



Service Tax Scope for CONSTRUCTION INDUSTRY YEAR 2026

● Date: 15th April 2026

● Time: 9.00am to 5.00pm

● Venue: Armada Hotel, Petaling Jaya, Selangor



Service Tax (ST) was introduced on 1st September 2018, and effective 1st July 2025, the scope has been expanded to cover **construction services**. There were numerous updates and changes on the rules and regulations since implementation.

Businesses involved in construction must now ensure proper SST registration, invoicing, return submission (SST-02), and compliance with the latest tax treatment rules. With customs audits expected to increase, this program provides full compliance under the updated SST framework.

OBJECTIVE:

This program aims to equip participants with the latest knowledge and practical guidance on Service Tax compliance, focusing on the newly expanded construction service scope effective 1 July 2025. The objective is to help SST-registered and affected construction businesses minimize errors, ensure accurate tax treatment, and reduce risks during SST implementation and customs audits.

HOW WILL YOU BENEFIT:

At the end of this training session, participants will learn to:

- Understand the latest changes to the Service Tax legislation
- Identify the expanded scope of taxable construction services effective 1 July 2025.
- Understand available exemptions and the documentation required
- Learn the correct e-Invoice disclosure format for construction service tax purposes.
- Apply best practices for accurate SST-02 return submission and handling of transitional period issues.
- Understand when and how to apply for Customs Rulings for special construction service tax situations.
- Avoid common mistakes in service tax treatment specific to the construction industry.

Course Fee:

Normal Price

RM 1,288.00/pax

Early Bird Promo (register before 10th April 2026)

RM 1,088.00/pax

If you come with a colleague or bring a friend

RM 988.00/pax

HRDCorp Claimable Course



****Price includes: Speaker Notes, Attendance e-Certificate, Tea Breaks and Lunch**

Service Tax Scope for Construction Industry Year 2026

Course Outline

9.00am-10.00am

Module 1: Service Tax Legislation Overview

- Service Tax Act 2018 and other key legislation provisions
- Definition of taxable services
 - Mandatory registration: Taxable threshold
 - Who must register?
 - SST threshold computation
- Effective date on 1 July 2025
- Taxable construction services include:
 - Commercial building, infrastructure, M&E services
 - Mixed development project
- Contracts spanning pre- and post-implementation period

10.00am-11.00am

Module 2: Exemptions Available

- Construction services exemption available or excluded:
 - Pure residential building works and public amenities.
 - B2B exemption criteria, e.g. both parties are from same service category
 - Finance minister exemption, e.g. Works related to Federal/State Government
 - Non-reviewable contracts
 - Group of companies exemption/relief
- E-Invoice disclosure requirement
 - Supplier and customer SST registration number
 - Value of taxable services
 - Detailed of exemption

11.00am-12.00pm

Module 3: Operating in Special/Designated Areas

- Special Areas:

- Taxable if principal place of business is in PCA.

- Designated Areas (Langkawi, Tioman, Pangkor, Labuan) tax treatment
- Way to determine whether the registrant's place of business is in SA/DA/PCA

12.00pm-1.00pm

Module 4: SST-02 Return Submission

- How to submit SST-02 accurately: Bimonthly via MySST portal, e.g.
 - Value of taxable services
 - Exempted amounts
 - Non-taxable services
- SST payment deadline

2.00pm-3.00pm

Module 5: Customs Ruling

- When and how to apply for Customs ruling to confirm facts

3.00pm-4.00pm

Module 6: Case Study on Various Scenarios

- Recommended way to split the building materials and services amount in order to minimise the service tax amount?
- Purchase building materials on behalf, taxable?
- Back charge of materials to contractor, taxable?
- Treatment of V.O., omission and LAD
- Special note for retention sums, progress claims and consultants' certificate
- How to determine the construction services value?

4.00pm-5.00pm

Module 7: Common Pitfalls and Appeal Process

- Various service tax possible penalty
- Appeal process

TRAINERS' PROFILE: Mr DEREK WONG



Mr. Wong Yew Fei, Derek is a Master Trainer of KAC Advisory Services PLT. Derek is an Executive Partner of an accounting and SST advisory firm, and has over 29 years' experience in accounting, tax and finance. He is a public accountant and business advisor to established MNCs, Oil & Gas-related companies, and manufacturing companies. He started his career at a mid-sized audit firm before moving to a Big Four audit firm. Thereafter, he was with SMEs and a public listed company and held a senior financial position at an established large corporation. He has extensive experience in preparing and reviewing management reports, new tax implementation process, budgets, forecasts and cash flow management, fund raising activities, IPOs, back door listing and other corporate exercises.

An Accredited HRDCorp-certified trainer, he is sought-after for his training on SST, transfer pricing, effective debtors management subjects. He has vast practical experience in detecting customers with SST/transfer pricing issues and initiating prevention actions via structured training.

He has vast practical experience in conducting comprehensive new taxation implementation training for GST, SST2.0 and transfer pricing. He is a member of MIA and holds the ACCA and AAT qualifications.

He was a GST agent and had passed customs' GST reviewer examination (MyGCAP), and he has conducted many GST/SST courses and was appointed by GAF Advisory, Persatuan Pegawai Kastam Malaysia and selected Universities' taxation courses facilitator. He is also the regular trainer for Malaysian Institute of Accountants (MIA) for the above subjects.

HRDCorp Registered Company
(If Yes, please tick)



Workshop Title: **Service Tax Scope for Construction Industry Year 2026**
Date & Time: **15th April 2026, Wednesday**
Venue & Time: **Armada Hotel, Petaling Jaya, Selangor (9.00AM – 5.00PM)**

Course Fee	No. of participants	Total Fees
Normal Fee	RM1,288.00/pax	
Early Bird Rate (Register before 10/4/20226)	RM1,088.00/pax	
If you bring a friend or colleague	RM988.00/pax	
Total	pax	RM

DETAIL

Company Name: _____ Industry: _____

Contact person: _____ Company Tel: _____

Company Mobile: _____ Email: _____

Address: _____

_____ Vegetraian Meal

1. Full Name : _____ Designation _____

2. Full Name : _____ Designation _____

3. Full Name : _____ Designation _____

(In the event of additional participants kindly fill up another registration form)

PAYMENT METHOD

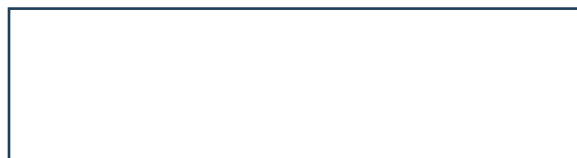
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Cheque should be crossed and made payable to **YOUNG TITANS ENTERPRISE**. Payments can be deposited into our account - **MBB: 512754-555 259**. A copy of the bank-in slip should be scanned and emailed to seminar.young.titans@gmail.com.

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and

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Should you have any further enquiries, please do not hesitate to contact us.

- Email : seminar.young.titans@gmail.com
- Contact: **Mr Teoh**
- Address: Petaling Jaya, Selangor

Contact No: **011- 1057 3088**