



8 Oktober 2018
8 October 2018
P.U. (A) 254

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN (KADAR CUKAI)
(PINDAAN) (NO. 2) 2018

*SALES TAX (RATES OF TAX)
(AMENDMENT) (NO. 2) ORDER 2018*

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (KADAR CUKAI) (PINDAAN) (NO.2) 2018

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(2) 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 (Kadar Cukai) (Pindaan) (No. 2) 2018**.

(2) Perintah ini mula berkuat kuasa pada 9 Oktober 2018.

Pindaan Jadual Pertama

2. Perintah Cukai Jualan (Kadar Cukai) 2018 [*P.U. (A) 221/2018*] dipinda dalam Jadual Pertama—

(a) dengan memasukkan selepas kepala 03.05 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
"03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.
	0306.11	- Frozen:
		- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.11.10 00	- - - Smoked
	0306.11.90 00	- - - Other

Heading (1)	Subheading (2)	Description (3)
	0306.12	- - Lobsters (<i>Homarus spp.</i>):
	0306.12.10 00	- - - Smoked
	0306.12.90 00	- - - Other
	0306.15.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>)
		- Live, fresh or chilled :
	0306.31	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.31.10 00	- - - Breeding
	0306.31.20 00	- - - Other, live
	0306.31.30 00	- - - Fresh or chilled
	0306.32	- - Lobsters (<i>Homarus spp.</i>):
	0306.32.10 00	- - - Breeding
	0306.32.20 00	- - - Other, live
	0306.32.30 00	- - - Fresh or chilled
	0306.34.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>)
		- Other:
	0306.91	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.91.21 00	- - - - Smoked
	0306.91.29 00	- - - - Other
		- - - Other:
	0306.91.31 00	- - - - Smoked
	0306.91.39 00	- - - - Other
	0306.92	- - Lobsters (<i>Homarus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.92.21 00	- - - - Smoked
	0306.92.29 00	- - - - Other
		- - - Other:
	0306.92.31 00	- - - - Smoked
	0306.92.39 00	- - - - Other
	0306.94	- - Norway lobsters (<i>Nephrops norvegicus</i>):
		- - - In airtight containers for retail sale:
	0306.94.21 00	- - - - Smoked
	0306.94.29 00	- - - - Other
		- - - Other:
	0306.94.31 00	- - - - Smoked
	0306.94.39 00	- - - - Other

Heading (1)	Subheading (2)	Description (3)
03.07		<p>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.</p> <ul style="list-style-type: none"> - Oysters: <ul style="list-style-type: none"> - - Live, fresh or chilled: <ul style="list-style-type: none"> - - - Live - - - Fresh or chilled - - Frozen - - Other: <ul style="list-style-type: none"> - - - Dried, salted or in brine - - - Smoked - Scallops, including queen scallops, of the genera <i>Pecten</i>, <i>Chlamys</i> or <i>Placopecten</i>: <ul style="list-style-type: none"> - - Live, fresh or chilled: <ul style="list-style-type: none"> - - - Live - - - Fresh or chilled - - Frozen - - Other: <ul style="list-style-type: none"> - - - Dried, salted or in brine - - - Smoked - Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>): <ul style="list-style-type: none"> - - Live, fresh or chilled abalone (<i>Haliotis spp.</i>): <ul style="list-style-type: none"> - - - Live - - - Fresh or chilled - - Frozen abalone (<i>Haliotis spp.</i>) - - Other abalone (<i>Haliotis spp.</i>): <ul style="list-style-type: none"> - - - Dried, salted or in brine - - - Smoked";
	0307.11	
	0307.11.10 00	
	0307.11.20 00	
	0307.12.00 00	
	0307.19	
	0307.19.20 00	
	0307.19.30 00	
	0307.21	
	0307.21.10 00	
	0307.21.20 00	
	0307.22.00 00	
	0307.29	
	0307.29.30 00	
	0307.29.40 00	
	0307.81	
	0307.81.10 00	
	0307.81.20 00	
	0307.83.00 00	
	0307.87	
	0307.87.10 00	
	0307.87.20 00	

(b) dengan memasukkan selepas kepala 32.14 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
"33.03	3303.00.00 00	Perfumes and toilet waters.
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.
	3304.10.00 00	- Lip make-up preparations
	3304.20.00 00	- Eye make-up preparations
	3304.30.00 00	- Manicure or pedicure preparations
		- Other:
	3304.91.00 00	- - Powders, whether or not compressed
	3304.99	- - Other:
	3304.99.20 00	- - - Anti-acne preparations
	3304.99.30 00	- - - Other face or skin creams and lotions
	3304.99.90 00	- - - Other";

(c) dengan memasukkan selepas kepala 40.11 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
"40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.
	4012.12	- Retreaded tyres:
		- - Of a kind used on buses or lorries:
	4012.12.10 00	- - - Of a width not exceeding 450 mm
	4012.12.90 00	- - - Other
	4012.19	- - Other:
	4012.19.30 00	- - - Of a kind used on machinery of heading 84.29 or 84.30
	4012.19.40	- - - Of a kind used on other vehicles of Chapter 87:
		- - - - Of a kind used on tractors
	4012.19 40 20	- - - - Other
	4012.19 40 90	- - - - Other
	4012.19.90	- - - Other:

Heading (1)	Subheading (2)	Description (3)
	4012.19.90 40	- - - - Of a kind used on forklifts or other industrial handling vehicles and machines
	4012.19.90 90	- - - - Other”;

(d) dengan memasukkan selepas kepala 85.23 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
“85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.
	8525.80	- Television cameras, digital cameras and video camera recorders:
	8525.80.10 00	- - Web cameras - - Video camera recorders:
	8525.80.31 00	- - - Of a kind used in broadcasting
	8525.80.39 00	- - - Other
	8525.80.40 00	- - Television cameras - - Other digital cameras:
	8525.80.51 00	- - - Digital single lens reflex (DSLR)
	8525.80.59 00	- - - Other”;

(e) dengan memasukkan selepas kepala 85.28 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
“85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.
	8529.90	- Other:
	8529.90.40 00	- - Of digital cameras or video camera recorders

Heading (1)	Subheading (2)	Description (3)
85.37	8537.10 8537.10.20 00	<p>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</p> <ul style="list-style-type: none"> - For a voltage not exceeding 1,000 V: - - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25
85.38	8538.90 8538.90.13 00	<p>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</p> <ul style="list-style-type: none"> - Other: - - For a voltage not exceeding 1,000 V: - - - Parts of goods of subheading 8537.10.20
90.02	9002.11.00 00 9002.20 9002.20.20 00	<p>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.</p> <ul style="list-style-type: none"> - Objective lenses: - - For cameras, projectors or photographic enlargers or reducers - Filters: - - For cinematographic cameras, photographic cameras and other projectors
90.06	9006.30.00 00	<p>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</p> <ul style="list-style-type: none"> - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes

Heading (1)	Subheading (2)	Description (3)
	9006.40.00 00	- Instant print cameras
	9006.51.00 00	- Other cameras:
	9006.52.00 00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm
	9006.53.00 00	- - Other, for roll film of a width less than 35 mm
	9006.61.00 00	- - Other, for roll film of a width of 35 mm
	9006.69.00 00	- Photographic flashlight apparatus and flashbulbs:
	9006.91	- - Discharge lamp ("electronic") flashlight apparatus
	9006.91.30 00	- - Other
	9006.91.90 00	- - Other
	9006.99	- Parts and accessories:
	9006.99.10 00	- - For cameras:
	9006.99.90 00	- - - Other, for cameras of subheadings 9006.40 to 9006.53
		- - - Other
		- - Other:
		- - - For photographic flashlight apparatus
		- - - Other
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.
	9007.10.00 00	- Cameras
	9007.91.00 00	- Parts and accessories:
		- - For cameras".

Dibuat 8 Oktober 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 10(3) Akta Cukai Jualan 2018]

SALES TAX ACT 2018

SALES TAX (RATES OF TAX) (AMENDMENT) (NO. 2) ORDER 2018

IN exercise of the powers conferred by section 10(2) 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 (Rates of Tax) (Amendment) (No. 2) Order 2018**.

(2) This Order comes into operation on 9 October 2018.

Amendment of First Schedule

2. The Sales Tax (Rates of Tax) Order 2018 [*P.U. (A) 221/2018*] is amended in the First Schedule—

(a) by inserting after heading 03.05 and the particulars relating to it the following headings and particulars:

Heading (1)	Subheading (2)	Description (3)
"03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.
	0306.11	- Frozen:
		- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.11.10 00	- - - Smoked

Heading (1)	Subheading (2)	Description (3)
	0306.11.90 00	- - - Other
	0306.12	- - Lobsters (<i>Homarus spp.</i>):
	0306.12.10 00	- - - Smoked
	0306.12.90 00	- - - Other
	0306.15.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>) - Live, fresh or chilled :
	0306.31	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.31.10 00	- - - Breeding
	0306.31.20 00	- - - Other, live
	0306.31.30 00	- - - Fresh or chilled
	0306.32	- - Lobsters (<i>Homarus spp.</i>):
	0306.32.10 00	- - - Breeding
	0306.32.20 00	- - - Other, live
	0306.32.30 00	- - - Fresh or chilled
	0306.34.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>) - Other:
	0306.91	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.91.21 00	- - - - Smoked
	0306.91.29 00	- - - - Other
		- - - Other:
	0306.91.31 00	- - - - Smoked
	0306.91.39 00	- - - - Other
	0306.92	- - Lobsters (<i>Homarus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.92.21 00	- - - - Smoked
	0306.92.29 00	- - - - Other
		- - - Other:
	0306.92.31 00	- - - - Smoked
	0306.92.39 00	- - - - Other
	0306.94	- - Norway lobsters (<i>Nephrops norvegicus</i>):
		- - - In airtight containers for retail sale:
	0306.94.21 00	- - - - Smoked
	0306.94.29 00	- - - - Other
		- - - Other:
	0306.94.31 00	- - - - Smoked
	0306.94.39 00	- - - - Other

Heading (1)	Subheading (2)	Description (3)
03.07		<p>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.</p> <ul style="list-style-type: none"> - Oysters: <ul style="list-style-type: none"> - - Live, fresh or chilled: <ul style="list-style-type: none"> - - - Live - - - Fresh or chilled - - Frozen - - Other: <ul style="list-style-type: none"> - - - Dried, salted or in brine - - - Smoked - Scallops, including queen scallops, of the genera <i>Pecten</i>, <i>Chlamys</i> or <i>Placopecten</i>: <ul style="list-style-type: none"> - - Live, fresh or chilled: <ul style="list-style-type: none"> - - - Live - - - Fresh or chilled - - Frozen - - Other: <ul style="list-style-type: none"> - - - Dried, salted or in brine - - - Smoked - Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>): <ul style="list-style-type: none"> - - Live, fresh or chilled abalone (<i>Haliotis spp.</i>): <ul style="list-style-type: none"> - - - Live - - - Fresh or chilled - - Frozen abalone (<i>Haliotis spp.</i>) - - Other abalone (<i>Haliotis spp.</i>): <ul style="list-style-type: none"> - - - Dried, salted or in brine - - - Smoked";
	0307.11	
	0307.11.10 00	
	0307.11.20 00	
	0307.12.00 00	
	0307.19	
	0307.19.20 00	
	0307.19.30 00	
	0307.21	
	0307.21.10 00	
	0307.21.20 00	
	0307.22.00 00	
	0307.29	
	0307.29.30 00	
	0307.29.40 00	
	0307.81	
	0307.81.10 00	
	0307.81.20 00	
	0307.83.00 00	
	0307.87	
	0307.87.10 00	
	0307.87.20 00	

(b) by inserting after heading 32.14 and the particulars relating to it the following headings and particulars:

Heading (1)	Subheading (2)	Description (3)
"33.03	3303.00.00 00	Perfumes and toilet waters.
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.
	3304.10.00 00	- Lip make-up preparations
	3304.20.00 00	- Eye make-up preparations
	3304.30.00 00	- Manicure or pedicure preparations
		- Other:
	3304.91.00 00	- - Powders, whether or not compressed
	3304.99	- - Other:
	3304.99.20 00	- - - Anti-acne preparations
	3304.99.30 00	- - - Other face or skin creams and lotions
	3304.99.90 00	- - - Other";

(c) by inserting after heading 40.11 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
"40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.
	4012.12	- Retreaded tyres:
	4012.12.10 00	- - Of a kind used on buses or lorries:
	4012.12.90 00	- - - Of a width not exceeding 450 mm
	4012.19	- - - Other
	4012.19.30 00	- - Other:
	4012.19.40	- - - Of a kind used on machinery of heading 84.29 or 84.30
	4012.19 40 20	- - - - Of a kind used on other vehicles of Chapter 87:
	4012.19 40 90	- - - - Of a kind used on tractors
		- - - - Other

Heading (1)	Subheading (2)	Description (3)
	4012.19.90	- - - Other:
	4012.19.90 40	- - - - Of a kind used on forklifts or other industrial handling vehicles and machines
	4012.19.90 90	- - - - Other”;

(d) by inserting after heading 85.23 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
“85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.
	8525.80	- Television cameras, digital cameras and video camera recorders:
	8525.80.10 00	- - Web cameras
		- - Video camera recorders:
	8525.80.31 00	- - - Of a kind used in broadcasting
	8525.80.39 00	- - - Other
	8525.80.40 00	- - Television cameras
		- - Other digital cameras:
	8525.80.51 00	- - - Digital single lens reflex (DSLR)
	8525.80.59 00	- - - Other”;

(e) by inserting after heading 85.28 and the particulars relating to it the following headings and particulars:

Heading (1)	Subheading (2)	Description (3)
“85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.
	8529.90	- Other:
	8529.90.40 00	- - Of digital cameras or video camera

Heading (1)	Subheading (2)	Description (3)
		recorders
85.37	8537.10 8537.10.20 00	<p>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</p> <ul style="list-style-type: none"> - For a voltage not exceeding 1,000 V: - - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25
85.38	8538.90 8538.90.13 00	<p>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</p> <ul style="list-style-type: none"> - Other: - - For a voltage not exceeding 1,000 V: - - - Parts of goods of subheading 8537.10.20
90.02	9002.11.00 00 9002.20 9002.20.20 00	<p>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.</p> <ul style="list-style-type: none"> - Objective lenses: - - For cameras, projectors or photographic enlargers or reducers - Filters: - - For cinematographic cameras, photographic cameras and other projectors
90.06	9006.30.00 00	<p>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</p> <ul style="list-style-type: none"> - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or

Heading (1)	Subheading (2)	Description (3)
		criminological purposes
	9006.40.00 00	- Instant print cameras
		- Other cameras:
	9006.51.00 00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm
	9006.52.00 00	- - Other, for roll film of a width less than 35 mm
	9006.53.00 00	- - Other, for roll film of a width of 35 mm
		- Photographic flashlight apparatus and flashbulbs:
	9006.61.00 00	- - Discharge lamp ("electronic") flashlight apparatus
	9006.69.00 00	- - Other
		- Parts and accessories:
	9006.91	- - For cameras:
	9006.91.30 00	- - - Other, for cameras of subheadings 9006.40 to 9006.53
	9006.91.90 00	- - - Other
	9006.99	- - Other:
	9006.99.10 00	- - - For photographic flashlight apparatus
	9006.99.90 00	- - - Other
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.
	9007.10.00 00	- Cameras
		- Parts and accessories:
	9007.91.00 00	- - For cameras".

Made 8 October 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 10(3) of the Sales Tax Act 2018]