

SALES TAX ACT 2018

SALES TAX (GOODS EXEMPTED FROM TAX) (AMENDMENT) (NO. 4) ORDER 2018

IN exercise of the powers conferred by paragraph 35(1)(a) 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 (Goods Exempted from Tax) (Amendment) (No. 4) Order 2018**.

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

Amendment of Schedule A

2. The Sales Tax (Goods Exempted from Tax) Order 2018 [*P.U. (A) 219/2018*] is amended in Schedule A—

(a) in relation to heading 03.07, by inserting after subheading 0307.79.40 00 and the particulars relating to it the following subheading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	“0307.82	- - Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>):
	0307.82.10 00	- - - Live
	0307.82.20 00	- - - Fresh or chilled”;

- (b) by inserting after heading 12.09 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“12.13	1213.00.00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.”;

- (c) by deleting subheading 2201.90.90 00 and the particulars relating to it;
- (d) in relation to heading 33.07, by inserting after subheading 3307.41.10 00 and the particulars relating to it the following subheading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	“3307.41.90 00	- - - Other (“Agarbatti” and other odoriferous preparations used during religious rites”);

- (e) in relation to heading 34.06, in column (3), by deleting the words “(Joss stick candles for prayer)”;
- (f) in relation to subheading 3917.32.93 00, in column (3), by inserting after the words “products” the words “(excluding straw)”;
- (g) by inserting after heading 39.24 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“39.25		Builders' ware or plastics, not elsewhere

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	3925.10.00 00	specified or included. - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l”;

(h) by inserting after heading 48.11 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“48.17	4817.10.00 00	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. - Envelopes”;

(i) by substituting subheading 8711.60 and the particulars relating to it the following subheading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	“8711.60	- With electric motor for propulsion:
	8711.60.11 00	- - Completely Knocked Down:
	8711.60.12 00	- - - Bicycles
	8711.60.13 00	- - - Kick scooters; self-balancing cycle; “pocket motorcycles”
	8711.60.91 00	- - - Other motorcycles
	8711.60.92 00	- - Other:
	8711.60.93 00	- - - Bicycles
	8711.60.99 00	- - - Kick scooters; self-balancing cycle; “pocket motorcycles”
		- - - Other motorcycles
		- - - Other”;

(j) by inserting after heading 87.15 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“88.01	8801.00.00 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.”;

(k) by inserting after the new heading 88.01 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
	8802.11.00 00	- - Helicopters:
		- - Of an unladen weight not exceeding 2,000 kg
	8802.12.00 00	- - Of an unladen weight exceeding 2,000 kg
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:
	8802.20.10 00	- - Aeroplanes
	8802.20.90 00	- - Other
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:
	8802.30.10 00	- - Aeroplanes
	8802.30.90 00	- - Other
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:
	8802.40.10 00	- - Aeroplanes
	8802.40.90 00	- - Other
	8802.60.00 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles”;

- (l) by inserting after the new heading 88.02 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“88.03		Parts of goods of heading 88.01 or 88.02.
	8803.10.00 00	- Propellers and rotors and parts thereof
	8803.20.00 00	- Under-carriages and parts thereof
	8803.30.00 00	- Other parts of aeroplanes or helicopters
	8803.90	- Other:
	8803.90.10 00	- - Of telecommunications satellites
	8803.90.90 00	- - Other”;

- (m) by inserting after the new heading 88.03 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.
	8805.10.00 00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
		- Ground flying trainers and parts thereof:
	8805.21.00 00	- - Air combat simulators and parts thereof
	8805.29	- - Other:
	8805.29.10 00	- - - Ground flying trainers
	8805.29.90 00	- - - Other”;

- (n) by inserting after the new heading 88.05 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:
	8901.10.10 00	- - Of a gross tonnage not exceeding 26
	8901.10.20 00	- - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.10.60 00	- - Of a gross tonnage exceeding 500 but not exceeding 1,000
	8901.10.70 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8901.10.80 00	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
	8901.10.90 00	- - Of a gross tonnage exceeding 5,000
	8901.20	- Tankers :
	8901.20.50 00	- - Of a gross tonnage not exceeding 5,000
	8901.20.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	8901.20.80 00	- - Of a gross tonnage exceeding 50,000
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20:
	8901.30.50 00	- - Of a gross tonnage not exceeding 5,000
	8901.30.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	8901.30.80 00	- - Of a gross tonnage exceeding 50,000
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:
		- - Not motorised:
	8901.90.11 00	- - - Of a gross tonnage not exceeding 26
	8901.90.12 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.90.14 00	- - - Of a gross tonnage exceeding 500
		- - Motorised:
	8901.90.31 00	- - - Of a gross tonnage not exceeding 26

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
	8901.90.32 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.90.33 00	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000
	8901.90.34 00	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8901.90.35 00	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
	8901.90.36 00	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	8901.90.37 00	- - - Of a gross tonnage exceeding 50,000”;

(o) by inserting after the new heading 89.01 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
(1)	(2)	(3)
“89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.
		- Fishing vessels:
	8902.00.31 00	- - Of a gross tonnage not exceeding 26
	8902.00.32 00	- - Of a gross tonnage exceeding 26 but less than 40
	8902.00.33 00	- - Of a gross tonnage of 40 or more but not exceeding 101
	8902.00.34 00	- - Of a gross tonnage of 101 but not exceeding 250
	8902.00.35 00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000
	8902.00.36 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8902.00.37 00	- - Of a gross tonnage exceeding 4,000
		- Other :
	8902.00.41 00	- - Of a gross tonnage not exceeding 26
	8902.00.42 00	- - Of a gross tonnage exceeding 26 but less than 40

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	8902.00.43 00	- - Of a gross tonnage of 40 or more but not exceeding 101
	8902.00.44 00	- - Of a gross tonnage of 101 but not exceeding 250
	8902.00.45 00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000
	8902.00.46 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8902.00.47 00	- - Of a gross tonnage exceeding 4000”

; and

(p) by inserting after the new heading 89.02 and the particulars relating to it the following heading and particulars:

<i>Heading</i>	<i>Subheading</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
“89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.
	8903.10.00 00	- Inflatable
		- Other:
	8903.92.00 00	- - Motorboats, other than outboard motorboats
	8903.99.00 00	- - Other”