



31 Oktober 2012  
31 October 2012  
P.U. (A) 353

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

### PERINTAH CUKAI JUALAN (PENGECUALIAN) (PINDAAN) (NO. 5) 2012

### *SALES TAX (EXEMPTION) (AMENDMENT) (NO. 5) ORDER 2012*



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AKTA CUKAI JUALAN 1972

PERINTAH CUKAI JUALAN (PENGECUALIAN) (PINDAAN) (NO. 5) 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. 5) 2012**.

(2) Perintah ini mula berkuat kuasa pada 31 Oktober 2012.

**Pindaan perenggan 2**

2. Perintah Cukai Jualan (Pengecualian) 2008 [*P.U. (A) 91/2008*], yang disebut sebagai “Perintah ibu” dalam Perintah ini, dipinda dalam perenggan 2 dengan memotong perkataan “barang-barang yang dinyatakan dalam Jadual A dan”.

**Pindaan perenggan 3**

3. Perenggan 3 Perintah ibu dipinda dengan memotong perkataan “dalam ruang (3) Jadual A dan”.

**Pindaan perenggan 4**

4. Perintah ibu dipinda dengan menggantikan perenggan 4 dengan perenggan yang berikut:

**“Penjenisan barang-barang**

4. Penjenisan barang-barang yang dinyatakan dalam Perintah ini hendaklah mematuhi Rukun-Rukun Tafsiran dalam Perintah Duti Kastam 2012 [*P.U. (A) 275/2012*].”.

**Pemotongan Jadual A**

5. Perintah ibu dipinda dengan memotong Jadual A.

Dibuat 29 Oktober 2012

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

DATO' SERI HAJI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
*Menteri Kewangan Kedua*

SALES TAX ACT 1972

SALES TAX (EXEMPTION) (AMENDMENT) (NO. 5) 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. 5) Order 2012**.

(2) This Order comes into operation on 31 October 2012.

**Amendment of paragraph 2**

2. The Sales Tax (Exemption) Order 2008 [*P.U. (A) 91/2008*], which is referred to as the “principal Order” in this Order, is amended in paragraph 2 by deleting the words “the goods specified in Schedule A and”.

**Amendment of paragraph 3**

3. Paragraph 3 of the principal Order is amended by deleting the words “column (3) of Schedule A and”.

**Amendment of paragraph 4**

4. The principal Order is amended by substituting for paragraph 4 the following paragraph:

**“ Classification of goods**

4. The classification of goods specified in this Order shall comply with the Rules of Interpretation in the Customs Duties Order 2012 [*P.U. (A) 275/2012*].”.

**Deletion of Schedule A**

5. The principal Order is amended by deleting Schedule A.

Made 29 October 2012

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

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