



30 November 2012
30 November 2012
P.U. (A) 429

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN (PENGEQUALIAN)
(PINDAAN) (NO. 6) 2012

*SALES TAX (EXEMPTION) (AMENDMENT) (NO. 6)
ORDER 2012*



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

AKTA CUKAI JUALAN 1972

PERINTAH CUKAI JUALAN (PENGECUALIAN) (PINDAAN) (NO. 6) 2012

PADA menjalankan kuasa yang diberikan oleh seksyen 8 Akta Cukai Jualan 1972 [Akta 64], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Jualan (Pengecualian) (Pindaan) (No. 6) 2012**.

(2) Perintah ini mula berkuat kuasa pada 30 Oktober 2012.

Pindaan Jadual B

2. Perintah Cukai Jualan (Pengecualian) 2008 [P.U. (A) 91/2008] dipinda dalam Jadual B, dengan memasukkan selepas butiran 107 dan butiran yang berhubungan dengannya butiran yang berikut:

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"108.	Petroliam Nasional Berhad (PETRONAS) or any company authorized by PETRONAS and approved by the Director General of Customs	(i) Machinery, equipment, tanks and spare parts which will be used directly for the construction and maintenance of the plants in the RAPID complex; (ii) Materials used directly for the construction and maintenance of plants in the RAPID complex; (iii) Safety and environmental protection equipment used for the refinery and petrochemical plants in the RAPID complex.	(i) That the goods are imported by the said companies as approved by the Director General; (ii) That the goods shall not be sold or otherwise disposed of (except after the payment of customs duty) as approved by the Director General; (iii) That the said company shall keep such account of the goods imported and used, as required by the Director General; (iv) That the said company shall furnish every three months to the Director General a return in such form and manner as the Director General may prescribe;	The persons approved by the Director General

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| 109. | <p>Petroliam Nasional Berhad (PETRONAS) or any company authorized by PETRONAS and approved by the Director General of Customs</p> | <p>Raw materials and consumable items used directly in the production activities of plants in the RAPID complex</p> | <ul style="list-style-type: none"> (v) Any company that has CJ5 facility before this Order, may continue to use the facility and not be bound by this clause; (vi) Any company without CJ5 facility before this Order, will be bound by this clause. |
| | | | <ul style="list-style-type: none"> (i) That the goods are imported by the said companies as approved by the Director General; (ii) That the goods shall not be sold or otherwise disposed of (except after the payment of customs duty) as approved by the Director General; (iii) That the said company shall keep such account of the goods imported and used, as required by the Director General; (iv) That the said company shall furnish every three months to the Director General a return in such form and manner as the Director General may prescribe; |
| | | | <p>The persons approved by the Director General”.</p> |

- (v) Any company that has CJ5 facility before this Order, may continue to use the facility and not be bound by this clause;
- (vi) Any company without CJ5 facility before this Order, will be bound by this clause.

Dibuat 19 November 2012

[3SULIT KE.HT(96)669/23-23 SK.2; Perb. 0.3865/449; PN(PU2)102/XIV]

DATO' SERI HAJI AHMAD HUSNI MOHAMAD HANADZLAH
Menteri Kewangan Kedua

SALES TAX ACT 1972

SALES TAX (EXEMPTION) (AMENDMENT) (NO. 6) ORDER 2012

IN exercise of the powers conferred by section 8 of the Sales Tax Act 1972 [*Act 64*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Sales Tax (Exemption) (Amendment) (No. 6) Order 2012**.

(2) This Order comes into operation on 30 November 2012.

Amendment of Schedule B

2. The Sales Tax (Exemption) Order 2008 [*P.U. (A) 91/2008*] is amended in Schedule B, by inserting after item 107 and the particulars relating to it the following items:

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"108.	Petroleum Nasional Berhad (PETRONAS) or any company authorized by PETRONAS and approved by the Director General of Customs	<p>(i) Machinery, equipment, tanks and spare parts which will be used directly for the construction and maintenance of the plants in the RAPID complex;</p> <p>(ii) Materials used directly for the construction and maintenance of plants in the RAPID complex;</p> <p>(iii) Safety and environmental protection equipment used for the refinery and petrochemical plants in the RAPID complex.</p>	<p>(i) That the goods are imported by the said companies as approved by the Director General;</p> <p>(ii) That the goods shall not be sold or otherwise disposed of (except after the payment of customs duty) as approved by the Director General;</p> <p>(iii) That the said company shall keep such account of the goods imported and used, as required by the Director General;</p> <p>(iv) That the said company shall furnish every three months to the Director General a return in such form and manner as the Director General may prescribe;</p> <p>(v) Any company that has CJ5 facility before this Order, may continue to use the facility and not be bound by this clause;</p>	The persons approved by the Director General

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| 109. | Petroliam Nasional Berhad (PETRONAS) or any company authorized by PETRONAS and approved by the Director General of Customs | Raw materials and consumable items used directly in the production activities of plants in the RAPID complex | <p>(vi) Any company without CJ5 facility before this Order, will be bound by this clause.</p> <p>(i) That the goods are imported by the said companies as approved by the Director General;</p> <p>(ii) That the goods shall not be sold or otherwise disposed of (except after the payment of customs duty) as approved by the Director General;</p> <p>(iii) That the said company shall keep such account of the goods imported and used, as required by the Director General;</p> <p>(iv) That the said company shall furnish every three months to the Director General a return in such form and manner as the Director General may prescribe;</p> <p>(v) Any company that has CJ5 facility before this Order, may continue to use the facility and not be bound by this clause;</p> | The persons approved by the Director General”. |
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- (vi) Any company without CJ5 facility before this Order, will be bound by this clause.

Made 19 November 2012
[3SULIT KE.HT(96)669/23-23 SK.2; Perb. 0.3865/449; PN(PU2)102/XIV]

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