

SERVICE TAX (CUSTOMS RULING) (AMENDMENT) REGULATIONS 2023

PU(A) 412

29 December 2023

IN exercise of the powers conferred by paragraph 91(2)(f) 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 (Customs Ruling) (Amendment) Regulations 2023**.

1(2) These Regulations come into operation on 1 January 2024.

Amendment of regulation 2

2 The Service Tax (Customs Ruling) Regulations 2018 [*P.U. (A) 211/2018*], which are referred to as the “principal Regulations” in these Regulations, are amended in subregulation 2(1) by substituting for the words “An application for a customs ruling shall be made in the form prescribed in the First Schedule and” the words “Any person may apply for a customs ruling under section 42 of the Act to the Director General and the application shall be”.

Amendment of regulation 3

3 Regulation 3 of the principal Regulations is amended by substituting for paragraph (a) the following paragraph:

“(a) the application for a customs ruling referred to in subregulation 2(1);”.

Amendment of regulation 4

4 Regulation 4 of the principal Regulations is amended—

a. in subregulation (1), by substituting for paragraph (a) the following paragraph:

“(a) the application for a customs ruling referred to in subregulation 2(1);”; and

b. in subregulation (3), by substituting for the words “the form prescribed in the Second Schedule” the words “the form and manner as determined by the Director General”.

Amendment of regulation 7

5 Subregulation 7(1) of the principal Regulations is amended by substituting for the words “in the form prescribed in the Third Schedule” the words “to the Director General in the form and manner as determined by the Director General”.

Deletion of First Schedule

6 The principal Regulations are amended by deleting the First Schedule.

Deletion of Second Schedule

7 The principal Regulations are amended by deleting the Second Schedule.

Deletion of Third Schedule

8 The principal Regulations are amended by deleting the Third Schedule.