

SERVICE TAX (AMENDMENT) REGULATIONS 2025 (AMENDMENT) REGULATIONS 2025

PU(A) 201
30 June 2025

IN exercise of the powers conferred by section 91 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 (Amendment) Regulations 2025 (Amendment) Regulations 2025**.

1(2) These Regulations come into operation on 1 July 2025.

Amendment of regulation 2

2 The Service Tax (Amendment) Regulations 2025 [*P.U. (A) 172/2025*], which are referred to as the “principal Regulations” in these Regulations, are amended in paragraph 2(a)—

- (a) In the definition of “healthcare services”, by substituting for the words “1998;” the words “1998;’;” and
- (b) by deleting the definition of “wellness centre”.

Amendment of regulation 3

3 The principal Regulations are amended in regulation 3—

- (a) in paragraph (h), in relation to Group H—
 - (i) in relation to item 2, in column (3), by substituting for the words “RM500,000” the words “RM1,000,000”;
 - (ii) in relation to item 3, in column (3), by substituting for the words “RM500,000” the words “RM1,000,000”; and
 - (iii) in relation to item 4, in column (3), by substituting for the words “RM500,000” the words “RM1,000,000”; and
- (b) in paragraph (j), in relation to Group K, in column (3), by substituting for the words “RM500,000” the words “RM1,000,000”.