

SALES TAX ACT 2018

SALES TAX (IMPOSITION OF SALES TAX IN RESPECT OF SPECIAL AREAS) (AMENDMENT) ORDER 2018

IN exercise of the powers conferred by section 57 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 Special Areas) (Amendment) Order 2018**.

(2) This Order comes into operation on 1 January 2019.

Amendment of paragraph 2

2. The Sales Tax (Imposition of Sales Tax in respect of Special Areas) Order 2018 [P.U.(A) 207/2018] which is referred to as the “principal Order” in this Order, is amended in subparagraph 2(1)(a) by substituting for the words “free zone under section 2 of the Free Zones Act 1990 [Act 438]” the words “free zone, licensed warehouse, or licensed manufacturing warehouse”.

Amendment of Schedule A

3. Schedule A of the Principal order is amended —

(a) by deleting item 10; and

(b) by substituting for item 11 the following item:

“11. All goods which are not used directly—

(a) in the activities approved under the First and Second Schedules of the Free Zones Act 1990 [Act 438];

- (b) for the purpose of warehousing goods under section 65 of the Customs Act 1967 [Act 235]; or
- (c) in the manufacturing of goods in a licensed manufacturing warehouse under section 65A Customs Act 1967.”.