

SERVICE TAX (IMPOSITION OF TAX FOR TAXABLE SERVICE IN RESPECT OF DESIGNATED AREAS RELATING TO PULAU 1 AND SPECIAL AREAS) ORDER 2024

PU(A) 370

28 November 2024

IN exercise of the powers conferred by sections 51 and 56 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 (Imposition of Tax for Taxable Service in respect of Designated Areas relating to Pulau 1 and Special Areas) Order 2024**.

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

Taxable service

2 Any taxable person specified in column (1) of the First Schedule to the Service Tax Regulations 2018 [*P.U. (A) 214/2018*] who provides taxable services specified in column (2) of the First Schedule to the Service Tax Regulations 2018 and the taxable services provided—

- (a) within Pulau 1;
- (b) between Pulau 1 and other designated areas; or
- (c) between Pulau 1 and special areas,

shall be chargeable to service tax.