

NEWS 1: DECLARATION OF TOTAL VALUE OF EXEMPTED TAXABLE SERVICES (B2B EXEMPTION)

Effective 01 January 2019, certain registered person may enjoy exemption from payment of service tax in accordance with the provisions under the Schedule of Service Tax (Person Exempted from Payment of Tax) Order 2018.

Any registered person who has provided prescribed services to any registered person entitled for the exemption is required to declare the value of service exempted from tax in **column 18 (c) of SST-02 form**.

For more detail on how to fill in Sales Tax/Service Tax Return (SST-02), refer to Guidelines Sales Tax / Service Tax Return (SST-02)