

SALES TAX (IMPOSITION OF SALES TAX IN RESPECT OF SPECIAL AREAS) (AMENDMENT) ORDER 2021

PU (A) 349

2 September 2021

IN exercise of the powers conferred by section 57 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 (Imposition of Sales Tax in respect of Special Areas) (Amendment) Order 2021**.

1(2) This Order comes into operation on 3 September 2021.

Amendment of paragraph 2

2 The Sales Tax (Imposition of Sales Tax in respect of Special Areas) Order 2018 [*P.U. (A) 207/2018*] is amended in paragraph 2 by substituting for subparagraph (1) the following subparagraph:

“(1) Sales tax shall be charged and levied at the rate fixed under subsection 10(2) of the Act—

- (a) on the goods specified in Schedule A which is imported or transported into a free zone, licensed warehouse, or licensed manufacturing warehouse to be used or consumed in a free zone, licensed warehouse, or licensed manufacturing warehouse;
- (b) on wine, spirit, beer, malt liquor, tobacco and tobacco products imported or transported into Tasik Kenyir Duty Free Area;
- (c) where the taxable goods imported or transported into a free zone other than free zone authorized by the Minister under section 6A of the Free Zone Act 1990 [Act 438] for the purposes of re-export are the following goods:
 - (i) cigarettes;
 - (ii) tobacco products;
 - (iii) smoking pipes (including pipe bowls);
 - (iv) electronic cigarettes and similar personal electric vaporising devices;
 - (v) preparation of a kind used for smoking through electronic cigarettes and electric vaporising device, in form of liquid or gel, not containing nicotine; or
- (d) where the taxable goods imported or transported into a free zone authorized by the Minister under section 6A of the Free Zone Act 1990 are the following goods:
 - (i) cigarettes;
 - (ii) tobacco products;
 - (iii) smoking pipes (including pipe bowls);
 - (iv) electronic cigarettes and similar personal electric vaporising devices;
 - (v) preparation of a kind used for smoking through electronic cigarettes and electric vaporising device, in form of liquid or gel, not containing nicotine.”.