



6 September 2018
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P.U. (A) 233

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (KADAR CUKAI) (PINDAAN) 2018

SALES TAX (RATES OF TAX) (AMENDMENT) ORDER 2018

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (KADAR CUKAI) (PINDAAN) 2018

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

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

Pindaan Jadual Pertama

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

(a) berhubung dengan kepala 03.05—

(i) dalam ruang (3), selepas subkepala 0305.49.00 00 dan butir-butir yang berhubungan dengannya, dengan memotong perkataan “- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:”; dan

(ii) dengan memotong subkepala 0305.61.00 00, 0305.62.00 00, 0305.64.00 00, 0305.69, 0305.69.10 00 dan 0305.69.90 00 dan butir-butir yang berhubungan dengannya;

(b) dengan memasukkan selepas kepala 16.04 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
"16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.
	1605.10	- Crab:
	1605.10.10 00	- - In airtight containers for retail sale
	1605.10.90 00	- - Other
		- Shrimps and prawns:
	1605.21.00 00	- - Not in airtight container
	1605.29	- - Other:
	1605.29.20 00	- - - Shrimp ball
	1605.29.30 00	- - - Breaded shrimp
	1605.29.90 00	- - - Other
	1605.30.00 00	- Lobster
	1605.40.00 00	- Other crustaceans
		- Molluscs:
	1605.51.00 00	- - Oysters
	1605.52.00 00	- - Scallops, including queen scallops
	1605.53.00 00	- - Mussels
	1605.54	- - Cuttlefish and squid:
	1605.54.10 00	- - - In airtight containers for retail sale
	1605.54.90 00	- - - Other
	1605.55.00 00	- - Octopus
	1605.56.00 00	- - Clams, cockles and ark shells
	1605.57	- - Abalone:
	1605.57.10 00	- - - In airtight containers for retail sale
	1605.57.90 00	- - - Other
	1605.58.00 00	- - Snails, other than sea snails
	1605.59.00 00	- - Other
		- Other aquatic invertebrates:
	1605.61.00 00	- - Sea cucumbers
	1605.62.00 00	- - Sea urchins
	1605.63.00 00	- - Jellyfish
	1605.69.00 00	- - Other";

(c) dengan memasukkan selepas kepala 39.22 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Description (3)
"40.11		New pneumatic tyres, of rubber.
	4011.40.00 00	- Of a kind used on motorcycles

Heading (1)	Subheading (2)	Description (3)
40.13	4013.90 4013.90.20 00	Inner tubes, of rubber. - Other: - - Of a kind used on motorcycles”;

- (d) dengan memasukkan selepas kepala 91.04 kepala “**91.05**” dalam ruang (1) yang terdapat bersebelahan dengan perkataan “**Other clocks.**” dalam ruang (3);
- (e) dengan memasukkan sebelum kepala 91.07 kepala “**91.06**” dalam ruang (1) yang terdapat bersebelahan dengan perkataan “**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**” dalam ruang (3); dan
- (f) berhubung dengan kepala 94.06, dalam ruang (2), dengan memotong subkepala “**9406.00**”.

Dibuat 6 September 2018
[Perb. R.0.3865/356/7]LD.2(SK.2); PN(PU2)751]

LIM GUAN ENG
Menteri Kewangan

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 10(3) Akta Cukai Jualan 2018]

SALES TAX ACT 2018

SALES TAX (RATES OF TAX) (AMENDMENT) ORDER 2018

IN exercise of the powers conferred by subsection 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 (Rates of Tax) (Amendment) Order 2018**.

(2) This Order comes into operation on 6 September 2018.

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) in relation to heading 03.05—

(i) in column (3), after subheading 0305.49.00 00 and the particulars relating to it, by deleting the words “- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:”; and

(ii) by deleting subheadings 0305.61.00 00, 0305.62.00 00, 0305.64.00 00, 0305.69, 0305.69.10 00 and 0305.69.90 00 and the particulars relating to them;

(b) by inserting after heading 16.04 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
“16.05	1605.10	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. - Crab:

Heading (1)	Subheading (2)	Description (3)
	1605.10.10 00	- - In airtight containers for retail sale
	1605.10.90 00	- - Other
		- Shrimps and prawns:
	1605.21.00 00	- - Not in airtight container
	1605.29	- - Other:
	1605.29.20 00	- - - Shrimp ball
	1605.29.30 00	- - - Breaded shrimp
	1605.29.90 00	- - - Other
	1605.30.00 00	- Lobster
	1605.40.00 00	- Other crustaceans
		- Molluscs:
	1605.51.00 00	- - Oysters
	1605.52.00 00	- - Scallops, including queen scallops
	1605.53.00 00	- - Mussels
	1605.54	- - Cuttlefish and squid:
	1605.54.10 00	- - - In airtight containers for retail sale
	1605.54.90 00	- - - Other
	1605.55.00 00	- - Octopus
	1605.56.00 00	- - Clams, cockles and ark shells
	1605.57	- - Abalone:
	1605.57.10 00	- - - In airtight containers for retail sale
	1605.57.90 00	- - - Other
	1605.58.00 00	- - Snails, other than sea snails
	1605.59.00 00	- - Other
		- Other aquatic invertebrates:
	1605.61.00 00	- - Sea cucumbers
	1605.62.00 00	- - Sea urchins
	1605.63.00 00	- - Jellyfish
	1605.69.00 00	- - Other”;

(c) by inserting after heading 39.22 and the particulars relating to it the following headings and particulars:

Heading (1)	Subheading (2)	Description (3)
“40.11	4011.40.00 00	New pneumatic tyres, of rubber. - Of a kind used on motorcycles
40.13	4013.90 4013.90.20 00	Inner tubes, of rubber. - Other: - - Of a kind used on motorcycles”;

- (d) by inserting after heading 91.04 heading “**91.05**” in column (1) appearing against the words “**Other clocks.**” in column (3);
- (e) by inserting before heading 91.07 heading “**91.06**” in column (1) appearing against the words “**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**” in column (3); and
- (f) in relation to heading 94.06, in column (2), by deleting subheading “**9406.00**”.

Made 6 September 2018
[Perb. R.0.3865/356/7]LD.2(SK.2); PN(PU2)751]

LIM GUAN ENG
Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 10(3) of the Sales Tax Act 2018]