

# SALES TAX (RATE OF TAX) (AMENDMENT) ORDER 2023

PU(A) 102

31 March 2023

IN exercise of the powers conferred by subsection 10(2) 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 (Rate of Tax) (Amendment) Order 2023**.

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

## Amendment of paragraph 2

2 The Sales Tax (Rate of Tax) Order 2022 [*P.U. (A) 176/2022*] is amended in subparagraph 2(1) by substituting for paragraph (b) the following paragraph:

“(b) goods imported on or with any person entering Malaysia or in the baggage of such person and the goods are not for commercial use, excluding—

- (i) motor vehicles;
- (ii) alcoholic beverages;
- (iii) spirits;
- (iv) cigarettes;
- (v) tobacco products;
- (vi) smoking pipes (including pipe bowls);
- (vii) electronic cigarettes and similar personal electric vaporizing devices;
- (viii) preparation of a kind used for smoking through electronic cigarettes and electric vaporizing device, in form of liquid or gel, whether or not containing nicotine;
- (ix) tyres; and
- (x) tube.”.