



29 Disember 2023  
29 December 2023  
P.U. (A) 414

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERATURAN-PERATURAN CUKAI PERKHIDMATAN  
(PERKHIDMATAN DIGITAL) (PINDAAN) 2023

*SERVICE TAX (DIGITAL SERVICE) (AMENDMENT)  
REGULATIONS 2023*

DISIARKAN OLEH/  
*PUBLISHED BY*  
JABATAN PEGUAM NEGARA/  
*ATTORNEY GENERAL'S CHAMBERS*

AKTA CUKAI PERKHIDMATAN 2018

PERATURAN-PERATURAN CUKAI PERKHIDMATAN  
(PERKHIDMATAN DIGITAL) (PINDAAN) 2023

PADA menjalankan kuasa yang diberikan oleh perenggan 91(2)(m) Akta Cukai Perkhidmatan 2018 [*Akta 807*], Menteri membuat peraturan-peraturan yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Perkhidmatan (Perkhidmatan Digital) (Pindaan) 2023**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2024.

**Pindaan peraturan 3**

2. Peraturan-Peraturan Cukai Perkhidmatan (Perkhidmatan Digital) 2019 [*P.U. (A) 269/2019*], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dalam peraturan 3—

(a) dalam subperaturan (1), dengan menggantikan perkataan “menggunakan Borang DST-01” dengan perkataan “dalam bentuk dan mengikut cara sebagaimana yang ditentukan oleh Ketua Pengarah”; dan

(b) dalam subperaturan (2), dengan memotong perkataan “melalui perkhidmatan elektronik”.

**Pindaan Bahagian IV**

3. Peraturan-Peraturan ibu dipinda dalam kepala Bahagian IV dengan memotong perkataan “PENYATA,”.

**Pemotongan peraturan 7**

4. Peraturan-Peraturan ibu dipinda dengan memotong peraturan 7.

**Pemotongan peraturan 18**

5. Peraturan-Peraturan ibu dipinda dengan memotong peraturan 18.

**Pemotongan Jadual**

6. Peraturan-Peraturan ibu dipinda dengan memotong Jadual.

Dibuat 29 Disember 2023

[MOF.TAX(S)700-1/2/27 Jld.4; KE.HF(152)899/03 JLD 2 (9); PN(PU2)752/JLD.5]

ANWAR BIN IBRAHIM  
*Menteri Kewangan*

SERVICE TAX ACT 2018

SERVICE TAX (DIGITAL SERVICE) (AMENDMENT) REGULATIONS 2023

IN exercise of the powers conferred by paragraph 91(2)(m) of the Service Tax Act 2018 [*Act 807*], the Minister makes the following regulations:

**Citation and commencement**

1. (1) These regulations may be cited as the **Service Tax (Digital Service) (Amendment) Regulations 2023**.

(2) These Regulations come into operation on 1 January 2024.

**Amendment of regulation 3**

2. The Service Tax (Digital Service) Regulations 2019 [*P.U. (A) 269/2019*], which are referred to as the “principal Regulations” in these Regulations, are amended in regulation 3—

(a) in subregulation (1), by substituting for the words “using Form DST-01” the words “in the form and manner as determined by the Director General”; and

(b) in subregulation (2), by deleting the words “through electronic service”.

**Amendment of Part IV**

3. The principal Regulations are amended in the heading of Part IV by deleting the words “RETURN,”.

**Deletion of regulation 7**

4. The principal Regulations are amended by deleting regulation 7.

**Deletion of regulation 18**

5. The principal Regulations are amended by deleting regulation 18.

**Deletion of Schedule**

6. The principal Regulations are amended by deleting the Schedule.

Made 29 December 2023

[MOF.TAX(S)700-1/2/27 Jld.4; KE.HF(152)899/03 JLD 2 (9); PN(PU2)752/JLD.5]

ANWAR BIN IBRAHIM  
*Minister of Finance*