

LAWS OF MALAYSIA

Act A1719

SERVICE TAX (AMENDMENT) ACT 2024

2

Date of Royal Assent 11 September 2024

Date of publication in the 25 September 2024 Gazette

LAWS OF MALAYSIA

Act A1719

SERVICE TAX (AMENDMENT) ACT 2024

An Act to amend the Service Tax Act 2018.

ENACTED by the Parliament of Malaysia as follows:

Short title and commencement

- 1. (1) This Act may be cited as the Service Tax (Amendment) Act 2024.
- (2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette*.

Amendment of section 2

- 2. The Service Tax Act 2018 [Act 807] is amended in subsection 2(1)—
 - (a) in the definition of "designated areas", by substituting for the words "and Pangkor" the words ", Pangkor and Pulau 1"; and

- (b) by inserting after the definition of "business" the following definition:
 - "Pulau 1" has the meaning assigned to it under subsection 2(1) of the Customs Act 1967;".