

SERVICE TAX (DIGITAL SERVICES) (AMENDMENT) REGULATIONS 2022

PU (A) 260
12 August 2022

IN exercise of the powers conferred by paragraph 91(2)(m) 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 (Digital Services) (Amendment) Regulations 2022**.
- 1(2) These Regulations come into operation on 15 August 2022.

Amendment of regulation 5A

- 2 The Service Tax (Digital Services) Regulations 2019 [*P.U. (A) 269/2019*] which are referred to as the “principal Regulations” in these Regulations, are amended in subregulation 5A(1) by substituting for the words “not be subject to service tax” the words “is not considered as a digital service for the purposes of the Act”.

Amendment of regulation 6A

- 3 Regulation 6A of the principal Regulations is amended by inserting after subregulation (3) the following subregulation:

“(3A) Notwithstanding subregulation (3), the Director General may, upon request in writing by any foreign registered person and subject to such conditions as the Director General deems fit, allow any particulars specified under subregulation (3) not to be stated in a credit note or debit note issued by the foreign registered person.”.

Amendment of regulation 9

- 4 Subregulation 9(3) of the principal Regulations is amended by substituting for the word “before” the words “not later than”.

Amendment of regulation 16

- 5 Regulation 16 of the principal Regulations is amended by inserting after subregulation (2) the following subregulation:

“(3) For the purposes of receiving returns and payments of service tax or penalty payable, where the last date specified in subsection 56H(4), 56H(4A) or 56I(1) of the Act falls on the Federal weekly holiday or Federal public holiday in Malaysia or in the country where the foreign registered person established, then the last day to receive such returns and payments of service tax or penalty payable is on the Federal weekly holiday or Federal public holiday in Malaysia or in the country where the foreign registered person established.”.