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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN
(PELEPASAN) (PINDAAN) 2017

*GOODS AND SERVICES TAX (RELIEF)
(AMENDMENT) ORDER 2017*

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

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN)
(PINDAAN) 2017

PADA menjalankan kuasa yang diberikan oleh seksyen 56 Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pelepasan) (Pindaan) 2017**.

(2) Perenggan 2 dan subsubperenggan 3(*a*) dan (*c*) mula berkuat kuasa pada 1 Januari 2018.

(3) Subsubperenggan 3(*b*) mula berkuat kuasa pada 1 Oktober 2018.

Pindaan perenggan 6

2. Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 [*P.U. (A) 273/2014*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam subperenggan 6(2) dengan menggantikan perkataan “Perenggan ini” dengan perkataan “Subsubperenggan (1)(*a*)”.

Pindaan Jadual Pertama

3. Jadual Pertama kepada Perintah ibu dipinda—

(*a*) dengan memotong takrif “private charitable entity”;

(*b*) dengan memasukkan selepas butiran 3 butiran yang berikut:

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
"3A.	Any local authority	All goods excluding petroleum, imported motor cars and land	<p><i>(a)</i> That the goods are imported or purchased from a registered person or purchased under the warehousing scheme;</p> <p><i>(b)</i> that they are used solely by the local authority concerned and are not sold or otherwise disposed of except as sanctioned by the head of the local authority concerned;</p> <p><i>(c)</i> that their cost is charged to the local authority vote appearing in the local authority estimate and are not purchased out of any other funds; and</p> <p><i>(d)</i> that the local authority is not registered under the Act.</p>	The head of the local authority"; dan

(c) dengan memasukkan selepas butiran 16E butiran yang berikut:

(1) Item No.	(2) Persons	(3) Goods	(4) Conditions	(5) Certificate to be signed by
"16F.	Any person approved by the Director General	<p>Goods under lease agreement excluding motor vehicle used directly for petroleum and gas upstream operation activities sent from designated area to principal customs area and subsequently returned to the designated area:</p> <p>(a) carbon steel seamless pipe, tubes alloy steel seamless pipe, tubes stainless steel seamless pipe and tube, and galvanised type pipe</p> <p>(b) tube and pipe of all types of iron or steel including alloy, galvanised and special class material, fitting (including bend, branch, bushing, cap, coupling, cross, elbow, nipple, plug, reducer, tee, union, flange, joint, stub-end, adaptor, branch fitting, wedolet, elbolet, nipolet, coupling, crossover joint, expansion joint, pipe spacer, swivel joint, bursting disc,</p>	<p>(a) That the goods are imported or re-imported by the joint operating company (JOC) and the venturer;</p> <p>(b) that the lease agreement between JOC or the venturer and the company in the designated area is made in a single agreement;</p> <p>(c) that the goods are returned to the designated area by the same route within thirty days after the expiry of the lease agreement;</p> <p>(d) that the movement of the goods between the designated area and the principal customs area are registered by the proper officer of customs at the entry and exit point; and</p>	The person approved by the Director General".

(1) Item No.	(2) Persons	(3) Goods	(4) Conditions	(5) Certificate to be signed by
		<p>breakplate and safety head, strainer, leak stop clamp, hydrocouple connector, spectacle blind and choke, various type of clamps, float shoe or collar and pipe spool) less than 15 centimetres in internal diameter for the use of article, machinery, equipment or instrument</p> <p>(c) sub-structure for derrick, sub-structure for draw work drive group and sub-structure for drilling mast</p> <p>(d) multi-strand (dyform or flex-x or other type falling under equipment specification or API and BS specification), wire rope and sling including galvanised type completed with or without shackle for the use of upstream offshore</p> <p>(e) engine other than stationary (diesel, gas and oil driven) for the use of offshore installation or onshore terminal</p>	<p>(e) that the Director General may impose any other conditions and require security as he may deem fit.</p>	

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate</i> <i>to be</i> <i>signed by</i>
		<p><i>(f)</i> gas turbine including dual-fuel turbine (for example gas and diesel)</p> <p><i>(g)</i> drilling rig, land and fixed offshore installation</p> <p><i>(h)</i> subsea or marine wellhead assemblies</p> <p><i>(i)</i> wellhead assemblies or wellhead equipment control, tubing head and accessories, and christmas tree and accessories (including production choke, bean, rod, christmas tree fitting, flow wing, cap and solid block cross valve)</p> <p><i>(j)</i> machinery and equipment specially used in the oil and gas industry (consisting of pipeline and platform construction or installation machinery including pile driver or hammer completed with components or accessories and crawler crane, pipeline cleaning machine, pig launcher or receiver,</p>		

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate</i> <i>to be</i> <i>signed by</i>
		<p>pipe coating and wrapping equipments, pipe testing equipment, piston assembly applicator, tube bundle removing and inserting equipments, pipe bevelling machine and welding machine)</p> <p><i>(k)</i> marine drilling unit and drilling rig, all types (submersible, semisubmersible, jack up, floating workover, drilling tender or barge self-elevating rig)</p> <p><i>(l)</i> submersible derrick platform</p> <p><i>(m)</i> barge-crane, transportation, derrick, pipe laying, accommodation, oil or chemical storage, work or maintenance</p> <p><i>(n)</i> floating crane and derrick</p> <p><i>(o)</i> remote operating vehicle (ROV) equipment and accessories</p> <p><i>(p)</i> derrick foundation</p>		

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate</i> <i>to be</i> <i>signed by</i>
		<p><i>(q)</i> skidding system for offshore rig</p> <p><i>(r)</i> seismic instrument, geo magnetic instrument, geological and geophysical electric instruments including ROV and positioning system</p>		

Dibuat 26 Disember 2017

[SULIT. KE. HD(122)009/01 Klt. 4(33); Perb. R0.3865/356/1 JLD.16 (SK.3);

PN(PU2)721/XI]

DATUK SERI JOHARI BIN ABDUL GHANI
Menteri Kewangan Kedua

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 56(2) Akta Cukai Barang dan Perkhidmatan 2014]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (RELIEF) (AMENDMENT) ORDER 2017

IN exercise of the powers conferred by section 56 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Goods and Services Tax (Relief) (Amendment) Order 2017**.

(2) Paragraph 2 and subsubparagraphs 3(a) and (c) come into operation on 1 January 2018.

(3) Subsubparagraph 3(b) comes into operation on 1 October 2018.

Amendment of paragraph 6

2. The Goods and Services Tax (Relief) Order 2014 [P.U. (A) 273/2014], which is referred to as the “principal Order” in this Order, is amended in subparagraph 6(2) by substituting for the words “This paragraph” the words “Subsubparagraph (1)(a)”.

Amendment of First Schedule

3. The First Schedule to the principal Order is amended—

(a) by deleting the definition of “private charitable entity”;

(b) by inserting after item 3 the following item:

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate</i> <i>to be</i> <i>signed by</i>
“3A.	Any local authority	All goods excluding petroleum, imported motor cars and land	(a) That the goods are imported or purchased from	The head of the local authority”;

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate</i> <i>to be</i> <i>signed by</i>
			<p>a registered person or purchased under the warehousing scheme;</p> <p><i>(b)</i> that they are used solely by the local authority concerned and are not sold or otherwise disposed of except as sanctioned by the head of the local authority concerned;</p> <p><i>(c)</i> that their cost is charged to the local authority vote appearing in the local authority estimate and are not purchased out of any other funds; and</p> <p><i>(d)</i> that the local authority is not registered under the Act.</p>	and

(c) by inserting after item 16E the following item:

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
"16F.	Any person approved by the Director General	<p>Goods under lease agreement excluding motor vehicle used directly for petroleum and gas upstream operation activities sent from designated area to principal customs area and subsequently returned to the designated area:</p> <p>(a) carbon steel seamless pipe, tubes alloy steel seamless pipe, tubes stainless steel seamless pipe and tube and galvanised type pipe</p> <p>(b) tube and pipe of all types of iron or steel including alloy, galvanised and special class material, fitting (including bend, branch, bushing, cap, coupling, cross, elbow, nipple, plug, reducer, tee, union, flange, joint, stub-end, adaptor, branch fitting, wedolet, elbolet, nipolet, coupling, crossover joint, expansion joint, pipe spacer, swivel joint, bursting disc, breakplate and</p>	<p>(a) That the goods are imported or re-imported by the joint operating company (JOC) and the venturer;</p> <p>(b) that the lease agreement between JOC or the venturer and the company in the designated area is made in a single agreement;</p> <p>(c) that the goods are returned to the designated area by the same route within thirty days after the expiry of the lease agreement;</p> <p>(d) that the movement of the goods between the designated area and the principal customs area are registered by the proper officer of customs at the entry and exit point; and</p>	The person approved by the Director General".

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
		<p>safety head, strainer, leak stop clamp, hydrocouple connector, spectacle blind and choke, various type of clamps, float shoe or collar and pipe spool) less than 15 centimetres in internal diameter for the use of article, machinery, equipment or instrument</p> <p><i>(c)</i> sub-structure for derrick, sub-structure for draw work drive group and sub-structure for drilling mast</p> <p><i>(d)</i> multi-strand (dyform or flex-x or other type falling under equipment specification or API and BS specification), wire rope and sling including galvanised type completed with or without shackle for the use of upstream offshore</p> <p><i>(e)</i> engine other than stationary (diesel, gas and oil driven) for the use of offshore installation or onshore terminal</p>	<i>(e)</i> that the Director General may impose any other conditions and require security as he may deem fit.	

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		<p><i>(f)</i> gas turbine including dual-fuel turbine (for example gas and diesel)</p> <p><i>(g)</i> drilling rig, land and fixed offshore installation</p> <p><i>(h)</i> subsea or marine wellhead assemblies</p> <p><i>(i)</i> wellhead assemblies or wellhead equipment control, tubing head and accessories, and christmas tree and accessories (including production choke, bean, rod, christmas tree fitting, flow wing, cap and solid block cross valve)</p> <p><i>(j)</i> machinery and equipment specially used in the oil and gas industry (consisting of pipeline and platform construction or installation machinery including pile driver or hammer completed with components or accessories and crawler crane, pipeline cleaning machine, pig launcher or receiver,</p>		

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
		<p>pipe coating and wrapping equipments, pipe testing equipment, piston assembly applicator, tube bundle removing and inserting equipments, pipe bevelling machine and welding machine)</p> <p><i>(k)</i> marine drilling unit and drilling rig, all types (submersible, semisubmersible, jack up, floating workover, drilling tender or barge self-elevating rig)</p> <p><i>(l)</i> submersible derrick platform</p> <p><i>(m)</i> barge-crane, transportation, derrick, pipe laying, accommodation, oil or chemical storage, work or maintenance</p> <p><i>(n)</i> floating crane and derrick</p> <p><i>(o)</i> remote operating vehicle (ROV) equipment and accessories</p> <p><i>(p)</i> derrick foundation</p>		

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		<p><i>(q)</i> skidding system for offshore rig</p> <p><i>(r)</i> seismic instrument, geo magnetic instrument, geological and geophysical electric instruments including ROV and positioning system</p>		

Made 26 December 2017

[SULIT. KE. HD(122)009/01 Klt. 4(33); Perb. R0.3865/356/1 JLD.16 (SK.3);

PN(PU2)721/XI]

DATUK SERI JOHARI BIN ABDUL GHANI
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 56(2) of the Goods and Services Tax Act 2014]