

SALES TAX (RATE OF TAX FOR LOW VALUE GOODS) ORDER 2023

PU(A) 404

29 December 2023

IN exercise of the powers conferred by subsection 10(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 (Rate of Tax for Low Value Goods) Order 2023**.

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

Rate of sales tax

2 The rate of sales tax for low value goods to be charged and levied shall be fixed at ten per cent.

Revocation

3 The Sales Tax (Rate of Tax for Low Value Goods) Order 2022 [*P.U. (A) 410/2022*] is revoked.