

# **SERVICE TAX (IMPOSITION OF TAX FOR TAXABLE SERVICE IN RESPECT OF DESIGNATED AREAS AND SPECIAL AREAS) (AMENDMENT) (NO. 2) ORDER 2019**

PU (A) 393  
31 December 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) (No. 2) Order 2019**.

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

## **Amendment of Schedule**

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] is amended in the Schedule—

(a) in item 3—

(i) in column (1), by inserting after the words “accommodation premises” the words “, excluding accommodation premises operated by an employer as a facility to his employees”;

(ii) in column (2)—

(A) in subparagraph (a)(i), by inserting after the words “Federal Government” the words “or State Government”;

(B) in subparagraph (a)(iii), by substituting for the comma at the end of the subparagraph a semicolon;

(C) in paragraph (a), by deleting the words “as a facility to any person for educational, training or welfare purposes;” and

(D) by deleting paragraph (b); and

(b) in item 5, by substituting for the words “section 90” the words “subsection 90(2)”.