

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) (NO. 3) ORDER 2020

PU (A) 367

22 December 2020

IN exercise of the powers conferred by paragraph 35(1)(b) 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 (Persons Exempted from Payment of Tax) (Amendment) (No. 3) Order 2020**.

1(2) This Order comes into operation on 1 January 2021.

Amendment of Schedule A

2 The Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [*P.U. (A) 210/2018*] is amended in Schedule A, by inserting after item 5 and the particulars relating to it the following item and particulars:

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be Signed by</i>
"5A.	Franchise holder, distributor or dealer of motor vehicle including motorcycle approved by the Minister	Locally manufactured motor vehicle including motorcycle	<p>(a) The goods are purchased from a registered manufacturer by the person in column (2);</p> <p>(b) that the goods are to be supplied to any Federal or State Government Department in Malaysia through his appointed agent;</p> <p>(c) that the appointed agent that the appointed agent notifies in writing to the Senior Officer of Sales Tax—</p> <p>(i) that the person in column (2) purchased the goods from the registered manufacturer;</p> <p>(ii) that the goods are to be supplied to the Federal or State Government Department;</p> <p>(iii) that the goods are to be supplied at a price exclusive of sales tax in accordance with the terms of contract;</p>	The person in column (2)".

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be Signed by</i>
			<p>(iv) that the goods are used solely for the official use of the Federal or State Government Department; and</p> <p>(v) that the cost of the goods is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of any other funds;</p> <p>(d) that the application for the certificate of exemption by the person in column (2) shall be submitted together with the written notification mentioned in paragraph (c); and</p> <p>(e) any other conditions as the Director General may deem fit to impose.</p>	