



10 Disember 2012
10 December 2012
P.U. (A) 440

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN (KADAR CUKAI NO. 2) 2012

PEMBETULAN

SALES TAX (RATES OF TAX NO. 2) ORDER 2012

CORRIGENDUM



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

AKTA CUKAI JUALAN 1972
 PERINTAH CUKAI JUALAN (KADAR CUKAI NO. 2) 2012
 PEMBETULAN

DALAM P.U. (A) 355 yang disiarkan pada 31 Oktober 2012—

(a) dalam Jadual Pertama—

- (i) berhubung dengan subkepala 0306.29, potong subkepala 0306.29 110 dan butir-butir yang berhubungannya;
- (ii) berhubung dengan subkepala 1602.50, potong subkepala 1602.50 190 dan butir-butir yang berhubungannya;
- (iii) berhubung dengan kepala 22.05, potong kepala 22.05, subkepala 2205.10 000 dan 2205.90 000 dan butir-butir yang berhubungannya;
- (iv) berhubung dengan kepala 30.03, masukkan sebelum subkepala 3003.39 dan butir-butir yang berhubungannya butir-butir yang berikut:

(1) Kepala/ Subkepala <i>Heading/ subheading</i>	(2) Perihal barang/ <i>Description of goods</i>
"3003.31 000	- - Containing insulin"

- (v) berhubung dengan subkepala 3920.49 000, masukkan selepas perkataan "Other" perkataan "(imitation leather in sheets)";

- (vi) berhubung dengan Bab 54, masukkan di ruang (1) perkataan **“54.01”** bersententangan dengan perkataan **“Sewing thread of man-made filaments, whether or not put up for retail sale.”**;
- (vii) berhubung dengan subkepala 7403.29 000, gantikan perkataan “excluding” dengan perkataan “other than”;
- (viii) berhubung dengan subkepala 7606.92 000, masukkan selepas perkataan “Of aluminium alloys” perkataan “(excluding painted aluminium alloys coilstock)”;
- (ix) masukkan selepas subkepala 9033.00 100 dan butir-butir yang berhubungannya butir-butir yang berikut:

Heading / subheading (1)	Description (2)
“91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.
9101.11 000	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:
9101.19 000	- - With mechanical display only
	- - Other
9101.21 000	- Other wrist-watches, whether or not incorporating a stop-watch facility:
9101.29 000	- - With automatic winding
	- - Other
	- Other:
9101.91 000	- - Electrically operated
9101.99 000	- - Other
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:
9102.11 000	- - With mechanical display only
9102.12 000	- - With opto-electronic display only
9102.19 000	- - Other
	- Other wrist-watches, whether or not incorporating a stop-watch facility:

Heading / subheading (1)	Description (2)
9102.21 000	- - With automatic winding
9102.29 000	- - Other
	- Other:
9102.91 000	- - Electrically operated
9102.99 000	- - Other
91.03	Clocks with watch movements, excluding clocks of heading
	91.04.
9103.10 000	- Electrically operated
9103.90 000	- Other
91.05	Other clocks.
	- Alarm clocks:
9105.11 000	- - Electrically operated
9105.19 000	- - Other
	- Wall clocks:
9105.21 000	- - Electrically operated
9105.29 000	- - Other
	- Other:
9105.91 000	- - Electrically operated
9105.99 000	- - Other
91.08	Watch movements, complete and assembled.
	- Electrically operated:
9108.11 000	- - With mechanical display only or with a device to which a mechanical display can be incorporated
9108.12 000	- - With opto-electronic display only
9108.19 000	- - Other
9108.20 000	- With automatic winding
9108.90 000	- Other
91.09	Clock movements, complete and assembled.
9109.10 000	- Electrically operated
9109.90 000	- Other
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.
	- Of watches:
9110.11 000	- - Complete movements, unassembled or partly assembled (movement sets)
9110.12 000	- - Incomplete movements, assembled
9110.19 000	- - Rough movements

Heading / subheading (1)	Description (2)
9110.90 000	- Other
91.11	Watch cases and parts thereof.
9111.10 000	- Cases of precious metal or of metal clad with precious metal
9111.20 000	- Cases of base metal, whether or not gold- or silver-plated
9111.80 000	- Other cases
9111.90 000	- Parts
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.
9112.20 000	- Cases
9112.90 000	- Parts
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.
9113.10 000	- Of precious metal or of metal clad with precious metal
9113.20 000	- Of base metal, whether or not gold- or silver-plated
9113.90 900	- Other: - - Other
91.14	Other clock or watch parts.
9114.10 000	- Springs, including hair-springs
9114.30 000	- Dials
9114.40 000	- Plates and bridges
9114.90 000	- Other"

(x) berhubung dengan subkepala 9402.90 000, masukkan selepas perkataan "Other" perkataan "(Medical, surgical, dental or veterinary furniture (for example operating tables, examination tables, hospital beds with mechanical fittings))"; dan

(xi) berhubung dengan subkepala 9619.00, gantikan perkataan "123" dengan perkataan "193".

[SULIT KE.HT(96)669/23-25; Perb. 0.9060/18 Jld. 28(SK.2); PN(PU2)102/XVII]

SALES TAX ACT 1976
SALES TAX (RATES OF TAX NO. 2) ORDER 2012
CORRIGENDUM

IN P.U. (A) 355 published on 31 October 2012—

(a) in the First Schedule—

- (i) in relation to subheading 0306.29, delete subheading 0306.29 110 and particulars relating to it;
- (ii) in relation to subheading 1602.50, delete subheading 1602.50 190 and particulars relating to it;
- (iii) in relation to heading 22.05, delete heading 22.05, subheading 2205.10 000 and 2205.90 000 and particulars relating to it;
- (iv) in relation to heading 30.03, insert before subheading 3003.39 and the particulars relating to it the following item:

(1) Kepala/ Subkepala <i>Heading/ subheading</i>	(2) Perihal barang/ <i>Description of goods</i>
"3003.31 000	- - Containing insulin"

- (v) in relation to subheading 3920.49 000, insert after the words "Other" the words "(imitation leather in sheets)";
- (vi) in relation to Chapter 54, insert in column (1) the words "**54.01**" against the words "**Sewing thread of man-made filaments, whether or not put up for retail sale.**";

- (vii) in relation to subheading 7403.29 000, substitute for the words “excluding” the words “other than”;
- (viii) in relation to subheading 7606.92 000, insert after the words “Of aluminium alloys” the words “(excluding painted aluminium alloys coilstock)”;
- (ix) insert after subheading 9033.00 100 and the particulars relating to it the following items:

Heading / subheading (1)	Description (2)
“91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.
9101.11 000	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:
9101.19 000	- - With mechanical display only
	- - Other
	- Other wrist-watches, whether or not incorporating a stop-watch facility:
9101.21 000	- - With automatic winding
9101.29 000	- - Other
	- Other:
9101.91 000	- - Electrically operated
9101.99 000	- - Other
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:
9102.11 000	- - With mechanical display only
9102.12 000	- - With opto-electronic display only
9102.19 000	- - Other
	- Other wrist-watches, whether or not incorporating a stop-watch facility:
9102.21 000	- - With automatic winding
9102.29 000	- - Other
	- Other:
9102.91 000	- - Electrically operated
9102.99 000	- - Other

Heading / subheading (1)	Description (2)
91.03 9103.10 000 9103.90 000	Clocks with watch movements, excluding clocks of heading 91.04. - Electrically operated - Other
91.05 9105.11 000 9105.19 000 9105.21 000 9105.29 000 9105.91 000 9105.99 000	Other clocks. - Alarm clocks: - - Electrically operated - - Other - Wall clocks: - - Electrically operated - - Other - Other: - - Electrically operated - - Other
91.08 9108.11 000 9108.12 000 9108.19 000 9108.20 000 9108.90 000	Watch movements, complete and assembled. - Electrically operated: - - With mechanical display only or with a device to which a mechanical display can be incorporated - - With opto-electronic display only - - Other - With automatic winding - Other
91.09 9109.10 000 9109.90 000	Clock movements, complete and assembled. - Electrically operated - Other
91.10 9110.11 000 9110.12 000 9110.19 000 9110.90 000	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. - Of watches: - - Complete movements, unassembled or partly assembled (movement sets) - - Incomplete movements, assembled - - Rough movements - Other
91.11 9111.10 000 9111.20 000 9111.80 000	Watch cases and parts thereof. - Cases of precious metal or of metal clad with precious metal - Cases of base metal, whether or not gold- or silver-plated - Other cases

Heading / subheading (1)	Description (2)
9111.90 000	- Parts
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.
9112.20 000	- Cases
9112.90 000	- Parts
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.
9113.10 000	- Of precious metal or of metal clad with precious metal
9113.20 000	- Of base metal, whether or not gold- or silver-plated
9113.90	- Other:
900	- - Other
91.14	Other clock or watch parts.
9114.10 000	- Springs, including hair-springs
9114.30 000	- Dials
9114.40 000	- Plates and bridges
9114.90 000	- Other”

- (x) in relation to subheading 9402.90 000, insert after the words “Other” the words “(Medical, surgical, dental or veterinary furniture (for example operating tables, examination tables, hospital beds with mechanical fittings))”; and
- (xi) in relation to subheading 9619.00, substitute for the words “123” the words “193”.

[SULIT KE.HT(96)669/23-25; Perb. 0.9060/18 Jld. 28(SK.2); PN(PU2)102/XVII]