

# SALES TAX (AMENDMENT) (NO. 2) REGULATIONS 2020

PU (A) 418

31 December 2020

IN exercise of the powers conferred by section 106 of the Sales Tax Act [*Act 806*], the Minister makes the following regulations:

## Citation and commencement

1(1) These regulations may be cited as the **Sales Tax (Amendment) (No. 2) Regulations 2020**.

1(2) These Regulations come into operation on 1 January 2021.

## Amendment of regulation 17

2. The Sales Tax Regulations 2018 [*P.U. (A) 203/2018*] is amended in regulation 17–

a. in subregulation (1)–

i. in paragraph (f), by deleting the word “and” at the end of the paragraph;

ii. in paragraph (g), by substituting for the full stop the words “; and”;

iii. by inserting after paragraph (g) the following paragraph:

“(h) where the taxable goods, which are imported into a free zone for the purpose of re-export and the re-exportation was made at the same free zone of importation, are the following goods:

(i) cigarettes;

(ii) tobacco products;

(iii) smoking pipes (including pipe bowls);

(iv) electronic cigarettes and similar personal electric vaporising devices; or

(v) preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine.”;

b. in paragraph (2)(b), in the English text, by deleting the word “be”; and

c. in subregulation (6) by deleting the words “, or at the rate of sales tax leviable or chargeable on goods of a like description at the time of export of the taxable goods, whichever is the lower”.