

SERVICE TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) ORDER 2019

PU (A) 388
31 December 2019

IN exercise of the powers conferred by subsection 34(1) 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 (Persons Exempted from Payment of Tax) (Amendment) Order 2019**.

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

Amendment of Schedule

2 The Service Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 380/2018] is amended in the Schedule—

(a) in relation to item 1, in column(4)—

(i) in item (b), by deleting the word “and” at the end of the item;

(ii) in item (c), by substituting for the full stop at the end of the item the words “; and”; and

(iii) by inserting after item (c) the following item:

“(d) the taxable service exempted in column (3) is not for personal consumption by the person in column (2).”;

(b) in relation to item 2, in column (4)—

(i) in item (a), by deleting the word “and” at the end of the item;

(ii) in item (b), by substituting for the full stop at the end of the item with the words “; and”; and

(iii) by inserting after item (b) the following item:

“(c) the taxable service exempted in column (3) is not for personal consumption by the person in column (2).”; and

(c) by inserting after item 2 and the particulars relating to it the following item:

“

(1) Item No.	(2) Persons	(3) Service Exempted	(4) Conditions
3.	Any person who, in carrying on his business, acquires digital services from foreign registered person.	Digital services acquired from foreign registered person.	<p>(a) Taxable person who shall account for service tax due under section 26 of the Act or person other than a taxable person who shall account for service tax due under section 26A of the Act;</p> <p>(b) the person in column (2) holds an invoice or document issued in connection with digital service from foreign registered person under subregulation 6(1) or (2) of the Service Tax (Digital Service) Regulations 2019; and</p> <p>(c) the taxable service exempted in column (3) is not for personal consumption by the person in column (2).</p>
4.	The taxable persons specified in Group G, column (1), item 8 in the First Schedule to the Service Tax Regulations 2018.	Information technology service acquired from any person who is outside Malaysia.	<p>(a) The taxable person exempted in column (2) is a registered person;</p> <p>(b) the taxable service exempted in column (3) is identical to the information technology service distributed or sold by the person in column (2); and</p> <p>(c) the taxable service exempted in column (3) is not for personal consumption by the person in column (2).</p>