

SALES TAX (IMPOSITION OF SALES TAX IN RESPECT OF DESIGNATED AREAS) (AMENDMENT) ORDER 2024

PU(A) 369

27 November 2024

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 Areas) (Amendment) Order 2024**.
- 1(2) This Order comes into operation on 1 December 2024.

Amendment of paragraph 2

- 2 The Sales Tax (Imposition of Sales Tax in respect of Designated Areas) Order 2018 [*P.U. (A) 206/2018*] is amended in paragraph 2—
 - (a) in subparagraph (a), by inserting after the words “designated area” the words “excluding Pulau 1”;
 - (b) in subparagraph (b), by deleting the word “and” at the end of the subparagraph;
 - (c) in subparagraph (c), by substituting for the full stop at the end of the subparagraph the words “; and”; and
 - (d) by inserting after subparagraph (c) the following subparagraph:

“(d) all taxable goods into Pulau 1 excluding wine, spirits, beer or malt liquor, chocolate, cosmetic and perfume.”.