



31 Disember 2018
31 December 2018
P.U. (A) 401

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (PENGENAAN CUKAI JUALAN BERKENAAN DENGAN KAWASAN KHAS) (PINDAAN) 2018

SALES TAX (IMPOSITION OF SALES TAX IN RESPECT OF SPECIAL AREAS) (AMENDMENT) ORDER 2018

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AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (PENGENAAN CUKAI JUALAN BERKENAAN DENGAN
KAWASAN KHAS) (PINDAAN) 2018

PADA menjalankan kuasa yang diberikan oleh seksyen 57
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 (Pengenaaan Cukai Jualan berkenaan dengan Kawasan Khas) (Pindaan) 2018**.

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

Pindaan perenggan 2

2. Perintah Cukai Jualan (Pengenaaan Cukai berkenaan dengan Kawasan Khas) 2018 [*P.U. (A) 207/2018*] yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam subsubperenggan 2(1)(a) dengan menggantikan perkataan “zon bebas di bawah seksyen 2 Akta Zon Bebas 1990 [*Akta 438*]” dengan perkataan “zon bebas, gudang berlesen, atau gudang pengilangan berlesen”.

Pindaan Jadual A

3. Jadual A Perintah ibu dipinda —

(a) dengan memotong butiran 10; dan

(b) dengan menggantikan butiran 11 dengan butiran yang berikut:

“11. Semua barang yang tidak digunakan secara langsung —

(a) dalam aktiviti yang diluluskan di bawah Jadual Pertama dan Kedua
Akta Zon Bebas 1990 [*Akta 438*];

- (b) bagi tujuan menggudang barang di bawah seksyen 65 Akta Kastam 1967 [*Akta 235*]; atau
- (c) dalam pengilangan barang di gudang pengilangan berlesen di bawah seksyen 65A Akta Kastam 1967.”.

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

SALES TAX ACT 2018

SALES TAX (IMPOSITION OF SALES TAX IN RESPECT OF SPECIAL AREAS)
(AMENDMENT) ORDER 2018

IN exercise of the powers conferred by section 57 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 (Imposition of Sales Tax in respect of Special Areas) (Amendment) Order 2018**.

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

Amendment of paragraph 2

2. The Sales Tax (Imposition of Sales Tax in respect of Special Areas) Order 2018 [*P.U. (A) 207/2018*] which is referred to as the “principal Order” in this Order, is amended in subsubparagraph 2(1)(a) by substituting for the words “free zone under section 2 of the Free Zones Act 1990 [*Act 438*]” the words “free zone, licensed warehouse, or licensed manufacturing warehouse”.

Amendment of Schedule A

3. Schedule A of the Principal order is amended —

(a) by deleting item 10; and

(b) by substituting for item 11 the following item:

“11. All goods which are not used directly—

(a) in the activities approved under the First and Second Schedules of the Free Zones Act 1990 [*Act 438*];

(b) for the purpose of warehousing goods under section 65 of the Customs Act 1967 [Act 235]; or

(c) in the manufacturing of goods in a licensed manufacturing warehouse under section 65A Customs Act 1967.”

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