

# **SERVICE TAX (DIGITAL SERVICE) (AMENDMENT) REGULATIONS 2023**

PU(A) 414

29 December 2023

IN exercise of the powers conferred by paragraph 91(2)(m) 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 (Digital Service) (Amendment) Regulations 2023**.

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

## **Amendment of regulation 3**

2 The Service Tax (Digital Service) Regulations 2019 [*P.U. (A) 269/2019*], which are referred to as the “principal Regulations” in these Regulations, are amended in regulation 3—

- (a) in subregulation (1), by substituting for the words “using Form DST-01” the words “in the form and manner as determined by the Director General”; and
- (b) in subregulation (2), by deleting the words “through electronic service”.

## **Amendment of Part IV**

3 The principal Regulations are amended in the heading of Part IV by deleting the words “RETURN,”.

## **Deletion of regulation 7**

4 The principal Regulations are amended by deleting regulation 7.

## **Deletion of regulation 18**

5 The principal Regulations are amended by deleting regulation 18.

## **Deletion of Schedule**

6 The principal Regulations are amended by deleting the Schedule.