



**SERVICE TAX POLICY NO 2/2019 (Amendment No. 1)**

1. The Service Tax Policy No. 2/2019 is amended as follows:

Substituting paragraph 1 the following paragraph:

1. Effective from 1 September 2019 until 31 December 2021, companies in Labuan are given exemptions from accounting and payment of service tax on services imported into Labuan.

**INTERNAL TAX DIVISION**

**ROYAL MALAYSIAN CUSTOMS DEPARTMENT HEADQUARTERS, PUTRAJAYA**