

SALES TAX (GOODS EXEMPTED FROM SALES TAX) (AMENDMENT) (NO. 2) ORDER 2025

PU(A) 400
31 October 2025

IN exercise of the powers conferred by paragraph 35(1)(a) 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 (Goods Exempted from Sales Tax) (Amendment) (No. 2) Order 2025**.

1(2) This Order comes into operation on 1 November 2025.

Amendment of paragraph 2

2 The Sales Tax (Goods Exempted from Sales Tax) Order 2025 [*P.U. (A) 171/2025*], which is referred to as the “principal Order” in this Order, is amended in paragraph 2, by substituting for subparagraph (2) the following subparagraph:

“(2) For the purposes of this Order, the goods specified in the Schedule shall comply with the General Rules for the Interpretation of the Harmonized System as specified in paragraph 4 of the Customs Duties Order 2025 [*P.U. (A) 384/2025*].”.

Amendment of Schedule

3 The principal Order is amended in the Schedule—

(a) by inserting after heading 11.06 and the particulars relating to it the following heading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
“12.01	1201.10.00 00 1201.90.00 00	Soya beans, whether or not broken. - Seed - Other” ;

(b) by deleting heading 12.06 and the particulars relating to it;

(c) in relation to heading 30.04, in subheading 3004.90.51 00, in column (3), by substituting for the particulars relating to it the following particulars:

(3) Perihalannya/ Description
“- - - Containing acetylsalicylic acid, paracetamol or dipyron (INN), of a kind taken orally” ;

- (d) in relation to heading 49.01, by substituting for subheading 4902.90.90 00 and the particulars relating to it the following subheading and particulars:

(2) Subkepala/ Subheading	(3) Perihal/ Description
"4901.99.90 00	- - - Other"

; and

- (e) in relation to heading 87.11, by inserting after subheading 8711.20.95 00 and the particulars relating to it the following subheading and particulars:

(2) Subkepala/ Subheading	(3) Perihal/ Description
"8711.20.96 00	- - - - Other
8711.20.99 00	- - - Other"