

# **SALES TAX (IMPOSITION OF SALES TAX IN RESPECT OF SPECIAL AREAS) (AMENDMENT) ORDER 2023**

PU(A) 100

31 March 2023

IN exercise of the powers conferred by section 57 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 Special Areas) (Amendment) Order 2023**.

1(2) This Order comes into operation on 1 April 2023.

## **Amendment of paragraph 2**

2 The Sales Tax (Imposition of Sales Tax in respect of Special Areas) Order 2018 [*P.U. (A) 207/2018*] is amended in subparagraph 2(1)—

- (a) in subsubsubparagraph (c)(v), by substituting for the words “not containing nicotine” the words “whether or not containing nicotine”; and
- (b) in subsubsubparagraph (d)(v), by substituting for the words “not containing nicotine” the words “whether or not containing nicotine”.