

SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) ORDER 2021

PU(A) 267

14 June 2021

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 2021**.

1(2) This Order comes into operation on 15 June 2021.

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 58—

(i) in column (3)—

(A) by inserting after the words “Diesel fuel ,” the words “liquefied natural gas,”;

(B) by inserting after the word “2710.19.72 00,” the word “2711.11.00 00,”; and

(C) by deleting the word “2710.19.60 00”;

(ii) in column (4), by substituting for subitems (a) to (d) the following subitems:

“(a) That the goods are purchased from a registered manufacturer or transported from Special Area;

(b) that the goods are to be used solely as bunker fuel of the vessel including fishing boats;

(c) that the vessel including fishing boats is of a type as determined by the Director General;

(d) that the person in column (2) shall comply with any other conditions as the Director General may deem fit to impose.”; and

(iii) in column (5), by substituting for the words “The master or the chief engineer of the vessel or the master in respect of fishing boats” the words “The person in column (2)”;

(b) by inserting after item 58 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>
"58A.	Any person approved to carry out bunkering services under the Petroleum Development Act 1974 [Act 144]	Diesel fuel, liquefied natural gas, lubricating oil and greases under subheadings 2710.19.72 00, 2711.11.00 00, 2710.19.43 00, 2710.19.44 00, 2710.19.20 00, 2710.19.30 00 and 2710.19.90 00 of the prevailing Customs Duties Order	<p>(a) That the goods are purchased from a registered manufacturer or transported from Special Area;</p> <p>(b) that the goods are to be used solely as bunker fuel of the vessel including fishing boats;</p> <p>(c) that the vessel including fishing boats is of a type as determined by the Director General;</p> <p>(d) that it is proved to the satisfaction of the Director General that the goods are to be delivered directly to such vessel including the fishing boats;</p> <p>(e) that the person in column (2) shall comply with any other conditions as the Director General may deem fit to impose.</p>	The person in column (2) or any other person authorized by him"; and

- (c) in relation to item 60—
 - (i) in column (2)—
 - (A) by inserting at the end of subitem (b) a semicolon; and
 - (B) by inserting after subitem (b) the following subitem:
 - “(c) Persatuan Nelayan Negeri Sarawak (PENESA).”;
 - (ii) in column (3), by deleting the word “, 2710.19.60 00”;
 - (iii) in column (4), by substituting for subitems (a) to (d) the following subitems:
 - “(a) That the goods are purchased from a registered manufacturer or transported from Special Area;
 - (b) that the goods are to be supplied solely to fishing boats of the members of the person in column (2) at places approved by the Director General;
 - (c) that the goods are to be used solely for fishing boats of the members of the person in column (2);
 - (d) that the person in column (2) shall comply with any other conditions as the Director General may deem fit to impose.”; and
 - (iv) in column (5), by substituting for the words “The person approved by the Director General” the words “The person in column (2)”.