

# SALES TAX (RATE OF SALES TAX) (AMENDMENT) (NO. 2) ORDER 2025

PU(A) 399  
31 October 2025

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 Sales Tax) (Amendment) (No. 2) Order 2025**.
- 1(2) This Order comes into operation on 1 November 2025.

## Amendment of First Schedule

2 The Sales Tax (Rate of Sales Tax) Order 2025 [P.U. (A) 170/2025] is amended in the First Schedule—

- (a) by deleting heading 12.01 and the particulars relating to it;
- (b) by inserting after heading 12.05 and the particulars relating to it the following heading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal/ Description
"12.06	1206.00.00 00	Sunflower seeds, whether or not broken.

; and

- (c) in relation to heading 29.32, in subheading 2932.20.10 00, in column (3), by substituting for the particulars relating to it the following particulars:

(3) Perihal/ Description
"- - Coumarin (1,2-Benzopyrone), methylcoumarins and ethylcoumarins"