a refund on the payment that I made to RMCD previously for the penalty imposed in MySToDS?**
	A	:	Yes. After the approval of application for remission of penalty, FRP is required to submit the application for refund in MySToDS. Kindly follow the step mentioned in FAQs no.1.

11.	Q	:	**What are the consequences if a claim for the refund under subsection 38(1) of STA is not made within one year from the time that stipulated under subsection 38(2) in the same Act?**
	A	:	The application for refund by FRP will be rejected.

INQUIRY

For any inquiries for this guideline please contact:

(i)   Internal Tax Division

      Royal Malaysian Customs Department

      Level 5, Block A, Menara Tulus,

      No. 22, Persiaran Perdana, Presint 3,

      62100 Putrajaya.

(ii)   **Issue related to policy (FRP only)**

- Service Tax Policy & Implementation Branch

    Email: stods@customs.gov.my

(iii) **Issue related to Registration, Filling of DST-02 & Application for Refund (FRP only)**

- Internal Tax Control & Monitoring Branch

    Email: mystods@customs.gov.my

(iv) **Issue related to Payment of service tax (FRP only)**

    Email: mystods.payment@customs.gov.my

FURTHER ASSISTANCE AND INFORMATION ON SST

Further information on can be obtained from:

(i)   Portal of MySToDS: https://mystods.customs.gov.my

(ii)   Customs Call Centre:

- Tel : +603 7806 7200 (Malaysia & Overseas) / 1-300-888-500 (Malaysia Only)
- Email: ccc@customs.gov.my

APPENDIX 1

GUIDELINE ON HOW TO COMPLETE THE PRESCRIBED FORM (DST-ADM01) FOR REFUND APPLICATION UNDER SUBSECTION 38(1) OF SERVICE TAX ACT 2018

Note:

ii. This guideline is aimed to assist the foreign registered person ("FRP") to understand the information required in Form DST-ADM01.

iii. All the application for refund under subsection 38(1) of Service Tax Act 2018 **MUST** be submitted to the Director General thtough their MySToDS account.

iv. As the FRP is required to fill in the DST-ADM01 electronically via MySToDS, kindly be informed that the information for certain fields in DST-ADM01 will be auto populated (E.g.: Part A, DST-02, Taxable Period, Claim Amount, Official receipt no. and so on).

v. FRP is not required to fill in **Details of Bank in Part C** if they select "carry forward" as their refund method and all the fields in Part C will be disabled automatically in MySToDS.

vi. FRP is required to fill in all the mandatory field marked with an asterisk (*) in order to submit the FORM DST-ADM01 in MySToDS.

PART A : DETAILS OF FOREIGN REGISTERED PERSON	
FIELDS	**EXPLANATORY NOTES**
1) SToDS Registration No*	Kindly stated service tax registration no. of FRP (also known as SToDS registration no. :)
2) Name of Business*	Kindly stated the legal entity name of FRP
3) Address of Business*	Kindly stated business address registered in MySToDS.
4) Telephone No.*	Kindly stated telephone no. of the FRP.
5) Email Address*	Kindly stated the business email address that registered in MySToDS.

	PART B: DETAILS OF CLAIM	
6)	Refund Type*:	The eligibility of FRP to apply for a refund under Service Tax Act 2018: i. Paragraph 38(1)(a), STA 2018 (Entitled to a refund due to Overpaid/Erroneously paid); or ii. Paragraph 38(2)(a), STA 2018 (Entitled to a refund under 34(6) due to tax exemption granted / under subsection 40(3) due to remission granted)
7)	Refund Method*:	FRP is allowed to choose whether they would like RMCD to refund by way of "Carry Forward" or "Credit into Bank Account". Kindly refer the guideline for more details.
8)	DST-02 / Other Reference No.*:	Kindly stated the service tax return (DST-02) no. that in connection with the application for refund.
9)	Taxable Period*:	Kindly stated the taxable period that where FRP has overpaid/Erroneously paid or entitled for refund under subsection 34(6) / subsection 40(3) of the Act. A separate application shall be made in respect of each claim for which the refund is claimed.
10)	Payment Receipt No.*	Kindly stated the official receipt no. for payment that have been made to RMCD in the taxable period that stated in fields no.9 of Form DST-ADM01.
11)	Claim Amount* (**MYR**)	Kindly stated the total amount that claimable by FRP under subsection 38(1) of the Act.
12)	Currency* (Please specify your preferred currency for this refund)	Kindly stated the currency that FRP would like to receive from RMCD for the refund by way of credited into FRP's bank account.

13)	Reason of Claim*	Kindly stated the reason of claim for the related refund.
14)	Calculation of Claim* (Please attached calculation detail for refund)	Kindly provide the calculation of claim. **e.g.:** Total amount paid to RMCD – (Total amount payable + Penalty amount remitted + Tax exempted under subsection 34(6) of the Act) =Claimable amount (MYR) FRP may upload the document for the calculation of claim if necessary.
PART C : DETAILS OF BANK		
15)	Bank Account Type*	Kindly stated the type of the recipient's bank account: i. Saving Account; or ii. Current Account
16)	Bank Account No.*	Kindly provide the recipient's bank account number.
17)	Account Holder Name*	Kindly fill in the name of the account holder or the name of the bank account owner. Please be informed that any request for refund by way of credit into bank account will only be paid to the bank account under the name of FRP.
18)	Bank Name*	Kindly provide the name of the recipient's Bank.
19)	Bank Address*	Kindly provide the address of the recipient's Bank Branch.
20)	Bank SWIFT Code*	Kindly provide the SWIFT code (also known as Bank Identifier Code (BIC)) of the recipient's bank

			*Kindly upload the bank account confirmation letter from the bank / Bank Statement which include/stated the information of SWIFT code as supporting document. The document required above is for the RMCD to confirm/verify the details of bank provided by FRP.
21)		Please attached together the proof of your bank account*	*Kindly upload the bank account confirmation letter from the bank / Bank Statement as supporting document. Please be informed that screenshot image is not acceptable. The document required above is for the RMCD to confirm/verify the details of bank provided by FRP. FRP may redact the bank statement in order to remove the sensitive information.
PART D : DECLARATION			
22)		I certify that no previous claim has been made and information in this form is complete, true, and correct. I agree to any discrepancy amount that will be received differ from the initial amount applied for refund (bank in) or carry forward due to the currency exchange and I agree any notice to be served through electronic service or electronic means.*	FRP is required to tick the box to make a declaration and to agree with the terms and conditions for refund. MySToDS will stated the date where such declaration is made.
23)		Name of Claimant*	Kindly stated the name of the person who apply to make a claim for refund under subsection 38(1) of the Act
24)		Identification No.*	Kindly stated the identity card no. or passport no. of the claimant.
25)		Designation of Claimant*	Kindly stated the designation of the claimant.