5 Ogos 2021
5 August 2021
P.U. (A) 330

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) (PINDAAN) (NO. 3) 2021

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) (NO. 3) ORDER 2021

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) (NO. 3) 2021

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) (No. 3) 2021**.

(2) Perintah ini mula berkuat kuasa pada 6 Ogos 2021.

Pindaan Jadual B

2. Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 [*P.U. (A) 210/2018*] dipinda dalam Jadual B, berhubung dengan butiran 3—

(a) dalam ruang (3)—

(i) dengan menggantikan perkataan “0403.90.90 60” dengan perkataan “0403.90.90 90”;

(ii) dengan menggantikan perkataan “1901.90.32 00 and” dengan perkataan “1901.90.32 00,”; dan

(iii) dengan memasukkan selepas perkataan “1901.90.39 00” perkataan “and 2202.99.10 00”;

(b) dalam ruang (4)—

(i) dengan menggantikan subbutiran *(a)* dengan subbutiran yang berikut:

"*(a)* That the goods are imported, or purchased from a registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967, a licensed manufacturing warehouse under section 65A of the Customs Act 1967 or a free zone established under the Free Zone Act 1990;";

(ii) dalam subbutiran *(b)*—

(A) dengan memasukkan selepas perkataan "used" perkataan "directly and";

(B) dengan menggantikan perkataan "0403.90.90 60" dengan perkataan "0403.90.90 90";

(C) dengan menggantikan perkataan "1901.90.32 00 and" dengan perkataan "1901.90.32 00,"; dan

(D) dengan memasukkan selepas perkataan "1901.90.39 00" perkataan "and 2202.99.10 00";

(iii) dengan menggantikan subbutiran *(c)* dengan subbutiran yang berikut:

"*(c)* any other conditions as the Director General may deem fit to impose."; dan *(c)* dengan menggantikan butir-butir dalam ruang (5) dengan butir-butir yang berikut:

"The manufacturer in column (2).".

Dibuat 5 Ogos 2021
[MOF.TAX(S)700-1/2/26 JLD.4; KE.HF(152)899/04 JLD 2(4); PN(PU2)751/VI]

TENGKU DATUK SERI UTAMA ZAFRUL BIN TENGKU ABDUL AZIZ
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) (NO. 3) ORDER 2021

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) (No. 3) Order 2021**.

(2) This Order comes into operation on 6 August 2021.

Amendment of Schedule B

2. The Sales Tax (Persons Exempted From Payment Of Tax) Order 2018 [*P.U. (A) 210/2018*] is amended in Schedule B, in relation to item 3—

(a) in column (3)—

(i) by substituting for the words "0403.90.90 60" the words "0403.90.90 90";

(ii) by substituting for the words "1901.90.32 00 and" the words "1901.90.32 00,"; and

(iii) by inserting after the words "1901.90.39 00" the words "and 2202.99.10 00";

(b) in column (4)—

(i) by substituting for subitem *(a)* the following subitem:

"*(a)* That the goods are imported, or purchased from a registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967, a licensed manufacturing warehouse under section 65A of the Customs Act 1967 or a free zone established under the Free Zone Act 1990;";

(ii) in subitem *(b)*—

(A) by inserting after the word "used" the words "directly and";

(B) by substituting for the words "0403.90.90 60" the words "0403.90.90 90";

(C) by substituting for the words "1901.90.32 00 and" the words "1901.90.32 00,"; and

(D) by inserting after the words "1901.90.39 00" the words "and 2202.99.10 00";

(iii) by substituting for subitem *(c)* the following subitem:

"*(c)* any other conditions as the Director General may deem fit to impose."; and

(c) by substituting for the particulars in column (5) the following particulars:

"The manufacturer in column (2).".

Made 5 August 2021
[MOF.TAX(S)700-1/2/26 JLD.4; KE.HF(152)899/04 JLD 2(4); PN(PU2)751/VI]

TENGKU DATUK SERI UTAMA ZAFRUL BIN TENGKU ABDUL AZIZ
Minister of Finance

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