LAWS OF MALAYSIA

Act A1579

SERVICE TAX (AMENDMENT) ACT 2018
Date of Royal Assent ... ... 26 December 2018

Date of publication in the Gazette ... ... ... 28 December 2018
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Act A1579

SERVICE TAX (AMENDMENT) ACT 2018

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 2018.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the Gazette.

New section 56A

2. The Service Tax Act 2018 [Act 807] is amended by inserting after section 56 the following section:

“Powers of enforcement, inspection and investigation

56A. For the purposes of this Act, a senior officer of service tax shall have all the powers of a police officer of whatever rank as provided for under the Criminal Procedure Code
[Act 593] in relation to enforcement, inspection and investigation, and such powers shall be in addition to the powers provided for under this Act and not in derogation thereof.”.