

SERVICE TAX (AMENDMENT) (NO. 2) REGULATIONS 2023

PU(A) 413

29 December 2023

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 2023**.

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

Amendment of regulation 2

2 The Service Tax Regulations 2018 [*P.U. (A) 214/2018*], which are referred to as the “principal Regulations” in these Regulations, are amended in regulation 2 by deleting the definition of “Forms JKDM No. 2”.

Amendment of regulation 7

3 Regulation 7 of the principal Regulations is amended—

a. in subregulation (1)—

- i. in paragraph (a), by inserting after the words “section 13 of the Act” the words “shall apply”;
- ii. in paragraph (b), by inserting after the words “section 14 of the Act” the words “may apply”; and
- iii. by substituting for the words “shall apply in Form SST-01” the words “to be registered in the form and manner as determined by the Director General”;

b. by substituting for subregulation (2) the following subregulation:

“(2) Upon receipt of the application referred to in subregulation (1), the Director General shall assign a registration number to the person whose registration has been approved by a notification in writing.”; and

c. by deleting subregulation (3).

Deletion of regulation 8

4 The principal Regulations are amended by deleting regulation 8.

Substitution of regulation 12

5 The principal Regulations are amended by substituting for regulation 12 the following regulation:

“Manner of furnishing return or declaration

12(1) A taxable person shall furnish a return for each taxable period as required under section 26 of the Act in the form and manner as determined by the Director General.

12(2) A person other than a taxable person shall furnish a declaration as required under section 26A of the Act in the form and manner as determined by the Director General.”.

Substitution of regulation 15

- 6 The principal Regulations are amended by substituting for regulation 15 the following regulation:

“Correction of error

15(1) If a taxable person makes an error in any return furnished under the Act, the taxable person may correct the error in the form and manner as determined by the Director General.

15(2) If a person other than a taxable person makes an error in any declaration furnished under the Act, the person other than a taxable person may correct the error in the form and manner as determined by the Director General.”.

Amendment of regulation 18

- 7 Regulation 18 of the principal Regulations is amended by substituting for subregulation (1) the following subregulation:

“(1) Any person who is eligible to claim for a refund under paragraph 38(1)(a), subsection 34(6) or subsection 40(3) of the Act may apply to the Director General.”.

Substitution of regulation 19

- 8 The principal Regulations are amended by substituting for regulation 19 the following regulation:

“Manner of claiming refund of service tax in relation to bad debt

19 Any person who is eligible to claim for a refund of service tax in relation to bad debt under section 35 of the Act may apply to the Director General in the form and manner as determined by the Director General.”.

Deletion of regulation 25

- 9 The principal Regulations are amended by deleting regulation 25.

Deletion of regulation 29

- 10 The principal Regulations are amended by deleting regulation 29.

Deletion of Third Schedule

- 11 The principal Regulations are amended by deleting the Third Schedule.