P.U. (A) 104.

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) (PINDAAN) 2020

PADA menjalankan kuasa yang diberikan di bawah 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) 2020.**

(2) Perintah ini mula berkuat kuasa pada 1 April 2020.

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 (3)—

(A) dalam subbutiran *(b),* dengan menggantikan perkataan "cigarettes" dengan perkataan "sticks of cigarette";

(B) dalam subbutiran *(f),* dengan menggantikan perkataan "battery operated" dengan perkataan "battery-operated";

(C) dengan menggantikan subbutiran *(g)* dengan subbutiran berikut:

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

(i) RM500.00, if the goods are imported from other country; or

(ii) RM1,000.00, if the goods are purchased from a duty free shop licensed under section 65D of the Customs Act 1967 at the following international airports—

(A) Kuala Lumpur International Airport (KLIA), Selangor

(B) Kuala Lumpur International Airport 2 (KLIA 2), Selangor

(C) Sultan Abdul Aziz Shah Airport, Selangor

(D) Penang International Airport, Penang

(E) Senai International Airport, Johor

(F) Melaka International Airport, Melaka

(G) Kota Kinabalu International Airport, Sabah

(H) Kuching International Airport, Sarawak;"; dan

(D) dengan memotong subbutiran *(h)*; dan

(ii) dalam ruang (4), dengan menggantikan subbutiran *(a)* hingga *(d)* dengan subbutiran berikut:

"*(a)* That the goods are imported on or in the baggage of the person in column (2);

(b) that the goods are purchased from a duty free shop at the international airports mentioned in column (3) and the goods are transported on or in the baggage of the person;

(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—

(A) 72 hours at the time he imports the goods from other country; or

(B) 48 hours at the time he purchases the goods from a duty free shop at the international airports mentioned in column (3); or

(ii) normally resident in Malaysia and is returning after an absence from Malaysia for a period of not less than—

(A) 72 hours at the time he imports the goods from other country; or

(B) 48 hours at the time he purchases the goods from a duty free shop at the international airports mentioned in column (3); and

(d) that if the person imports or purchases 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."; dan

(b) berhubung dengan butiran 17—

(i) dalam ruang (3)—

(A) dalam subbutiran *(b)*, dengan menggantikan perkataan "stick of cigarettes" dengan perkataan "sticks of cigarette";

(B) dalam subbutiran *(f)*, dengan menggantikan perkataan "battery operated" dengan perkataan "battery-operated";

(C) dalam subbutiran *(g)*, dengan menggantikan perkataan "RM500.00" dengan perkataan "RM1,000.00"; dan

(D) dengan memotong subbutiran *(h)*; dan

(ii) dalam ruang (4), dengan menggantikan subbutiran *(a)* hingga *(d)* dengan subbutiran berikut:

"*(a)* That the goods are transported on or in the baggage of the person in column (2);

(b) that in the case of Labuan, the person satisfies the proper officer of customs that he has visited Labuan for a period of not less than 24 hours;

(c) that in the case of Langkawi, Tioman or Pangkor, the person satisfies the proper officer of customs that he has visited Langkawi, Tioman or Pangkor for a period of not less than 48 hours; and

(d) that if the person transports 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.".

Dibuat 31 Mac 2020
[MOF.TAX(S)700-2/1/16 Jld. 4; PN(PU2)751]

TENGKU DATO' SRI ZAFRUL TENGKU ABDUL AZIZ
Menteri Kewangan

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 35(2) Akta Cukai Jualan 2018*]

SALES TAX ACT 2018

SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) 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) Order 2020**.

(2) This Order comes into operation on 1 April 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—

(a) in relation to item 16—

(i) in column (3)—

(A) in subitem *(b)*, by substituting for the word "cigarettes" the words "sticks of cigarette";

(B) in subitem *(f)*, by substituting for the words "battery operated" the word "battery-operated";

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

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

(i) RM500.00, if the goods are imported from other country; or

(ii) RM1,000.00, if the goods are purchased from a duty free shop licensed under section 65D of the Customs Act 1967 at the following international airports—

(A) Kuala Lumpur International Airport (KLIA), Selangor

(B) Kuala Lumpur International Airport 2 (KLIA 2), Selangor

(C) Sultan Abdul Aziz Shah Airport, Selangor

(D) Penang International Airport, Penang

(E) Senai International Airport, Johor

(F) Melaka International Airport, Melaka

(G) Kota Kinabalu International Airport, Sabah

(H) Kuching International Airport, Sarawak;"; and

(D) by deleting subitem *(h)*; and

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

"*(a)* That the goods are imported on or in the baggage of the person in column (2);

(b) that the goods are purchased from a duty free shop at the international airports mentioned in column (3) and the goods are transported on or in the baggage of the person;

(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—

(A) 72 hours at the time he imports the goods from other country; or

(B) 48 hours at the time he purchases the goods from a duty free shop at the international airports mentioned in column (3); or

(ii) normally resident in Malaysia and is returning after an absence from Malaysia for a period of not less than—

(A) 72 hours at the time he imports the goods from other country; or

(B) 48 hours at the time he purchases the goods from a duty free shop at the international airports mentioned in column (3); and

(d) that if the person imports or purchases 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."; and

(b) in relation to item 17—

(i) in column (3)—

(A) in subitem *(b),* by substituting for the words "stick of cigarettes" the words "sticks of cigarette";

(B) in subitem *(f),* by substituting for the words "battery operated" the word "battery-operated";

(C) in subitem *(g)*, by substituting for the words "RM500.00" the words "RM1,000.00"; and

(D) by deleting subitem *(h)*; and

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

"*(a)* That the goods are transported on or in the baggage of the person in column (2);

(b) that in the case of Labuan, the person satisfies the proper officer of customs that he has visited Labuan for a period of not less than 24 hours;

(c) that in the case of Langkawi, Tioman or Pangkor, the person satisfies the proper officer of customs that he has visited Langkawi, Tioman or Pangkor for a period of not less than 48 hours; and

(d) that if the person transports 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.".

Made 31 March 2020;
[MOF.TAX(S)700-2/1/16 Jld. 4; PN(PU2)751]

TENGKU DATO' SRI ZAFRUL TENGKU ABDUL AZIZ
Minister of Finance

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