

SALES TAX (GOODS EXEMPTED FROM SALES TAX) (AMENDMENT) ORDER 2025

PU(A) 200
30 June 2025

IN exercise of the powers conferred by paragraph 35(1)(a) 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 (Goods Exempted from Sales Tax) (Amendment) Order 2025**.
- 1(2) This Order comes into operation on 1 July 2025.

Amendment of Schedule

- 2 The Sales Tax (Goods Exempted from Sales Tax) Order 2025 [P.U. (A) 171/2025] is amended in the Schedule—
- (a) in relation to heading 03.05—
- (i) by deleting subheading 0305.61.00 00 and the particulars relating to it; and
- (ii) by deleting subheading 0305.62.00 00 and the particulars relating to it;
- (b) in relation to heading 04.02, in subheading 0402.29.90 00, in column (3), by substituting for the particulars relating to it the following particulars:

<i>Description</i>
(3)
“- - - Other - Other”

- (c) by inserting after heading 08.01 and the particulars relating to it the following headings and particulars:

<i>Heading</i> (1)	<i>Subheading</i> (2)	<i>Description</i> (3)
"08.04	0804.10.00 00	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. - Dates
08.05	0805.10 0805.10.10 00 0805.21.00 00	Citrus fruit, fresh or dried. - Oranges: - - Fresh - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: - - Mandarins (including tangerines and satsumas)
08.08	0808.10.00 00	Apples, pears and quinces, fresh. - Apples"

- (d) in relation to heading 19.01, in subheading 1901.90.20 00, in column (3), by deleting the words "- - Other:";
- (e) in relation to heading 23.09, by inserting after subheading 2309.90.11 00 and the particulars relating to it the following subheading and particulars:

<i>Heading</i> (1)	<i>Subheading</i> (2)	<i>Description</i> (3)
	"2309.90.12 00 2309.90.13 00 2309.90. 19 00	- - - Of a kind suitable for swine - - - Of a kind suitable for prawns - - - Other"

- (f) in relation to heading 30.06, in subheading 3006.93.00 00, in column (3), by deleting the words "(other than based on food preparation of subheading 2106.90.99 00)";
- (g) by inserting after heading 39.24 and the particulars relating to it the following heading and particulars:

<i>Heading</i> (1)	<i>Subheading</i> (2)	<i>Description</i> (3)
"39.25	3925.10.00 00	Builders' ware or plastics, not elsewhere specified or included. - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l"

- (h) by inserting after heading 73.11 and the particulars relating to it the following heading and particulars:

<i>Heading</i> (1)	<i>Subheading</i> (2)	<i>Description</i> (3)
"73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.
	7314.20.00 00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more (Grill only)
	7314.31.00 00	- Other grill, netting and fencing, welded at the intersection:
	7314.39.00 00	-- Plated or coated with zinc (Grill only)
		-- Other (Grill only)
	7314.41.00 00	- Other cloth, grill, netting and fencing:
	7314.42.00 00	-- Plated or coated with zinc (Grill only)
	7314.49.00 00	-- Coated with plastics (Grill only)
		-- Other (Grill only)" ;

- (i) by inserting after heading 85.02 and the particulars relating to it the following heading and particulars:

<i>Heading</i> (1)	<i>Subheading</i> (2)	<i>Description</i> (3)
"86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.
	8609.00.10 00	- Of base metal
	8609.00.90 00	- Other" ;

- (j) by substituting for heading 88.02 and the particulars relating to it the following heading and particulars:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
"88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
	8802.11.00 00	- Helicopters: - - Of an unladen weight not exceeding 2,000 kg
	8802.12.00 00	- - Of an unladen weight exceeding 2,000 kg
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:
	8802.20.10 00	- - Aeroplanes
	8802.20.90 00	- - Other
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:
	8802.30.10 00	- - Aeroplanes
	8802.30.90 00	- Other
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:
	8802.40.10 00	- - Aeroplanes
	8802.40.90 00	- - Other
	8802.60.00 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles"

- (k) by inserting after heading 88.07 and the particulars relating to it the following heading and particulars:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
"89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:
	8901.10.10 00	- - Of a gross tonnage not exceeding 26
	8901.10.20 00	- - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.10.60 00	- - Of a gross tonnage exceeding 500 but not exceeding 1,000
	8901.10.70 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8901.10.80 00	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
	8901.10.9000	- - Of a gross tonnage exceeding 5,000"

(l) by substituting for heading 89.03 and the particulars relating to it the following heading and particulars:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
"89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.
	8903.11.00 00	- Inflatable (including rigid hull inflatable) boats: - - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg
	8903.12.00 00	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg
	8903.19.00 00	- - Other
	8903.31.00 00	- Motorboats, other than inflatable, not including outboard motorboats: - - Of a length not exceeding 7.5 m
	8903.32.00 00	- - Of a length exceeding 7.5 m but not exceeding 24 m
	8903.33.00 00	- - Of a length exceeding 24 m
	8903.93.00 00	- Other: - - Of a length not exceeding 7.5 m
	8903.99.00 00	- Other"

; and

(m) by substituting for heading 89.06 and the particulars relating to it the following heading and particulars:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
"89.06		Other vessels, including warships and lifeboats other than rowing boats.
	8906.10.00 00	- Warships"