

# SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) (NO. 2) ORDER 2019

PU (A) 371  
26 December 2019

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. 2) Order 2019**.

1(2) This Order comes into operation on 1 January 2020.

## Amendment of Schedule A

2 The Sales Tax (Persons Exempted From Payment Of Tax) 2018 [P.U. (A) 210/2018] is amended in Schedule A—

(a) in relation to item 38—

(i) by substituting for the particulars in column (3) the following particulars:

(3) <i>Goods Exempted</i>
“All goods transported to a Free Industrial Zone established under the Free Zones Act 1990 or licensed manufacturing warehouse under section 65A of the Customs Act 1967 for further manufacture or to complete its manufacture and subsequently transported back”;

(ii) in column (4)—

(A) in paragraph (d), by substituting for the words “said manufacturer” the words “person in column (2)”;

(B) in paragraph (e), by substituting for the full stop at the end of the paragraph a semicolon; and

(C) by inserting after paragraph (e) the following paragraph:

“(f) if the person in column (2) is a person who is not registered under the Sales Tax Act 2018, the sales tax shall be levied and paid on the goods subsequently transported back to such person based on the amount chargeable for the work performed.”; and

(iii) in column (5), by substituting for the words “The Manufacturer” the words “The manufacturer in column (2)”;

(b) in relation to item 54—

(i) by substituting for the particulars in column (2) the following particulars:

(2) <i>Persons</i>
“Any manufacturer in a free industrial zone established under the Free Zones Act 1990 or any licensed manufacturing warehouse under section 65A of the Customs Act 1967”;

(ii) in column (3), by substituting for the words “free zone” the words “free industrial zone established”;

(iii) in column (4)—

(A) in paragraph (a), by substituting for the words “free zone” the words “free industrial zone established”;

(B) in paragraph (b), by deleting the words “who is not registered under the Sales Tax Act 2018”;

(C) by substituting for paragraph (d) the following paragraph:

“(d) that the goods transported out shall without delay be acquired back by the person in column (2) from the person who has further manufactured or completed its manufacture and be transported back to the free industrial zone or licensed manufacturing warehouse.”;

(D) in paragraph (e), by substituting for the words “manufacturer in column (2)” the words “person in column (2)”;

(E) in paragraph (e), by substituting for the full stop at the end of the paragraph a semicolon; and

(F) by inserting after paragraph (e) the following paragraphs:

“(f) that the person in column (2) shall furnish not later than the 10th of each month to the customs a return in such form and manner as the Director General may determine;

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

(iv) in column (5), by substituting for the words “The person approved by the Director General” the words “The manufacturer in column (2)”.