



31 Disember 2018
31 December 2018
P.U. (A) 373

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN CUKAI PERKHIDMATAN
(KETETAPAN KASTAM) (PINDAAN) 2018

*SERVICE TAX (CUSTOMS RULING) (AMENDMENT)
REGULATIONS 2018*

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI PERKHIDMATAN 2018

PERATURAN-PERATURAN CUKAI PERKHIDMATAN
(KETETAPAN KASTAM) (PINDAAN) 2018

PADA menjalankan kuasa yang diberikan oleh perenggan 91(2)(f) Akta Cukai Perkhidmatan 2018 [*Akta 807*], Menteri membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Perkhidmatan (Ketetapan Kastam) (Pindaan) 2018**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2019.

Pindaan am

2. Peraturan-Peraturan Cukai Perkhidmatan (Ketetapan Kastam) 2018 [*P.U. (A) 211/2018*], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dengan menggantikan perkataan “**KASTAM DIRAJA MALAYSIA**” di mana-mana jua terdapat dengan perkataan “**JABATAN KASTAM DIRAJA MALAYSIA**”.

Pindaan Jadual Pertama

3. Peraturan-Peraturan ibu dipinda dalam teks bahasa kebangsaan, dalam Jadual Pertama, bagi Borang Permohonan bagi Ketetapan Kastam, berhubung dengan butiran 32, dalam perenggan 5, dengan menggantikan perkataan “Kastam Diraja Malaysia” yang terdapat selepas perkataan “disimpan oleh” dengan perkataan “Jabatan Kastam Diraja Malaysia”.

Dibuat 31 Disember 2018
[R.0.3865/356/8 JLD.2; PN(PU2)752/II]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL
Timbalan Perdana Menteri
yang menjalankan fungsi-fungsi Menteri Kewangan

SERVICE TAX ACT 2018

SERVICE TAX (CUSTOMS RULING) (AMENDMENT) REGULATIONS 2018

IN exercise of the powers conferred by paragraph 91(2)(f) 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 (Customs Ruling) (Amendment) Regulations 2018**.

(2) These Regulations come into operation on 1 January 2019.

General amendment

2. The Service Tax (Customs Ruling) Regulations 2018 [P.U. (A) 211/2018], which are referred to as the “principal Regulations” in these Regulations, are amended by substituting for the words “**ROYAL MALAYSIA CUSTOMS**” wherever appearing the words “**ROYAL MALAYSIAN CUSTOMS DEPARTMENT**”.

Amendment of First Schedule

3. The principal Regulations are amended in the national language text, in the First Schedule, for the Application Form for Customs Ruling, in relation to item 32, in paragraph 5, by substituting for the words “Kastam Diraja Malaysia” appearing after the words “disimpan oleh” the words “Jabatan Kastam Diraja Malaysia”.

Made 31 December 2018
[R.0.3865/356/8 JLD.2; PN(PU2)752/II]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL
Deputy Prime Minister
exercising the functions of the Minister of Finance