



SERVICE TAX POLICY NO 9/2020 (Amendment No. 2)

1. The Prime Minister has announced under the People and Economic Strategic Empowerment Programme (PEMERKASA) on 17 March 2021, the service tax exemption for accommodation premises will be extended until 31 December 2021.
2. Accordingly, the Service Tax Policy No. 9/2020 is amended as follows:

(a) In paragraph 2, by substituting for the following paragraph:

Service tax exemption is for the period from 1 March 2020 to 31 December 2021.

(b) Deleted paragraph 5.5. Amendment on this paragraph will be further explain in TTx Policy 1/2021 which will be uploaded in MyTTx Portal.

(c) In paragraph 6.2, by substituting for the following paragraph:

For exempt services occurring on 31 December 2021 and ending 1 January 2022, such service is exempted from service tax.

NOTE : With effect of Service Tax Policy No. 2/2021 on 1 July 2021, the Service Tax Policy No. 9/2020 (Amendment No.2) is revoked.

**INTERNAL TAX DIVISION
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