

SERVICE TAX (COMPOUNDING OF OFFENCES) (AMENDMENT) REGULATIONS 2023

PU(A) 115

12 April 2023

IN exercise of the powers conferred by subsection 80(1) of the Service Tax Act 2018 [*Act 807*], the Minister, with the approval of the Public Prosecutor, makes the following regulations:

Citation

- 1 These regulations may be cited as the **Service Tax (Compounding of Offences) (Amendment) Regulations 2023**.

Amendment of First Schedule

- 2 The Service Tax (Compounding of Offences) Regulations 2018 [*P.U. (A) 218/2018*] are amended in the First Schedule, in paragraph (a), by inserting after item (xi) the following item:

“(xiA) section 73A;”.