

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) (NO. 2) ORDER 2022

PU(A) 412

30 December 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) (No. 2) Order 2022**.

1(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] is amended in Schedule A, in relation to item 24—

(a) by substituting for the particulars in column (2) the following particulars:

“Any person importing goods using air courier service (including postal service)”;

(b) by substituting for the particulars in column (3) the following particulars:

“All goods excluding—

(i) cigarettes;

(ii) tobacco products;

(iii) intoxicating liquors;

(iv) smoking pipes (including pipe bowls);

(v) electronic cigarettes and similar personal electric vaporizing devices; and

(vi) preparation of a kind used for smoking through electronic cigarette and electric vaporizing device, in forms of liquid or gel, not containing nicotine.”;

(c) in column (4), in paragraph (a)—

(i) by deleting the paragraph number “(a)”;

(ii) by inserting after the word “service” the words “(including postal service)”;

(iii) in subparagraph (i) —

(A) by deleting the word “international”;

(B) in subparagraph (E), by deleting the words “or”;

(C) in subparagraph (F), by substituting for the word “and” the word “or”; and

(D) by inserting after subparagraph (F) the following subparagraph:

“(G) Langkawi International Airport, Kedah; and”; and

(iv) in subparagraph (ii), by inserting after the word “total” the word “C.I.F”.