WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

30 Jun 2014
30 June 2014
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PERINTAH CUKAI BARANG DAN PERKHIDMATAN (KADAR CUKAI) 2014

GOODS AND SERVICES TAX (RATE OF TAX) ORDER 2014

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ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (KADAR CUKAI) 2014

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(2) 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 (Kadar Cukai) 2014**.

(2) Perintah ini mula berkuat kuasa pada 1 Julai 2014.

Kadar cukai

2. Kadar cukai hendaklah ditetapkan pada enam peratus ke atas pembekalan barang atau perkhidmatan atau ke atas pengimportan barang.

Dibuat 30 Jun 2014
[SULIT KE.HT (96) 669/42(1); Perb. R.0.3865/365/1 Jld.15 (SK.1); PN(PU2)721]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 10(3) Akta Cukai Barang dan Perkhidmatan 2014*]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (RATE OF TAX) ORDER 2014

IN exercise of the powers conferred by subsection 10(2) 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 (Rate of Tax) Order 2014**.

(2) This Order comes into operation on 1 July 2014.

Rate of tax

2. The rate of tax shall be fixed at six per cent on the supply of goods or services or on the importation of goods.

Made 30 June 2014
[SULIT KE.HT (96) 669/42(1); Perb. R.0.3865/365/1 Jld.15 (SK.1); PN(PU2)721]

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

[*To be laid before the Dewan Rakyat pursuant to subsection 10(3) of the Goods and Services Tax Act 2014*]