

SALES TAX (IMPOSITION OF SALES TAX IN RESPECT OF DESIGNATED AREA) (AMENDMENT) ORDER 2020

PU (A) 420

31 December 2020

IN exercise of the powers conferred by section 50 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 (Imposition of Sales Tax in respect of Designated Areas) (Amendment) Order 2020**.

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

Amendment of paragraph 2

2. The Sales Tax (Imposition of Sales Tax in respect of Designated Areas) 2018 [*P.U. (A) 206/2018*] is amended by substituting for paragraph 2 the following paragraph:

“Imposition of sales tax

2. Sales tax to be charged and levied shall be at the rate fixed under subsection 10(2) of the Act on the importation of—

a. the following goods into the designated area:

- i. petroleum;
- ii. cigarettes;
- iii. tobacco products;
- iv. smoking pipes (including pipe bowls);
- v. electronic cigarettes and similar personal electric vaporising devices;
- vi. preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine;

b. marble and anchovies into Langkawi; and

c. motor vehicles into Tioman and Pangkor.”.