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TECHNICAL

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Indirect Taxation

**[Goods and Services Tax \(Exempt Supply\) \(Amendment\) Order 2017 \[P.U. \(A\) 244/2017\]](#)**

The above Order was gazetted on 23 August 2017 and came into operation on 1 September 2017. It amends item 18 – Healthcare services, Second Schedule of the [Goods and Services Tax \(Exempt Supply\) Order 2014 \[P.U. \(A\) 271/2014\]](#) as follows:

**Item 18 (1)**

~~(1) The healthcare services provided by any private healthcare facilities registered or licensed under the Private Healthcare Facilities and Services Act 1998 [Act 586].~~

*(1) The healthcare services provided by-*

*(a) any private healthcare facilities registered or licensed under the Private Healthcare Facilities and Services Act 1998 [Act 586]; or*

*(b) any facility managed by any university established under the Universities and University Colleges Act 1971 [Act 30] or the University Teknologi MARA Act 1976 [Act 173] for the purpose of healthcare.*

**Item 18 (2)(g)**

~~(g) any food services provided to patient by the registered or licensed healthcare facilities; or~~

**Item 18 (2)(h)**

~~(h) any mortuary services provided by the registered or licensed healthcare facilities.~~

Previous Amendment Orders to the [Goods and Services Tax \(Exempt Supply\) Order 2014 \[P.U. \(A\) 271/2014\]](#) are listed in the table below:

Amendment Order	Gazetted on:	Came into operation on:
<a href="#">P.U. (A) 57/2015</a>	27 March 2015	30 March 2015
<a href="#">P.U. (A) 292/2015</a>	14 December 2015	1 January 2016
<a href="#">P.U. (A) 377/2016</a>	29 December 2016	1 January 2017

Members may view the above gazette order [P.U. (A) 244/2017] at the official website of the [Attorney-General's Chambers](#).

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