



30 Disember 2022
30 December 2022
P.U. (A) 410

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN (KADAR CUKAI BARANG
BERNILAI RENDAH) 2022

*SALES TAX (RATE OF TAX FOR LOW VALUE GOODS)
ORDER 2022*

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (KADAR CUKAI BARANG BERNILAI RENDAH) 2022

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(2) dibaca bersama dengan subseksyen 11B(1) 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 Barang Bernilai Rendah) 2022**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2023.

Kadar cukai jualan

2. Kadar cukai jualan bagi barang bernilai rendah yang hendak dikenakan dan dilevikan hendaklah ditetapkan pada sepuluh peratus.

Dibuat 29 Disember 2022

[MOF.TAX(S)700-1/2/26]LD.7; RAHSIA.KE.HF(152)009/33(3)JLD 2; PN(PU2)751/JLD. 7]

ANWAR BIN IBRAHIM
Menteri Kewangan

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 10(3) Akta Cukai Jualan 2018*]

SALES TAX ACT 2018

SALES TAX (RATE OF TAX FOR LOW VALUE GOODS) ORDER 2022

IN exercise of the powers conferred by subsection 10(2) read together with subsection 11B(1) 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 (Rate of Tax for Low Value Goods) Order 2022**.

(2) This Order comes into operation on 1 January 2023.

Rate of sales tax

2. The rate of sales tax for low value goods to be charged and levied shall be fixed at ten per cent.

Made 29 December 2022

[MOF.TAX(S)700-1/2/26]LD.7; RAHSIA.KE.HF(152)009/33(3)JLD 2; PN(PU2)751/JLD. 7]

ANWAR BIN IBRAHIM
Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 10(3) of the Sales Tax Act 2018]