

SERVICE TAX (RATE OF DIGITAL SERVICES TAX) ORDER 2019

PU (A) 271

30 September 2019

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) Order 2019**.

1(2) This Order comes into operation on 1 January 2020.

Rate of service tax

2 Service tax to be charged and levied on digital services shall be fixed at the rate of six percent of the value of the digital services charged by foreign registered person.