

A BILL

i n t i t u l e d

An Act to amend the Service Tax Act 2018.

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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;’.

EXPLANATORY STATEMENT

This Bill seeks to amend the Service Tax Act 2018 (“Act 807”).

2. *Clause 1* contains the short title and the provision on the commencement of the proposed Act.

3. *Clause 2* seeks to amend subsection 2(1) of Act 807.

Paragraph (a) seeks to include Pulau 1 in the definition of “designated area”.

Paragraph (b) seeks to introduce the new definition of “Pulau 1”.

FINANCIAL IMPLICATIONS

This Bill will not involve the Government in any extra financial expenditure.

[PN(U2)3378]