

SERVICE TAX (IMPOSITION OF TAX FOR TAXABLE SERVICE IN RESPECT OF DESIGNATED AREAS AND SPECIAL AREAS) (AMENDMENT) ORDER 2019

PU (A) 231
30 August 2019

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) Order 2019**.
- 1(2) This Order comes into operation on 1 September 2019.

New paragraph 2A

- 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 by inserting after paragraph 2 the following paragraph:

“The total value of taxable services

- 2A. The total value of taxable services of the person specified in column (2) of the Schedule shall be as prescribed in the Regulations.”.

Amendment of Schedule

- 3 The Schedule to the principal Order is amended by inserting after item 5 the following item:

No.	(1) Services	(2) Person
“6.	Provision of foods and beverages in special areas.	Any person operating— (a) any night-club; (b) any dance hall; (c) any cabaret; or (d) any place licensed under paragraph 35(1)(a) or (b) of the Excise Act 1976 [Act 176] and which is stated in the licence in subregulation 9(1) of the Excise (Sales of Intoxicating Liquors) Regulations 1977 [P.U. (A) 156/1977] as First, Second or Third Class Public House or First or Second Class Beer House.”.