

SERVICE TAX (AMENDMENT) REGULATIONS 2012

PU (A) 244
11 July 2012

IN exercise of the powers conferred by section 41 of the Service Tax Act 1975 [*Act 151*], the Minister makes the following regulations:

CITATION AND COMMENCEMENT

- 1(1)** These regulations may be cited as the **Service Tax (Amendment) Regulations 2012**.
- 1(2)** These regulations are deemed to have come into operation on 31 January 2011.

AMENDMENT OF SECOND SCHEDULE

- 2** The Service Tax Regulations 1975 [*P.U. (A) 52/1975*] are amended in the Second Schedule in Group G under the heading of "Taxable Service", by substituting for item "q." with the following item:
- "q. Provision of hire-and-drive car or hire-car services with or without chauffeur in Peninsular Malaysia licensed under the Land Public Transport Act 2010 and the Commercial Vehicles Licensing Board Act 1987 for Sabah and Sarawak excluding provision of hire-and-drive car as defined under the Tourism Vehicles Licensing Act 1999 as operated by tourism operators registered under the Tourism Industry Act 1992."