

PART XVIII

REPEAL AND SAVINGS OF SERVICE TAX ACT 1975

Repeal and savings of Service Tax Act 1975

181. (1) The Service Tax Act 1975 is repealed.

(2) Notwithstanding the repeal of the Service Tax Act 1975, any liability incurred, service tax due, overpaid or erroneously paid under that Act may be collected, refunded, remitted or enforced as if that Act had not been repealed.