

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

PU(A) 332

2 November 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**.

1(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) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
“5B.	Franchise holder, distributor or dealer of motor vehicle	Locally manufactured motor vehicle under heading 87.02 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—</p> <ul style="list-style-type: none"> (i) religious institution; (ii) death charitable institution; (iii) Village Community Management Council (MPKK); (iv) Village Development and Safety Committee (JPKK); or (v) Village Development and Safety Committee (JKKK) in Sabah or Sarawak; 	The person specified in column (2)

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>(c) that the goods are used solely or to be converted as hereafter by the person specified in subitem (b);</p> <p>(d) that—</p> <ul style="list-style-type: none"> (i) the religious institution; or (ii) the death charitable institution; <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> <ul style="list-style-type: none"> (i) the religious institution; (ii) the death charitable institution; (iii) the Village Community Management Council (MPKK); (iv) the Village Development and Safety Committee (JPKK); or (v) the Village Development and Safety Committee (JKKK) in Sabah or Sarawak; <p>(f) that the goods are new;</p> <p>(g) that the goods shall not be used for commercial purpose;</p>	

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<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 the Income Tax Act 1967 [Act 53];</p> <p>(c) that the goods are used solely by the approved institution or organization under subsection 44(6) of the Income Tax Act 1967;</p> <p>(d) that the goods must be registered with the Road Transport Department of Malaysia in the name of the institution or organization;</p> <p>(e) that the goods are new;</p>	The person specified in column (2)

(1) Item No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>(f) 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>(g) 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 (f); and</p> <p>(h) any other conditions as the Director General may deem fit to impose.</p>	
5D.	<p>(a) express bus operator;</p> <p>(b) stage bus operator;</p> <p>(c) school bus operator</p>	Van or bus under heading 87.02 (with at least 18 seater and above) 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 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>(c) that the goods are used solely by the person specified in column (2); and</p> <p>(d) any other conditions as the Director General may deem fit to impose.</p>	The person specified in column (2)".