



31 Oktober 2016
31 October 2016
P.U. (A) 279

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI BARANG DAN PERKHIDMATAN
(PEMBEKALAN BERKADAR SIFAR)
(PINDAAN) (NO. 2) 2016

*GOODS AND SERVICES TAX (ZERO-RATED SUPPLY)
(AMENDMENT) (NO. 2) ORDER 2016*



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

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)
(PINDAAN) (NO. 2) 2016

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. 2) 2016**.

(2) Perintah ini mula berkuat kuasa pada 1 November 2016.

Pindaan Jadual Pertama

2. Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014 [*P.U. (A) 272/2014*] dipinda dalam Jadual Pertama dengan menggantikan butiran 3 dengan butiran yang berikut:

“3. Barang yang dibekalkan ke kawasan ditetapkan dari Malaysia selain kawasan ditetapkan kecuali—

(a) petrol, diesel dan gas petroleum cecair;

(b) wain, spirit, bir dan minuman keras malta;

(c) tembakau dan produk tembakau; dan

(d) kenderaan bermotor yang dibekalkan ke Tioman.”

Dibuat 31 Oktober 2016

[SULIT.KE.HF(152)860/01-2Klt.2(10);Perb.R0.3865/356/1]LD.16(SK.5)A;PN(PU2)721/XII]

DATUK 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.2)
ORDER 2016

IN exercise of the powers conferred by subsection 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.2) Order 2016**.

(2) This Order comes into operation on 1 November 2016.

Amendment of First Schedule

2. The Goods and Services Tax (Zero-Rated Supply) Order 2014 [*P.U. (A) 272/2014*], is amended in the First Schedule by substituting for item 3 the following item:

“3. Goods supplied to a designated area from Malaysia other than a designated area except—

(a) petrol, diesel and liquefied petroleum gas;

(b) wine, spirit, beer and malt liquor;

(c) tobacco and tobacco products; and

(d) motor vehicle supplied to Tioman.”

Made 31 October 2016

[SULIT.KE.HF(152)860/01-2Klt.2(10);Perb.R0.3865/356/1]LD.16(SK.5)A;PN(PU2)721/XII]

DATUK 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]