

SALES TAX (TOTAL SALE VALUE OF LOW VALUE GOODS) ORDER 2022

PU(A) 409

30 December 2022

IN exercise of the powers conferred by subsection 12(1) read together with subsection 11B(1) of the Sales Tax 2018 [*Act 806*], the Minister makes the following order:

Citation and commencement

1(1) This order may be cited as the **Sales Tax (Total Sale Value of Low Value Goods) Order 2022**.

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

Total sale value of low value goods for registration

2 The total sale value of low value goods for the purpose of registration of any seller under subsection 12(1) of the Act shall be five hundred thousand ringgit.