



SALES TAX ON LOW VALUE GOODS (LVG)

1. For information, the legislations related to **Sales Tax on Low Value Goods (LVG)** have come into force on **1 JANUARY 2023**.
2. While the **effective date for charging and levying Sales Tax on LVG** will be from **1 APRIL 2023**.
3. In accordance with the legislations related to Sales Tax on LVG,
 - i. any person whether in Malaysia or a foreigner;
 - ii. who sell Low Value Goods (LVG);
 - iii. brought into Malaysia by land, sea or air mode and
 - iv. the total sales value of LVG into Malaysia exceeds RM500,000 within 12 months

is responsible for being registered as a Registered Seller (RS).
4. Applicants can start applying to be registered from **1 JANUARY 2023**.
5. More information regarding registration can be accessed via <https://lvg.customs.gov.my>
6. Any queries or feedback regarding Sales Tax on LVG can be emailed to mylvg@customs.gov.my



7. Following are the legislations related to Sales Tax on LVG for reference:

NO.	TITLE	PUBLICATION DATE	DATE OF COMMENCEMENT
1.	Sales Tax (Amendment) Act 2022 Reference: https://lom.agc.gov.my/ilims/upload/portal/akta/outputaktap/1745933_BI/A1671%20BI.pdf	18.10.2022	01.01.2023 [P.U. (B) 641/2022] 01.04.2023 [P.U. (B) 642/2022]
2.	Appoinment Of Date Of Coming Into Operation Act A1671 - Sales Tax (Amendment) Act 2022 [P.U. (B) 641/2022] Reference: https://lom.agc.gov.my/ilims/upload/portal/akta/outputp/1754201/PUB%20641.pdf	27.12.2022	1.1.2023
3.	Appoinment Of Effectice Date For Charging And Levying Of Sales Tax On Low Value Goods Act A1671 - Sales Tax (Amendment) Act 2022 [P.U. (B) 642/2022] Reference: https://lom.agc.gov.my/ilims/upload/portal/akta/outputp/1754199/PUB642.pdf	27.12.2022	1.4.2023
4.	Sales Tax (Low Value Goods) Regulations 2022 [P.U. (A) 408/2022] Reference: https://lom.agc.gov.my/ilims/upload/portal/akta/outputp/1755089/PUA408.pdf	30.12.2022	1.1.2023
5.	Sales Tax (Total Sale Value Of Low Value Goods) Order 2022 [P.U. (A) 409/2022] Reference: https://lom.agc.gov.my/ilims/upload/portal/akta/outputp/1753751/PUA%20409%20(2022).pdf	30.12.2022	1.1.2023



6.	Sales Tax (Rate Of Tax For Low Value Goods) Order 2022 [P.U. (A) 410/2022] Reference: https://lom.agc.gov.my/ilims/upload/portal/akta/outputp/1753747/PUA%20410.pdf	30.12.2022	1.1.2023
7.	Sales Tax (Determination Of Low Value Goods) Order 2022 [P.U. (A) 411/2022] Reference: https://lom.agc.gov.my/ilims/upload/portal/akta/outputp/1755092/PUA%20411.pdf	30.12.2022	1.1.2023
8.	Sales Tax (Persons Exempted From Payment Of Tax) (Amendment) (No.2) Order 2022 [P.U. (A) 412/2022] Reference: https://lom.agc.gov.my/ilims/upload/portal/akta/outputp/1755116/PUA412_2022.pdf	30.12.2022	1.1.2023

Thank you.

INTERNAL TAX DIVISION

ROYAL MALAYSIAN CUSTOMS DEPARTMENT, HEADQUARTERS

DATE: 6 JANUARY 2023