

## SALES TAX ACT 2018

### SALES TAX (CUSTOMS RULING) (AMENDMENT) REGULATIONS 2018

IN exercise of the powers conferred by paragraph 106(2)(f) of the Sales Tax Act 2018 [*Act 806*], the Minister makes the following regulations:

#### **Citation and commencement**

1. (1) These regulations may be cited as the **Sales Tax (Customs Rulings) (Amendment) Regulations 2018**.

(2) These Regulations come into operation on 1 January 2019.

#### **General amendment**

2. The Sales Tax (Customs Ruling) Regulations 2018 [*P.U. (A) 204/2018*], which are referred to as the “principal Regulations” in these Regulations are amended by substituting for the words “**ROYAL MALAYSIA CUSTOMS**” wherever appearing the words “**ROYAL MALAYSIAN CUSTOMS DEPARTMENT**”.

#### **Amendment of First Schedule**

3. The principal Regulations are amended in the English language text, in the First Schedule, for the Application Form for Customs Ruling, in relation to item 32, in paragraph 9, by substituting for the words “Technical Service Division, Royal Malaysia Customs” the words “Internal Tax Division, Royal Malaysian Customs Department”.