



31 Disember 2018
31 December 2018
P.U. (A) 400

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (KADAR CUKAI) (PINDAAN) (NO. 3) 2018

SALES TAX (RATES OF TAX) (AMENDMENT) (NO. 3) ORDER 2018

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (KADAR CUKAI) (PINDAAN) (NO. 3) 2018

PADA menjalankan kuasa yang diberikan oleh perenggan 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) (No. 3) 2018**.

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

Pindaan Jadual Pertama

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

(a) dengan memotong kepala 12.13 dan butir-butir yang berhubungan dengannya;

(b) dengan memasukkan selepas kepala 21.06 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.
	2201.10	- Mineral waters and aerated waters:
	2201.10.10 00	- - Mineral waters
	2201.90	- Other:
	2201.90.90 00	- - Other

(c) dengan menggantikan kepala 40.11 dan butir-butir yang berhubungan dengannya dengan kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
40.11		New pneumatic tyres, of rubber.
	4011.10.00 00	- Of a kind used on motor cars (including station wagons and racing cars)
	4011.20	- Of a kind used on buses or lorries:
	4011.20.10 00	- - Of a width not exceeding 450 mm
	4011.20.90 00	- - Other
	4011.30.00 00	- Of a kind used on aircraft
	4011.40.00 00	- Of a kind used on motorcycles
	4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines:
	4011.70.00 10	- - Of a kind used on agricultural or forestry tractors of 87.01; of wheel-barrows
	4011.70.00 90	- - Other
	4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines:
		- - Having a rim size not exceeding 61 cm:
	4011.80.11 00	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines
	4011.80.19 00	- - - Other
		- - Having a rim size exceeding 61 cm:
	4011.80.21 00	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines
	4011.80.29 00	- - - Other
	4011.90	- Other:
	4011.90.10 00	- - Of a kind used on vehicles of Chapter 87
	4011.90.20 00	- - Of a kind used on machinery of heading 84.29 or 84.30
	4011.90.30 00	- - Other, of a width exceeding 450 mm
	4011.90.90 00	- - Other

(d) dengan memasukkan selepas kepala 73.08 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.
	7312.10	- Stranded wire, ropes and cables:
		- - Other:
	7312.10.91 00	- - - Stranded steel wires for prestressing concrete

(e) dengan memasukkan selepas kepala 94.06 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:
	9603.10.20 00	- - Brooms
	9603.90	- Other:
	9603.90.20 00	- - Hand-operated mechanical floor sweepers, not motorised

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 10(3) Akta Cukai Jualan 2018*]

SALES TAX ACT 2018

SALES TAX (RATE OF TAX) (AMENDMENT) (NO. 3) ORDER 2018

IN exercise of the powers conferred by paragraph 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 (Rate of Tax) (Amendment) (No. 3) Order 2018**.

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

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 deleting heading 12.13 and the particulars relating to it;

(b) by inserting after heading 21.06 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.
	2201.10	- Mineral waters and aerated waters:
	2201.10.10 00	- - Mineral waters
	2201.90	- Other:
	2201.90.90 00	- - Other

(c) by substituting for heading 40.11 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
40.11		New pneumatic tyres, of rubber.
	4011.10.00 00	- Of a kind used on motor cars (including station wagons and racing cars)
	4011.20	- Of a kind used on buses or lorries:
	4011.20.10 00	- - Of a width not exceeding 450 mm
	4011.20.90 00	- - Other
	4011.30.00 00	- Of a kind used on aircraft
	4011.40.00 00	- Of a kind used on motorcycles
	4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines:
	4011.70.00 10	- - Of a kind used on agricultural or forestry tractors of 87.01; of wheel-barrows
	4011.70.00 90	- - Other
	4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines:
		- - Having a rim size not exceeding 61 cm:
	4011.80.11 00	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines
	4011.80.19 00	- - - Other
		- - Having a rim size exceeding 61 cm:
	4011.80.21 00	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines
	4011.80.29 00	- - - Other
	4011.90	- Other:
	4011.90.10 00	- - Of a kind used on vehicles of Chapter 87
	4011.90.20 00	- - Of a kind used on machinery of heading 84.29 or 84.30
	4011.90.30 00	- - Other, of a width exceeding 450 mm
	4011.90.90 00	- - Other

- (d) by inserting after heading 73.08 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.
	7312.10	- Stranded wire, ropes and cables:
		- - Other:
	7312.10.91 00	- - - Stranded steel wires for prestressing concrete

- (e) by inserting after heading 94.06 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:
	9603.10.20 00	- - Brooms
	9603.90	- Other:
	9603.90.20 00	- - Hand-operated mechanical floor sweepers, not motorised

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 10(3) of the Sales Tax Act 2018]