

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) ORDER 2025

PU(A) 323
29 August 2025

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 2025**.

1(2) This Order comes into operation on 1 September 2025.

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, by inserting after item 16A and the particulars relating to it the following item 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>
"16B.	The driver	(i) Motor vehicle for the transport of goods under heading 87.04 of the Customs Duties Order 2022 [P.U. (A) 114/2022]; and (ii) fuel supply, lubricating oil, maintenance supplies and spare parts for the use of the motor vehicle	(i) That the motor vehicle has a valid ASEAN goods vehicle cross-border permit issued by the relevant authority of any ASEAN member country; (ii) that the fuel supply is contained within the supply tank of the motor vehicle; (iii) that the goods referred to in column (3) may remain in Malaysia for a period not exceeding five days from the time of arrival at any entry point or within such further period as the Director General of Land Public Transport may allow; (iv) that the person approved in column (2) shall comply with any public ruling issued by the Director General	Certificate not required".