

# SERVICE TAX (AMENDMENT) REGULATIONS 2020

PU (A) 149  
13 May 2020

IN exercise of the powers conferred by section 91 of the Service Tax Act 2018 [Act 807], the Minister makes the following regulations:

## Citation and commencement

1(1) These regulations may be cited as the **Service Tax (Amendment) Regulations 2020**.

1(2) These Regulations come into operation on 14 May 2020.

## Amendment of First Schedule

2 The Service Tax Regulations 2018 [*P.U. (A) 214/2018*] is amended in the First Schedule—

(a) In paragraph (3), by substituting for the words “(h) or (i)” the words “(h), (i) or (l)”;

(b) By substituting paragraph 3A with the following paragraph:

“3A. Where a company in a group of companies acquires any taxable service specified in item (a), (b), (c), (d), (e), (f), (g), (h), (i) or (l) in column (2) in Group G from any company other than foreign registered person within the same group of companies outside Malaysia, such service shall not be an imported taxable service.”; and

(c) in Group G, in column (2)—

(i) by substituting item (l) with the following item:

“(l) Provision of digital services including provision of electronic medium that allows the suppliers to provide supplies to customers or transaction for provision of digital services on behalf of any person, excluding provision of such services in relation to matters outside Malaysia.”; and

(ii) by deleting item (m).