



31 Disember 2018  
31 December 2018  
P.U. (A) 402

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERATURAN-PERATURAN CUKAI JUALAN  
(KETETAPAN KASTAM) (PINDAAN) 2018

*SALES TAX (CUSTOMS RULING) (AMENDMENT)  
REGULATIONS 2018*

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

AKTA CUKAI JUALAN 2018

PERATURAN-PERATURAN CUKAI JUALAN (KETETAPAN KASTAM) (PINDAAN) 2018

PADA menjalankan kuasa yang diberikan oleh perenggan 106(2)(f) Akta Cukai Jualan 2018 [*Akta 806*], Menteri membuat peraturan-peraturan yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Jualan (Ketetapan Kastam) (Pindaan) 2018**.

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

**Pindaan am**

2. Peraturan-Peraturan Cukai Jualan (Ketetapan Kastam) 2018 [*P.U. (A) 204/2018*], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dengan menggantikan perkataan “**KASTAM DIRAJA MALAYSIA**” di mana-mana jua terdapat dengan perkataan “**JABATAN KASTAM DIRAJA MALAYSIA**”.

**Pindaan Jadual Pertama**

3. Peraturan-Peraturan ibu dipinda dalam teks bahasa Inggeris, dalam Jadual Pertama, bagi Borang Permohonan bagi Ketetapan Kastam, berhubung dengan butiran 32, dalam perenggan 9, dengan menggantikan perkataan “Technical Service Division, Royal Malaysia Customs” dengan perkataan “Internal Tax Division, Royal Malaysian Customs Department”.

Dibuat 31 Disember 2018  
[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*

SALES TAX ACT 2018

SALES TAX (CUSTOMS RULING) (AMENDMENT) REGULATIONS 2018

IN exercise of the powers conferred by paragraph 106(2)(f) of the Sales Tax Act 2018 [*Act 806*], the Minister makes the following regulations:

**Citation and commencement**

1. (1) These regulations may be cited as the **Sales Tax (Customs Rulings) (Amendment) Regulations 2018**.

(2) These Regulations come into operation on 1 January 2019.

**General amendment**

2. The Sales Tax (Customs Ruling) Regulations 2018 [*P.U. (A) 204/2018*], which are referred to as the “principal Regulations” in these Regulations are amended by substituting for the words “**ROYAL MALAYSIA CUSTOMS**” wherever appearing the words “**ROYAL MALAYSIAN CUSTOMS DEPARTMENT**”.

**Amendment of First Schedule**

3. The principal Regulations are amended in the English language text, in the First Schedule, for the Application Form for Customs Ruling, in relation to item 32, in paragraph 9, by substituting for the words “Technical Service Division, Royal Malaysia Customs” the words “Internal Tax Division, Royal Malaysian Customs Department”.

Made 31 December 2018  
[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*