SERVICE TAX 2018

GUIDE ON:

RENTAL OR LEASING SERVICES

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INTRODUCTION

1. Service Tax is a consumption tax administered under the Service Tax Act 2018 and subsidiary legislation. The Minister of Finance has set the effective date of the Service Tax Act 2018 as at 1 September 2018.

2. Service tax is imposed on prescribed services and known as taxable services.

3. Any person who conducts a business to provide taxable services and whose taxable service value exceeds the prescribed threshold (threshold value) must be registered under the Service Tax Act 2018. The person is to be known as a 'registered person' and he is required to charge service tax on the taxable services provided to his client.

4. This guide is prepared to assist businesses in understanding matters with regards to service tax treatment on rental or leasing services.

IMPOSITION AND SCOPE OF TAX

5. According to the Budget 2025 announcement on 18 October 2024, the Ministry of Finance Malaysia has enhanced the service tax by broadening its coverage to include commercial services, aiming to boost revenue and expand the nation's tax base.

6. Effective from 1 July 2025, rental or leasing services are subject to service tax as provided under column two (2), Group K, First Schedule, Service Tax Regulations (STR) 2018.

7. In accordance with subsection 10(2) of the Service Tax Act 2018, the Minister of Finance has set the service tax rate for the expanded scope of service tax specifically rental or leasing services at a rate of 8% effective from 1 July 2025.

8. The treatment during the transitional period for the effects of changes in taxable services shall apply to Regulation 3A, STR 2018.

9. To standardize the tax treatment of rental or leasing services, amendments have been made to the STR 2018 as follows:

i. Effective 1 July 2025, the rental of space service in item *(c),* column (2), Group B, First Schedule, STR 2018 shall be classified as a taxable service under Group K, First Schedule, STR 2018.

ii. Passenger vehicle rental services (including hire and drive car services, charter bus services, and excursion bus services) under item 7, Group I, First Schedule, STR 2018 have become taxable services under Group K, First Schedule, STR 2018.

iii. Hire car services which were previously classified as a taxable services under item 7, Group I, First Schedule, STR 2018 shall cease to be a taxable service effective 1 July 2025.

iv. Taxable persons for the provision of hire and drive car services, charter bus services and excursion bus services are **no longer limited** to operators licensed under the Land Public Transport Act 2010 [*Act 715*], the Commercial Vehicles Licensing Board Act 1987 [*Act 334*] or the Tourism Vehicles Licensing Act 1999 [*Act 594*]. Effecive 1 July 2025, any person providing hire and drive car services, charter bus services and excursion bus services is liable to register if the value of the rental services exceed the specified threshold.

TERMINOLOGY

10. The following terms have the meanings ascribed to them in this guide unless the context indicates otherwise:

"Tangible asset" means an asset that has a physical form;

"Housing Accommodation" refers to a residential building as described in the grant title including small office home office (SOHO), service apartment, service condominium, service suite and residential suite;

"Rental or leasing" means granting the right of permission to use tangible asset from one party to another party for a certain period through an agreement either in writing or verbally;

"**Designated area**" means Labuan, Langkawi, Tioman, Pangkor, and Pulau 1 [Section 2, Service Tax Act 2018];

"**Special area**" means any free zone, licensed warehouse and licensed manufacturing warehouse, Joint Development Area, and licensed petroleum supply base under section 77B of the Customs Act 1967 [Section 2, Service Tax Act 2018];

“Hire car” means a motor vehicle having a seating capacity of not more than six persons or, in areas approved by the Commission, twelve persons (in all cases including the driver) used for carrying persons on one journey in consideration of separate payments made by them *(First Schedule, Land Public Transport Act 2010 [Act 715]).*;

GENERAL OPERATIONS OF THE INDUSTRY

Scope of Rental or Leasing Services

11. Any person providing rental or leasing services is subject to service tax under Group K, First Schedule, STR 2018.

12. Service tax is exempted on rental or leasing services provided to the Federal Government, State Governments and Local Authorities.

13. Rental or leasing refers to granting the right of permission to use tangible asset from one party to another party for a certain period through an agreement either in writing or verbally.

14. Rental or leasing services include agreements for the rental or leasing of a tangible asset located in Malaysia between the lessor and the lessee for a specified period.

15. In the context of the imposition of service tax on leasing, only **operating leases will be subject to service tax**. Financial lease, on the other hand, is not subject to service tax as there is a transfer of ownership of the asset at the end of the lease or rental period.

16. In summary, the following are differences between finance lease and operating lease:

No	Aspect	Finance Lease	Operating Lease
1.	Definition	A contract where the lessor allows the lessee to use an asset in exchange for payments over a long term period.	A contract where the lessor allows the lessee to use an asset in exchange for payments over a short term period.
2.	Asset Ownership	Ownership transferred to the lessee	Ownership remains with the lessor
3.	Asset Risk	Lessee	Lessor
4.	Asset Maintenance	Lessee	Lessor
5.	End of the lease period	Lessee owns the asset	Asset will be returned to the lessor

Note: These distinctions are not limited depends on the lease arrangements

17. Rental or leasing services for the scope of service tax imposition **do not include** the following rental or leasing services:

i. for rental or leasing of housing accommodations;
ii. for rental or leasing of reading materials;
iii. for rental or leasing of tangible assets located outside Malaysia; or
iv. for leasing of tangible assets through a financial lease

18. Examples of housing accommodations as referred to in paragraph 17(i) include the following:

i. terrace houses;
ii. bungalows;
iii. serviced apartments;

iv. flats;
v. affordable housing units;
vi. condominiums;
vii. semi-detached houses;
viii. small office home office (SOHO);
ix. serviced condominiums;
x. serviced suites; or
xi. residential suites.

Note: The above list is not limited

TREATMENT OF SERVICE TAX ON RENTAL OR LEASING SERVICES

Taxable Persons

19. Any person providing rental or leasing services excluding the Federal Government, State Governments and Local Authorities.

Threshold Value For Taxable Services

20. The threshold value for mandatory registration under rental or leasing services is RM500,000 within a period of 12 months.

Taxable Rental or Leasing Services

21. Provision of all types of rental or leasing services including any other services which form part of the rental or leasing services except for the services mentioned in paragraph 17 above. Taxable rental or leasing services includes:

i. Providing rental or leasing services.

Example 1

AAK Sdn Bhd leases out commercial building space for office use to its

clients. The *tenancy agreement is for a period of 3 years, with monthly rental charges imposed. The provision of such commercial space rental services is subject to service tax.*

Example 2

KNK Sdn Bhd provides printer leasing services to H&H Sdn Bhd under a 5 years lease agreement. The lease payments are charged on a monthly basis, and the printer will be returned to KNK Sdn Bhd at the end of the lease term. The provision of printer leasing services is subject to service tax.

Example 3

NSB Sdn Bhd rents a unit of Small Office Flexible Office (SOFO) from MAF Sdn Bhd to be used as a management office. The rental of the SOFO unit is subject to service tax.

ii. Obtaining rental or leasing services from service providers outside Malaysia

Example 4

EMD Sdn Bhd (Malaysia) rents a yacht from LTM Ltd (Singapore), which is located at Puteri Harbour, Johor. The rental of the yacht constitutes an imported taxable services and is subject to service tax.

iii. Providing rental or leasing including maintenance or repair services and other services.

Example 5

ZMA Sdn Bhd provides laptop rental services to ZAK Sdn Bhd. Under the rental agreement, a fixed monthly rental fee of RM1,000.00 is

charged. The monthly rental includes maintenance services, the supply of spare parts, and repair works in the event of any damage to the laptops during the rental period. The provision of laptop rental services, wherein maintenance, repair, and other related services are included as part of the rental contract, is subject to service tax.

Example 6

ABC Sdn Bhd (ABC), the owner of Kompleks Tinkerbell, leases out retail lots and imposes a rental charge that includes maintenance management fees. The rental amount, inclusive of the maintenance management charges, is specified in the Tenancy Agreement and payable on a monthly basis. Under the tenancy agreement, the maintenance management fee represents a contribution towards various services to be carried out in the common areas. Both the rental charges and the maintenance management services are subject to service tax, as the rental service constitutes a taxable service.

iv. Providing rental services for animals or plants.

Example 7

L&G Sdn Bhd leases 5 horses from K&K Sdn Bhd for use in a performance event. The leasing of horses by L&G Sdn Bhd is subject to service tax.

v. Providing rental or leasing services for a moveable asset located in Malaysia to customers outside Malaysia.

Example 8

APX Sdn Bhd (APX) leases 2 units of its owned harvesters to PRD Co. Ltd., a company based in Pattani, Thailand, for agricultural purposes.

The provision of harvester rental services is subject to service tax.

vi. Providing rental or leasing services for a moveable asset located in Malaysia.

Example 9

MFR Sdn Bhd entered into a vessel rental contract with EMD Bhd, effective from 1 July 2025 to 30 June 2034, whereby the vessel is based at Port Klang. MFR Sdn Bhd utilises the vessel to transport goods from Malaysia to South Korea. The rental service is subject to service tax.

22. The above example is limited and does not cover all rental or leasing services provided by a registered person to their customers that are subject to service tax.

Non-Taxable Rental or Leasing Services

23. The following rental or leasing services are excluded from the scope of service tax:

i. Providing rental or leasing services for moveable asset located outside Malaysia

Example 10

Syarikat APX Malaysia Sdn Bhd (APX) rents 2 units of its harvesting machine located in Thailand to Predator Co. Ltd. based in Pattani, Thailand for agricultural use. The rental service of the harvesting machine is not subject to service tax as it relates to rental of moveable asset services located outside Malaysia.

ii. Providing rental or leasing services for housing accommodations

Example 11

TPS Sdn Bhd leases 5 condominium units to LGU Sdn Bhd for the accommodation of its employees. The rental of such residential premises is not subject to service tax.

Example 12

Ahmad rents a unit of Small Office Home Office (SOHO) from POY Properties Sdn Bhd for residential purposes. The rental of such SOHO is not subject to service tax.

iii. Providing rental or leasing services between or within Special Areas or Designated Areas and between Special Areas and Designated Areas.

Example 13

MRY Sdn Bhd is a company with its principal place of business located in Langkawi. MRY Sdn Bhd provides leisure boat rental services to SHY Sdn Bhd, whose principal place of business is also located in Langkawi. The leisure boat is located at Telaga Harbour Marina, Langkawi. The rental service of the leisure boat to SHY Sdn Bhd is not subject to service tax.

iv. Providing financial lease services

Example 14

Puan Sri EMD purchased a residential property valued at RM11,750,000 in Sepang, Selangor. To finance the purchase, she obtained a 15 years housing loan from NZM Bank. The housing loan undertaken by Puan Sri EMD constitutes a financial lease, which is not subject to service tax.

v. Providing rental reading material services

Example 15

HHMK Enterprise participated in a book exhibition festival held in Kuala Lumpur. For the purpose of the event, HHMK Enterprise rented ancient books and transcript from a local supplier to be displayed at its kiosk during the festival. The rental of books and magazines by HHMK Enterprise is not subject to service tax.

Example 16

B2R Bookstore provides rental services for books, comics, and other reading materials to its customers. The rental of reading materials is not subject to service tax.

Exemption From Payment Of Service Tax

A. Exemption From Payment of Service Tax By Gazzetted Order

24. Effective 1 July 2025, service tax exemption is granted to taxable persons specified in column (1), Group K, of the First Schedule to the Service Tax Regulations 2018.

25. This exemption is applicable if the conditions specified under column (4), Service Tax Order (Persons Exempted From Payment Of Tax) 2018 are met as follows:

i. Services exempted under Group K;
ii. The service recipient is a registered person under Group K;
iii. The service provider is a registered person under Group K;
iv. The exempted taxable service is the same taxable service provided by a registered person under Group K;

v. The exempted taxable service must be used for the purpose of sublet or sublease and not for personal consumption.

26. Where a person exempted from the payment of service tax sublet or sublease only part of the taxable service, the exemption shall apply only to the portion of the taxable service that is sublet or sublease.

27. A person exempted from the payment of service tax shall account for service tax in the SST-02 return for any taxable period in which no sublet or sublease takes place, and the service tax shall be payable by that person in accordance with his taxable period.

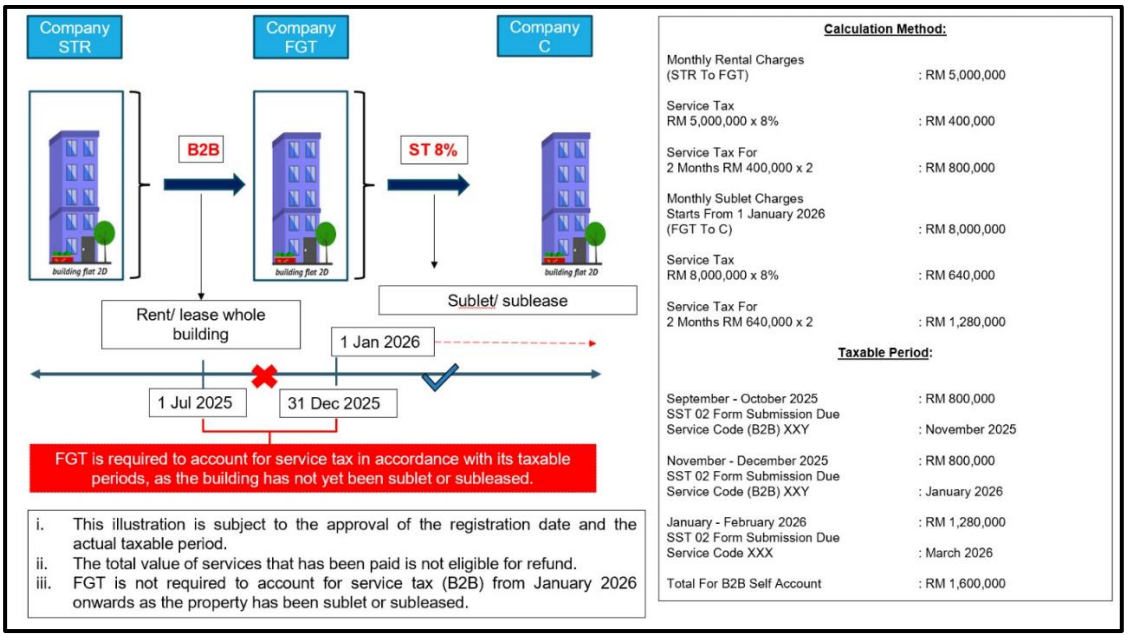
28. Providing sublet or sublease services.

Example 17

MOW Sdn Bhd owns a shopping complex and leases commercial retail space to STW Enterprise. Both MOW Sdn Bhd and STW Enterprise are registered persons under Group K. STW Enterprise, with the consent of MOW Sdn Bhd, subsequently subleases the commercial space to GLX Enterprise. The leasing services are subject to service tax.

However, the sublease arrangement between MOW Sdn Bhd and STW Enterprise qualifies for the B2B exemption facility as it fulfills the conditions under the Service Tax (Persons Exempted from Payment of Tax) Order 2018. Meanwhile, the leasing service provided by STW Enterprise to GLX Enterprise remains subject to service tax.

Example 18



STR and FGT are newly registered person as of August 2025, and the effective date of registration is 1 September 2025. The first taxable period for both STR and FGT is September – October 2025.
FGT Sdn Bhd rents a building from STR Sdn Bhd effective 1 July 2025 with a monthly rental fee of RM5,000,000.00 for the purpose of sublet. STR Sdn Bhd does not charge service tax to FGT Sdn Bhd from 1 September to 31 December 2025 as they qualify for the B2B exemption.

However, FGT Sdn Bhd is unable to sublet the building until 31 December 2025. Therefore, FGT Sdn Bhd is required to self-account for service tax from 1 September 2025 to 31 December 2025 in each taxable period.
The amount of service tax payable by FGT Sdn Bhd is calculated as RM5,000,000.00 × 8% = RM400,000.00. FGT Sdn Bhd must account for, submit the SST-02 return, and pay RM400,000.00 monthly in accordance with each taxable period until 31 December 2025.

From 1 January 2026 onwards, the building has been sublet. FGT is no longer required to self-account for service tax on the portion of the

building that was previously not occupied.

29. Providing sublet or sublease services on a partial basis.

Example 19

ANL Sdn Bhd is the owner of a 10 storey building and leases it to JAR Sdn Bhd at a monthly rental of RM200,000.00, effective from 1 July 2025. JAR Sdn Bhd has informed that it will utilise 3 floors of the building for its own business operations, while the remaining 7 floors will be subleased.

Beginning 1 July 2025, ANL Sdn Bhd will charge service tax on the 3 floors used by JAR Sdn Bhd for its own use. JAR Sdn Bhd is eligible to apply the service tax exemption facility (B2B) for the remaining 7 floors intended for subleasing, subject to the prescribed conditions.

However, JAR Sdn Bhd is unable to secure tenants for the 7 floors until 30 September 2025. Thus, JAR Sdn Bhd is required to account for service tax for the period of July to September 2025 in its respective taxable periods, as the conditions for B2B exemption are not fulfilled.
Effective 1 October 2025, JAR Sdn Bhd subleases the 7 floors to LGU Sdn Bhd at RM220,000.00 per month and imposes 8% service tax. From that point onwards, JAR Sdn Bhd is no longer required to self-account for service tax and is eligible to apply the B2B exemption facility on the subleased portion.

B. Exemption From Payment of Service Tax Under Subsection 34(3) STA 2018

30. **Small and Micro Enterprise** - service tax exemption is given to tenants who are micro and small enterprises with annual revenue of less than RM500,000.

31. **Non-Reviewable Contracts** - any rental or leasing contract that does not provide for a review (non-reviewable contract) is granted an exemption from the payment of service tax for a period of 1 year from the effective date, subject to prescribed conditions.

ACCOUNTING FOR SERVICE TAX

32. Registered person who provides rental or leasing services must issue an invoice and charge service tax on the taxable services provided. The registered person must charge service tax based on the actual value of the taxable services provided.

33. Service tax must be accounted for based on:

i. At the time payment is received for the taxable services provided;

Example 20

SPM Sdn Bhd (SPMSB) became a registered person under Group G in April 2025. The company leased office space to RLL Sdn Bhd in July 2025 and received payment in August 2025. SPMSB shall account for service tax in the taxable period of July – August 2025.

ii. The day after a period of 12 months from the taxable service that has been provided.

Example 21

SPMSB also provided hall rental services to STL Sdn Bhd on 1 July 2025. Due to financial difficulties faced by STL Sdn Bhd, the rental payment was delayed. SPMSB only received the payment on 1 August 2026. Since the payment was received after the lapse of 12 months,

SPMSB is required to account for the service tax in the taxable period of July - August 2026.

iii. At the time of payment made or upon receiving the invoice, whichever is earlier, for imported taxable services.

Example 22

KFE Sdn Bhd rented a tunnel boring machine located in Malaysia from MCH Pte Ltd (Singapore) on 1 July 2025. KFE Sdn Bhd received the invoice on 10 July 2025 and made the payment on 1 October 2025. KFE Sdn Bhd is required to account for service tax on the imported taxable service in the taxable period of July – August 2025.

REGISTRATION AND RESPONSIBILITIES OF REGISTERED PERSONS

34. Service providers of rental or leasing services that have reached the specified threshold value of taxable services are required to register under the Service Tax Act 2018.

35. Registered persons are responsible for:

i. Imposing service tax on taxable services;
ii. Issuing invoices and receipts as prescribed under the act to customers in respect of any transactions related to the provision of taxable services;
iii. Submit the service tax SST-02 return electronically and pay the service tax before the due date;
iv. Keep proper records with regards to service tax transactions for 7 years.

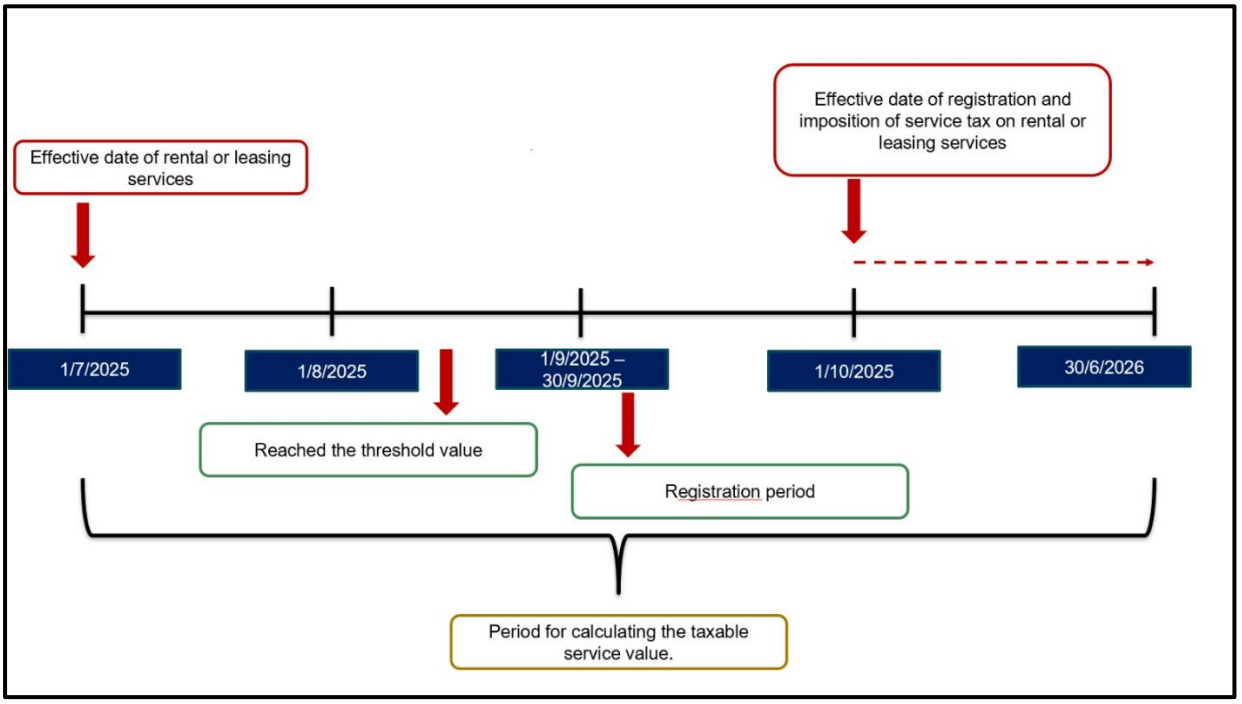
36. For existing registered persons under any group or under item 7, of Group I, in he First Schedule, of the STR 2018, in respect of passenger vehicle rental services are required update their registration details by adding a new taxable services

registration under Group K if they provide rental or leasing services.

Example 23

ALX Sdn Bhd provides hire and drive car services. The company has been a registered person under item 7, Group I, since January 2021. Effective 1 July 2025, ALX Sdn Bhd is required to update its taxable service registration to include Group K: Rental or Leasing Services.

37. For the purpose of registration under the STA 2018, any person providing rental or leasing services must calculate the total value of taxable services provided for the current month and the next eleven months. If the total value of taxable services exceeds RM500,000, an application for the registration of such taxable services must be submitted no later than the last day of the following month.



38. Based on diagram above, if the threshold value is reached in August 2025, the registration period will be throughout September 2025. The registration will take effect on 1 October 2025 as stipulated under section 13(3), STA 2018 and service tax will be imposed starting from 1 October 2025.

39. For further information regarding the responsibilities of a registered persons, please refer to the General Service Tax Guide and related Specific Guidelines on the MySST Portal.

TRANSITIONAL PERIOD

Effect of change in taxable service

40. Based on Regulation 3A, STR 2018, if there is a change in any taxable service as stated in the First Schedule, the effect of the change on the service tax is as follows:

i. in the case where the taxable service is no longer specified as a taxable service in the First Schedule and the provision of such service is spanning after the change, service tax shall be charged on the proportion of the service which is attributed to the part of the period before the date of such change.

ii. in the case where a new service is specified as a taxable service and the provision of such service is spanning after the change, service tax shall be charged on the proportion of the service which is attributed to the part of the period after the date of such change.

Example 24

Company P entered into a land lease agreement with Company Q for the period from June 2023 to May 2027. The leasing service for the period from June 2023 to June 2025 is not a taxable service, whereas the leasing service for the period from July 2025 until the end of the contract is a taxable service.

iii. In the case where a new service is specified as a taxable service and before the date of such change any payment is received in connection with such service that will be provided on or after the date of change, no service tax shall be charged on the payment received.

Example 25

BC Sdn Bhd made payment to PC Sdn Bhd in November 2024 for helicopter rental services in relation to an air show scheduled to take place in July 2025. PC Sdn Bhd became a registered person under SST in July 2025. The payment received by PC Sdn Bhd for the helicopter rental service from BC Sdn Bhd is not subject to service tax.

FREQUENTLY ASKED QUESTIONS

1. **Q : When is the effective date of service tax for rental or leasing services?**

   A : The effective date for the implementation of service tax on rental or leasing services is 1 July 2025.

2. **Q : What is the threshold value for registration of rental or leasing services?**

   A : The threshold value for rental or leasing services is RM500,000.00.

3. **Q : What is the service tax rate imposed on rental or leasing services?**

   A : The tax rate for rental or leasing services is 8%.

4. **Q : My company is registered under item 13, Group I. Do I need to re-register if I provide rental or leasing services?**

   A : No. For those who are already registered under Group I, re-registration is not required but only need to amend the registration information under Item 13 and add the information on taxable services, which is rental or leasing services.

5. **Q : Is service tax imposed if a company provides lease services where the ownership of the asset is transferred to the lessee at the end of the lease period?**

   A : No. Where ownership of the asset is transferred to the lessee at the end of the lease term, it constitutes a financial lease, which is not subject to service tax.

6. **Q : Mr. MBS entered into a hire purchase contract for a water filter for a period of 5 years, under which ownership of the water filter will be transferred to Mr. MBS at the end of the contract term. Is the rental of the water filter subject to service tax?**

A : No. Any rental under a hire purchase contract is not subject to service tax.

7. **Q : JNY Enterprise appointed FDB Enterprise to provide rental services for a power generator for a duration of three months. The service was rendered between February 2025 and May 2025, and payment was made in July 2025. What is the service tax treatment for this transaction?**

A : The rental service provided by FDB Enterprise to JNY Enterprise from February to May 2025 is not subject to service tax, as the service was provided prior to the effective date of 1 July 2025.

8. **Q : If I provide rental or leasing services for assets located outside Malaysia, do I need to account for service tax?**

A : No. Rental or leasing services for assets or properties located outside Malaysia are not subject to service tax.

9. **Q : ABC Sdn Bhd rents out a residential property at RM1,500.00 per month and a warehouse at RM20,000.00 per month. How much service tax should ABC Sdn Bhd charge?**

A : The rental of residential property is not subject to service tax. Therefore, service tax is only applicable to the warehouse rental: RM20,000.00 × 8% = RM1,600.00.

10. **Q : YYY Sdn Bhd, a company based in Ipoh, provides machinery rental services. The company entered into a contract to rent a drilling machine to clients located in Kinta Free Zone, Perak, and Pangkor Island. Are these services subject to service tax, considering the clients are in special or designated areas?**

A : Yes. Rental or leasing services provided by a registered person whose principal place of business is in Malaysia to a special area or designated area, or vice versa, are subject to service tax. In this case, Kinta Free Zone is a special area and Pangkor Island is a designated

area. Thus, YYY Sdn Bhd must charge service tax on the provision of such services.

11. **Q : P&D Sdn Bhd, based in Langkawi, rents out a leisure boat stationed in Penang to KAL Sdn Bhd, which is based in Pangkor Island. Is the rental service subject to service tax?**

A **:** Yes. The rental of the leisure boat is subject to service tax as the service is provided within Malaysia.

12. **Q : Is service tax applicable on deposits collected from customers for rental services?**

A : Deposits collected for security purposes and refundable are not subject to service tax. However, if the deposit is considered part of the payment for the service, it is subject to service tax.

13. **Q : Mr. SSZ rents a vehicle from JJO Sdn Bhd for one year from 1 January 2025 to 31 December 2025. The full rental payment was made on 1 January 2025. Is the rental subject to service tax?**

A : No. The rental is not subject to service tax as full payment was received before the effective date.

14. **Q : BHX Sdn Bhd leases a plot of land from DEA Sdn Bhd for a period of 10 years from 1 January 2025 to 31 December 2034. The lease agreement includes a clause that allows for review (reviewable contract). Monthly payments were received from January to June 2025. Is DEA Sdn Bhd required to charge service tax from July 2025 onwards?**

A : Yes. DEA Sdn Bhd must charge service tax for the lease from July 2025 onwards.

15 **Q : ABC Holdings Sdn Bhd leases a printer to DEF Sdn Bhd at RM1,000.00 per month. The contract states a penalty of 10% of the monthly rental for late payment. Is the penalty subject to**

service tax?

A : No. Penalties are not considered the provision of taxable services and therefore are not subject to service tax.

16 Q : **FRMN Enterprise is a small business that operates a printing business with annual sales of RM 450,000 per year. FRMN rents a shop unit from Syarikat EMD Property Sdn. Bhd. which is a service tax registered person. Are the rental services to FRMN Enterprise subject to service tax?**

A : The rental services are subject to service tax. However, FRMN is exempted from payment of service tax under the power of the Minister of Finance persuant to the provisions of Subsection 34(3) of the STA 2018.

ENQUIRIES

For any enquiries regarding this guide, please contact:

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62100 Putrajaya.

FURTHER ASSISTANCE AND INFORMATION RELATED TO SST

Additional information can be obtained at:

1. SST Website: https://mysst.customs.gov.my

2. Customs Call Centre
   - Tel : 1-300-888-500
   - Fax : 03-8882 2100 / 2300 / 2500
   - Email : ccc@customs.gov.my