

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 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.”.

EXPLANATORY STATEMENT

This Bill seeks to amend the Service Tax Act 2018 (“Act 807”) to provide for additional enforcement powers for a senior officer of service tax.

2. *Clause 1* contains the short title of the proposed Act and the power of the Minister to appoint the commencement date of the proposed Act.

3. *Clause 2* seeks to introduce a new section 56A into Act 807 to provide that for the purposes of Act 807, 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 Act 807 and not in derogation thereof. These additional powers will enable Act 807 to be enforced more efficiently.

FINANCIAL IMPLICATIONS

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

[PN(U2)3146]