

**Date:** 1 April 2024  
**Circular No.:** CLAP/2404/002

## SST IMPLEMENTATION

Dear Esteemed Stakeholders,

Warmest greetings from D&D Control (M) Sdn Bhd.

We refer to the directives by the Minister of Finance through Service Tax (Amendment) Regulations 2024 dated 23 February 2024 & Service Tax (Persons Exempted From Payment of Tax) (Amendment) Order 2024 dated 26 February 2024 and Service Tax Policy (No. 4/2024) by the Royal Malaysian Customs Department (RMCD) dated 29 March 2024, with regard to the SST implementation.

According to our best comprehension of the aforementioned announcements, kindly note that we will implement the following approaches:

SST Group	Services	SST Rate	B2B Exemption
J	Depot Gate Charges (DGC)	6%	The taxable person registered for the provision of same taxable service (sub-group J1A) is eligible to be exempted from paying SST
J	Trailer Detention Charges	6%	
J	Container Ledger Account (CLA) Fee	6%	
J	Container Protection Charges (CPC)	6%	
J	Demurrage	6%	
J	Detention	6%	
G	Damage / M&R	8%	
G	Service Fee	8%	

In line with this, SST registration number for D&D Control (M) Sdn Bhd is **B10-2311-32000014**.

For more information about the recent implementation of service tax regulations, please visit MySST Website: <https://mysst.customs.gov.my/Highlights>

In the event of any revisions or further guidance are made by the Malaysian Government and RMCD, we will adopt and adhere to them in a competent manner.

Should you have any queries pertaining to the above, please contact us. Your kind understanding and continued support are deeply appreciated by us.

Thank you.