



12 April 2023
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P.U. (A) 115

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN CUKAI PERKHIDMATAN
(PENKOMPANAN KESALAHAN) (PINDAAN) 2023

*SERVICE TAX (COMPOUNDING OF OFFENCES)
(AMENDMENT) REGULATIONS 2023*

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

AKTA CUKAI PERKHIDMATAN 2018

PERATURAN-PERATURAN CUKAI PERKHIDMATAN (PENGKOMPAUNAN KESALAHAN)
(PINDAAN) 2023

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(1) Akta Cukai Perkhidmatan 2018 [*Akta 807*], Menteri, dengan kelulusan Pendakwa Raya, membuat peraturan-peraturan yang berikut:

Nama

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

Pindaan Jadual Pertama

2. Peraturan-Peraturan Cukai Perkhidmatan (Pengkompunan Kesalahan) 2018 [*P.U. (A) 218/2018*] dipinda dalam Jadual Pertama, dalam perenggan (*a*), dengan memasukkan selepas butiran (xi) butiran yang berikut:

“(xiA) seksyen 73A;”.

Dibuat 10 April 2023

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

ANWAR BIN IBRAHIM
Menteri Kewangan

Diluluskan 11 April 2023

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

TAN SRI IDRUS BIN HARUN
Pendakwa Raya Malaysia

SERVICE TAX ACT 2018

SERVICE TAX (COMPOUNDING OF OFFENCES) (AMENDMENT)
REGULATIONS 2023

IN exercise of the powers conferred by subsection 80(1) of the Service Tax Act 2018 [*Act 807*], the Minister, with the approval of the Public Prosecutor, makes the following regulations:

Citation

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

Amendment of First Schedule

2. The Service Tax (Compounding of Offences) Regulations 2018 [*P.U. (A) 218/2018*] are amended in the First Schedule, in paragraph (*a*), by inserting after item (xi) the following item:

“(xiA) section 73A;”.

Made 10 April 2023

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

ANWAR BIN IBRAHIM
Minister of Finance

Approved 11 April 2023

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

TAN SRI IDRUS BIN HARUN
Public Prosecutor of Malaysia