



8 Oktober 2018
8 October 2018
P.U. (A) 253

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA CUKAI) (PINDAAN) (NO. 3) 2018

SALES TAX (GOODS EXEMPTED FROM TAX) (AMENDMENT) (NO. 3) 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. 3) 2018

PADA menjalankan kuasa yang diberikan oleh 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. 3) 2018**.

(2) Perintah ini mula berkuat kuasa pada 9 Oktober 2018.

Pindaan Jadual A

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

(a) dengan menggantikan kepala 03.06 dan butir-butir yang berhubungan dengannya dengan kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
"03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.
	0306.14	- Frozen:
	0306.14.10 00	- - Crabs:
	0306.14.90 00	- - - Soft shell crabs
	0306.16.00 00	- - - Other
		- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	0306.17	- - Other shrimps and prawns:
		- - - Giant tiger prawns (<i>Penaeus monodon</i>):
	0306.17.11 00	- - - - Headless
	0306.17.19 00	- - - - Other
		- - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>):
	0306.17.21 00	- - - - Headless, with tail
	0306.17.22 00	- - - - Headless, without tail
	0306.17.29 00	- - - - Other
	0306.17.30 00	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
	0306.17.90 00	- - - Other
	0306.19.00 00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption
		- Live, fresh or chilled :
	0306.33.00 00	- - Crabs
	0306.35	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):
	0306.35.10 00	- - - Breeding
	0306.35.20 00	- - - Other, live
	0306.35.30 00	- - - Fresh or chilled
	0306.36	- - Other shrimps and prawns:
		- - - Breeding:
	0306.36.11 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)
	0306.36.12 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
	0306.36.13 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
	0306.36.19 00	- - - - Other
		- - - Other, live:
	0306.36.21 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)
	0306.36.22 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
	0306.36.23 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
	0306.36.29 00	- - - - Other
		- - - Fresh or chilled:
	0306.36.31 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	0306.36.32 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
	0306.36.33 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
	0306.36.39 00	- - - - Other
	0306.39	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:
	0306.39.10 00	- - - Live
	0306.39.20 00	- - - Fresh or chilled
	0306.39.30 00	- - - Flours, meals and pellets
	0306.93	- Other:
		- - Crabs:
		- - - In airtight containers for retail sale:
	0306.93.21 00	- - - - Smoked
	0306.93.29 00	- - - - Other
	0306.93.30 00	- - - Other
	0306.95	- - Shrimps and prawns:
		- - - In airtight containers for retail sale:
	0306.95.21 00	- - - - In shell, cooked by steaming or boiling in water
	0306.95.29 00	- - - - Other
	0306.95.30 00	- - - Other
	0306.99	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption
		- - - In airtight containers for retail sale:
	0306.99.21 00	- - - - Smoked
	0306.99.29 00	- - - - Other
		- - - Other:
	0306.99.31 00	- - - - Smoked
	0306.99.39 00	- - - - Other";

(b) dengan menggantikan kepala 03.07 dan butir-butir yang berhubungan dengannya dengan kepala dan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
"03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption. - Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>): - - Live, fresh or chilled: - - - Live - - - Fresh or chilled - - Frozen - - Other: - - - Dried, salted or in brine - - - Smoked - Cuttle fish and squid: - - Live, fresh or chilled: - - - Live : - - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>) - - - - Other - - - - Fresh or chilled : - - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>) - - - - Other - - Frozen: - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>) - - - Other - - Other: - - - Dried, salted or in brine: - - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> ,
	0307.31	
	0307.31.10 00	
	0307.31.20 00	
	0307.32.00 00	
	0307.39	
	0307.39.30 00	
	0307.39.40 00	
	0307.42	
	0307.42.11 00	
	0307.42.19 00	
	0307.42.21 00	
	0307.42.29 00	
	0307.43	
	0307.43.10 00	
	0307.43.90 00	
	0307.49	
	0307.49.21 00	

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
		<i>Nototodarus spp., Sepioteuthis spp.)</i>
	0307.49.29 00	- - - - Other
	0307.49.30 00	- - - Smoked
		- Octopus (<i>Octopus spp.</i>):
	0307.51	- - Live, fresh or chilled:
	0307.51.10 00	- - - Live
	0307.51.20 00	- - - Fresh or chilled
	0307.52.00 00	- - Frozen
	0307.59	- - Other:
	0307.59.20 00	- - - Dried, salted or in brine
	0307.59.30 00	- - - Smoked
	0307.60	- Snails, other than sea snails:
	0307.60.10 00	- - Live
	0307.60.20 00	- - Fresh, chilled or frozen
	0307.60.40 00	- - Dried, salted or in brine
	0307.60.50 00	- - Smoked
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):
	0307.71	- - Live, fresh or chilled:
	0307.71.10 00	- - - Live
	0307.71.20 00	- - - Fresh or chilled
	0307.72.00 00	- - Frozen
	0307.79	- - Other:
	0307.79.30 00	- - - Dried, salted or in brine
	0307.79.40 00	- - - Smoked
		- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):
	0307.84.00 00	- - Frozen stromboid conchs (<i>Strombus spp.</i>)
	0307.88	- - Other stromboid conchs (<i>Strombus spp.</i>):
	0307.88.10 00	- - - Dried, salted or in brine
	0307.88.20 00	- - - Smoked
		- Other, including flours, meals and pellets, fit for human consumption:
	0307.91	- - Live, fresh or chilled:
	0307.91.10 00	- - - Live
	0307.91.20 00	- - - Fresh or chilled
	0307.92.00 00	- - Frozen
	0307.99	- - Other:
	0307.99.30 00	- - - Dried, salted or in brine

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	0307.99.40 00	- - - Smoked
	0307.99.50 00	- - - Flours, meals and pellets of molluscs”;

(c) berhubung dengan kepala 38.24, dengan memotong subkepala 3824.99.99 00 dan butir-butir yang berhubungan dengannya; dan

(d) dengan memasukkan selepas kepala 38.24 dan butir-butir yang berhubungan dengannya butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
“38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.
	3825.69.00 00	- Other wastes from chemical or allied industries: - - Other (Ammoniacal gas liquors and spent oxide produced in coal gas purification)”.

Dibuat 8 Oktober 2018

[Perb: R.0.3865/356/7 JLD.2(SK.2); PN(PU2)751]

LIM GUAN ENG
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. 3) 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. 3) Order 2018**.

(2) This Order comes into operation on 9 October 2018.

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) by substituting for heading 03.06 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>
"03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.
	0306.14	- Frozen:
	0306.14.10 00	- - Crabs:
	0306.14.90 00	- - - Soft shell crabs
	0306.16.00 00	- - - Other
		- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	0306.17	- - Other shrimps and prawns:
		- - - Giant tiger prawns (<i>Penaeus monodon</i>):
	0306.17.11 00	- - - - Headless
	0306.17.19 00	- - - - Other
		- - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>):
	0306.17.21 00	- - - - Headless, with tail
	0306.17.22 00	- - - - Headless, without tail
	0306.17.29 00	- - - - Other
	0306.17.30 00	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
	0306.17.90 00	- - - Other
	0306.19.00 00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption
		- Live, fresh or chilled :
	0306.33.00 00	- - Crabs
	0306.35	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):
	0306.35.10 00	- - - Breeding
	0306.35.20 00	- - - Other, live
	0306.35.30 00	- - - Fresh or chilled
	0306.36	- - Other shrimps and prawns:
		- - - Breeding:
	0306.36.11 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)
	0306.36.12 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
	0306.36.13 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
	0306.36.19 00	- - - - Other
		- - - Other, live:
	0306.36.21 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)
	0306.36.22 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
	0306.36.23 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
	0306.36.29 00	- - - - Other
		- - - Fresh or chilled:
	0306.36.31 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	0306.36.32 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
	0306.36.33 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
	0306.36.39 00	- - - - Other
	0306.39	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:
	0306.39.10 00	- - - Live
	0306.39.20 00	- - - Fresh or chilled
	0306.39.30 00	- - - Flours, meals and pellets
	0306.93	- Other:
		- - Crabs:
		- - - In airtight containers for retail sale:
	0306.93.21 00	- - - - Smoked
	0306.93.29 00	- - - - Other
	0306.93.30 00	- - - Other
	0306.95	- - Shrimps and prawns:
		- - - In airtight containers for retail sale:
	0306.95.21 00	- - - - In shell, cooked by steaming or boiling in water
	0306.95.29 00	- - - - Other
	0306.95.30 00	- - - Other
	0306.99	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption
		- - - In airtight containers for retail sale:
	0306.99.21 00	- - - - Smoked
	0306.99.29 00	- - - - Other
		- - - Other:
	0306.99.31 00	- - - - Smoked
	0306.99.39 00	- - - - Other";

(b) by substituting for heading 03.07 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
"03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):
	0307.31	- - Live, fresh or chilled:
	0307.31.10 00	- - - Live
	0307.31.20 00	- - - Fresh or chilled
	0307.32.00 00	- - Frozen
	0307.39	- - Other:
	0307.39.30 00	- - - Dried, salted or in brine
	0307.39.40 00	- - - Smoked
		- Cuttle fish and squid:
	0307.42	- - Live, fresh or chilled:
		- - - Live :
	0307.42.11 00	- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
	0307.42.19 00	- - - - Other
	0307.42.21 00	- - - - Fresh or chilled :
		- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
	0307.42.29 00	- - - - Other
	0307.43	- - Frozen:
	0307.43.10 00	- - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligospp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
	0307.43.90 00	- - - Other
	0307.49	- - Other:
		- - - Dried, salted or in brine:
	0307.49.21 00	- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
		(<i>Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.</i>)
	0307.49.29 00	- - - - Other
	0307.49.30 00	- - - Smoked
		- Octopus (<i>Octopus spp.</i>):
	0307.51	- - Live, fresh or chilled:
	0307.51.10 00	- - - Live
	0307.51.20 00	- - - Fresh or chilled
	0307.52.00 00	- - Frozen
	0307.59	- - Other:
	0307.59.20 00	- - - Dried, salted or in brine
	0307.59.30 00	- - - Smoked
	0307.60	- Snails, other than sea snails:
	0307.60.10 00	- - Live
	0307.60.20 00	- - Fresh, chilled or frozen
	0307.60.40 00	- - Dried, salted or in brine
	0307.60.50 00	- - Smoked
		- Clams, cockles and ark shells (families <i>Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae</i>):
	0307.71	- - Live, fresh or chilled:
	0307.71.10 00	- - - Live
	0307.71.20 00	- - - Fresh or chilled
	0307.72.00 00	- - Frozen
	0307.79	- - Other:
	0307.79.30 00	- - - Dried, salted or in brine
	0307.79.40 00	- - - Smoked
		- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):
	0307.84.00 00	- - Frozen stromboid conchs (<i>Strombus spp.</i>)
	0307.88	- - Other stromboid conchs (<i>Strombus spp.</i>):
	0307.88.10 00	- - - Dried, salted or in brine
	0307.88.20 00	- - - Smoked
		- Other, including flours, meals and pellets, fit for human consumption:
	0307.91	- - Live, fresh or chilled:
	0307.91.10 00	- - - Live
	0307.91.20 00	- - - Fresh or chilled
	0307.92.00 00	- - Frozen
	0307.99	- - Other:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	0307.99.30 00	- - - Dried, salted or in brine
	0307.99.40 00	- - - Smoked
	0307.99.50 00	- - - Flours, meals and pellets of molluscs”;

(c) in relation to heading 38.24, by deleting subheading 3824.99.99 00 and the particulars relating to it; and

(d) by inserting after heading 38.24 the particulars relating to it the following particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
“38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.
	3825.69.00 00	- Other wastes from chemical or allied industries: - - Other (Ammoniacal gas liquors and spent oxide produced in coal gas purification)”.

Made 8 Oktober 2018

[Perb: R.0.3865/356/7 JLD.2(SK.2); PN(PU2)751]

LIM GUAN ENG
Minister of Finance

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