5 Oktober 2020
5 October 2020
P.U. (A) 293

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) (PINDAAN) (NO. 2) 2020

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) (NO. 2) ORDER 2020

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. 2) 2020

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) 2020.**

(2) Perintah ini mula berkuat kuasa pada 6 Oktober 2020.

Pindaan Jadual A

2. Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 [*P.U. (A) 210/2018*] dipinda dalam Jadual A, berhubung dengan butiran 57—

(a) dengan menggantikan butir-butir dalam ruang (3) dengan butir-butir yang berikut:

"All goods locally manufactured or manufactured by any licensed manufacturing warehouse under section 65A of the Customs Act 1967 or by any manufacturer in the Free Industrial Zone established under the Free Zones Act 1990 for export or transport to any Designated Area or Special Area"; dan

(b) dalam ruang (4), dengan menggantikan subbutiran *(a)* hingga *(e)* dengan subbutiran yang berikut:

"(a) That the goods are purchased or acquired from a registered manufacturer or from any licensed manufacturing warehouse or free industrial zone;

(b) that the goods shall be exported or transported to any Designated Area or Special Area by the approved person within 6 months or such further period as the Director General may allow from the date of purchase or acquisition;

(c) that the goods shall not be used or carry out any further process after purchased or acquired;

(d) that if the goods are not exported or transported to any Designated Area or Special Area within six (6) months or such further period as the Director General may allow from the date of purchase or acquisition, the approved person shall be liable to pay the sales tax on such goods; and

(e) any other conditions as the Director General may deem fit to impose.".

Dibuat 1 Oktober 2020
[MOF.TAX(S)700-1/2/26; PN(PU2)751/VI]

DATO' SRI TENGKU 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 2020

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 2020**.

(2) This Order comes into operation on 6 October 2020.

Amendment of Schedule A

2. The Sales Tax (Persons Exempted From Payment Of Tax) Order 2018 *[P.U. (A) 210/2018]* is amended in Schedule A, in relation to item 57—

(a) by substituting for the particulars in column (3) the following particulars:

"All goods locally manufactured or manufactured by any licensed manufacturing warehouse under section 65A of the Customs Act 1967 or by any manufacturer in the Free Industrial Zone established under the Free Zones Act 1990 for export or transport to any Designated Area or Special Area"; and

(b) in column (4), by substituting for subitems *(a)* to *(e)* the following subitems:

"*(a)* That the goods are purchased or acquired from a registered manufacturer or from any licensed manufacturing warehouse or free industrial zone;

(b) that the goods shall be exported or transported to any Designated Area or Special Area by the approved person within 6 months or such further period as the Director General may allow from the date of purchase or acquisition;

(c) that the goods shall not be used or carry out any further process after purchased or acquired;

(d) that if the goods are not exported or transported to any Designated Area or Special Area within six (6) months or such further period as the Director General may allow from the date of purchase or acquisition, the approved person shall be liable to pay the sales tax on such goods; and

(e) any other conditions as the Director General may deem fit to impose.”.

Made 1 October 2020
[MOF.TAX(S)700-1/2/26; PN(PU2)751/VI]

DATO’ SRI TENGKU 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*]