



GD LOGISTICS (M) SDN BHD (516978-K)

No. 19, Jalan Tandang, 46050 Petaling Jaya, Selangor Darul Ehsan.

General Line: +603-5545 2276 (hotline) Fax Line: +603-5545 3456

Service Tax Registration No.: W10-1808-31038942



29 February 2024

Dear Valued Customers,

RE: Imposition of Service Tax for Logistics Services effective 1 March 2024

Further to the Budget 2024 announcement by the Government in respect of scope expansion of taxable services and implementation of 8% service tax rate, the Service Tax (Amendment) Regulations 2024 and Service Tax (Rate of Tax) (Amendment) Order 2024 were published on 23 February 2024 and 26 February 2024, respectively. Subsequently, the Royal Malaysian Customs Department ("RMCD") has issued the updated Guide for Logistics Services dated 26 February 2024.

The amendments that are relevant to the services provided by GD Logistics (M) Sdn Bhd ("GDL") are as follows:

No	Description	Service Tax		Remark
		Before	After	
1	Imposition of 6% service tax rate on logistics services under Group J, which is a new group of taxable services	6%	6%	Warehousing management services, courier services, and custom agent services are regrouped to logistics services (Group J)
2	Rental of storage in respect of warehousing management service	-	6%	Prior to the changes, rental of storage was not subject to service tax

Note: Logistics services include logistics management, warehousing management, customs agent, courier, freight forwarding, delivery, transportation, shipping, cold chain services, and delivery by E-platform providers.

In compliance with the legal gazette, the service tax for logistics services provided by GDL **remains at 6%**, effective 1 March 2024.

We shall provide timely announcements regarding this matter, if there are any further updates.

Should you have any questions, please reach out to your respective GDL contact person.

Thank you.

Yours faithfully

On behalf of **GD Logistics (M) Sdn Bhd**


LIM CHEE SEONG

Executive Director / Chief Financial Officer