



9 Mac 2016  
9 March 2016  
P.U. (A) 56

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PEMBEKALAN BERKADAR SIFAR) (PINDAAN) 2016

*GOODS AND SERVICES TAX (ZERO-RATED SUPPLY)  
(AMENDMENT) ORDER 2016*



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) 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) 2016**.

(2) Perintah ini mula berkuat kuasa pada 14 Mac 2016.

**Pindaan Jadual Pertama**

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 Pertama, dalam teks bahasa Inggeris, dalam butiran 2, dengan menggantikan perkataan “Medicaments and medical gasses and medical devices” dengan perkataan “Medicaments, medical gasses and medical devices”.

**Pindaan Jadual Kedua**

3. Butiran 24 Jadual Kedua Perintah ibu dipinda dalam teks bahasa Inggeris, dengan menggantikan perkataan “the lease or air container” dengan perkataan “the lease of air container”.

**Pindaan Lampiran**

4. Lampiran kepada Perintah ibu dipinda—

(a) dengan menggantikan kod tarif 07.13 dan butir-butir yang berhubungan dengannya dengan kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>
0713.10 000	- Peas ( <i>Pisum sativum</i> ) (exclude whole and not skinned))
0713.20 000	- Chickpeas (garbanzos) (exclude whole and not skinned) - Beans ( <i>Vigna spp., Phaselous spp.</i> ):
0713.31 000	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiate</i> (L.) Wilczek (exclude whole and not skinned)
0713.40 000	- Lentils (exclude whole and not skinned)
0713.60 000	- Pigeon peas ( <i>Cajanus cajan</i> ) (exclude whole and not skinned)

”; dan

- (b) dengan memasukkan selepas kod tarif 11.06 dan butir-butir yang berhubungan dengannya kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

<b>11.08</b>	<b>Starches; inulin.</b>
1108.14 000	- Starches:
1108.19	- - Manioc (cassava) starch
100	- - Other starches: - - - Sago

”.

Dibuat 8 Mac 2016

[SULIT. KE. HF(152)860/01-2(66); Perb. R0.3865/356/1 JLD.16 (SK.7); PN(PU2)721/VII]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
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) ORDER 2016

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) Order 2016**.

(2) This Order comes into operation on 14 March 2016.

**Amendment of First 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 First Schedule, in the English language text, in item 2, by substituting for the words “Medicaments and medical gasses and medical devices” the words “Medicaments, medical gasses and medical devices”.

**Amendment of Second Schedule**

3. Item 24 of the Second Schedule to the principal Order is amended in the English language text, by substituting for the words “the lease or air container” the words “the lease of air container”.

**Amendment of Appendix**

4. The Appendix to the principal Order is amended—

(a) by substituting for tariff code 07.13 and the particulars relating to it the following tariff code and particulars relating to it:

<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>
0713.10 000	- Peas ( <i>Pisum sativum</i> ) (exclude whole and not skinned))
0713.20 000	- Chickpeas (garbanzos) (exclude whole and not skinned) - Beans ( <i>Vigna spp., Phaselous spp.</i> ):
0713.31 000	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiate</i> (L.) Wilczek (exclude whole and not skinned)
0713.40 000	- Lentils (exclude whole and not skinned)
0713.60 000	- Pigeon peas ( <i>Cajanus cajan</i> ) (exclude whole and not skinned)

"; and

(b) by inserting after tariff code 11.06 and particulars relating to it the following tariff code and particulars relating to it:

<b>11.08</b>	<b>Starches; inulin.</b>
1108.14 000	- Starches:
1108.19	- - Manioc (cassava) starch
100	- - Other starches: - - - Sago

".

Made 8 March 2016

[SULIT. KE. HF(152)860/01-2(66); Perb. R0.3865/356/1 JLD.16 (SK.7); PN(PU2)721/VII]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 17(5) of the Goods and Services Tax Act 2014]