



**FREQUENTLY ASKED QUESTIONS (FAQ)
FOR UPDATE ON SERVICE TAX TO 8%
EFFECTIVE 1 MARCH 2024**

NO	QUESTION	ANSWER
GENERAL QUESTIONS		
1.	What is SST?	<p>SST refers to Sales and Service Tax. Sales Tax is charged on goods and Service Tax is charged on services.</p> <p><u>Sales Tax</u></p> <ul style="list-style-type: none">▪ Sales Tax is governed under the Sales Tax Act 2018 and charged by registered manufacturers of taxable goods and goods imported into Malaysia.▪ As a general rule, goods are subject to sales tax at a rate of 10%, however some goods are taxed at a reduced rate of 5%, specific rates and others are specifically exempt. <p><u>Service Tax</u></p> <ul style="list-style-type: none">▪ Service Tax is governed under Service Tax Act 2018 and is a consumption tax levied and charged on taxable services provided to customer and taxable services imported into Malaysia.
2.	Is TM registered for Sales Tax?	<p>No, TM (or now known as TM Technology Services Sdn. Bhd.) is not registered for Sales Tax as it is not a manufacturer of goods.</p> <p>Thus TM is prohibited from charging Sales Tax to its customers for sale of goods such as mobile phones, routers and other customer's premise equipment.</p>
3.	Is TM Tech registered for Service Tax?	<p>Yes, TM Tech is registered with the Royal Malaysian Customs Department for the following Service Types and the applicable service tax rate is as follows:</p>

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		<table border="1" data-bbox="480 327 1446 743"> <thead> <tr> <th data-bbox="480 327 695 432">ST Registration Group - Code</th> <th data-bbox="695 327 1084 432">Custom's Service Type/ Revenue Category</th> <th data-bbox="1084 327 1255 432">Rate prior 1 Mac 2024 (%)</th> <th data-bbox="1255 327 1446 432">Rate starting 1 Mac 2024 (%)</th> </tr> </thead> <tbody> <tr> <td data-bbox="480 432 695 470">I - 662</td> <td data-bbox="695 432 1084 470">Telecommunication</td> <td data-bbox="1084 432 1255 470">6</td> <td data-bbox="1255 432 1446 470">6</td> </tr> <tr> <td data-bbox="480 470 695 508">I - 677</td> <td data-bbox="695 470 1084 508">Advertising</td> <td data-bbox="1084 470 1255 508">6</td> <td data-bbox="1255 470 1446 508">8</td> </tr> <tr> <td data-bbox="480 508 695 546">G - 675</td> <td data-bbox="695 508 1084 546">Management Services</td> <td data-bbox="1084 508 1255 546">6</td> <td data-bbox="1255 508 1446 546">8</td> </tr> <tr> <td data-bbox="480 546 695 583">G - 676</td> <td data-bbox="695 546 1084 583">Information Technology</td> <td data-bbox="1084 546 1255 583">6</td> <td data-bbox="1255 546 1446 583">8</td> </tr> <tr> <td data-bbox="480 583 695 621">G - 674</td> <td data-bbox="695 583 1084 621">Consultancy</td> <td data-bbox="1084 583 1255 621">6</td> <td data-bbox="1255 583 1446 621">8</td> </tr> <tr> <td data-bbox="480 621 695 701">G - 685</td> <td data-bbox="695 621 1084 701">Training and Coaching Services</td> <td data-bbox="1084 621 1255 701">6</td> <td data-bbox="1255 621 1446 701">8</td> </tr> <tr> <td data-bbox="480 701 695 743">G - 690</td> <td data-bbox="695 701 1084 743">Domestic Digital Services</td> <td data-bbox="1084 701 1255 743">6</td> <td data-bbox="1255 701 1446 743">8</td> </tr> </tbody> </table> <p data-bbox="480 789 1585 856">Services that are taxed at 6% will be identified by a tax code of 'ST' and services that are taxed with service tax rate of 8% will be identified as 'S8'.</p>	ST Registration Group - Code	Custom's Service Type/ Revenue Category	Rate prior 1 Mac 2024 (%)	Rate starting 1 Mac 2024 (%)	I - 662	Telecommunication	6	6	I - 677	Advertising	6	8	G - 675	Management Services	6	8	G - 676	Information Technology	6	8	G - 674	Consultancy	6	8	G - 685	Training and Coaching Services	6	8	G - 690	Domestic Digital Services	6	8
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4.	When will ST 8% be charged?	ST of 8% will be charged effective 1 March 2024 billing cycle for services mentioned above.																																
5.	What is included under telecommunications services?	<p data-bbox="480 1024 1585 1125">Basic telecommunication services include end-to-end emission, transmission or reception of sound, data, text, visual images, signals or any other form or any combination of those forms. Such services include:</p> <ol data-bbox="526 1159 1243 1360" style="list-style-type: none"> 1. Fixed network voice telephone 2. Analog/digital cellular/mobile telephone 3. Satellite telecommunication 4. Internet and other digital data transmission 5. International telecommunication basic infrastructure 6. Wireless paging 																																
6.	Is subscription of broadcasting services provided by a Telco subject to the 6% tax?	Yes, from 1 March 2024 onwards, the provision of broadcasting services by a telco service provider is subject to service tax at 6%, as it is ancillary/ complementary to the service provided to customers.																																
7.	Are Unifi TV contents billed in the Unifi bill subject to 8%?	No, because it is ancillary/ complementary to the service provided to customer. Thus, it will be taxed at 6%.																																
8.	Is the supply of standalone contents such as	Contents bought via playtv.unifi.com.my are taxable at 8%.																																

NO	QUESTION	ANSWER																												
	movie rental via playtv.unifi.com.my subject to 6%?	<p>Subscription for standalone services do not require customers to subscribe to internet access services by Unifi.</p> <p>These charges are not billed in the monthly Unifi bills to customers.</p>																												
9.	Where can I obtain more information about SST?	<p>More information can be obtained from the Royal Malaysian Customs Department's website at https://mysst.customs.gov.my</p>																												
10.	What if I refuse to pay the additional ST charges?	<p>The new ST charges will be included in customers' monthly bill as it is a consumption tax.</p>																												
11.	What are the tax codes used in TM Tech?	<table border="1"> <thead> <tr> <th data-bbox="534 861 657 989">TAX CODE</th> <th data-bbox="657 861 911 989">TAX CODE DESCRIPTION</th> <th data-bbox="911 861 1034 989">TAX %</th> <th data-bbox="1034 861 1497 989">REMARKS</th> </tr> </thead> <tbody> <tr> <td data-bbox="534 989 657 1092">ST</td> <td data-bbox="657 989 911 1092">Service Tax at 6%</td> <td data-bbox="911 989 1034 1092">6.00</td> <td data-bbox="1034 989 1497 1092">Tax code for services that are taxable at 6%</td> </tr> <tr> <td data-bbox="534 1092 657 1188">S8</td> <td data-bbox="657 1092 911 1188">Service Tax at 8%</td> <td data-bbox="911 1092 1034 1188">8.00</td> <td data-bbox="1034 1092 1497 1188">Tax code for services that are taxable at 8%</td> </tr> <tr> <td data-bbox="534 1188 657 1272">NT</td> <td data-bbox="657 1188 911 1272">Non Taxable</td> <td data-bbox="911 1188 1034 1272">0.00</td> <td data-bbox="1034 1188 1497 1272">Tax code for non-taxable items</td> </tr> <tr> <td data-bbox="534 1272 657 1409">RR</td> <td data-bbox="657 1272 911 1409">Telco to Telco exemption at Customer Level</td> <td data-bbox="911 1272 1034 1409">0.00</td> <td data-bbox="1034 1272 1497 1409">Telecommunication services between 2 telco licensees are non taxable</td> </tr> <tr> <td data-bbox="534 1409 657 1545">SE</td> <td data-bbox="657 1409 911 1545">Telco to Telco exemption at Service Level</td> <td data-bbox="911 1409 1034 1545">0.00</td> <td data-bbox="1034 1409 1497 1545">Telecommunication services between 2 telco licensees are non taxable</td> </tr> <tr> <td data-bbox="534 1545 657 1875">EX</td> <td data-bbox="657 1545 911 1875">B2B ST exemption</td> <td data-bbox="911 1545 1034 1875">0.00</td> <td data-bbox="1034 1545 1497 1875"> <p>Services are exempted when the following criteria are met:</p> <ol style="list-style-type: none"> 1. The seller and buyer are in same group of ST Registration; 2. The same service bought by buyer will be sold to customer </td> </tr> </tbody> </table>	TAX CODE	TAX CODE DESCRIPTION	TAX %	REMARKS	ST	Service Tax at 6%	6.00	Tax code for services that are taxable at 6%	S8	Service Tax at 8%	8.00	Tax code for services that are taxable at 8%	NT	Non Taxable	0.00	Tax code for non-taxable items	RR	Telco to Telco exemption at Customer Level	0.00	Telecommunication services between 2 telco licensees are non taxable	SE	Telco to Telco exemption at Service Level	0.00	Telecommunication services between 2 telco licensees are non taxable	EX	B2B ST exemption	0.00	<p>Services are exempted when the following criteria are met:</p> <ol style="list-style-type: none"> 1. The seller and buyer are in same group of ST Registration; 2. The same service bought by buyer will be sold to customer
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12.	If my Billing Account is charged with Service Tax, will the RM0.05 rounding adjustment be included in the calculation of total tax?	The RM0.05 rounding amount is calculated after total amount is being charged and is not subjected to ST.

QUESTIONS ON ST CHARGES FOR TM TECH PRODUCTS & SERVICES

13.	What are the services in TM Tech that are not subjected to ST?	Charges such as sale of goods, space rentals, penalty, rebate and stamp duty are not subject to the service tax.																																										
14.	Are supplies to Foreign Telcos subject to Service Tax?	Telco to telco exemption also applies to Foreign Telcos, thus services to Foreign Telcos are not subject to service tax.																																										
15.	Are International Supplies to Foreign non-Telcos subject to Service Tax?	No, it is not subject to Service Tax																																										
16.	Will I know which charges are subject to 6% and which are subject to 8% in my Unifi Bill?	<p>Yes, the item will be clearly stated in your Unifi bill with a Tax Code. Please refer to the example below:</p> <table border="1" data-bbox="483 1444 1555 1747"> <thead> <tr> <th data-bbox="500 1455 651 1472">Residential Voice</th> <th colspan="5"></th> </tr> <tr> <th data-bbox="500 1482 613 1499">03-40321948</th> <th colspan="5"></th> </tr> <tr> <th data-bbox="500 1509 602 1526">Description</th> <th data-bbox="878 1509 971 1526">Start Date</th> <th data-bbox="1008 1509 1101 1526">End Date</th> <th data-bbox="1141 1509 1234 1526">Gross (RM)</th> <th data-bbox="1260 1509 1352 1526">Discount (RM)</th> <th data-bbox="1382 1509 1474 1526">Amount (RM)</th> </tr> </thead> <tbody> <tr> <td data-bbox="500 1570 760 1587">Voice STD 20 Monthly Fee (ST)</td> <td data-bbox="878 1570 971 1587">25/5/2023</td> <td data-bbox="1008 1570 1101 1587">24/6/2023</td> <td data-bbox="1187 1570 1234 1587">20.00</td> <td data-bbox="1341 1570 1388 1587">0.00</td> <td data-bbox="1466 1570 1513 1587">20.00</td> </tr> <tr> <td data-bbox="500 1598 656 1614">National Calls (ST)</td> <td data-bbox="919 1598 932 1614">-</td> <td data-bbox="1049 1598 1062 1614">-</td> <td data-bbox="1195 1598 1242 1614">0.15</td> <td data-bbox="1333 1598 1380 1614">-0.15</td> <td data-bbox="1474 1598 1521 1614">0.00</td> </tr> <tr> <td data-bbox="500 1625 646 1642">Mobile Calls (ST)</td> <td data-bbox="919 1625 932 1642">-</td> <td data-bbox="1049 1625 1062 1642">-</td> <td data-bbox="1195 1625 1242 1642">6.10</td> <td data-bbox="1333 1625 1380 1642">-6.10</td> <td data-bbox="1474 1625 1521 1642">0.00</td> </tr> <tr> <td colspan="5" data-bbox="1393 1696 1534 1713" style="text-align: right;">Total: RM 20.00</td> <td></td> </tr> </tbody> </table>	Residential Voice						03-40321948						Description	Start Date	End Date	Gross (RM)	Discount (RM)	Amount (RM)	Voice STD 20 Monthly Fee (ST)	25/5/2023	24/6/2023	20.00	0.00	20.00	National Calls (ST)	-	-	0.15	-0.15	0.00	Mobile Calls (ST)	-	-	6.10	-6.10	0.00	Total: RM 20.00					
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17.	<p>Will I know how much I am required to pay based on the service tax rate?</p>	<p>Yes, the tax summary will be listed by the tax codes, as shown in below example:</p> <table border="1"> <thead> <tr> <th colspan="3">Tax Summary</th> </tr> <tr> <th>Description</th> <th>Total Before Tax (RM)</th> <th>Total Tax (RM)</th> </tr> </thead> <tbody> <tr> <td>Service Tax - ST</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>Service Tax - S8</td> <td>XX.XX</td> <td>X.XX</td> </tr> <tr> <td>Service Tax - NT</td> <td>3,041.90</td> <td>0.00</td> </tr> </tbody> </table>	Tax Summary			Description	Total Before Tax (RM)	Total Tax (RM)	Service Tax - ST	0.00	0.00	Service Tax - S8	XX.XX	X.XX	Service Tax - NT	3,041.90	0.00																											
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18.	<p>Will I receive any notification regarding ST to 8% in my Unifi Bill?</p>	<p>Yes. Customers will be notified via bill message starting 1 March 2024. Example as shown below:</p> <div style="border: 1px solid black; padding: 10px;"> <p>SERVICE TAX (ST) In accordance with the change in rate of tax under the Service Tax Act 2018 from 6% to 8% with effect from 1 March 2024, provision of the following services are taxable at the rates:</p> <ol style="list-style-type: none"> 1. Telecommunications services (6%) 2. Information Technology Services (8%) 3. Digital Services and other prescribed taxable services (8%) <p>Tax Code: ST- Service tax at 6% rate S8 – Service tax at 8% NT - Not taxable services</p> </div>																																										
19.	<p>Are mobile prepaid cards and reloads, subject to ST?</p>	<p>ST on mobile prepaid cards and reloads are exempted for Malaysians. However, Foreigners are charged with service tax at 6% upon activation of mobile prepaid cards and reloads.</p>																																										
20.	<p>Is on-site support subject to 6% ST?</p>	<p>Yes, on-site support by TM's technicians are subject to service tax at 6% as these are ancillary to telecommunication services.</p>																																										

NO	QUESTION	ANSWER																																										
		<p>However, any on-site support for IT services are subject to service tax at 8%, as these are ancillary to IT services which are subject to 8%.</p>																																										
21.	<p>If the billing for the international telecommunication service is sent to the recipient who resides in Malaysia, is the supply taxable?</p>	<p>There will be no changes in service tax treatment with the implementation of service tax to 8% for international telecommunication service.</p> <p>The billing address is not relevant in determining ST charges.</p> <p>The tax treatment for the service is determined by the following:</p> <ol style="list-style-type: none"> 1) Non Taxable – for all services to Foreign TelCos; 2) Service tax at 6% or 8%– for all services to Malaysian/ company incorporated in Malaysia; and <p>For customers, who are foreign Non TelCos, the following matrix is referred:</p> <table border="1" data-bbox="488 835 1544 1171"> <thead> <tr> <th>#</th> <th>Contracting Party (Beneficiary)</th> <th>Foreign Telco</th> <th>Service Location - From</th> <th>Service Location - To</th> <th>Service In</th> <th>ST -Tax Code</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Outside Malaysia</td> <td>NO</td> <td>Malaysia</td> <td>Malaysia</td> <td></td> <td>ST/ S8</td> </tr> <tr> <td>2</td> <td>Outside Malaysia</td> <td>NO</td> <td>Malaysia</td> <td>Outside Malaysia</td> <td></td> <td>NT</td> </tr> <tr> <td>3</td> <td>Outside Malaysia</td> <td>NO</td> <td>Outside Malaysia</td> <td>Outside Malaysia</td> <td></td> <td>NT</td> </tr> <tr> <td>4</td> <td>Outside Malaysia</td> <td>NO</td> <td></td> <td></td> <td>Malaysia</td> <td>ST/ S8</td> </tr> <tr> <td>5</td> <td>Outside Malaysia</td> <td>NO</td> <td></td> <td></td> <td>Outside Malaysia</td> <td>NT</td> </tr> </tbody> </table>	#	Contracting Party (Beneficiary)	Foreign Telco	Service Location - From	Service Location - To	Service In	ST -Tax Code	1	Outside Malaysia	NO	Malaysia	Malaysia		ST/ S8	2	Outside Malaysia	NO	Malaysia	Outside Malaysia		NT	3	Outside Malaysia	NO	Outside Malaysia	Outside Malaysia		NT	4	Outside Malaysia	NO			Malaysia	ST/ S8	5	Outside Malaysia	NO			Outside Malaysia	NT
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22.	<p>If a service is used in Malaysia but the billing for the supply is sent to an address outside Malaysia, will the supply be considered as international telecommunication services?</p>	<p>The fact that a billing address for a service is not in Malaysia does not necessarily mean that the service is not consumed in Malaysia. Tax treatment is determined as explained in Q21 above.</p>																																										
23.	<p>For free services that are provided as part of a package, will that free services be charged with ST?</p>	<p>No, ST is already charged on the overall package price.</p>																																										

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24.	When I am given a rebate on payment, will my ST amount be reduced?	No, the ST charged is a standard amount regardless rebate received as the rebate is given to reduce customer's payment.
25.	When I am given a discount/ adjustment, will my ST amount increase/ reduce?	If discount/adjustment is provided to customer, the ST amount will be increased/ reduced accordingly based on the service tax rate that was initially charged to you.
26	I am a non-Malaysian customer subscribing to TM service; will I be charged for Service Tax (ST)?	Yes, for non-Malaysians staying in Malaysia using services provided in Malaysia, your bills will be charged with service tax.
27	What type of customer services that is impacted due to new service tax?	List of TM services that impacts customer is as per below: 1. Standalone content subscription from playtv.unifi.com.my 2. Cloud Services 3. Digital Marketing Solution 4. Security Services

QUESTIONS ON UNIFI BILL AFTER THE IMPLEMENTATION OF ST TO 8%

28.	Will my Unifi monthly bill be similar to previous monthly bills?	<p>Yes. Unifi monthly bill will be similar to the previous monthly bills except for changes as highlighted below:</p> <table border="1" data-bbox="526 1381 1565 1675"> <thead> <tr> <th colspan="6">Residential Voice 03-40321948</th> </tr> <tr> <th>Description</th> <th>Start Date</th> <th>End Date</th> <th>Gross (RM)</th> <th>Discount (RM)</th> <th>Amount (RM)</th> </tr> </thead> <tbody> <tr> <td>Voice STD 20 Monthly Fee (ST)</td> <td>25/5/2023</td> <td>24/6/2023</td> <td>20.00</td> <td>0.00</td> <td>20.00</td> </tr> <tr> <td>National Calls (ST)</td> <td>-</td> <td>-</td> <td>0.15</td> <td>-0.15</td> <td>0.00</td> </tr> <tr> <td>Mobile Calls (ST)</td> <td>-</td> <td>-</td> <td>6.10</td> <td>-6.10</td> <td>0.00</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total: RM 20.00</td> <td></td> </tr> </tbody> </table>	Residential Voice 03-40321948						Description	Start Date	End Date	Gross (RM)	Discount (RM)	Amount (RM)	Voice STD 20 Monthly Fee (ST)	25/5/2023	24/6/2023	20.00	0.00	20.00	National Calls (ST)	-	-	0.15	-0.15	0.00	Mobile Calls (ST)	-	-	6.10	-6.10	0.00	Total: RM 20.00					
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29.	Are there any changes in the pricing for services provided by TM?	No, the pricing for TM's services (excluding ST) remains the same.															
30	What if TM wrongly charged new taxation on my bill?	It will follow the current adjustment process (BAU)															
31	Any adjustment for the previous charges before bill 1 March will apply which tax rate?	Any adjustment request with regards to charges billed before 1 March 2024, will be subjected to service tax at 6% only															
32	Any adjustment for the charges in bill 1 March onwards will applies which tax rate?	Any adjustment request with regards to charges in bill Billing Period (BP) 1 March onwards, shall apply 6% and 8% accordingly															
33	I am currently subscribing to the digital services and being billed at 6%. Will I be charged with 8% after 1 March and receive ST debit adjustment?	Yes, you will be charged with an additional 2% debit adjustment on the service tax amount in your next bill.															
34	When will I be charged with the	Your bill will be charged with the new service tax rate starting March 2024 based on your billing period.															

NO	QUESTION	ANSWER																																										
	new Service Tax rate?																																											
QUESTIONS ON BUSINESS ACCOUNTS																																												
35	How to derive tax treatment of a service with ST to 8% implementation?	<p>a. Services provided to Foreign Telcos are not subject to service tax (NT).</p> <p>b. Services to Malaysian customers/business incorporated in Malaysia are all subject to Service Tax:</p> <ul style="list-style-type: none"> • Telecommunication Service is at 6% (ST) • Other taxable service is at 8% (S8) <p>c. For Foreign non-Telco customers, the following tax treatment applies:</p> <table border="1" data-bbox="483 745 1555 1066"> <thead> <tr> <th>#</th> <th>Contracting Party (Beneficiary)</th> <th>Foreign Telco</th> <th>Service Location - From</th> <th>Service Location - To</th> <th>Service In</th> <th>ST -Tax Code</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Outside Malaysia</td> <td>NO</td> <td>Malaysia</td> <td>Malaysia</td> <td></td> <td>ST/ S8</td> </tr> <tr> <td>2</td> <td>Outside Malaysia</td> <td>NO</td> <td>Malaysia</td> <td>Outside Malaysia</td> <td></td> <td>NT</td> </tr> <tr> <td>3</td> <td>Outside Malaysia</td> <td>NO</td> <td>Outside Malaysia</td> <td>Outside Malaysia</td> <td></td> <td>NT</td> </tr> <tr> <td>4</td> <td>Outside Malaysia</td> <td>NO</td> <td></td> <td></td> <td>Malaysia</td> <td>ST/ S8</td> </tr> <tr> <td>5</td> <td>Outside Malaysia</td> <td>NO</td> <td></td> <td></td> <td>Outside Malaysia</td> <td>NT</td> </tr> </tbody> </table>	#	Contracting Party (Beneficiary)	Foreign Telco	Service Location - From	Service Location - To	Service In	ST -Tax Code	1	Outside Malaysia	NO	Malaysia	Malaysia		ST/ S8	2	Outside Malaysia	NO	Malaysia	Outside Malaysia		NT	3	Outside Malaysia	NO	Outside Malaysia	Outside Malaysia		NT	4	Outside Malaysia	NO			Malaysia	ST/ S8	5	Outside Malaysia	NO			Outside Malaysia	NT
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36	If my contract is a bundled contract with services subject to 6% and 8%, what are the tax rate for the contract?	The billing charges for your contract will be segregated with services charged at the different rates.																																										
37	If my contract is bundled with free services (which are taxable at 8% if purchased separately) will I be charged with the tax?	<p>No, free services that are provided as a packaged price to the contract is not subject to service tax.</p> <p>In addition, any free services provided with a package will not be billed into your bill.</p>																																										
38	Will the quote provided to me specify the rate of tax?	<p>Yes, quotes provided to you will be specified with the tax rates for each service type.</p> <p>Example:</p> <ul style="list-style-type: none"> • Telecommunications (ST) • IT services (S8) • Equipment (NT) 																																										

NO	QUESTION	ANSWER
		Installation of network infrastructure (NT)
QUESTIONS ON TRANSITIONAL RULES		
39.	If PO is issued before 1 March 2024 but delivered after 1 March 2024, can additional ST be added on the supply/ bill?	<p>If PO is issued before 1 March 2024 for services which are subject to 8% but delivered after 1 March 2024, the supplies are subjected to ST at 8%.</p> <p>The rate of service tax is determined based on when the service is provided to customers ie:</p> <ul style="list-style-type: none"> • If provided before 1 March 2024 – 6% • If provided on or after 1 March 2024 – 8%
40.	I have not been invoiced but have made full payment for services that is provided on or after 1 March 2024. Will I be charged with 6% or 8% in my Bill?	<p>Services provided on or after 1 March 2024:</p> <ul style="list-style-type: none"> • This will be subject to the new tax rate of 8%. • However, if the full payment is received before the effective date, the tax rate remains at 6%.
41	I have services spanning the effective date, what is the rate of service tax?	<p>For services spanning the effective date, the Service Tax will need to be apportioned based on the service duration:</p> <ul style="list-style-type: none"> • Portion before the effective date – 6% • Portion on or after the effective date – 8% <p>If the full payment is received before the effective date, the tax rate remains at 6%.</p>
42	I am billed for services subject to ST 8% after 1 March 2024 for usage before 1 March 2024. Will I be charged with 6%?	<p>Yes, the service is subject to 6%.</p> <p>However, if you are billed with 8%, we will issue an ST credit adjustment to you.</p>