



26 Disember 2019
26 December 2019
P.U. (A) 370

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (KADAR CUKAI) (PINDAAN) 2019

SALES TAX (RATES OF TAX) (AMENDMENT) ORDER 2019

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (KADAR CUKAI) (PINDAAN) 2019

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(2) 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 (Kadar Cukai) (Pindaan) 2019**.

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

Pindaan Jadual Pertama

2. Perintah Cukai Jualan (Kadar Cukai) 2018 [P.U. (A) 221/2018] dipinda dalam Jadual Pertama—

(a) dengan memasukkan selepas kepala 39.22 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
"39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.
	3926.90	- Other:
	3926.90.39 00	- - Hygenic, medical and surgical articles:
		- - - Other (baby pacifier whether or not with clip)";

(b) dengan memasukkan selepas kepala 69.01 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
"70.07	7007.29 7007.29.90 00	Safety glass, consisting of toughened (tempered) or laminated glass. - Laminated safety glass - - Other - - - Other"; dan

(c) dengan memasukkan selepas kepala 91.14 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
"94.01	9401.80.00 00	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof - Other seats (car safety seats for infant and young children)".

Dibuat 16 Disember 2019

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

LIM GUAN ENG
Menteri Kewangan

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 10(3) Akta Cukai Jualan 2018]

SALES TAX ACT 2018

SALES TAX (RATES OF TAX) (AMENDMENT) ORDER 2019

IN exercise of the powers conferred by subsection 10(2) 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 (Rates of Tax) (Amendment) Order 2019**.

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

Amendment of First Schedule

2. The Sales Tax (Rates of Tax) Order 2018 [*P.U. (A) 221/2018*] is amended in the First Schedule—

(a) by inserting after heading 39.22 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
"39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.
	3926.90	- Other:
	3926.90.39 00	- - Hygenic, medical and surgical articles:
		- - - Other (baby pacifier whether or not with clip)";

(b) by inserting after heading 69.01 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
"70.07	7007.29 7007.29.90 00	Safety glass, consisting of toughened (tempered) or laminated glass. - Laminated safety glass - - Other - - - Other"; and

(c) by inserting after heading 91.14 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
"94.01	9401.80.00 00	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof - Other seats (car safety seats for infant and young children)".

Made 16 December 2019

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

LIM GUAN ENG
Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 10(3) of the Sales Tax Act 2018]