

# SERVICE TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) ORDER 2024

PU(A) 66

26 February 2024

IN exercise of the powers conferred by subsection 34(1) 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 (Persons Exempted from Payment of Tax) (Amendment) Order 2024**.

1(2) This Order comes into operation on 1 March 2024.

## Amendment of Schedule

2 The Service Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 380/2018] is amended in the Schedule by inserting after item 4 and the particulars relating to it the following item and particulars:

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Service Exempted</i>	(4) <i>Conditions</i>
“ 5.	The taxable person specified in column (1) Group J, in the First Schedule to the Service Tax Regulations 2018	The taxable service specified in column (2) Group J, in the First Schedule to the Service Tax Regulations 2018	(a) The taxable person referred to in column (2) is a registered person; (b) The taxable service referred to in column (3) is provided by a registered person who is a taxable person specified in column (1) Group J, in the First Schedule to the Service Tax Regulations 2018; (c) The taxable service referred to in column (3) is the same taxable service provided by the taxable person referred to in column (2); and (d) The taxable service referred to in column (3) is not for personal consumption by the taxable person referred to in column (2)

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