

# SERVICE TAX (AMENDMENT) (NO. 2) REGULATIONS 2020

PU (A) 422  
31 December 2020

IN exercise of the powers conferred by section 91 of the Service Tax Act 2018 [Act 807], the Minister makes the following regulations:

## Citation and commencement

1(1) These regulations may be cited as the **Service Tax (Amendment) (No.2) Regulations 2020**.

1(2) These Regulations come into operation on 1 January 2021.

## Amendment of regulation 11

2. The Service Tax Regulations 2018 [*P.U. (A) 214/2018*] is amended in regulation 11—
  - a. in subregulation (1), by substituting for the words “A person” the words “Any registered person”;
  - b. in subregulation (2)—
    - i. in paragraph (a), by substituting for the word “person” the words “registered person”; and
    - ii. by substituting for the paragraph (b) the following paragraph:

“(b) in the case of a registered person who has ceased to be a registered person, such person shall make a deduction or addition of service tax in the return for the last taxable period during which he was registered.”; and
  - c. in subregulation (4), by substituting for the word “person” the words “registered person”.