



8 Oktober 2018  
8 October 2018  
P.U. (A) 255

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

### PERATURAN-PERATURAN CUKAI PERKHIDMATAN (PINDAAN) (NO. 2) 2018

### *SERVICE TAX (AMENDMENT) (NO. 2) REGULATIONS 2018*

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

AKTA CUKAI PERKHIDMATAN 2018

PERATURAN-PERATURAN CUKAI PERKHIDMATAN (PINDAAN) (NO. 2) 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) (No. 2) 2018**.

(2) Peraturan-peraturan ini mula berkuat kuasa pada 9 Oktober 2018.

**Pindaan Jadual Pertama**

2. Peraturan-Peraturan Cukai Perkhidmatan 2018 [*P.U. (A) 214/2018*] dipinda dalam Jadual Pertama, dalam Kumpulan B, dalam ruang (2)—

(a) dalam perenggan (c), dengan memasukkan selepas perkataan “perkhidmatan lain” perkataan “, selain perkhidmatan penyewaan ruang,”; dan

(b) dalam perenggan (d), dengan memotong perkataan “produk tembakau dan”.

Dibuat 8 Oktober 2018

[Perb: R.0.3865/356/7 JLD.2(SK.2); PN(PU2)752]

LIM GUAN ENG  
*Menteri Kewangan*

SERVICE TAX ACT 2018

SERVICE TAX (AMENDMENT) (NO. 2) 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) (No. 2) Regulations 2018**.

(2) These Regulations come into operation on 9 October 2018.

**Amendment of First Schedule**

2. The Service Tax Regulations 2018 [*P.U. (A) 214/2018*] are amended in the First Schedule, in Group B, in column (2)—

(a) in paragraph (c), by inserting after the words “other services” the words “, other than services of rental of space,”; and

(b) in paragraph (d), by deleting the words “tobacco products and”.

Made 8 October 2018

[Perb: R.0.3865/356/7 JLD.2(SK.2); PN(PU2)752]

LIM GUAN ENG  
*Minister of Finance*