

# SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) (NO. 3) ORDER 2021

PU (A) 330  
5 August 2021

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 2021**.

1(2) This Order comes into operation on 6 August 2021.

## Amendment of Schedule B

2 The Sales Tax (Persons Exempted From Payment Of Tax) Order 2018 [P.U. (A) 210/2018] is amended in Schedule B, in relation to item 3—

(a) in column (3)—

- (i) by substituting for the words “0403.90.90 60” the words “0403.90.90 90”;
- (ii) by substituting for the words “1901.90.32 00 and” the words “1901.90.32 00,”; and
- (iii) by inserting after the words “1901.90.39 00” the words “and 2202.99.10 00”;

(b) in column (4)—

(i) by substituting for subitem (a) the following subitem:

“(a) That the goods are imported, or purchased from a registered manufacturer or transported from a licensed warehouse under section 65 of the Customs Act 1967, a licensed manufacturing warehouse under section 65A of the Customs Act 1967 or a free zone established under the Free Zone Act 1990;”;

(ii) in subitem (b)—

- (A) by inserting after the word “used” the words “directly and”;
- (B) by substituting for the words “0403.90.90 60” the words “0403.90.90 90”;
- (C) by substituting for the words “1901.90.32 00 and” the words “1901.90.32 00,”; and
- (D) by inserting after the words “1901.90.39 00” the words “and 2202.99.10 00”;

(iii) by substituting for subitem (c) the following subitem:

“(c) any other conditions as the Director General may deem fit to impose.”; and

(c) by substituting for the particulars in column (5) the following particulars: “The manufacturer in column (2).”.