

SERVICE TAX (IMPOSITION OF TAX FOR TAXABLE SERVICE IN RESPECT OF DESIGNATED AREAS EXCLUDING PULAU 1 AND SPECIAL AREAS) (AMENDMENT) ORDER 2025

PU(A) 165
27 May 2025

IN exercise of the powers conferred by sections 51 and 56 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 (Imposition of Tax for Taxable Service in respect of Designated Areas Excluding Pulau 1 and Special Areas) (Amendment) Order 2025**.

1(2) This Order comes into operation on 30 May 2025.

Amendment of Schedule

2 The Service Tax (Imposition of Tax for Taxable Service in respect of Designated Areas Excluding Pulau 1 and Special Areas) Order 2018 [*P.U. (A) 212/2018*] is amended in the Schedule—

(a) in item 5—

(i) in column (1), by inserting after the words “customs control in” the words “designated areas excluding Pulau 1 and”; and

(ii) in column (2), by substituting for the words “given permission to act as an agent” the words “approved to act as a customs agent”; and

(b) by deleting item 7 and the particulars relating to it.