

# **SALES TAX (DETERMINATION OF LOW VALUE GOODS) ORDER 2022**

PU(A) 411  
30 December 2022

IN exercise of the powers conferred by subsection 8(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 (Determination of Low Value Goods) Order 2022**.
- 1(2) This Order comes into operation on 1 January 2023.

## **Determination of low value goods**

- 2 Low value goods for the purpose of charging sales tax shall be all goods which are sold at a price not exceeding five hundred ringgit and are brought into Malaysia by land, sea or air.