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# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PELEPASAN) (PINDAAN) (NO. 2) 2016

*GOODS AND SERVICES TAX (RELIEF) (AMENDMENT)  
(NO. 2) ORDER 2016*



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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014  
PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN)  
(PINDAAN) (NO. 2) 2016

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) (No. 2) 2016**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2017.

**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 perenggan 6—

(a) dengan menomborkan semula perenggan yang sedia ada sebagai subperenggan (1); dan

(b) dengan memasukkan selepas subperenggan (1) yang dinomborkan semula subperenggan yang berikut:

“(2) Perenggan ini tidak terpakai bagi orang yang dinyatakan dalam ruang (2) butiran 3 Jadual Pertama.”.

**Pindaan Jadual Pertama**

3. Jadual Pertama kepada Perintah ibu dipinda—

(a) berhubung dengan butiran 5—

- (i) berhubung dengan perenggan (a) dalam ruang (2), dalam ruang (5), dengan menggantikan perenggan (b) dengan perenggan yang berikut:

“(b) The Head of Federal Territories religious department or such other officer nominated by him for Federal Territories Islamic religious schools”; dan

- (ii) berhubung dengan perenggan (d) dalam ruang (2), dengan menggantikan perkataan “[Act 562]” dengan perkataan “[Act 652]”;

- (b) dengan menggantikan butiran 7 dan butir-butir yang berhubungan dengannya dengan butiran dan butir-butir yang berikut:

(1) Item No.	(2) Person	(3) Goods	(4) Conditions	(5) Certificate to be signed by
“7.	Any person holding a valid Kad OKU issued under the Person With Disabilities Act 2008 [Act 685]	Goods used by persons with disabilities	<p>(a) That the goods are acquired from a supplier specified by the Director General;</p> <p>(b) that the goods are approved by the Director General;</p> <p>(c) that the goods are used solely by the person with disabilities.</p>	The Director General of Social Welfare Department or such other officer nominated by him”;

- (c) dengan memotong butiran 8;

- (d) berhubung dengan butiran 14, dalam ruang (4)—

- (i) dengan memasukkan selepas perenggan (a) perenggan yang berikut:

“(aa) that the goods are returned within six months from the date the goods were sent to the designated areas;”;

- (ii) dalam perenggan (e), dengan memotong perkataan “and” di hujung perenggan itu;

- (iii) dalam perenggan (f), dengan menggantikan noktah di hujung perenggan itu dengan perkataan “; and”; dan

- (iv) dengan memasukkan selepas perenggan (f) perenggan yang berikut:

“(g) that upon approval, the Director General may impose any other conditions or require security as he may deem fit.”;

- (e) berhubung dengan butiran 15, dalam ruang (4)—

- (i) dengan memasukkan selepas perenggan (b) perenggan yang berikut:

“(ba) that the goods are re-exported within six months from the date of import;”;

- (ii) dalam perenggan (c), dengan memotong perkataan “and” di hujung perenggan itu;

- (iii) dalam perenggan (d), dengan menggantikan noktah di hujung perenggan itu dengan perkataan “; and”; dan

- (iv) dengan memasukkan selepas perenggan *(d)* perenggan yang berikut:

“(e) that upon approval, the Director General may impose any other conditions or require security as he may deem fit.”;

- (f)* berhubung dengan butiran 19—

(i) dalam ruang *(3)*, dengan menggantikan perkataan “and cylinders” dengan perkataan “, cylinders and other reusable packaging material”; dan

(ii) dalam ruang *(4)*, dalam perenggan *(a)*, dengan memasukkan selepas perkataan “containers” perkataan “including bottles, drums, flexi-bags, cylinders and other reusable packaging material”;

- (g)* berhubung dengan butiran 20—

(i) dalam ruang *(3)*, dengan menggantikan perkataan “and cylinders” dengan perkataan “, cylinders and other reusable packaging material”; dan

(ii) dalam ruang *(4)*—

(A) berhubung dengan perenggan *(a)*, dengan menggantikan perkataan “pallets and containers” dengan perkataan “goods”; dan

(B) berhubung dengan perenggan *(b)*, dengan memotong perkataan “of the pallets and containers imported and exported”;

- (h) berhubung dengan butiran 21—
- (i) dalam ruang (3), dengan menggantikan perkataan “and cylinders” dengan perkataan “, cylinders and other reusable packaging material”; dan
  - (ii) dalam ruang (4)—
    - (A) berhubung dengan perenggan (b), dengan menggantikan perkataan “containers” dengan perkataan “goods”; dan
    - (B) berhubung dengan perenggan (c), dengan memotong perkataan “of the containers imported and exported”;
- (i) berhubung dengan perenggan 26, dengan menggantikan butir-butir dalam ruang (4) dengan butir-butir yang berikut:
- “(a) That the goods are—
    - (i) imported; or
    - (ii) purchased or acquired from a registered person; and
  - (b) that the goods are for the official use of the embassy, consular office and international organizations.”;
- (j) berhubung dengan butiran 33, dalam ruang (4), dalam perenggan (a), dengan memotong perkataan “commercial”; dan
- (k) berhubung dengan butiran 36, dalam ruang (4), dalam perenggan (a), dengan memotong perkataan “commercial”.

**Pindaan Jadual Kedua**

4. Jadual Kedua kepada Perintah ibu dipinda—
- (a) dengan memotong butiran 2 dan butir-butir yang berhubungan dengannya; dan
  - (b) berhubung dengan butiran 3, dalam ruang (4), dalam perenggan (c), dengan menggantikan perkataan “situated at the airport, port or border” dengan perkataan “after the immigration checkpoint situated at the airport or port”.

**Pindaan Jadual Ketiga**

5. Jadual Ketiga kepada Perintah ibu dipinda , dalam Bahagian II, dalam perenggan 1, dengan menggantikan perkataan “orang-orang di bawah tanggungan saya” dengan perkataan “kegunaan rasmi”.

**Peruntukan peralihan**

6. (1) Apa-apa cukai input yang ditanggung oleh mana-mana pemaju atau tuan punya tanah sebelum atau selepas tarikh kuat kuasa Perintah ini berhubung dengan pembekalan tanah kepada Kerajaan Persekutuan, Kerajaan Negeri, pihak berkuasa tempatan atau mana-mana orang lain selepas tarikh kuat kuasa Perintah ini bagi mematuhi kehendak mana-mana undang-undang bertulis, Kerajaan Persekutuan, Kerajaan Negeri atau pihak berkuasa tempatan bagi maksud menyediakan kemudahan awam dan utiliti awam sama ada tanpa balasan atau pada nilai nominal boleh dituntut dengan syarat—

- (a) projek bagi kemudahan awam dan utiliti awam itu telah diluluskan sebelum tarikh kuat kuasa Perintah ini dan memenuhi syarat-syarat yang ditetapkan oleh—

- (i) Jabatan Perancangan Bandar dan Desa;

- (ii) Jabatan Kerja Raya;

- (iii) Jabatan Pengairan dan Saliran; dan
- (iv) Jabatan Bomba dan Penyelamat;
- (b) pelan susun atur diluluskan oleh pihak berkuasa tempatan yang berkenaan sebelum tarikh kuat kuasa Perintah ini;
- (c) kebenaran merancang diberikan oleh pihak berkuasa tempatan yang berkenaan sebelum tarikh kuat kuasa Perintah ini;
- (d) suatu perakuan yang ditandatangani oleh mana-mana orang yang diberi kuasa di bawah mana-mana undang-undang bertulis yang memperakukan bahawa nilai kerja pembangunan telah disiapkan tidak kurang dari sepuluh peratus dalam tempoh dua belas bulan dari tarikh kebenaran merancang diberikan diperolehi; dan
- (e) amaun cukai input yang boleh dituntut di bawah seksyen 38 dan 39 Akta ditanggung dalam tempoh tiga puluh enam bulan dari tarikh kebenaran merancang diberikan.

Dibuat 21 Disember 2016

[SULIT. KE.HF(152)860/01-2 Klt.2(30); Perb. R0.3865/356/1JLD.16(SK.5)B; PN(PU2)721/XII]

DATUK 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) (NO. 2) ORDER 2016

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) (No. 2) Order 2016**.

(2) This Order comes into operation on 1 January 2017.

**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 paragraph 6—

(a) by renumbering the existing paragraph as subparagraph (1); and

(b) by inserting after the renumbered subparagraph (1) the following subparagraph:

“(2) This paragraph shall not apply to the person specified in column (2) of item 3 of the First Schedule.”.

**Amendment of First Schedule**

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

(a) in relation to item 5—

(i) in relation to paragraph (a) in column (2), in column (5), by substituting for paragraph (b) the following paragraph:

“(b) The Head of Federal Territories religious department or such other officer nominated by him for Federal Territories Islamic religious schools”; and

(ii) in relation to paragraph (d) in column (2), by substituting for the words “[Act 562]” the words “[Act 652]”;

(b) by substituting for item 7 and the particulars relating to it the following item and particulars:

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Person</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to</i> <i>be signed by</i>
“7.	Any person holding a valid Kad OKU issued under the Person With Disabilities Act 2008 [Act 685]	Goods used by persons with disabilities	<p>(a) That the goods are acquired from a supplier specified by the Director General;</p> <p>(b) that the goods are approved by the Director General;</p> <p>(c) that the goods are used solely by the person with disabilities.</p>	The Director General of Social Welfare Department or such other officer nominated by him”;

(c) by deleting item 8;

(d) in relation to item 14, in column (4)—

(i) by inserting after paragraph (a) the following paragraph:

“(aa)that the goods are returned within six months from the date the goods were sent to the designated areas;”;

(ii) in paragraph *(e)*, by deleting the word “and” at the end of the paragraph;

(iii) in paragraph *(f)*, by substituting for the full stop at the end of the paragraph the words “; and”; and

(iv) by inserting after paragraph *(f)* the following paragraph:

“(g) that upon approval, the Director General may impose any other conditions or require security as he may deem fit.”;

*(e)* in relation to item 15, in column *(4)*—

(i) by inserting after paragraph *(b)* the following paragraph:

“(ba) that the goods are re-exported within six months from the date of import;”;

(ii) in paragraph *(c)*, by deleting the word “and” at the end of the paragraph;

(iii) in paragraph *(d)*, by substituting for the full stop at the end of the paragraph the words “; and”; and

(iv) by inserting after paragraph *(d)* the following paragraph:

“(e) that upon approval, the Director General may impose any other conditions or require security as he may deem fit.”;

*(f)* in relation to item 19—

(i) in column *(3)*, by substituting for the words “and cylinders” the words “, cylinders and other reusable packaging material”; and

- (ii) in column (4), in paragraph (a), by inserting after the word “containers” the words “including bottles, drums, flexi-bags, cylinders and other reusable packaging material”;
- (g) in relation to item 20—
- (i) in column (3), by substituting for the words “and cylinders” the words “, cylinders and other reusable packaging material”; and
  - (ii) in column (4)—
    - (A) in relation to paragraph (a), by substituting for the words “pallets and containers” the word “goods”; and
    - (B) in relation to paragraph (b), by deleting the words “of the pallets and containers imported and exported”;
- (h) in relation to item 21—
- (i) in column (3), by substituting for the words “and cylinders” the words “, cylinders and other reusable packaging material”; and
  - (ii) in column (4)—
    - (A) in relation to paragraph (b), by substituting for the word “containers” the word “goods”; and
    - (B) in relation to paragraph (c), by deleting the words “of the containers imported and exported”;
- (i) in relation to paragraph 26, by substituting for the particulars in column (4) the following particulars:

- (a)* That the goods are—
- (i)* imported; or
  - (ii)* purchased or acquired from a registered person; and
- (b)* that the goods are for the official use of the embassy, consular office and international organizations.”;
- (j)* in relation to item 33, in column *(4)*, in paragraph *(a)*, by deleting the word “commercial”; and
- (k)* in relation to item 36, in column *(4)*, in paragraph *(a)*, by deleting the word “commercial”.

#### **Amendment of Second Schedule**

4. The Second Schedule to the principal Order is amended—

- (a)* by deleting item 2 and the particulars relating to it; and
- (b)* in relation to item 3, in column *(4)*, in paragraph *(c)*, by substituting for the words “situated at the airport, port or border” the words “after the immigration checkpoint situated at the airport or port”.

#### **Amendment of Third Schedule**

5. The Third Schedule to the principal Order is amended, in Part II, in paragraph 1, by substituting for the words “that of my dependents” the words “official use”.

#### **Transitional provision**

6. (1) Any input tax incurred by any developer or owner of a land before or after the effective date of this Order in relation to the supply of land to the Federal Government, a State Government, a local authority or any other person after the effective date of this Order in compliance with the requirement of any written law,

the Federal Government, State Government or local authority for the purposes of providing public amenities and public utilities whether for no consideration or at nominal value is claimable provided that—

- (a) the project for the public amenities and public utilities has been approved before the effective date of this Order and has fulfilled the conditions specified by—

  - (i) the Department of Town and Country Planning;
  - (ii) the Public Works Department;
  - (iii) the Department of Drainage and Irrigation; and
  - (iv) the Fire and Rescue Department;
- (b) the layout plan has been approved by the relevant local authority before the effective date of this Order;
- (c) the planning permission has been granted by the relevant local authority before the effective date of this Order;
- (d) a certificate signed by any authorized person under any written law certifying that the value of development works have been completed not less than ten percent within twelve months from the date of the planning permission been granted is obtained; and
- (e) the amount of input tax claimable under sections 38 and 39 of the Act is incurred within thirty-six months from the date of the planning permission is granted.

Made 21 December 2016

[SULIT. KE.HF(152)860/01-2 Klt.2(30); Perb. R0.3865/356/1JLD.16(SK.5)B;  
PN(PU2)721/XII]

DATUK 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]*