

# SERVICE TAX (AMENDMENT) (NO. 2) REGULATIONS 2024

PU(A) 354

25 November 2024

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) (No. 2) Regulations 2024**.
- 1(2) Except for paragraphs 2(a) and (b), these Regulations come into operation on 27 November 2024.
- 1(3) Paragraphs 2(a) and (b) are deemed to have come into operation on 1 May 2024.

## Amendment of First Schedule

- 2 The Service Tax Regulations 2018 [P.U. (A) 214/2018] are amended in the First Schedule—
  - (a) in paragraph 3, by substituting for the words “(i) or (l)” the words “(i), (l) or (n)”;
  - (b) in paragraph 3A, by substituting for the words “(i) or (l)” the words “(i), (l) or (n)”;
  - (c) in Group C, in column (1), in relation to item 2—
    - (i) in subitem (c), by substituting for the full stop at the end of the subitem a semi colon; and
    - (ii) by inserting after subitem (c) the following subitem:

“(d) any premises or healthcare facility managed or operated by a registered practitioner under the Traditional and Complementary Medicine Act 2016 [Act 775] who practices traditional and complementary medicine in a recognized practice area”;
  - (d) in Group E, in column (2), in subsubitem (d)(vi), by deleting the words “food,”;
  - (e) in Group G, in column (2), in relation to subitem (n), by substituting for subsubitem (ii) the following subsubitem:

“(ii) maintenance or repair services for the goods and equipment fixed to the structure of a residential house and the maintenance or repairs services are provided directly to the owner or occupant of the residential house”; and
  - (f) in Group I, in column (1), in subitem 7(b), by substituting for the word “and” the word “or”.