

SALES TAX (RATE OF TAX FOR LOW VALUE GOODS) ORDER 2022

PU(A) 410

30 December 2022

IN exercise of the powers conferred by subsection 10(2) read together with subsection 11B(1) 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 for Low Value Goods) Order 2022**.
- 1(2) This Order comes into operation on 1 January 2023.

Rate of sales tax

- 2 The rate of sales tax for low value goods to be charged and levied shall be fixed at ten per cent.