

SALES TAX (DETERMINATION OF LOW VALUE GOODS) ORDER 2023

PU(A) 403

28 December 2023

IN exercise of the powers conferred by subsection 8(2) of the Sales Tax Act 2018 [Act 806], read together with subsection 11B(1) of the Act, the Minister makes the following order:

Citation and commencement

1(1) This order may be cited as the **Sales Tax (Determination of Low Value Goods) Order 2023**.

1(2) This Order comes into operation on 1 January 2024.

Determination of low value goods

2(1) For the purpose of charging sales tax on low value goods, the Minister determines all goods which are sold at a price not exceeding five hundred ringgit and brought into Malaysia by land, sea or air to be low value goods.

2(2) Notwithstanding subparagraph (1), the Minister determines the goods specified in the Schedule not to be low value goods for the purposes of this Order.

SCHEDULE

(1) No.	(2) Goods
1.	Cigarettes
2.	Tobacco products
3.	Intoxicating liquors
4.	Smoking pipes (including pipe bowls)
5.	Electronic cigarettes and similar personal electric vaporizing devices
6.	Preparation of a kind used for smoking through electronic cigarettes and electric vaporizing device, in form of liquid or gel, whether or not containing nicotine

Revocation

3 The Sales Tax (Determination of Low Value Goods) Order 2022 [*P.U. (A) 411/2022*] is revoked.