



Indirect Tax Alert

Release of the Regulations and Orders for Sales Tax and Service Tax

Following the gazette of the Finance Act 2018 on 28th December 2018, the Federal Government has released the accompanying updated Regulations and Orders for Sales Tax and Service Tax respectively. Links to the relevant legislation is provided below.

Our analysis of the updated Legislation will be made available at a later date.

Title	Related legislation
<u>Sales Tax:</u>	
Sales Tax (Amendment) Regulations 2018	here
Sales Tax (Customs Ruling) (Amendment) Regulations 2018	here
Sales Tax (Goods Exempted From Tax) (Amendment) (No. 4) Order 2018	here
Sales Tax (Persons Exempted From Payment of Tax) (Amendment) (No. 2) Order 2018	here
Sales Tax (Imposition of Sales Tax in Respect of Special Areas) (Amendment) Order 2018	here
Sales Tax (Rates of Tax) (Amendment) (No. 3) Order 2018	here

Service Tax:

Service Tax (Amendment) (No. 3) Regulations 2018 [here](#)
Service Tax (Customs Ruling) (Amendment)
Regulations 2018 [here](#)
Service Tax (Persons Exempted From Payment of
Tax) Order 2018 [here](#)

We also enclose the summary of the service tax amendments as announced by the Royal Malaysian Customs Department ("RMCD") [here](#).

Further SST highlights and updates can be found in the My SST portal [here](#).

If you would like to discuss any of the above further, feel free to reach out to your usual Deloitte indirect tax contact or to any of the people listed below:

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