



# **LAWS OF MALAYSIA**

**Act A1579**

**SERVICE TAX (AMENDMENT) ACT 2018**

Date of Royal Assent	...	...	26 December 2018
Date of publication in the <i>Gazette</i>	...	...	28 December 2018

Publisher's Copyright ©

PERCETAKAN NASIONAL MALAYSIA BERHAD

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means electronic, mechanical, photocopying, recording and/or otherwise without the prior permission of **Percetakan Nasional Malaysia Berhad (Appointed Printer to the Government of Malaysia)**.

**LAWS OF MALAYSIA**

**Act A1579**

**SERVICE TAX (AMENDMENT) ACT 2018**

An Act to amend the Service Tax Act 2018.

[ ]

**ENACTED** by the Parliament of Malaysia as follows:

**Short title and commencement**

**1.** (1) This Act may be cited as the Service Tax (Amendment) Act 2018.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette*.

**New section 56A**

**2.** The Service Tax Act 2018 [*Act 807*] is amended by inserting after section 56 the following section:

**“Powers of enforcement, inspection and investigation**

**56A.** For the purposes of this Act, a senior officer of service tax shall have all the powers of a police officer of whatever rank as provided for under the Criminal Procedure Code

[Act 593] in relation to enforcement, inspection and investigation, and such powers shall be in addition to the powers provided for under this Act and not in derogation thereof.”.

