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P.U. (A) 380

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI JUALAN  
(ORANG YANG DIKECUALIKAN DARIPADA  
PEMBAYARAN CUKAI) (PINDAAN) 2022

*SALES TAX (PERSONS EXEMPTED  
FROM PAYMENT OF TAX) (AMENDMENT) ORDER 2022*

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN  
DARIPADA PEMBAYARAN CUKAI) (PINDAAN) 2022

PADA menjalankan kuasa yang diberikan oleh perenggan 35(1)(b) Akta Cukai Jualan 2018 [*Akta 806*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Jualan (Orang Yang Dikecualikan daripada Pembayaran Cukai) (Pindaan) 2022**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2023.

**Pindaan Jadual A**

2. Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 [*P.U. (A) 210/2018*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam Jadual A—

(a) berhubung dengan butiran 58, dalam ruang (3), dengan menggantikan perkataan “2710.19.43 00, 2710.19.44 00,” dengan perkataan “2710.19.44 00, 2710.19.45 00, 2710.19.46 00,”;

(b) berhubung dengan butiran 58A, dalam ruang (3), dengan menggantikan perkataan “2710.19.43 00, 2710.19.44 00,” dengan perkataan “2710.19.44 00, 2710.19.45 00, 2710.19.46 00,”;

(c) berhubung dengan butiran 60, dalam ruang (3), dengan menggantikan perkataan “2710.19.43 00, 2710.19.44 00,” dengan perkataan “2710.19.44 00, 2710.19.45 00, 2710.19.46 00,”; dan

(d) berhubung dengan butiran 65, dalam ruang (3), dengan menggantikan subbutiran (a) dengan subbutiran yang berikut:

“(a) Prime mover falling under subheadings 8701.21.90 00, 8701.22.90 00, 8701.23.90 00, 8701.24.90 00 and 8701.29.90 00 of the prevailing Customs Duties Order”.

### **Pindaan Jadual B**

3. Perintah ibu dipinda dalam Jadual B, berhubung dengan butiran 3—

(a) dalam ruang (3)—

(i) dengan menggantikan perkataan “0403.10.29 00” dengan perkataan “0403.20.19 00”;

(ii) dengan menggantikan perkataan “0403.10.99 00” dengan perkataan “0403.20.99 00”; dan

(iii) dengan menggantikan perkataan “0403.90.90 90” dengan perkataan “0403.90.90 00”; dan

(b) dalam ruang (4), dalam subbutiran (b)—

(i) dengan menggantikan perkataan “0403.10.29 00” dengan perkataan “0403.20.19 00”;

(ii) dengan menggantikan perkataan “0403.10.99 00” dengan perkataan “0403.20.99 00”; dan

(iii) dengan menggantikan perkataan “0403.90.90 90” dengan perkataan “0403.90.90 00”.

### **Pindaan Jadual C**

4. Perintah ibu dipinda dalam Jadual C—

(a) berhubung dengan butiran 1, dalam ruang (4)—

(i) dengan menggantikan subbutiran *(b)* dengan subbutiran yang berikut:

“(b) that the goods are—

(i) imported;

(ii) purchased from another registered manufacturer; or

(iii) transported from—

(A) a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or

(B) a free zone established under the Free Zones Act 1990 by person acting on behalf of a registered manufacturer;”;

(ii) dengan menggantikan subbutiran *(c)* dengan subbutiran yang berikut:

“(c) that the goods shall be used in the manufacturing of finished goods of—

(i) taxable goods; or

(ii) both taxable and exempted goods of the person mentioned in column (2);” dan

(iii) dengan memasukkan selepas subbutiran *(c)* subbutiran yang berikut:

*(ca)* that in the case of manufacturing the exempted goods, the finished goods shall be exported by the person mentioned in column (2);

*(cb)* notwithstanding subitem *(ca)*, that in the case of manufacturing the exempted goods, the following finished goods:

(i) controlled article under the Control of Supplies Act 1961 [*Act 122*] and subject to price control;

(ii) pharmaceutical product falling under chapter 30 of the prevailing Customs Duties Order; or

(iii) milk products falling under headings or subheadings 04.01, 04.02, 0403.10.29 00, 0403.20.19 00, 0403.10.99 00, 0403.90.10 00, 0403.90.90 90, 0403.90.90 00, 04.04, 1901.10.20 00, 1901.90.31 00, 1901.90.32 00, 1901.90.39 00 and 2202.99.10 00 of the prevailing Customs Duties Order,

may be sold locally by the registered manufacturer;

*(cc)* subject to subitem *(ca)*, if the goods mentioned in column (3) are not used in the manufacturing of the exempted goods and the goods produced thereof are not exported within twelve months from the date of import, transport or purchase or such other period as approved by the Director General, the sales tax become due and payable and the person mentioned in column (2) shall pay for the sales tax;” dan

*(b)* berhubung dengan butiran 3, dalam ruang (4)—

- (i) dengan menggantikan subbutiran (c) dengan subbutiran yang berikut:

“(c) that the goods are—

(i) imported;

(ii) purchased from another registered manufacturer; or

(iii) transported from—

(A) a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or

(B) a free zone established under the Free Zones Act 1990 by person acting on behalf of a registered manufacturer;”;

- (ii) dengan menggantikan subbutiran (d) dengan subbutiran yang berikut:

“(d) that the goods shall be sold to, delivered and used solely in the manufacturing of taxable goods or both taxable and exempted goods of the registered manufacturer;” dan

- (iii) dengan memasukkan selepas subbutiran (d) subbutiran yang berikut:

“(da) that in the case of manufacturing the exempted goods, the finished goods shall be exported by the registered manufacturer;

*(db)* notwithstanding subitem *(da)*, that in the case of manufacturing the exempted goods, the following finished goods may be sold locally by the registered manufacturer:

(i) controlled article under the Control of Supplies Act 1961 and subject to price control;

(ii) pharmaceutical product falling under chapter 30 of the prevailing Customs Duties Order; or

(iii) milk products falling under headings or subheadings 04.01, 04.02, 0403.20.19 00, 0403.10.99 00, 0403.90.10 00, 0403.90.90 00, 04.04, 1901.10.20 00, 1901.90.31 00, 1901.90.32 00, 1901.90.39 00 and 2202.99.10 00 of the prevailing Customs Duties Order;

*(dc)* subject to subitem *(da)*, if the goods mentioned in column (3) are not used in the manufacturing of the exempted goods and the goods produced thereof are not exported within twelve months from the date of import, transport or purchase or such other period as approved by the Director General, the sales tax become due and payable and the registered manufacturer shall pay for the sales tax;”.

Dibuat 12 Disember 2022

[MOF.TAX(S)700-1/2/26 JLD.7; KE.HF(152)899/04 JLD. 2(10); PN(PU2)751/JLD.7]

DATO' SERI ANWAR BIN IBRAHIM  
*Menteri Kewangan*

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 35(2) Akta Cukai Jualan 2018]

SALES TAX ACT 2018

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX)  
(AMENDMENT) ORDER 2022

IN exercise of the powers conferred by paragraph 35(1)(b) of the Sales Tax Act 2018 [Act 806], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Sales Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2022**.

(2) This Order comes into operation on 1 January 2023.

**Amendment of Schedule A**

2. The Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [P.U. (A) 210/2018], which is referred to as the “principal Order” in this Order, is amended in Schedule A—

(a) in relation to item 58, in column (3), by substituting for the words “2710.19.43 00, 2710.19.44 00,” the words “2710.19.44 00, 2710.19.45 00, 2710.19.46 00,”;

(b) in relation to item 58A, in column (3), by substituting for the words “2710.19.43 00, 2710.19.44 00” the words “2710.19.44 00, 2710.19.45 00, 2710.19.46 00,”;

(c) in relation to item 60, in column (3), by substituting for the words “2710.19.43 00, 2710.19.44 00” the words “2710.19.44 00, 2710.19.45 00, 2710.19.46 00,”; and

(d) in relation to item 65, in column (3), by substituting for subitem (a) the following subitem:



“(a) Prime mover falling under subheadings 8701.21.90 00, 8701.22.90 00, 8701.23.90 00, 8701.24.90 00 and 8701.29.90 00 of the prevailing Custom Duties Order”.

**Amendment of Schedule B**

3. The principal Order is amended in Schedule B, in relation to item 3—

(a) in column (3)—

(i) by substituting for the words “0403.10.29 00” the words “0403.20.19 00”;

(ii) by substituting for the words “0403.10.99 00” the words “0403.20.99 00”; and

(iii) by substituting for the words “0403.90.90 90” the words “0403.90.90 00”; and

(b) in column (4), in subitem (b)—

(i) by substituting for the words “0403.10.29 00” the words “0403.20.19 00”;

(ii) by substituting for the words “0403.10.99 00” the words “0403.20.99 00”; and

(iii) by substituting for the words “0403.90.90 90” the words “0403.90.90 00”.

**Amendment of Schedule C**

4. The principal Order is amended in Schedule C—

(a) in relation to item 1, in column (4)—

(i) by substituting for subitem *(b)* the following subitem:

“(b) that the goods are—

(i) imported;

(ii) purchased from another registered manufacturer; or

(iii) transported from—

(A) a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or

(B) a free zone established under the Free Zones Act 1990 by person acting on behalf of a registered manufacturer;”;

(ii) by substituting for subitem *(c)* the following subitem:

“(c) that the goods shall be used in the manufacturing of finished goods of—

(i) taxable goods; or

(ii) both taxable and exempted goods of the person mentioned in column (2);” and

(iii) by inserting after subitem *(c)* the following subitem:

*(ca)* that in the case of manufacturing the exempted goods, the finished goods shall be exported by the person mentioned in column (2);

*(cb)* notwithstanding subitem *(ca)*, that in the case of manufacturing the exempted goods, the following finished goods:

(i) controlled article under the Control of Supplies Act 1961 [*Act 122*] and subject to price control;

(ii) pharmaceutical product falling under chapter 30 of the prevailing Customs Duties Order; or

(iii) milk products falling under headings or subheadings 04.01, 04.02, 0403.10.29 00, 0403.20.19 00, 0403.10.99 00, 0403.90.10 00, 0403.90.90 90, 0403.90.90 00, 04.04, 1901.10.20 00, 1901.90.31 00, 1901.90.32 00, 1901.90.39 00 and 2202.99.10 00 of the prevailing Customs Duties Order,

may be sold locally by the registered manufacturer;

*(cc)* subject to subitem *(ca)*, if the goods mentioned in column (3) are not used in the manufacturing of the exempted goods and the goods produced thereof are not exported within twelve months from the date of import, transport or purchase or such other period as approved by the Director General, the sales tax become due and payable and the person mentioned in column (2) shall pay for the sales tax;” and

(b) in relation to item 3, in column (4)—

(i) by substituting for subitem (c) the following subitem:

“(c) that the goods are—

(i) imported;

(ii) purchased from another registered manufacturer; or

(iii) transported from—

(A) a licensed warehouse under section 65 of the Customs Act 1967 or a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or

(B) a free zone established under the Free Zones Act 1990 by person acting on behalf of a registered manufacturer;”;

(ii) by substituting for subitem (d) the following subitem:

“(d) that the goods shall be sold to, delivered and used solely in the manufacturing of taxable goods or both taxable and exempted goods of the registered manufacturer;”;

(iii) by inserting after subitem (d) the following subitem:

“(da) that in the case of manufacturing the exempted goods, the finished goods shall be exported by the registered manufacturer;

*(db)* notwithstanding subitem *(da)*, that in the case of manufacturing the exempted goods, the following finished goods may be sold locally by the registered manufacturer:

(i) controlled article under the Control of Supplies Act 1961 and subject to price control;

(ii) pharmaceutical product falling under chapter 30 of the prevailing Customs Duties Order; or

(iii) milk products falling under headings or subheadings 04.01, 04.02, 0403.20.19 00, 0403.10.99 00, 0403.90.10 00, 0403.90.90 00, 04.04, 1901.10.20 00, 1901.90.31 00, 1901.90.32 00, 1901.90.39 00 and 2202.99.10 00 of the prevailing Customs Duties Order;

*(dc)* subject to subitem *(da)*, if the goods mentioned in column (3) are not used in the manufacturing of the exempted goods and the goods produced thereof are not exported within twelve months from the date of import, transport or purchase or such other period as approved by the Director General, the sales tax become due and payable and the registered manufacturer shall pay for the sales tax;”.

Made 12 December 2022

[MOF.TAX(S)700-1/2/26 JLD.7; KE.HF(152)899/04 JLD. 2(10); PN(PU2)751/JLD.7]

DATO' SERI ANWAR BIN IBRAHIM  
*Minister of Finance*

[To be laid before the Dewan Rakyat pursuant to subsection 35(2) of the Sales Tax Act 2018]