

# SALES TAX (IMPOSITION OF SALES TAX IN RESPECT OF DESIGNATED AREAS) (AMENDMENT) ORDER 2025

PU(A) 481

31 December 2025

IN exercise of the powers conferred by section 50 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 Designated Areas) (Amendment) Order 2025**.

1(2) This Order comes into operation on 1 January 2026.

## Amendment of paragraph 2

2 The Sales Tax (Imposition of Sales Tax in respect of Designated Areas) Order 2018 [*P.U. (A) 206/2018*] is amended in paragraph 2—

- (a) by deleting the words “the importation or transportation of”;
- (b) in subparagraph (a), by substituting for the words “the following goods into the designated area excluding Pulau 1:” the words “goods imported or transported into the designated area excluding Pulau 1 as follows:”;
- (c) in subparagraph (b), by inserting after the word “anchovies” the words “imported or transported”;
- (d) in subparagraph (c)—
  - (i) by inserting after the words “motor vehicles” the words “imported or transported”; and
- (e) by deleting the word “and” at the end of the subparagraph; in subparagraph (d)—
  - (i) by inserting after the words “taxable goods” the words “imported or transported”; and
  - (ii) by substituting for the full stop at the end of the subparagraph a semicolon; and
- (f) by inserting after subparagraph (d) the following subparagraphs:
  - “(e) completely built-up motor vehicles imported into Labuan or Langkawi under headings 87.03 and 87.11 of the First Schedule to the Customs Duties Order 2025 [*P.U. (A) 384/2025*] with cost, insurance and freight value exceeding three hundred thousand ringgit; and
  - (f) motor vehicles manufactured in the principal customs area and transported into Labuan or Langkawi under headings 87.03 and 87.11 of the First Schedule to the Customs Duties Order 2025 with the sales price exceeding three hundred thousand ringgit excluding excise duties, sales tax, motor vehicle licence fee and motor vehicle insurance.”.