



31 Disember 2018
31 December 2018
P.U. (A) 404

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN
(BARANG YANG DIKECUALIKAN DARIPADA CUKAI)
(PINDAAN) (NO. 4) 2018

*SALES TAX (GOODS EXEMPTED FROM TAX)
(AMENDMENT) (NO. 4) ORDER 2018*

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA CUKAI)
(PINDAAN) (NO. 4) 2018

PADA menjalankan kuasa yang diberikan di bawah perenggan 35(1)(a) Akta Cukai Jualan 2018 [*Akta 806*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Jualan (Barang yang Dikecualikan daripada Cukai) (Pindaan) (No. 4) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2019.

Pindaan Jadual A

2. Perintah Cukai Jualan (Barang yang Dikecualikan daripada Cukai) 2018 [*P.U. (A) 219/2018*] dipinda dalam Jadual A—

(a) berhubung dengan kepala 03.07, dengan memasukkan selepas subkepala 0307.79.40 00 dan butir-butir yang berhubungan dengannya subkepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	“0307.82	- - Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>):
	0307.82.10 00	- - - Live
	0307.82.20 00	- - - Fresh or chilled”;

(b) dengan memasukkan selepas kepala 12.09 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
"12.13	1213.00.00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.";

- (c) dengan memotong subkepala 2201.90.90 00 dan butir-butir yang berhubungan dengannya;
- (d) berhubung dengan kepala 33.07, dengan memasukkan selepas subkepala 3307.41.10 00 dan butir-butir yang berhubungan dengannya subkepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	"3307.41.90 00	- - - Other ("Agarbatti" and other odoriferous preparations used during religious rites)";

- (e) berhubung dengan kepala 34.06, dalam ruang (3), dengan memotong perkataan "(Joss stick candles for prayer)";
- (f) berhubung dengan subkepala 3917.32.93 00, dalam ruang (3), dengan memasukkan selepas perkataan "products" perkataan "(excluding straw)";
- (g) dengan memasukkan selepas kepala 39.24 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
"39.25		Builders' ware or plastics, not elsewhere specified or included.

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	3925.10.00 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l”;

(h) dengan memasukkan selepas kepala 48.11 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“48.17	4817.10.00 00	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. - Envelopes”;

(i) dengan menggantikan subkepala 8711.60 dan butir-butir yang berhubungan dengannya dengan subkepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	“8711.60	- With electric motor for propulsion:
	8711.60.11 00	- - Completely Knocked Down:
	8711.60.12 00	- - - Bicycles
	8711.60.13 00	- - - Kick scooters; self-balancing cycle; “pocket motorcycles”
	8711.60.91 00	- - - Other motorcycles
	8711.60.92 00	- - Other:
	8711.60.93 00	- - - Bicycles
	8711.60.99 00	- - - Kick scooters; self-balancing cycle; “pocket motorcycles”
		- - - Other motorcycles
		- - - Other”;

(j) dengan memasukkan selepas kepala 87.15 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
"88.01	8801.00.00 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft."

(k) dengan memasukkan selepas kepala 88.01 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
"88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
		- Helicopters:
	8802.11.00 00	- - Of an unladen weight not exceeding 2,000 kg
	8802.12.00 00	- - Of an unladen weight exceeding 2,000 kg
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:
	8802.20.10 00	- - Aeroplanes
	8802.20.90 00	- - Other
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:
	8802.30.10 00	- - Aeroplanes
	8802.30.90 00	- - Other
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:
	8802.40.10 00	- - Aeroplanes
	8802.40.90 00	- - Other
	8802.60.00 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles";

- (l) dengan memasukkan selepas kepala 88.02 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
"88.03		Parts of goods of heading 88.01 or 88.02.
	8803.10.00 00	- Propellers and rotors and parts thereof
	8803.20.00 00	- Under-carriages and parts thereof
	8803.30.00 00	- Other parts of aeroplanes or helicopters
	8803.90	- Other:
	8803.90.10 00	- - Of telecommunications satellites
	8803.90.90 00	- - Other";

- (m) dengan memasukkan selepas kepala 88.03 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
"88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.
	8805.10.00 00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
	8805.21.00 00	- Ground flying trainers and parts thereof:
	8805.29	- - Air combat simulators and parts thereof
	8805.29.10 00	- - - Other:
	8805.29.90 00	- - - Ground flying trainers
		- - - Other";

- (n) dengan memasukkan selepas kepala 88.05 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
"89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:
	8901.10.10 00	- - Of a gross tonnage not exceeding 26
	8901.10.20 00	- - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.10.60 00	- - Of a gross tonnage exceeding 500 but not exceeding 1,000
	8901.10.70 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8901.10.80 00	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
	8901.10.90 00	- - Of a gross tonnage exceeding 5,000
	8901.20	- Tankers :
	8901.20.50 00	- - Of a gross tonnage not exceeding 5,000
	8901.20.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	8901.20.80 00	- - Of a gross tonnage exceeding 50,000
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20:
	8901.30.50 00	- - Of a gross tonnage not exceeding 5,000
	8901.30.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	8901.30.80 00	- - Of a gross tonnage exceeding 50,000
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:
		- - Not motorised:
	8901.90.11 00	- - - Of a gross tonnage not exceeding 26
	8901.90.12 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.90.14 00	- - - Of a gross tonnage exceeding 500
		- - Motorised:
	8901.90.31 00	- - - Of a gross tonnage not exceeding 26
	8901.90.32 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.90.33 00	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	8901.90.34 00	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8901.90.35 00	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
	8901.90.36 00	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	8901.90.37 00	- - - Of a gross tonnage exceeding 50,000”;

(o) dengan memasukkan selepas kepala 89.01 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
“89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.
		- Fishing vessels:
	8902.00.31 00	- - Of a gross tonnage not exceeding 26
	8902.00.32 00	- - Of a gross tonnage exceeding 26 but less than 40
	8902.00.33 00	- - Of a gross tonnage of 40 or more but not exceeding 101
	8902.00.34 00	- - Of a gross tonnage of 101 but not exceeding 250
	8902.00.35 00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000
	8902.00.36 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8902.00.37 00	- - Of a gross tonnage exceeding 4,000
		- Other :
	8902.00.41 00	- - Of a gross tonnage not exceeding 26
	8902.00.42 00	- - Of a gross tonnage exceeding 26 but less than 40
	8902.00.43 00	- - Of a gross tonnage of 40 or more but not exceeding 101
	8902.00.44 00	- - Of a gross tonnage of 101 but not exceeding 250

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	8902.00.45 00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000
	8902.00.46 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8902.00.47 00	- - Of a gross tonnage exceeding 4000”

; dan

(p) dengan memasukkan selepas kepala 89.02 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
“89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.
	8903.10.00 00	- Inflatable
		- Other:
	8903.92.00 00	- - Motorboats, other than outboard motorboats
	8903.99.00 00	- - Other”

Dibuat 31 Disember 2018
[Perb. R.0.3865/356/8 JLD. 2; PN(PU2)751/III]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL
Timbalan Perdana Menteri
yang menjalankan fungsi-fungsi Menteri Kewangan

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 35(2) Akta Cukai Jualan 2018]

SALES TAX ACT 2018

SALES TAX (GOODS EXEMPTED FROM TAX) (AMENDMENT) (NO. 4) ORDER 2018

IN exercise of the powers conferred by paragraph 35(1)(a) of the Sales Tax Act 2018 [Act 806], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Sales Tax (Goods Exempted from Tax) (Amendment) (No. 4) Order 2018**.

(2) This Order comes into operation on 1 January 2019.

Amendment of Schedule A

2. The Sales Tax (Goods Exempted from Tax) Order 2018 [P.U. (A) 219/2018] is amended in Schedule A—

(a) in relation to heading 03.07, by inserting after subheading 0307.79.40 00 and the particulars relating to it the following subheading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	“0307.82	- - Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>):
	0307.82.10 00	- - - Live
	0307.82.20 00	- - - Fresh or chilled”;

- (b) by inserting after heading 12.09 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
"12.13	1213.00.00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets." ;

- (c) by deleting subheading 2201.90.90 00 and the particulars relating to it;

- (d) in relation to heading 33.07, by inserting after subheading 3307.41.10 00 and the particulars relating to it the following subheading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	"3307.41.90 00	- - - Other ("Agarbatti" and other odoriferous preparations used during religious rites)";

- (e) in relation to heading 34.06, in column (3), by deleting the words "(Joss stick candles for prayer)";

- (f) in relation to subheading 3917.32.93 00, in column (3), by inserting after the words "products" the words "(excluding straw)";

- (g) by inserting after heading 39.24 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
"39.25		Builders' ware or plastics, not elsewhere

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	3925.10.00 00	specified or included. - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l”;

(h) by inserting after heading 48.11 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
“48.17	4817.10.00 00	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. - Envelopes”;

(i) by substituting subheading 8711.60 and the particulars relating to it the following subheading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	“8711.60	- With electric motor for propulsion:
	8711.60.11 00	- - Completely Knocked Down:
	8711.60.12 00	- - - Bicycles
	8711.60.13 00	- - - Kick scooters; self-balancing cycle; “pocket motorcycles”
	8711.60.91 00	- - - Other motorcycles
	8711.60.92 00	- - Other:
	8711.60.93 00	- - - Bicycles
	8711.60.99 00	- - - Kick scooters; self-balancing cycle; “pocket motorcycles”
		- - - Other motorcycles
		- - - Other”;

(j) by inserting after heading 87.15 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
"88.01	8801.00.00 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.";

(k) by inserting after the new heading 88.01 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
"88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
	8802.11.00 00	- Helicopters: - - Of an unladen weight not exceeding 2,000 kg
	8802.12.00 00	- - Of an unladen weight exceeding 2,000 kg
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:
	8802.20.10 00	- - Aeroplanes
	8802.20.90 00	- - Other
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:
	8802.30.10 00	- - Aeroplanes
	8802.30.90 00	- - Other
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:
	8802.40.10 00	- - Aeroplanes
	8802.40.90 00	- - Other
	8802.60.00 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles";

- (l) by inserting after the new heading 88.02 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
"88.03		Parts of goods of heading 88.01 or 88.02.
	8803.10.00 00	- Propellers and rotors and parts thereof
	8803.20.00 00	- Under-carriages and parts thereof
	8803.30.00 00	- Other parts of aeroplanes or helicopters
	8803.90	- Other:
	8803.90.10 00	- - Of telecommunications satellites
	8803.90.90 00	- - Other";

- (m) by inserting after the new heading 88.03 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
"88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.
	8805.10.00 00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
		- Ground flying trainers and parts thereof:
	8805.21.00 00	- - Air combat simulators and parts thereof
	8805.29	- - Other:
	8805.29.10 00	- - - Ground flying trainers
	8805.29.90 00	- - - Other";

- (n) by inserting after the new heading 88.05 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
"89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:
	8901.10.10 00	- - Of a gross tonnage not exceeding 26
	8901.10.20 00	- - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.10.60 00	- - Of a gross tonnage exceeding 500 but not exceeding 1,000
	8901.10.70 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8901.10.80 00	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
	8901.10.90 00	- - Of a gross tonnage exceeding 5,000
	8901.20	- Tankers :
	8901.20.50 00	- - Of a gross tonnage not exceeding 5,000
	8901.20.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	8901.20.80 00	- - Of a gross tonnage exceeding 50,000
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20:
	8901.30.50 00	- - Of a gross tonnage not exceeding 5,000
	8901.30.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	8901.30.80 00	- - Of a gross tonnage exceeding 50,000
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:
		- - Not motorised:
	8901.90.11 00	- - - Of a gross tonnage not exceeding 26
	8901.90.12 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.90.14 00	- - - Of a gross tonnage exceeding 500
		- - Motorised:
	8901.90.31 00	- - - Of a gross tonnage not exceeding 26

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	8901.90.32 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.90.33 00	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000
	8901.90.34 00	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8901.90.35 00	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
	8901.90.36 00	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	8901.90.37 00	- - - Of a gross tonnage exceeding 50,000”;

(o) by inserting after the new heading 89.01 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
“89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.
		- Fishing vessels:
	8902.00.31 00	- - Of a gross tonnage not exceeding 26
	8902.00.32 00	- - Of a gross tonnage exceeding 26 but less than 40
	8902.00.33 00	- - Of a gross tonnage of 40 or more but not exceeding 101
	8902.00.34 00	- - Of a gross tonnage of 101 but not exceeding 250
	8902.00.35 00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000
	8902.00.36 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8902.00.37 00	- - Of a gross tonnage exceeding 4,000
		- Other :
	8902.00.41 00	- - Of a gross tonnage not exceeding 26
	8902.00.42 00	- - Of a gross tonnage exceeding 26 but less than 40

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	8902.00.43 00	- - Of a gross tonnage of 40 or more but not exceeding 101
	8902.00.44 00	- - Of a gross tonnage of 101 but not exceeding 250
	8902.00.45 00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000
	8902.00.46 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8902.00.47 00	- - Of a gross tonnage exceeding 4000”

; and

(p) by inserting after the new heading 89.02 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
“89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.
	8903.10.00 00	- Inflatable
	8903.92.00 00	- Other: - - Motorboats, other than outboard motorboats
	8903.99.00 00	- - Other”

Made 31 December 2018
[Perb. R.0.3865/356/8 JLD. 2; PN(PU2)751/III]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL
Deputy Prime Minister
exercising the functions of the Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 35(2) of the Sales Tax Act 2018]