

# SERVICE TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) ORDER 2020

PU (A) 151  
13 May 2020

IN exercise of the powers conferred by subsection 34(1) of the Service Tax Act 2018 [Act 807], the Minister makes the following order:

## Citation and commencement

1(1) This order may be cited as the **Service Tax (Person Exempted from Payment of Tax) (Amendment) Order 2020**.

1(2) This Order comes into operation on 14 May 2020.

## Amendment of Schedule

2 The Service Tax (Person Exempted From Payment Of Tax) Order 2018 [P.U. (A) 380/2018] is amended in the Schedule—

(a) In relation to item 3, by substituting for the particulars in column (4) the following particulars:

(4) <i>Conditions</i>
“(a) Taxable person who shall account for service tax due under section 26 of the Act or person other than taxable person who shall account for service tax due under section 26A of the Act; and  (b) the person in column (2) holds an invoice or document issued in connection with digital service from foreign registered person under subregulation 6(1) or (2) of the Service Tax (Digital Service) Regulations 2019.”