



2 November 2023
2 November 2023
P.U. (A) 332

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN (ORANG YANG
DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI)
(PINDAAN) (NO. 2) 2023

*SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX)
(AMENDMENT) (NO. 2) ORDER 2023*

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) (NO. 2) 2023

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) (No. 2) 2023**.

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

Pindaan Jadual A

2. Perintah Cukai Jualan (Orang yang Dikecualikan daripada Pembayaran Cukai) 2018 [*P.U. (A) 210/2018*] dipinda dalam Jadual A—

(a) berhubung dengan butiran 5A, dalam ruang (2), dengan memotong perkataan “approved by the Minister”; dan

(b) dengan memasukkan selepas butiran 5A dan butir-butir yang berhubungannya butiran dan butir-butir yang berikut:

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
“5B.	Franchise holder, distributor or dealer of motor vehicle	Locally manufactured motor vehicle under heading 87.02 of the prevailing Customs Duties Order	(a) The goods are purchased from a registered manufacturer by the person specified in column (2); (b) that the goods are to be sold to— (i) religious institution;	The person specified in column (2)

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods Exempted</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
			<p>(ii) death charitable institution;</p> <p>(iii) Village Community Management Council (MPKK);</p> <p>(iv) Village Development and Safety Committee (JPKK); or</p> <p>(v) Village Development and Safety Committee (JKKK) in Sabah or Sarawak;</p> <p>(c) that the goods are used solely or to be converted as herease by the person specified in subitem (b);</p> <p>(d) that—</p> <p>(i) the religious institution; or</p> <p>(ii) the death charitable institution;</p> <p>is registered with the relevant authority;</p> <p>(e) that the vehicle must be registered with the Road Transport Department of Malaysia in the name of—</p> <p>(i) the religious institution;</p> <p>(ii) the death charitable institution;</p> <p>(iii) the Village Community Management Council (MPKK);</p>	

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p>(iv) the Village Development and Safety Committee (JPKK); or</p> <p>(v) the Village Development and Safety Committee (JKKK) in Sabah or Sarawak;</p> <p>(f) that the goods are new;</p> <p>(g) that the goods shall not be used for commercial purpose;</p> <p>(h) that the person specified in subitem (b) notifies the Senior Officer of Sales Tax in writing that the person specified in column (2) purchased the goods from a registered manufacturer;</p> <p>(i) that the application for the certificate of exemption by the person specified in column (2) shall be submitted together with the written notification specified in subitem (h); and</p> <p>(j) any other conditions as the Director General may deem fit to impose.</p>	
5C.	Franchise holder, distributor or dealer of motor vehicle	Locally manufactured motor vehicle under heading 87.02 (van and bus) of the prevailing Customs Duties Order	<p>(a) The goods are purchased from a registered manufacturer by the person specified in column (2);</p> <p>(b) that the goods are to be sold to the approved institution or organization under subsection 44(6) of</p>	The person specified in column (2)

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p>the Income Tax Act 1967 [Act 53];</p> <p><i>(c)</i> that the goods are used solely by the approved institution or organization under subsection 44(6) of the Income Tax Act 1967;</p> <p><i>(d)</i> that the goods must be registered with the Road Transport Department of Malaysia in the name of the institution or organization;</p> <p><i>(e)</i> that the goods are new;</p> <p><i>(f)</i> that the approved institution or organization under subsection 44(6) of the Income Tax Act 1967 notifies the Senior Officer of Sales Tax in writing that the person specified in column (2) purchased the goods from a registered manufacturer;</p> <p><i>(g)</i> that the application for the certificate of exemption by the person specified in column (2) shall be submitted together with the written notification specified in subitem <i>(f)</i>; and</p> <p><i>(h)</i> any other conditions as the Director General may deem fit to impose.</p>	
5D.	<p><i>(a)</i> express bus operator;</p> <p><i>(b)</i> stage bus operator;</p>	Van or bus under heading 87.02 (with at least 18 seater and above) of the prevailing	<i>(a)</i> The goods are purchased from a registered manufacturer by the person specified in column (2);	The person specified in column (2)".

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods Exempted</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
	<i>(c)</i> school bus operator	Customs Duties Order	<p><i>(b)</i> that the person specified in column (2) must obtain a valid permit from the Land Public Transport Agency (APAD) or Commercial Vehicle Licensing Board (LPKP);</p> <p><i>(c)</i> that the goods are used solely by the person specified in column (2); and</p> <p><i>(d)</i> any other conditions as the Director General may deem fit to impose.</p>	

Dibuat 25 Oktober 2023

(MOF.TAX(S)700-1/2/21(7); KE.HF(152)899/04JLD2(25); PN(PU2)751/JLD.8)

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) (NO. 2) ORDER 2023

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) (No. 2) 2023**.

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

Amendment of Schedule A

2. The Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [*P.U. (A) 210/2018*] is amended in Schedule A—

(a) in relation to item 5A, in column (2), by deleting the words “approved by the Minister”; and

(b) by inserting after item 5A and the particulars relating to it the following items and particulars:

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
“5B.	Franchise holder, distributor or dealer of motor vehicle	Locally manufactured motor vehicle under heading 87.02 of the prevailing Customs Duties Order	(a) The goods are purchased from a registered manufacturer by the person specified in column (2); (b) that the goods are to be sold to— (i) religious institution;	The person specified in column (2)

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods Exempted</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
			<p>(ii) death charitable institution;</p> <p>(iii) Village Community Management Council (MPKK);</p> <p>(iv) Village Development and Safety Committee (JPKK); or</p> <p>(v) Village Development and Safety Committee (JKKK) in Sabah or Sarawak;</p> <p>(c) that the goods are used solely or to be converted as hearse by the person specified in subitem (b);</p> <p>(d) that—</p> <p>(i) the religious institution; or</p> <p>(ii) the death charitable institution;</p> <p>is registered with the relevant authority;</p> <p>(e) that the vehicle must be registered with the Road Transport Department of Malaysia in the name of—</p> <p>(i) the religious institution;</p> <p>(ii) the death charitable institution;</p> <p>(iii) the Village Community Management Council (MPKK);</p>	

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p>(iv) the Village Development and Safety Committee (JPKK); or</p> <p>(v) the Village Development and Safety Committee (JKKK) in Sabah or Sarawak;</p> <p>(f) that the goods are new;</p> <p>(g) that the goods shall not be used for commercial purpose;</p> <p>(h) that the person specified in subitem (b) notifies the Senior Officer of Sales Tax in writing that the person specified in column (2) purchased the goods from a registered manufacturer;</p> <p>(i) that the application for the certificate of exemption by the person specified in column (2) shall be submitted together with the written notification specified in subitem (h); and</p> <p>(j) any other conditions as the Director General may deem fit to impose.</p>	
5C.	Franchise holder, distributor or dealer of motor vehicle	Locally manufactured motor vehicle under heading 87.02 (van and bus) of the prevailing Customs Duties Order	<p>(a) The goods are purchased from a registered manufacturer by the person specified in column (2);</p> <p>(b) that the goods are to be sold to the approved institution or organization</p>	The person specified in column (2)

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p>under subsection 44(6) of the Income Tax Act 1967 [Act 53];</p> <p><i>(c)</i> that the goods are used solely by the approved institution or organization under subsection 44(6) of the Income Tax Act 1967;</p> <p><i>(d)</i> that the goods must be registered with the Road Transport Department of Malaysia in the name of the institution or organization;</p> <p><i>(e)</i> that the goods are new;</p> <p><i>(f)</i> that the approved institution or organization under subsection 44(6) of the Income Tax Act 1967 notifies the Senior Officer of Sales Tax in writing that the person specified in column (2) purchased the goods from a registered manufacturer;</p> <p><i>(g)</i> that the application for the certificate of exemption by the person specified in column (2) shall be submitted together with the written notification specified in subitem <i>(f)</i>; and</p> <p><i>(h)</i> any other conditions as the Director General may deem fit to impose.</p>	
5D.	<i>(a)</i> express bus operator;	Van or bus under heading 87.02 (with at least 18 seater and above) of the prevailing	<i>(a)</i> The goods are purchased from a registered manufacturer by the person specified in column (2);	The person specified in column (2)".

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods Exempted</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
	<i>(b)</i> stage bus operator; <i>(c)</i> school bus operator	Customs Duties Order	<i>(b)</i> that the person specified in column (2) must obtain a valid permit from the Land Public Transport Agency (APAD) or Commercial Vehicle Licensing Board (LPKP); <i>(c)</i> that the goods are used solely by the person specified in column (2); and <i>(d)</i> any other conditions as the Director General may deem fit to impose.	

Made 25 October 2023

(MOF.TAX(S)700-1/2/21(7); KE.HF(152)899/04JLD2(25); PN(PU2)751/JLD.8)

ANWAR BIN IBRAHIM
Minister of Finance

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