

# SALES TAX (RATE OF SALES TAX) (AMENDMENT) ORDER 2025

PU(A) 199  
30 June 2025

IN exercise of the powers conferred by subsection 10(2) 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 (Rate of Sales Tax) (Amendment) Order 2025**.

1(2) This Order comes into operation on 1 July 2025.

## Amendment of paragraph 3

2 The Sales Tax (Rate of Sales Tax) Order 2025 [P.U. (A) 170/2025], which is referred to as the “principal Order” in this Order, is amended in paragraph 3—

(a) by substituting for subparagraph (2) the following subparagraph:

“(2) Where any goods which have been exempted from sales tax under paragraph 35(1)(a) of the Act are no longer goods exempted from sales tax on the date of coming into operation of this Order, no sales tax shall be charged on the goods which are no longer goods exempted from sales tax if an invoice has been issued on the goods which are no longer goods exempted from sales tax before the date of coming into operation of this Order.”; and

(b) by substituting for subparagraph (3) the following subparagraph:

“(3) Where any goods which have been exempted from sales tax under paragraph 35(1)(a) of the Act are no longer goods exempted from sales tax on the date of coming into operation of this Order, sales tax shall, on the date of coming into operation of this Order, be charged on any goods which are no longer goods exempted from sales tax if the goods which are no longer goods exempted from sales tax are used or disposed of on the date of coming into operation of this Order whether or not the usage or disposal of the goods which are no longer goods exempted from sales tax is recorded before the date of coming into operation of this Order.”.

## Amendment of First Schedule

3 The principal Order is amended in the First Schedule—

(a) in relation to heading 03.02, in subheading 0302.41.00 00, in column (3), by substituting for the words “Fish of the families Bregmacerotidae,” the words “- Fish of the families Bregmacerotidae,”;

(b) in relation to heading 08.04, in column (2), by deleting subheading 0804.10.00 00 and the particulars relating to it;

(c) in relation to heading 08.05, in column (2)—

(i) by deleting subheading 0805.10.10 00 and the particulars relating to it; and

(ii) by deleting subheading 0805.21.00 00 and the particulars relating to it;

(d) in relation to heading 08.08, in column (2), by deleting subheading 0808.10.00 00 and the particulars relating to it;

(e) in relation to heading 14.04, in column (2), by deleting subheading 1404.90 99 00 and the particulars relating to it;

(f) by substituting for heading 23.09 and the particulars relating to it the following heading and particulars:

| <i>Heading</i><br>(1) | <i>Subheading</i><br>(2)                                   | <i>Description</i><br>(3)   |
|-----------------------|--|---|
| <b>"23.09</b>         | 2309.90<br>2309.90.14 00<br>2309.90.20 00<br>2309.90.90 00 | <b>Preparations of a kind used in animal feeding.</b><br>- Other:<br>-- Complete feed:<br>--- Of a kind suitable for primates<br>-- Premixes, feed supplements or feed additives<br>-- Other" |

(g) by inserting after heading 70.01 and the particulars relating to it the following heading and particulars:

| <i>Heading</i><br>(1) | <i>Subheading</i><br>(2) | <i>Description</i><br>(3)   |
|-----------------------|--------------------------|---|
| <b>"70.07</b>         | 7007.29<br>7007.29.90 00 | <b>Safety glass, consisting of toughened (tempered) or laminated glass.</b><br>- Laminated safety glass:<br>-- Other:<br>--- Other" |

(h) by deleting heading 86.09 and the particulars relating to it.