26 Disember 2019
26 December 2019
P.U. (A) 371

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) (PINDAAN) (NO. 2) 2019

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) (NO. 2) ORDER 2019

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) 2019

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) 2019**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 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 38—

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

(3) *Goods Exempted*
"All goods transported to a Free Industrial Zone established under the Free Zones Act 1990 or licensed manufacturing warehouse under section 65A of the Customs Act 1967 for further manufacture or to complete its manufacture and subsequently transported back";

(ii) dalam ruang (4)—

(A) dalam perenggan *(d)*, dengan menggantikan perkataan "said manufacturer" dengan perkataan "person in column (2)";

(B) dalam perenggan *(e)*, dengan menggantikan noktah di hujung perenggan dengan koma bernoktah; dan

(C) dengan memasukkan selepas perenggan *(e)* perenggan yang berikut:

"*(f)* if the person in column (2) is a person who is not registered under the Sales Tax Act 2018, the sales tax shall be levied and paid on the goods subsequently transported back to such person based on the amount chargeable for the work performed."; dan

(iii) dalam ruang (5), dengan menggantikan perkataan "The Manufacturer" dengan perkataan "The manufacturer in column (2)"; dan

(b) berhubung dengan butiran 54—

(i) dengan menggantikan butir-butir dalam ruang (2) dengan butir-butir yang berikut:

(2) *Persons*
"Any manufacturer in a free industrial zone established under the Free Zones Act 1990 or any licensed manufacturing warehouse under section 65A of the Customs Act 1967";

(ii) dalam ruang (3), dengan menggantikan perkataan "free zone" dengan perkataan "free industrial zone established";

(iii) dalam ruang (4)—

(A) dalam perenggan *(a)*, dengan menggantikan perkataan "free zone" perkataan "free industrial zone established";

(B) dalam perenggan *(b)*, dengan memotong perkataan "who is not registered under the Sales Tax Act 2018";

(C) dengan menggantikan perenggan *(d)* dengan perenggan berikut:

"*(d)* that the goods transported out shall without delay be acquired back by the person in column (2) from the person who has further manufactured or completed its manufacture and be transported back to the free industrial zone or licensed manufacturing warehouse;";

(D) dalam perenggan *(e)*, dengan menggantikan perkataan "manufacturer in column (2)" dengan perkataan "person in column (2)";

(E) dalam perenggan *(e)*, dengan menggantikan noktah di hujung perenggan dengan koma bernoktah; dan

(F) dengan memasukkan selepas perenggan *(e)* perenggan yang berikut:

"*(f)* that the person in column (2) shall furnish not later than the 10th of each month to the customs a return in such form and manner as the Director General may determine;

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

(iv) dalam ruang (5), dengan menggantikan perkataan "The person approved by the Director General" dengan perkataan "The manufacturer in column (2)".

Dibuat 16 Disember 2019
[MOF.TAX(R)700-2/8/1 Jld. 4; PN(PU2)751/V]

LIM GUAN ENG
Menteri Kewangan

SALES TAX ACT 2018

SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX)
(AMENDMENT) (NO. 2) ORDER 2019

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 2019**.

(2) This Order comes into operation on 1 January 2020.

Amendment of Schedule A

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

(a) in relation to item 38—

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

(3) *Goods Exempted*
"All goods transported to a Free Industrial Zone established under the Free Zones Act 1990 or licensed manufacturing warehouse under section 65A of the Customs Act 1967 for further manufacture or to complete its manufacture and subsequently transported back";

(ii) in column (4)—

(A) in paragraph *(d)*, by substituting for the words "said manufacturer" the words "person in column (2)";

(B) in paragraph *(e)*, by substituting for the full stop at the end of the paragraph a semicolon; and

(C) by inserting after paragraph *(e)* the following paragraph:

"*(f)* if the person in column (2) is a person who is not registered under the Sales Tax Act 2018, the sales tax shall be levied and paid on the goods subsequently transported back to such person based on the amount chargeable for the work performed."; and

(iii) in column (5), by substituting for the words "The Manufacturer" the words "The manufacturer in column (2)"; and

(b) in relation to item 54—

(i) by substituting for the particulars in column (2) the following particulars:

(2) *Persons*
"Any manufacturer in a free industrial zone established under the Free Zones Act 1990 or any licensed manufacturing warehouse under section 65A of the Customs Act 1967";

(ii) in column (3), by substituting for the words "free zone" the words "free industrial zone established";

(iii) in column (4)—

(A) in paragraph *(a)*, by substituting for the words "free zone" the words "free industrial zone established";

(B) in paragraph *(b),* by deleting the words "who is not registered under the Sales Tax Act 2018";

(C) by substituting for paragraph *(d)* the following paragraph:

"*(d)* that the goods transported out shall without delay be acquired back by the person in column (2) from the person who has further manufactured or completed its manufacture and be transported back to the free industrial zone or licensed manufacturing warehouse;";

(D) in paragraph *(e)*, by substituting for the words "manufacturer in column (2)" the words "person in column (2)";

(E) in paragraph *(e)*, by substituting for the full stop at the end of the paragraph a semicolon; and

(F) by inserting after paragraph *(e)* the following paragraphs:

"*(f)* that the person in column (2) shall furnish not later than the 10th of each month to the customs a return in such form and manner as the Director General may determine;

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

(iv) in column (5), by substituting for the words "The person approved by the Director General" the words "The manufacturer in column (2)".

Made 16 December 2019
[MOF.TAX(R)700-2/8/1 Jld. 4; PN(PU2)751/V]

LIM GUAN ENG
Minister of Finance