

SALES TAX (IMPOSITION OF SALES TAX IN RESPECT OF DESIGNATED AREA) (AMENDMENT) ORDER 2021

PU (A) 407
21 October 2021

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 Area) (Amendment) Order 2021**.

1(2) This Order comes into operation on 25 October 2021.

Amendment of paragraph 2

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

- (a) by substituting for the words “to be charged and levied shall be at the rate fixed under subsection 10(2) of the Act on the importation of” the words “shall be charged and levied at the rate fixed under subsection 10(2) of the Act on the importation or transportation of”;
- (b) in subsusbparagraph 2(a)(iv), in the national language text, by substituting for the words “paip rokok” the words “paip tembakau”; and
- (c) in the national language text, by substituting for the word “pengewap” the word “pengewapan” wherever appearing.