



28 Disember 2017
28 December 2017
P.U. (A) 422

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN
(PEMBEKALAN BERKADAR SIFAR)
(PINDAAN) (NO. 3) 2017

*GOODS AND SERVICES TAX (ZERO-RATED SUPPLY)
(AMENDMENT) (NO. 3) ORDER 2017*

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

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)
(PINDAAN) (NO. 3) 2017

PADA menjalankan kuasa yang diberikan oleh seksyen 17 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 (Pembekalan Berkadar Sifar) (Pindaan) (No. 3) 2017**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2018.

Pindaan Jadual Kedua

2. Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014 [*P.U. (A) 272/2014*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam Jadual Kedua dengan menggantikan butiran 27 dengan butiran yang berikut:

“27. Pembekalan perkhidmatan dalam talian bagi bahan bacaan di bawah kod tarif 49.01, 49.02, 4905.91.00 00 dan 4911.99.90 00 sebagaimana yang disenaraikan dalam Lampiran kepada Perintah ini.”.

Pindaan Lampiran

3. Perintah ibu dipinda dalam Lampiran dengan memotong kod tarif 4901.91.00 00, 4901.99, 4902.10.00 00 dan 4902.90.90 00 dan perihalan yang berhubungan dengannya.

Dibuat 26 Disember 2017

[SULIT.KE.HD(122)009/01Klt.4(31); Perb.R0.3865/356/1JLD.16(SK.3);
PN(PU2)721/XI]

DATUK SERI JOHARI BIN ABDUL GHANI
Menteri Kewangan Kedua

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 17(5)
Akta Cukai Barang dan Perkhidmatan 2014*]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) (AMENDMENT)
(NO. 3) ORDER 2017

IN exercise of the powers conferred by section 17 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 (Zero-Rated Supply) (Amendment) (No. 3) Order 2017**.

(2) This Order comes into operation on 1 January 2018.

Amendment of Second Schedule

2. The Goods and Services Tax (Zero-Rated Supply) Order 2014 [*P.U. (A) 272/2014*], which is referred to as the “principal Order” in this Order, is amended in the Second Schedule by substituting for item 27 the following item:

“27. Supply of online services for reading materials under tariff codes 49.01, 49.02, 4905.91.00 00 and 4911.99.90 00 as listed in the Appendix to this Order.”.

Amendment of Appendix

3. The principal Order is amended in the Appendix by deleting tariff codes 4901.91.00 00, 4901.99, 4902.10.00 00 and 4902.90.90 00 and the descriptions relating to them.

Made 26 December 2017

[SULIT. KE. HD(122)009/01 Klt. 4(31); 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 17(5) of the
Goods and Services Tax Act 2014]*