

SALES TAX (AMENDMENT) (NO. 2) REGULATIONS 2023

PU(A) 415

29 December 2023

IN exercise of the powers conferred by section 106 of the Sales Tax Act 2018 [Act 806], the Minister makes the following regulations:

Citation and commencement

1(1) These regulations may be cited as the **Sales Tax (Amendment) (No. 2) Regulations 2023**.

1(2) These Regulations come into operation on 1 January 2024.

Amendment of regulation 2

2 The Sales Tax Regulations 2018 [*P.U. (A) 203/2018*], which are referred to as the “principal Regulations” in these Regulations, are amended in subregulation 2(1) by deleting the definition of “Form JKDM No. 2”.

Amendment of regulation 3

3 Regulation 3 of the principal Regulations is amended—

a. in subregulation (1)—

- i. in paragraph (a), by inserting after the words “section 12 of the Act” the words “shall apply”;
- ii. in paragraph (b), by inserting after the words “section 20 of the Act” the words “may apply”; and
- iii. by substituting for the words “shall apply in Form SST-01” the words “to be registered in the form and manner as determined by the Director General”; and

b. by substituting for subregulation (2) the following subregulation:

“(2) Upon receipt of the application referred to in subregulation (1), the Director General shall assign a registration number to the manufacturer whose registration has been approved by a notification in writing.”.

Deletion of regulation 4

4 The principal Regulations are amended by deleting regulation 4.

Amendment of regulation 8

5 Regulation 8 of the principal Regulations is amended—

a. by substituting for subregulation (1) the following subregulation:

“(1) Any registered manufacturer who sells taxable goods shall issue a credit note or debit note where, after the return for the taxable goods has been furnished to the Director General, there is a reduction of, or addition to, the amount of sales tax which has been charged on the taxable goods—

- (a) due to a change in the rate of sales tax under section 10 of the Act;
or
- (b) due to any adjustment in the course of business.”;

b. by deleting subregulation (2); and

- c. in subregulation (3), by substituting for the words “subregulations (1) and (2)” the words “subregulation (1)”.

Substitution of regulation 9

- 6 The principal Regulations are amended by substituting for regulation 9 the following regulation:

“Manner of furnishing return

- 9 A taxable person shall furnish a return for each taxable period as required under section 26 of the Act in the form and manner as determined by the Director General.”.

Deletion of regulation 10

- 7 The principal Regulations are amended by deleting regulation 10.

Substitution of regulation 11

- 8 The principal Regulations are amended by substituting for regulation 11 the following regulation:

“Correction of error

- 11 If a taxable person makes an error in any return furnished under the Act, the taxable person may correct the error in the form and manner as determined by the Director General.”.

Amendment of regulation 14

- 9 Regulation 14 of the principal Regulations is amended by substituting for subregulation (1) the following subregulation:

- “(1) Any person who is eligible to claim for a refund under paragraph 39(1)(a), subsection 35(6) or subsection 41(3) of the Act may apply to the Director General.”.

Substitution of regulation 15

- 10 The principal Regulations are amended by substituting for regulation 15 the following regulation:

“Manner of claiming refund of sales tax in relation to bad debt

- 15 Any person who is eligible to claim for a refund of sales tax in relation to bad debt under section 36 of the Act may apply to the Director General in the form and manner as determined by the Director General.”.

Amendment of regulation 17

- 11 Regulation 17 of the principal Regulations is amended—

- a. in subregulation (2)—

- i. in paragraph (a), by substituting for the words “JKDM Form No. 2” the words “the form and manner as determined by the Director General”; and

- ii. in paragraph (b)—

- (A) in subparagraph (i), by substituting for the words “Customs Form No. 1, Customs Form No. 9” the words “a declaration in the form and manner as determined by the Director General under the Customs Regulations 2019 [P.U. (A) 397/2019]”; and

- (B) in subparagraph (ii), by substituting for the words “Customs Form No. 2” the words “a declaration in the form and manner as determined by the Director General under the Customs Regulations 2019”; and

b. by deleting subregulation (7).

Amendment of regulation 26B

- 12 Paragraph 26B(4)(a) of the principal Regulations is amended by substituting for the words “prescribed form” the words “form and manner as determined by the Director General”.

Deletion of regulation 31

- 13 The principal Regulations are amended by deleting regulation 31.

Deletion of regulation 32

- 14 The principal Regulations are amended by deleting regulation 32.

Amendment of regulation 33

- 15 Regulation 33 of the principal Regulations is amended by substituting for the words “First Schedule” the word “Schedule”.

Deletion of regulation 36

- 16 The principal Regulations are amended by deleting regulation 36.

Amendment of First Schedule

- 17 The First Schedule to the principal Regulations is amended by substituting for the title “FIRST SCHEDULE” the title “SCHEDULE”.

Deletion of Second Schedule

- 18 The principal Regulations are amended by deleting the Second Schedule.