

# **SERVICE TAX (RATE OF DIGITAL SERVICES TAX) (AMENDMENT) ORDER 2024**

PU(A) 67

26 February 2024

IN exercise of the powers conferred by subsection 10(2) 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 (Rate of Digital Services Tax) (Amendment) Order 2024**.

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

## **Amendment of paragraph 2**

2 The Service Tax (Rate of Digital Services Tax) Order 2019 [*P.U. (A) 271/2019*] is amended in paragraph 2 by substituting for the words “six percent” the words “eight per cent”.

## **Saving**

3(1) Any digital service provided before the date of coming into operation of this Order and the provision of the digital service spanning after the date of coming into operation of this Order, the service tax shall be charged at the rate of eight per cent of the value of the digital service charged by a foreign registered person on the proportion of the digital service which is attributed to the part of the period after the date of coming into operation of this Order.

3(2) Any digital service provided on or after the date of coming into operation of this Order, any payment received before the date of coming into operation of this Order in relation to the digital service, the service tax on the payment received shall be charged at the rate of six per cent of the value of the digital service charged by a foreign registered person.