



31 Disember 2018  
31 December 2018  
P.U. (A) 404

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

### PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA CUKAI) (PINDAAN) (NO. 4) 2018

### *SALES TAX (GOODS EXEMPTED FROM TAX) (AMENDMENT) (NO. 4) ORDER 2018*

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

## AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA CUKAI)  
(PINDAAN) (NO. 4) 2018

PADA menjalankan kuasa yang diberikan di bawah perenggan 35(1)(a) 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 (Barang yang Dikecualikan daripada Cukai) (Pindaan) (No. 4) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2019.

**Pindaan Jadual A**

2. Perintah Cukai Jualan (Barang yang Dikecualikan daripada Cukai) 2018 [*P.U. (A) 219/2018*] dipinda dalam Jadual A—

(a) berhubung dengan kepala 03.07, dengan memasukkan selepas subkepala 0307.79.40 00 dan butir-butir yang berhubungan dengannya subkepala dan butir-butir yang berikut:

| <i>Heading</i><br>(1) | <i>Subheading</i><br>(2)                   | <i>Description</i><br>(3)                                                                                          |
|-----------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|                       | “0307.82<br>0307.82.10 00<br>0307.82.20 00 | - - Live, fresh or chilled stromboid conchs<br>( <i>Strombus spp.</i> ):<br>- - - Live<br>- - - Fresh or chilled”; |

(b) dengan memasukkan selepas kepala 12.09 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i>    | <i>Description</i>                                                                                             |
|----------------|----------------------|----------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>           | <i>(3)</i>                                                                                                     |
| <b>"12.13</b>  | <b>1213.00.00 00</b> | <b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets."</b> |

- (c) dengan memotong subkepala 2201.90.90 00 dan butir-butir yang berhubungan dengannya;
- (d) berhubung dengan kepala 33.07, dengan memasukkan selepas subkepala 3307.41.10 00 dan butir-butir yang berhubungan dengannya subkepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                         |
|----------------|-------------------|--------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                                 |
|                | "3307.41.90 00    | - - - Other ("Agarbatti" and other odoriferous preparations used during religious rites)"; |

- (e) berhubung dengan kepala 34.06, dalam ruang (3), dengan memotong perkataan "(Joss stick candles for prayer)";
- (f) berhubung dengan subkepala 3917.32.93 00, dalam ruang (3), dengan memasukkan selepas perkataan "products" perkataan "(excluding straw)";
- (g) dengan memasukkan selepas kepala 39.24 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                      |
|----------------|-------------------|-------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                              |
| <b>"39.25</b>  |                   | <b>Builders' ware or plastics, not elsewhere specified or included.</b> |

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                             |
|----------------|-------------------|------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                                     |
|                | 3925.10.00 00     | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l <sup>3</sup> ; |

- (h) dengan memasukkan selepas kepala 48.11 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                                                                                                                                                                        |
|----------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                                                                                                                                                                                |
| <b>"48.17</b>  | 4817.10.00 00     | <b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b><br>- Envelopes"; |

- (i) dengan menggantikan subkepala 8711.60 dan butir-butir yang berhubungan dengannya dengan subkepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                              |
|----------------|-------------------|-----------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                      |
|                | "8711.60          | - With electric motor for propulsion:                           |
|                | 8711.60.11 00     | - - Completely Knocked Down:                                    |
|                | 8711.60.12 00     | - - - Bicycles                                                  |
|                | 8711.60.13 00     | - - - Kick scooters; self-balancing cycle; "pocket motorcycles" |
|                | 8711.60.13 00     | - - - Other motorcycles                                         |
|                | 8711.60.91 00     | - - Other:                                                      |
|                | 8711.60.92 00     | - - - Bicycles                                                  |
|                | 8711.60.92 00     | - - - Kick scooters; self-balancing cycle; "pocket motorcycles" |
|                | 8711.60.93 00     | - - - Other motorcycles                                         |
|                | 8711.60.99 00     | - - - Other";                                                   |

- (j) dengan memasukkan selepas kepala 87.15 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i>    | <i>Description</i>                                                                      |
|----------------|----------------------|-----------------------------------------------------------------------------------------|
| (1)            | (2)                  | (3)                                                                                     |
| <b>"88.01</b>  | <b>8801.00.00 00</b> | <b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.";</b> |

- (k) dengan memasukkan selepas kepala 88.01 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                                                                             |
|----------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)            | (2)               | (3)                                                                                                                                            |
| <b>"88.02</b>  |                   | <b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b> |
|                |                   | - Helicopters:                                                                                                                                 |
|                | 8802.11.00 00     | - - Of an unladen weight not exceeding 2,000 kg                                                                                                |
|                | 8802.12.00 00     | - - Of an unladen weight exceeding 2,000 kg                                                                                                    |
|                | 8802.20           | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:                                                                  |
|                | 8802.20.10 00     | - - Aeroplanes                                                                                                                                 |
|                | 8802.20.90 00     | - - Other                                                                                                                                      |
|                | 8802.30           | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:                                          |
|                | 8802.30.10 00     | - - Aeroplanes                                                                                                                                 |
|                | 8802.30.90 00     | - - Other                                                                                                                                      |
|                | 8802.40           | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:                                                                     |
|                | 8802.40.10 00     | - - Aeroplanes                                                                                                                                 |
|                | 8802.40.90 00     | - - Other                                                                                                                                      |
|                | 8802.60.00 00     | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles";                                                            |

- (l) dengan memasukkan selepas kepala 88.02 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i>                                                                            | <i>Description</i>                                                                                                                                                                                                                                    |
|----------------|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>                                                                                   | <i>(3)</i>                                                                                                                                                                                                                                            |
| <b>"88.03</b>  | 8803.10.00 00<br>8803.20.00 00<br>8803.30.00 00<br>8803.90<br>8803.90.10 00<br>8803.90.90 00 | <b>Parts of goods of heading 88.01 or 88.02.</b><br>- Propellers and rotors and parts thereof<br>- Under-carriages and parts thereof<br>- Other parts of aeroplanes or helicopters<br>- Other:<br>- - Of telecommunications satellites<br>- - Other"; |

- (m) dengan memasukkan selepas kepala 88.03 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i>                                                           | <i>Description</i>                                                                                                                                                                                                                                                                                                                                                                   |
|----------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>                                                                  | <i>(3)</i>                                                                                                                                                                                                                                                                                                                                                                           |
| <b>"88.05</b>  | 8805.10.00 00<br>8805.21.00 00<br>8805.29<br>8805.29.10 00<br>8805.29.90 00 | <b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b><br>- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof<br>- Ground flying trainers and parts thereof:<br>- - Air combat simulators and parts thereof<br>- - Other:<br>- - - Ground flying trainers<br>- - - Other"; |

- (n) dengan memasukkan selepas kepala 88.05 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                                                                |
|----------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                                                                        |
| <b>"89.01</b>  |                   | <b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b> |
|                | 8901.10           | - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:  |
|                | 8901.10.10 00     | - - Of a gross tonnage not exceeding 26                                                                                           |
|                | 8901.10.20 00     | - - Of a gross tonnage exceeding 26 but not exceeding 500                                                                         |
|                | 8901.10.60 00     | - - Of a gross tonnage exceeding 500 but not exceeding 1,000                                                                      |
|                | 8901.10.70 00     | - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000                                                                    |
|                | 8901.10.80 00     | - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000                                                                    |
|                | 8901.10.90 00     | - - Of a gross tonnage exceeding 5,000                                                                                            |
|                | 8901.20           | - Tankers :                                                                                                                       |
|                | 8901.20.50 00     | - - Of a gross tonnage not exceeding 5,000                                                                                        |
|                | 8901.20.70 00     | - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000                                                                   |
|                | 8901.20.80 00     | - - Of a gross tonnage exceeding 50,000                                                                                           |
|                | 8901.30           | - Refrigerated vessels, other than those of subheading 8901.20:                                                                   |
|                | 8901.30.50 00     | - - Of a gross tonnage not exceeding 5,000                                                                                        |
|                | 8901.30.70 00     | - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000                                                                   |
|                | 8901.30.80 00     | - - Of a gross tonnage exceeding 50,000                                                                                           |
|                | 8901.90           | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods:                         |
|                |                   | - - Not motorised:                                                                                                                |
|                | 8901.90.11 00     | - - - Of a gross tonnage not exceeding 26                                                                                         |
|                | 8901.90.12 00     | - - - Of a gross tonnage exceeding 26 but not exceeding 500                                                                       |
|                | 8901.90.14 00     | - - - Of a gross tonnage exceeding 500                                                                                            |
|                |                   | - - Motorised:                                                                                                                    |
|                | 8901.90.31 00     | - - - Of a gross tonnage not exceeding 26                                                                                         |
|                | 8901.90.32 00     | - - - Of a gross tonnage exceeding 26 but not exceeding 500                                                                       |
|                | 8901.90.33 00     | - - - Of a gross tonnage exceeding 500 but not exceeding 1,000                                                                    |

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                |
|----------------|-------------------|-------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                        |
|                | 8901.90.34 00     | - - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000  |
|                | 8901.90.35 00     | - - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000  |
|                | 8901.90.36 00     | - - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000 |
|                | 8901.90.37 00     | - - - Of a gross tonnage exceeding 50,000”;                       |

(o) dengan memasukkan selepas kepala 89.01 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                                     |
|----------------|-------------------|--------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                                             |
| <b>“89.02</b>  | <b>8902.00</b>    | <b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b> |
|                |                   | - Fishing vessels:                                                                                     |
|                | 8902.00.31 00     | - - Of a gross tonnage not exceeding 26                                                                |
|                | 8902.00.32 00     | - - Of a gross tonnage exceeding 26 but less than 40                                                   |
|                | 8902.00.33 00     | - - Of a gross tonnage of 40 or more but not exceeding 101                                             |
|                | 8902.00.34 00     | - - Of a gross tonnage of 101 but not exceeding 250                                                    |
|                | 8902.00.35 00     | - - Of a gross tonnage exceeding 250 but not exceeding 1,000                                           |
|                | 8902.00.36 00     | - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000                                         |
|                | 8902.00.37 00     | - - Of a gross tonnage exceeding 4,000                                                                 |
|                |                   | - Other :                                                                                              |
|                | 8902.00.41 00     | - - Of a gross tonnage not exceeding 26                                                                |
|                | 8902.00.42 00     | - - Of a gross tonnage exceeding 26 but less than 40                                                   |
|                | 8902.00.43 00     | - - Of a gross tonnage of 40 or more but not exceeding 101                                             |
|                | 8902.00.44 00     | - - Of a gross tonnage of 101 but not exceeding 250                                                    |



| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                             |
|----------------|-------------------|----------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                     |
|                | 8902.00.45 00     | - - Of a gross tonnage exceeding 250 but not exceeding 1,000   |
|                | 8902.00.46 00     | - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000 |
|                | 8902.00.47 00     | - - Of a gross tonnage exceeding 4000"                         |

; dan

(p) dengan memasukkan selepas kepala 89.02 yang baharu dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                               |
|----------------|-------------------|----------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                       |
| <b>"89.03</b>  |                   | <b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b> |
|                | 8903.10.00 00     | - Inflatable                                                                     |
|                | 8903.92.00 00     | - Other:                                                                         |
|                |                   | - - Motorboats, other than outboard motorboats                                   |
|                | 8903.99.00 00     | - - Other"                                                                       |

Dibuat 31 Disember 2018  
[Perb. R.0.3865/356/8 JLD. 2; PN(PU2)751/III]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL  
*Timbalan Perdana Menteri*  
*yang menjalankan fungsi-fungsi Menteri Kewangan*

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

## SALES TAX ACT 2018

## SALES TAX (GOODS EXEMPTED FROM TAX) (AMENDMENT) (NO. 4) ORDER 2018

IN exercise of the powers conferred by paragraph 35(1)(a) 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 (Goods Exempted from Tax) (Amendment) (No. 4) Order 2018**.

(2) This Order comes into operation on 1 January 2019.

**Amendment of Schedule A**

2. The Sales Tax (Goods Exempted from Tax) Order 2018 [*P.U. (A) 219/2018*] is amended in Schedule A—

(a) in relation to heading 03.07, by inserting after subheading 0307.79.40 00 and the particulars relating to it the following subheading and particulars:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                    |
|----------------|-------------------|-----------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                            |
|                | “0307.82          | - - Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> ): |
|                | 0307.82.10 00     | - - - Live                                                            |
|                | 0307.82.20 00     | - - - Fresh or chilled”;                                              |

- (b) by inserting after heading 12.09 and the particulars relating to it the following heading and particulars:

| <i>Heading</i> | <i>Subheading</i>    | <i>Description</i>                                                                                             |
|----------------|----------------------|----------------------------------------------------------------------------------------------------------------|
| (1)            | (2)                  | (3)                                                                                                            |
| <b>"12.13</b>  | <b>1213.00.00 00</b> | <b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets."</b> |

- (c) by deleting subheading 2201.90.90 00 and the particulars relating to it;
- (d) in relation to heading 33.07, by inserting after subheading 3307.41.10 00 and the particulars relating to it the following subheading and particulars:

| <i>Heading</i> | <i>Subheading</i>     | <i>Description</i>                                                                                |
|----------------|-----------------------|---------------------------------------------------------------------------------------------------|
| (1)            | (2)                   | (3)                                                                                               |
|                | <b>"3307.41.90 00</b> | <b>- - - Other ("Agarbatti" and other odoriferous preparations used during religious rites)";</b> |

- (e) in relation to heading 34.06, in column (3), by deleting the words "(Joss stick candles for prayer)";
- (f) in relation to subheading 3917.32.93 00, in column (3), by inserting after the words "products" the words "(excluding straw)";
- (g) by inserting after heading 39.24 and the particulars relating to it the following heading and particulars:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                               |
|----------------|-------------------|--------------------------------------------------|
| (1)            | (2)               | (3)                                              |
| <b>"39.25</b>  |                   | <b>Builders' ware or plastics, not elsewhere</b> |

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                                                              |
|----------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                                                                      |
|                | 3925.10.00 00     | <b>specified or included.</b><br>- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l <sup>3</sup> ; |

(h) by inserting after heading 48.11 and the particulars relating to it the following heading and particulars:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                                                                                                                                                                        |
|----------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                                                                                                                                                                                |
| <b>"48.17</b>  | 4817.10.00 00     | <b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b><br>- Envelopes"; |

(i) by substituting subheading 8711.60 and the particulars relating to it the following subheading and particulars:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                              |
|----------------|-------------------|-----------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                      |
|                | "8711.60          | - With electric motor for propulsion:                           |
|                | 8711.60.11 00     | - - Completely Knocked Down:                                    |
|                | 8711.60.12 00     | - - - Bicycles                                                  |
|                | 8711.60.13 00     | - - - Kick scooters; self-balancing cycle; "pocket motorcycles" |
|                | 8711.60.13 00     | - - - Other motorcycles                                         |
|                | 8711.60.91 00     | - - Other:                                                      |
|                | 8711.60.92 00     | - - - Bicycles                                                  |
|                | 8711.60.92 00     | - - - Kick scooters; self-balancing cycle; "pocket motorcycles" |
|                | 8711.60.93 00     | - - - Other motorcycles                                         |
|                | 8711.60.99 00     | - - - Other";                                                   |

- (j) by inserting after heading 87.15 and the particulars relating to it the following heading and particulars:

| <i>Heading</i><br>(1) | <i>Subheading</i><br>(2) | <i>Description</i><br>(3)                                                               |
|-----------------------|--------------------------|-----------------------------------------------------------------------------------------|
| <b>"88.01</b>         | <b>8801.00.00 00</b>     | <b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.";</b> |

- (k) by inserting after the new heading 88.01 and the particulars relating to it the following heading and particulars:

| <i>Heading</i><br>(1) | <i>Subheading</i><br>(2) | <i>Description</i><br>(3)                                                                                                                      |
|-----------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>"88.02</b>         |                          | <b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b> |
|                       | 8802.11.00 00            | - Helicopters:                                                                                                                                 |
|                       | 8802.12.00 00            | - - Of an unladen weight not exceeding 2,000 kg<br>- - Of an unladen weight exceeding 2,000 kg                                                 |
|                       | 8802.20                  | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:                                                                  |
|                       | 8802.20.10 00            | - - Aeroplanes                                                                                                                                 |
|                       | 8802.20.90 00            | - - Other                                                                                                                                      |
|                       | 8802.30                  | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:                                          |
|                       | 8802.30.10 00            | - - Aeroplanes                                                                                                                                 |
|                       | 8802.30.90 00            | - - Other                                                                                                                                      |
|                       | 8802.40                  | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:                                                                     |
|                       | 8802.40.10 00            | - - Aeroplanes                                                                                                                                 |
|                       | 8802.40.90 00            | - - Other                                                                                                                                      |
|                       | 8802.60.00 00            | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles";                                                            |

- (l) by inserting after the new heading 88.02 and the particulars relating to it the following heading and particulars:

| <i>Heading</i> | <i>Subheading</i>                                                                            | <i>Description</i>                                                                                                                                                                                                                                    |
|----------------|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>                                                                                   | <i>(3)</i>                                                                                                                                                                                                                                            |
| <b>"88.03</b>  | 8803.10.00 00<br>8803.20.00 00<br>8803.30.00 00<br>8803.90<br>8803.90.10 00<br>8803.90.90 00 | <b>Parts of goods of heading 88.01 or 88.02.</b><br>- Propellers and rotors and parts thereof<br>- Under-carriages and parts thereof<br>- Other parts of aeroplanes or helicopters<br>- Other:<br>- - Of telecommunications satellites<br>- - Other"; |

- (m) by inserting after the new heading 88.03 and the particulars relating to it the following heading and particulars:

| <i>Heading</i> | <i>Subheading</i>                                                                   | <i>Description</i>                                                                                                                                                                                                                                                                                                                                                                   |
|----------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>                                                                          | <i>(3)</i>                                                                                                                                                                                                                                                                                                                                                                           |
| <b>"88.05</b>  | 8805.10.00 00<br><br>8805.21.00 00<br><br>8805.29<br>8805.29.10 00<br>8805.29.90 00 | <b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b><br>- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof<br>- Ground flying trainers and parts thereof:<br>- - Air combat simulators and parts thereof<br>- - Other:<br>- - - Ground flying trainers<br>- - - Other"; |

- (n) by inserting after the new heading 88.05 and the particulars relating to it the following heading and particulars:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                                                                |
|----------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                                                                        |
| <b>"89.01</b>  |                   | <b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b> |
|                | 8901.10           | - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:  |
|                | 8901.10.10 00     | - - Of a gross tonnage not exceeding 26                                                                                           |
|                | 8901.10.20 00     | - - Of a gross tonnage exceeding 26 but not exceeding 500                                                                         |
|                | 8901.10.60 00     | - - Of a gross tonnage exceeding 500 but not exceeding 1,000                                                                      |
|                | 8901.10.70 00     | - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000                                                                    |
|                | 8901.10.80 00     | - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000                                                                    |
|                | 8901.10.90 00     | - - Of a gross tonnage exceeding 5,000                                                                                            |
|                | 8901.20           | - Tankers :                                                                                                                       |
|                | 8901.20.50 00     | - - Of a gross tonnage not exceeding 5,000                                                                                        |
|                | 8901.20.70 00     | - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000                                                                   |
|                | 8901.20.80 00     | - - Of a gross tonnage exceeding 50,000                                                                                           |
|                | 8901.30           | - Refrigerated vessels, other than those of subheading 8901.20:                                                                   |
|                | 8901.30.50 00     | - - Of a gross tonnage not exceeding 5,000                                                                                        |
|                | 8901.30.70 00     | - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000                                                                   |
|                | 8901.30.80 00     | - - Of a gross tonnage exceeding 50,000                                                                                           |
|                | 8901.90           | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods:                         |
|                |                   | - - Not motorised:                                                                                                                |
|                | 8901.90.11 00     | - - - Of a gross tonnage not exceeding 26                                                                                         |
|                | 8901.90.12 00     | - - - Of a gross tonnage exceeding 26 but not exceeding 500                                                                       |
|                | 8901.90.14 00     | - - - Of a gross tonnage exceeding 500                                                                                            |
|                |                   | - - Motorised:                                                                                                                    |
|                | 8901.90.31 00     | - - - Of a gross tonnage not exceeding 26                                                                                         |

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                |
|----------------|-------------------|-------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                        |
|                | 8901.90.32 00     | - - - Of a gross tonnage exceeding 26 but not exceeding 500       |
|                | 8901.90.33 00     | - - - Of a gross tonnage exceeding 500 but not exceeding 1,000    |
|                | 8901.90.34 00     | - - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000  |
|                | 8901.90.35 00     | - - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000  |
|                | 8901.90.36 00     | - - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000 |
|                | 8901.90.37 00     | - - - Of a gross tonnage exceeding 50,000”;                       |

(o) by inserting after the new heading 89.01 and the particulars relating to it the following heading and particulars:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                                                     |
|----------------|-------------------|--------------------------------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                                             |
| <b>“89.02</b>  | <b>8902.00</b>    | <b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b> |
|                |                   | - Fishing vessels:                                                                                     |
|                | 8902.00.31 00     | - - Of a gross tonnage not exceeding 26                                                                |
|                | 8902.00.32 00     | - - Of a gross tonnage exceeding 26 but less than 40                                                   |
|                | 8902.00.33 00     | - - Of a gross tonnage of 40 or more but not exceeding 101                                             |
|                | 8902.00.34 00     | - - Of a gross tonnage of 101 but not exceeding 250                                                    |
|                | 8902.00.35 00     | - - Of a gross tonnage exceeding 250 but not exceeding 1,000                                           |
|                | 8902.00.36 00     | - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000                                         |
|                | 8902.00.37 00     | - - Of a gross tonnage exceeding 4,000                                                                 |
|                |                   | - Other :                                                                                              |
|                | 8902.00.41 00     | - - Of a gross tonnage not exceeding 26                                                                |
|                | 8902.00.42 00     | - - Of a gross tonnage exceeding 26 but less than 40                                                   |



| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                             |
|----------------|-------------------|----------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                     |
|                | 8902.00.43 00     | - - Of a gross tonnage of 40 or more but not exceeding 101     |
|                | 8902.00.44 00     | - - Of a gross tonnage of 101 but not exceeding 250            |
|                | 8902.00.45 00     | - - Of a gross tonnage exceeding 250 but not exceeding 1,000   |
|                | 8902.00.46 00     | - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000 |
|                | 8902.00.47 00     | - - Of a gross tonnage exceeding 4000"                         |

; and

(p) by inserting after the new heading 89.02 and the particulars relating to it the following heading and particulars:

| <i>Heading</i> | <i>Subheading</i> | <i>Description</i>                                                               |
|----------------|-------------------|----------------------------------------------------------------------------------|
| <i>(1)</i>     | <i>(2)</i>        | <i>(3)</i>                                                                       |
| <b>"89.03</b>  |                   | <b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b> |
|                | 8903.10.00 00     | - Inflatable                                                                     |
|                | 8903.92.00 00     | - Other:                                                                         |
|                |                   | - - Motorboats, other than outboard motorboats                                   |
|                | 8903.99.00 00     | - - Other"                                                                       |

Made 31 December 2018  
[Perb. R.0.3865/356/8 JLD. 2; PN(PU2)751/III]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL  
*Deputy Prime Minister*  
*exercising the functions of the Minister of Finance*

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