



27 September 2018
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P.U. (A) 239

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN
DARIPADA PEMBAYARAN CUKAI) (PINDAAN) 2018

*SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF
TAX) (AMENDMENT) ORDER 2018*

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) (PINDAAN) 2018

PADA menjalankan kuasa yang diberikan oleh perenggan 35(1)(b) 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 (Orang Yang Dikecualikan Daripada Pembayaran Cukai) (Pindaan) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Oktober 2018.

Pindaan Jadual A

2. Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 [*P.U. (A) 210/2018*] dipinda dalam Jadual A—

(a) berhubung dengan butiran 36, dalam ruang (4)—

(i) dengan menggantikan koma bernoktah di hujung perenggan (f) dengan noktah; dan

(ii) dengan memotong perenggan (g);

(b) berhubung dengan butiran 53, dalam ruang (4), dengan menggantikan perenggan (a) dengan perenggan yang berikut:

“(a) That the goods are imported or purchased from a registered manufacturer under the Act or a licensed manufacturer under section 65A of the Customs Act 1967;”;

(c) berhubung dengan butiran 54—

(i) dalam ruang (2), dengan memasukkan selepas perkataan “Free Zones Act 1990” perkataan “or any manufacturer licensed under section 65A of the Customs Act 1967”;

(ii) dengan menggantikan butir-butir dalam ruang (3) dengan butir-butir yang berikut:

“All goods transported out from a free zone under the Free Zones Act 1990 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967 for further manufacture or to complete its manufacture”; dan

(iii) dalam ruang (4)—

(A) berhubung dengan perenggan (a), dengan memasukkan selepas perkataan “free zone” perkataan “under the Free Zones Act 1990 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967”;

(B) berhubung dengan perenggan (b)—

(i) dengan menggantikan perkataan “imported” dengan perkataan “transported out”; dan

(ii) dengan menggantikan perkataan “licensed under the Sales Tax Act 1972” dengan perkataan “registered under the Sales Tax Act 2018”;

(C) berhubung dengan perenggan (*d*)—

(i) dengan memasukkan selepas perkataan “by the manufacturer” perkataan “in column (2)”;

(ii) dengan menggantikan perkataan “exported into” dengan perkataan “transported back to”; dan

(iii) dengan memasukkan selepas perkataan “free zone” perkataan “licensed manufacturing warehouse”; dan

(D) berhubung dengan perenggan (*e*), dengan memasukkan selepas perkataan “Director General” perkataan “by the manufacturer in column (2)”;

(*d*) berhubung dengan butiran 57—

(i) dengan menggantikan butir-butir dalam ruang (3) dengan butir-butir yang berikut:

“All goods locally manufactured or manufactured by any manufacturer licensed under section 65A of the Customs Act 1967 or by any manufacturer in the Free Industrial Zone under the Free Zones Act 1990 for export”; dan

(ii) dalam ruang (4)—

(A) berhubung dengan perenggan (*a*), dengan memasukkan selepas perkataan “registered manufacturer” perkataan “or from any licensed manufacturing warehouse or free industrial zone”; dan

(B) berhubung dengan perenggan (*c*), dengan menggantikan perkataan “sanctioned” dengan perkataan “approved”.

Dibuat 25 September 2018
[Perb. R.0.3865/356/7 JLD. 2(SK.2); PN(PU2)751]

LIM GUAN ENG
Menteri Kewangan

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

SALES TAX ACT 2018

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT)
ORDER 2018

IN exercise of the powers conferred by paragraph 35(1)(b) 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 (Persons Exempted From Payment Of Tax) (Amendment) Order 2018**.

(2) This Order comes into operation on 1 October 2018.

Amendment of Schedule A

2. The Sales Tax (Persons Exempted From Payment Of Tax) Order 2018 [P.U. (A) 210/2018] is amended in Schedule A—

(a) in relation to item 36, in column (4)—

(i) by substituting for the semicolon at the end of paragraph (f) with a full stop; and

(ii) by deleting paragraph (g);

(b) in relation to item 53, in column (4), by substituting for paragraph (a) the following paragraph:

“(a) That the goods are imported or purchased from a registered manufacturer under the Act or a licensed manufacturer under section 65A of the Customs Act 1967;”;

(c) in relation to item 54—

(i) in column (2), by inserting after the words ““Free Zones Act 1990” the words “or any manufacturer licensed under section 65A of the Customs Act 1967”;

(ii) by substituting for the particulars in column (3) the following particulars:

“All goods transported out from a free zone under the Free Zones Act 1990 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967 for further manufacture or to complete its manufacture”; and

(iii) in column (4)—

(A) in relation to paragraph (a), by inserting after the words “free zone” the words “under the Free Zones Act 1990 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967”;

(B) in relation to paragraph (b)—

(i) by substituting for the word “imported” the words “transported out”; and

(ii) by substituting for the words “licensed under the Sales Tax Act 1972” the words “registered under the Sales Tax Act 2018”;

(C) in relation to paragraph *(d)*—

(i) by inserting after the words “by the manufacturer” the words “in column (2)”;

(ii) by substituting for the words “exported into” the words “transported back to”; and

(iii) by inserting after the words “free zone” the words “licensed manufacturing warehouse”; and

(D) in relation to paragraph *(e)*, by inserting after the words “Director General” the words “by the manufacturer in column (2)”;

(d) in relation to item 57—

(i) by substituting for the particulars in column (3) the following particulars:

“All goods locally manufactured or manufactured by any manufacturer licensed under section 65A of the Customs Act 1967 or by any manufacturer in the Free Industrial Zone under the Free Zones Act 1990 for export”; and

(ii) in column (4)—

(A) in relation to paragraph *(a)*, by inserting after the words “registered manufacturer” the words “or from any licensed manufacturing warehouse or free industrial zone”; and

(B) in relation to paragraph *(c)*, by substituting for the word “sanctioned” the word “approved”.

Made 25 September 2018
[Perb. R.0.3865/356/7 JLD. 2(SK.2); PN(PU2)751]

LIM GUAN ENG
Minister of Finance

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