SERVICE TAX ACT 2018

SERVICE TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

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) Order 2018**.

(2) This Order comes into operation on 1 January 2019.

Exemption from payment of service tax

3. The persons specified in column (2) of the Schedule are exempted from payment of service tax on taxable service specified in column (3) of the Schedule subject to conditions specified in column (4) of the Schedule.

SCHEDULE

(1) *Item No.*	(2) *Persons*	(3) *Service Exempted*	(4) *Conditions*
1.	The taxable person specified in column (1) Group G in the First Schedule to the Service Tax Regulation 2018 [*P.U. (A) 214/2018*] except the taxable person specified in	The taxable service specified in column (2) Group G, in the First Schedule to the Service Tax Regulation 2018 except the taxable services specified in paragraphs *(j)* and *(k)*.	*(a)* The taxable person exempted in column (2) is a registered person; *(b)* The taxable service exempted in column (3) is provided by a registered person who is a taxable person

	items 10 and 11.		specified in column (1) Group G, in the First Schedule to the Service Tax Regulation 2018 except the taxable person specified in items 10 and 11; and *(c)* the taxable service exempted in column(3) is the service provided under the same items in column (2) of the First Schedule to the Service Tax Regulation 2018 by the taxable person exempted in column (2).
2.	The taxable person specified in column (1) item 8 Group I, in the First Schedule to the Service Tax Regulation 2018.	Provision of advertising services.	*(a)* The taxable person exempted in column (2) is a registered person; and *(b)* the taxable service exempted in column(3) is provided by a registered person who is a taxable person in column (1) in relation to item 8 Group I, in the First Schedule to the

			Service Tax Regulation 2018.