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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) (PINDAAN) (NO. 2) 2021

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) (NO. 2) ORDER 2021

DISIARKAN OLEH/
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AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN
DARIPADA PEMBAYARAN CUKAI) (PINDAAN) (NO. 2) 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. 2) 2021**.

(2) Perintah ini mula berkuat kuasa pada 1 Julai 2021.

Pindaan Jadual A

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

(a) berhubung dengan butiran 16—

(i) dalam ruang (2), dengan memasukkan selepas perkataan “(other than designated area)” perkataan “through all mode excluding air mode”;

(ii) dalam ruang (3)—

(A) dengan memotong subbutiran *(b)*;

(B) dengan menggantikan subbutiran *(g)* dengan subbutiran yang berikut:

“*(g)* all goods other than specified in this column to a total value not exceeding RM500.00 excluding—

(i) tyres and tubes;

(ii) cigarettes;

(iii) tobacco products;

(iv) smoking pipes (including pipe bowls);

(v) electronic cigarettes and similar personal electric vaporising devices;

(vi) preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine.”; dan

(iii) dalam ruang (4), dengan menggantikan subbutiran *(a)*, *(b)* dan *(c)* dengan subbutiran yang berikut:

“*(a)* That the goods are imported or purchased from any duty free shops licensed under section 65D of the Customs Act 1967 at any entry point;

(b) that the goods are imported or transported on or with the person or in his baggage;

(c) that the person satisfies the proper officer of customs that he is either—

(i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours; or

(ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours;”;

(b) dengan memasukkan selepas butiran 16 dan butir-butir yang berhubung dengannya butiran dan butir-butir yang berikut:

(1) *Item No.*	(2) *Persons*	(3) *Goods Exempted*	(4) *Conditions*	(5) *Certificate to be signed by*
“16A.	Any person entering Malaysia (other than designated area) through air mode	*(a)* Wine, spirits, beer or malt liquor not exceeding 1 litre in all; *(b)* new apparels not exceeding 3 pieces; *(c)* new footwear not exceeding one pair; *(d)* food preparations to a total value not exceeding RM150.00; *(e)* new portable electrically or battery-operated appliances for personal care and hygiene not exceeding 1 unit each; *(f)* all goods other than specified in this column to a total value not exceeding	*(a)* That the person entering Malaysia through the following international airports— (i) Kuala Lumpur International Airport, Sepang; (ii) Kuala Lumpur International Airport 2, Sepang; (iii) Penang International Airport, Penang; (iv) Langkawi International Airport, Kedah; (v) Senai International Airport, Johor; (vi) Kota Kinabalu International	Certificate not required”; dan

		RM1,000.00 excluding— (i) tyres and tubes; (ii) cigarettes; (iii) tobacco products; (iv) smoking pipes (including pipe bowls); (v) electronic cigarettes and similar personal electric vaporising devices; (vi) preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine.	Airport, Sabah; or (vii) Kuching International Airport, Sarawak; *(b)* that the goods are imported or purchased from any duty free shops licensed under section 65D of the Customs Act 1967 at international airports listed under subitem *(a)* in this column including Sultan Abdul Aziz Shah Airport and Malacca International Airport; *(c)* that the goods are imported or transported on or with the person or in his baggage; *(d)* that the person satisfied the proper officer of customs that he is either— (i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours; or (ii) normally resident in Malaysia and is	

			returning after an absence from Malaysia of not less than 48 hours; *(e)* that if the person imported or purchased in excess of the quantity or value of goods exempted, he shall be liable to pay sales tax on the excess only based on the prevailing rate imposed.	

(c) berhubung dengan butiran 17—

(i) dalam ruang (3)—

(A) dengan memotong subbutiran *(b)*; dan

(B) dengan menggantikan subbutiran *(g)* dengan subbutiran yang berikut:

"*(g)* all goods other than specified in this column to a total value not exceeding RM1,000.00 excluding—

(i) tyres and tubes;

(ii) cigarettes;

(iii) tobacco products;

(iv) smoking pipes (including pipe bowls);

(v) electronic cigarette and similar personel vaporising devices;

(vi) preparation of a kind used for smoking through electronic cigarettes and electric vaporising device, in forms of liquid or gel, not containing nicotine.”; dan

(ii) dalam ruang (4)—

(A) dalam subbutiran *(b)*, dengan memasukkan selepas perkataan “Labuan” di mana-mana jua terdapat perkataan “or Pangkor”; dan

(B) dalam subbutiran *(c)*, dengan menggantikan perkataan “Langkawi, Tioman or Pangkor” di mana-mana jua terdapat dengan perkataan “Langkawi or Tioman”.

Dibuat 25 Jun 2021
[MOF. TAX(S)700-1/2/26 JLD.4; KE.HF(152)899/04 JLD 2(3); 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. 2) 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. 2) Order 2021**.

(2) This Order comes into operation on 1 July 2021.

Amendment of Schedule A

2. The Sales Tax (Persons Exempted From Payment Of Tax) Order 2018 [*P.U. (A) 210/2018*] is amended in the Schedule A—

(a) in relation to item 16—

(i) in column (2), by inserting after the words "(other than designated area)" the words "through all mode excluding air mode";

(ii) in column (3)—

(A) by deleting subitem *(b)*;

(B) by substituting for subitem *(g)* the following subitem:

"*(g)* all goods other than specified in this column to a total value not exceeding RM500.00 excluding—

(i) tyres and tubes;

(ii) cigarettes;

(iii) tobacco products;

(iv) smoking pipes (including pipe bowls);

(v) electronic cigarettes and similar personal electric vaporising devices;

(vi) preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine."; and

(iii) in column (4), by substituting for subitems *(a)*, *(b)* and *(c)* the following subitems:

"*(a)* That the goods are imported or purchased from any duty free shops licensed under section 65D of the Customs Act 1967 at any entry point;

(b) that the goods are imported or transported on or with the person or in his baggage;

(c) that the person satisfies the proper officer of customs that he is either—

(i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours; or

(ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours;";

(b) by inserting after item 16 and the particulars relating to it the following item and particulars:

(1) *Item No.*	(2) *Persons*	(3) *Goods Exempted*	(4) *Conditions*	(5) *Certificate to be signed by*
"16A.	Any person entering Malaysia (other than designated area) through air mode	*(a)* Wine, spirits, beer or malt liquor not exceeding 1 litre in all; *(b)* new apparels not exceeding 3 pieces; *(c)* new footwear not exceeding one pair; *(d)* food preparations to a total value not exceeding RM150.00; *(e)* new portable electrically or battery-operated appliances for personal care and hygiene not exceeding 1 unit each; *(f)* all goods other than specified in this column to a total value not exceeding RM1,000.00 excluding—	*(a)* That the person entering Malaysia through the following international airports— (i) Kuala Lumpur International Airport, Sepang; (ii) Kuala Lumpur International Airport 2, Sepang; (iii) Penang International Airport, Penang; (iv) Langkawi International Airport, Kedah; (v) Senai International Airport, Johor; (vi) Kota Kinabalu International Airport, Sabah; or	Certificate not required"; and

		(i) tyres and tubes; (ii) cigarettes; (iii) tabacco products; (iv) smoking pipes (including pipe bowls); (v) electronic cigarettes and similar personal electric vaporising devices; (vi) preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine.	(vii) Kuching International Airport, Sarawak; *(b)* that the goods are imported or purchased from any duty free shops licensed under section 65D of the Customs Act 1967 at international airports listed under subitem *(a)* in this column including Sultan Abdul Aziz Shah Airport and Malacca International Airport; *(c)* that the goods are imported or transported on or with the person or in his baggage; *(d)* that the person satisfied the proper officer of customs that he is either— (i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours; or (ii) normally resident in Malaysia and is returning after an absence from Malaysia	

			of not less than 48 hours; *(e)* that if the person imported or purchased in excess of the quantity or value of goods exempted, he shall be liable to pay sales tax on the excess only based on the prevailing rate imposed.	

(c) in relation to item 17—

(i) in column (3)—

(A) by deleting subitem *(b)*; and

(B) by substituting for subitem *(g)* the following subitem:

"*(g)* all goods other than specified in this column to a total value not exceeding RM1,000.00 excluding—

(i) tyres and tubes;

(ii) cigarettes;

(iii) tobacco products;

(iv) smoking pipes (including pipe bowls);

(v) electronic cigarettes and similar personal electric vaporising devices;

(vi) preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine."; and

(ii) in column (4)—

(A) in subitem *(b)*, by inserting after the word "Labuan" wherever appearing the words "or Pangkor"; and

(B) in subitem *(c)*, by substituting for the words "Langkawi, Tioman or Pangkor" wherever appearing the words "Langkawi or Tioman".

Made 25 June 2021
[MOF. TAX(S)700-1/2/26 JLD.4; KE.HF(152)899/04 JLD 2(3); 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*]