

SERVICE TAX (IMPOSITION OF TAX FOR TAXABLE SERVICE IN RESPECT OF DESIGNATED AREAS AND SPECIAL AREAS) (AMENDMENT) (NO. 2) ORDER 2024

PU(A) 371

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 and Special Areas) (Amendment) (No. 2) Order 2024**.

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

Amendment of title

2 The Service Tax (Imposition of Tax for Taxable Service in respect of Designated Areas and Special Areas) Order 2018 [*P.U. (A) 212/2018*], which is referred to as the “principal Order” in this Order, is amended in the title by inserting after the words “DESIGNATED AREAS” the words “EXCLUDING PULAU 1”.

Amendment of paragraph 1

3 Subparagraph 1(1) of the principal Order is amended by inserting after the words “Designated Areas” the words “Excluding Pulau 1”.

Deletion of paragraph 2

4 The principal Order is amended by deleting paragraph 2.

Amendment of paragraph 2A

5 Paragraph 2A of the principal Order is amended by substituting for the word “Regulations” the words “Service Tax Regulations 2018 [*P.U. (A) 214/2018*]”.

Amendment of Schedule

6 The principal Order is amended in the Schedule—

- (a) in relation to item 1, in column (1), by inserting after the words “designated areas” wherever appearing the words “excluding Pulau 1”; and
- (b) in relation to item 2, in column (1), by inserting after the words “designated areas” wherever appearing the words “excluding Pulau 1”.