



6 September 2018
6 September 2018
P.U. (A) 234

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA CUKAI) (PINDAAN) (NO. 2) 2018

SALES TAX (GOODS EXEMPTED FROM TAX) (AMENDMENT) (NO. 2) 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. 2) 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. 2) 2018**.

(2) Perintah ini mula berkuat kuasa pada 6 September 2018.

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 03.05, dengan menggantikan subkepala 0305.63.00 00 dan butir-butir yang berhubungan dengannya dengan subkepala dan butir-butir yang berikut:

<i>Heading</i> (1)	<i>Subheading</i> (2)	<i>Description</i> (3)
	0305.61.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
	0305.62.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus zicrocephalus</i>)
	0305.63.00 00	- - Anchovies (<i>Engraulis spp.</i>)

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	0305.64.00 00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
	0305.69	- - Other:
	0305.69.10 00	- - - Marine fish
	0305.69.90 00	- - - Other”;

(b) 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.
	0306.11	- Frozen:
	0306.11.10 00	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.11.90 00	- - - Smoked
	0306.12	- - - Other
	0306.12.10 00	- - Lobsters (<i>Homarus spp.</i>):
	0306.12.90 00	- - - Smoked
		- - - Other

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	0306.14	- - Crabs:
	0306.14.10 00	- - - Soft shell crabs
	0306.14.90 00	- - - Other
	0306.15.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>)
	0306.16.00 00	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
	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:
	0306.31	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.31.10 00	- - - Breeding
	0306.31.20 00	- - - Other, live
	0306.31.30 00	- - - Fresh or chilled
	0306.32	- - Lobsters (<i>Homarus spp.</i>):
	0306.32.10 00	- - - Breeding
	0306.32.20 00	- - - Other, live
	0306.32.30 00	- - - Fresh or chilled
	0306.33.00 00	- - Crabs
	0306.34.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>)
	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:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	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>)
	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
		- Other:
	0306.91	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.91.21 00	- - - - Smoked
	0306.91.29 00	- - - - Other
		- - - Other:
	0306.91.31 00	- - - - Smoked
	0306.91.39 00	- - - - Other
	0306.92	- - Lobsters (<i>Homarus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.92.21 00	- - - - Smoked
	0306.92.29 00	- - - - Other
		- - - Other:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	0306.92.31 00	- - - - Smoked
	0306.92.39 00	- - - - Other
	0306.93	- - Crabs:
		- - - In airtight containers for retail sale:
	0306.93.21 00	- - - - Smoked
	0306.93.29 00	- - - - Other
	0306.93.30 00	- - - Other
	0306.94	- - Norway lobsters (<i>Nephrops norvegicus</i>):
		- - - In airtight containers for retail sale:
	0306.94.21 00	- - - - Smoked
	0306.94.29 00	- - - - Other
		- - - Other:
	0306.94.31 00	- - - - Smoked
	0306.94.39 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”;

(c) dengan memasukkan selepas kepala 03.06 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>
“03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine;

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
		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.
	0307.11	- Oysters:
	0307.11.10 00	- - Live, fresh or chilled:
	0307.11.20 00	- - - Live
	0307.12.00 00	- - - Fresh or chilled
	0307.19	- - Frozen
		- - Other:
	0307.19.20 00	- - - Dried, salted or in brine
	0307.19.30 00	- - - Smoked
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
	0307.21	- - Live, fresh or chilled:
	0307.21.10 00	- - - Live
	0307.21.20 00	- - - Fresh or chilled
	0307.22.00 00	- - Frozen
	0307.29	- - Other:
	0307.29.30 00	- - - Dried, salted or in brine
	0307.29.40 00	- - - Smoked
		- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):
	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</i> spp) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)
	0307.42.19 00	- - - - Other
		- - - Fresh or chilled:
	0307.42.21 00	- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	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>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>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>Arctiidae</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

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	0307.79.40 00	- - - Smoked
	0307.81	- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):
	0307.81.10 00	- - Live, fresh or chilled abalone (<i>Haliotis spp.</i>):
	0307.81.20 00	- - - Live
	0307.82	- - - Fresh or chilled
	0307.82.10 00	- - Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>):
	0307.82.20 00	- - - Live
	0307.83.00 00	- - - Fresh or chilled
	0307.84.00 00	- - Frozen abalone (<i>Haliotis spp.</i>)
	0307.87	- - Frozen stromboid conchs (<i>Strombus spp.</i>)
	0307.87.10 00	- - Other abalone (<i>Haliotis spp.</i>):
	0307.87.20 00	- - - Dried, salted or in brine
	0307.88	- - - Smoked
	0307.88.10 00	- - Other stromboid conchs (<i>Strombus spp.</i>):
	0307.88.20 00	- - - Dried, salted or in brine
		- - - 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
	0307.99.40 00	- - - Smoked
	0307.99.50 00	- - - Flours, meals and pellets of molluscs”;

(d) dengan menggantikan subkepala “3101.00.99 00” dengan subkepala “3101.00.99”;

(e) dengan menggantikan subkepala “4406.92.00 14” dengan subkepala “4406.92.00 19”;

- (f) dengan menggantikan subkepala “4406.92.00 24” dengan subkepala “4406.92.00 29”;
- (g) berhubung dengan kepala 44.07, dengan memotong subkepala 4407.99.90 90 dan butir-butir yang berhubungan dengannya;
- (h) berhubung dengan kepala 48.02, dengan memotong subkepala 4802.61.40 dan butir-butir yang berhubungan dengannya;
- (i) berhubung dengan kepala 80.07, dengan memasukkan selepas subkepala 8007.00.40 00 dan butir-butir yang berhubungan dengannya butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	8007.00.91 00	“- Other :
	8007.00.92 00	- - Cigarette cases or boxes; ashtrays (Pewter only)
	8007.00.93 00	- - Other household articles (Pewter only)
	8007.00.99 00	- - Collapsible tubes (Pewter only)
		- - Other (Pewter only)”;

- (j) berhubung dengan kepala 84.13, dengan memotong subkepala 8413.82 dan butir-butir yang berhubungan dengannya;
- (k) berhubung dengan kepala 84.51, dengan memotong subkepala 8451.90 dan butir-butir yang berhubungan dengannya;
- (l) dengan menggantikan perihalan “**Electric motors and generators (excluding generating sets).**” dan subkepala 8502.02 dan subkepala 8502.20.10 00 dan butir-butir yang berhubungan dengannya dengan butir-butir yang berikut:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
"85.02		Electric generating sets and rotary converter
	8502.20	- Generating sets with spark-ignition internal combustion piston engines:
	8502.20.10 00	- - Of an output not exceeding 75kVA";

dan

(m) dengan menggantikan subkepala "9026.10.90 00" dengan subkepala "9026.10.40 00".

Dibuat 6 September 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. 2) 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. 2) Order 2018**.

(2) This Order comes into operation on 6 September 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) in relation to heading 03.05, by substituting for subheading 0305.63.00 00 and the particulars relating to it the following subheadings and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	0305.61.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
	0305.62.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
	0305.63.00 00	- - Anchovies (<i>Engraulis</i> spp.)
	0305.64.00 00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla</i> <i>Catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i>

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
		<i>spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
	0305.69	- - Other:
	0305.69.10 00	- - - Marine fish
	0305.69.90 00	- - - Other”;

(b) 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>
(1)	(2)	(3)
“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.
	0306.11	- Frozen:
	0306.11.10 00	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.11.90 00	- - - Smoked
	0306.12	- - - Other
	0306.12.10 00	- - Lobsters (<i>Homarus spp.</i>):
	0306.12.90 00	- - - Smoked
	0306.14	- - - Other
	0306.14.10 00	- - Crabs:
	0306.14.90 00	- - - Soft shell crabs
	0306.15.00 00	- - - Other
	0306.16.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>)
		- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	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:
	0306.31	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.31.10 00	- - - Breeding
	0306.31.20 00	- - - Other, live
	0306.31.30 00	- - - Fresh or chilled
	0306.32	- - Lobsters (<i>Homarus spp.</i>):
	0306.32.10 00	- - - Breeding
	0306.32.20 00	- - - Other, live
	0306.32.30 00	- - - Fresh or chilled
	0306.33.00 00	- - Crabs
	0306.34.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>)
	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>)

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	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>)
	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
		- Other:
	0306.91	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.91.21 00	- - - - Smoked
	0306.91.29 00	- - - - Other
		- - - Other:
	0306.91.31 00	- - - - Smoked
	0306.91.39 00	- - - - Other
	0306.92	- - Lobsters (<i>Homarus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.92.21 00	- - - - Smoked
	0306.92.29 00	- - - - Other
		- - - Other:
	0306.92.31 00	- - - - Smoked
	0306.92.39 00	- - - - Other
	0306.93	- - Crabs:
		- - - In airtight containers for retail sale:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	0306.93.21 00	- - - - Smoked
	0306.93.29 00	- - - - Other
	0306.93.30 00	- - - Other
	0306.94	- - Norway lobsters (<i>Nephrops norvegicus</i>):
		- - - In airtight containers for retail sale:
	0306.94.21 00	- - - - Smoked
	0306.94.29 00	- - - - Other
		- - - Other:
	0306.94.31 00	- - - - Smoked
	0306.94.39 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”;

(c) by inserting after heading 03.06 and 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>
“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.

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	0307.11	- Oysters: - - Live, fresh or chilled:
	0307.11.10 00	- - - Live
	0307.11.20 00	- - - Fresh or chilled
	0307.12.00 00	- - Frozen
	0307.19	- - Other:
	0307.19.20 00	- - - Dried, salted or in brine
	0307.19.30 00	- - - Smoked
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
	0307.21	- - Live, fresh or chilled:
	0307.21.10 00	- - - Live
	0307.21.20 00	- - - Fresh or chilled
	0307.22.00 00	- - Frozen
	0307.29	- - Other:
	0307.29.30 00	- - - Dried, salted or in brine
	0307.29.40 00	- - - Smoked
		- 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
		- - - Fresh or chilled:
	0307.42.21 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>)
	0307.42.29 00	- - - - Other
	0307.43	- - Frozen:

Heading	Subheading	Description
(1)	(2)	(3)
	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>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>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>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiattellidae</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>):

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	0307.81	- - Live, fresh or chilled abalone (<i>Haliotis spp.</i>):
	0307.81.10 00	- - - Live
	0307.81.20 00	- - - Fresh or chilled
	0307.82	- - Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>):
	0307.82.10 00	- - - Live
	0307.82.20 00	- - - Fresh or chilled
	0307.83.00 00	- - Frozen abalone (<i>Haliotis spp.</i>)
	0307.84.00 00	- - Frozen stromboid conchs (<i>Strombus spp.</i>)
	0307.87	- - Other abalone (<i>Haliotis spp.</i>):
	0307.87.10 00	- - - Dried, salted or in brine
	0307.87.20 00	- - - Smoked
	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
	0307.99.40 00	- - - Smoked
	0307.99.50 00	- - - Flours, meals and pellets of molluscs”;

- (d) by substituting for subheading “3101.00.99 00” subheading “3101.00.99”;
- (e) by substituting for subheading “4406.92.00 14” subheading “4406.92.00 19”;
- (f) by substituting for subheading “4406.92.00 24” subheading “4406.92.00 29”;
- (g) in relation to heading 44.07, by deleting subheading 4407.99.90 90 and the particulars relating to it;
- (h) in relation to heading 48.02, by deleting subheading 4802.61.40 and the particulars relating to it;

- (i) in relation to heading 80.07, by inserting after subheading 8007.00.40 00 and the particulars relating to it the following particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	8007.00.91 00	“- Other : - - Cigarette cases or boxes; ashtrays (Pewter only) - - Other household articles (Pewter only) - - Collapsible tubes (Pewter only) - - Other (Pewter only)”;
	8007.00.92 00	
	8007.00.93 00	
	8007.00.99 00	

- (j) in relation to heading 84.13, by deleting subheading 8413.82 and the particulars relating to it;
- (k) in relation to subheading 84.51, by deleting subheading 8451.90 and the particulars relating to it;
- (l) by substituting for the description “**Electric motors and generators (excluding generating sets).**” and subheading 8502.20 and subheading 8502.20.10 00 and the particulars relating to it the following particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“ 85.02 ”		Electric generating sets and rotary converter
	8502.20	- Generating sets with spark-ignition internal combustion piston engines:
	8502.20.10 00	- - Of an output not exceeding 75kVA”;

and

- (m) by substituting for subheading “9026.10.90 00” subheading “9026.10.40 00”.

Made 6 September 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]