



6 September 2018
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P.U. (A) 231

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN CUKAI PERKHIDMATAN
(PINDAAN) 2018

SERVICE TAX (AMENDMENT) REGULATIONS 2018

DISIARKAN OLEH/
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AKTA CUKAI PERKHIDMATAN 2018

PERATURAN-PERATURAN CUKAI PERKHIDMATAN (PINDAAN) 2018

PADA menjalankan kuasa yang diberikan oleh seksyen 91 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 (Pindaan) 2018**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 6 September 2018.

Pindaan Jadual Pertama

2. Peraturan-Peraturan Cukai Perkhidmatan 2018 [P.U. (A) 214/2018] dipinda dalam Jadual Pertama, dalam Kumpulan I, berhubung dengan butiran 9, dalam ruang (2), dengan memasukkan selepas perkataan “pengguna domestik” perkataan “selain pengguna domestik dalam kawasan ditetapkan”.

Dibuat 6 September 2018
[Perb. R.0.3865/356/7 JLD. 2(SK); PN(PU2)752]

LIM GUAN ENG
Menteri Kewangan

SERVICE TAX ACT 2018

SERVICE TAX (AMENDMENT) REGULATIONS 2018

IN exercise of the powers conferred by section 91 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 (Amendment) Regulations 2018**.

(2) These Regulations come into operation on 6 September 2018.

Amendment of First Schedule

2. The Service Tax Regulations 2018 [*P.U. (A) 214/2018*] are amended in the First Schedule, in Group I, in relation to item 9, in column (2), by inserting after the words “domestic consumer” the words “other than the domestic consumers in the designated areas”.

Made 6 September 2018
[Perb. R.0.3865/356/7 JLD. 2(SK); PN(PU2)752]

LIM GUAN ENG
Minister of Finance