SALES TAX ACT 2018

SALES TAX (RATE OF TAX) (AMENDMENT) (NO. 3) ORDER 2018

IN exercise of the powers conferred by paragraph 10(2) 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 (Rate of Tax) (Amendment) (No. 3) Order 2018**.

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

Amendment of First Schedule

2. The Sales Tax (Rates of Tax) Order 2018 [*P.U. (A) 221/2018*], is amended in the First Schedule—

(a) by deleting heading 12.13 and the particulars relating to it;

(b) by inserting after heading 21.06 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**
	2201.10	- Mineral waters and aerated waters:
	2201.10.10 00	- - Mineral waters
	2201.90	- Other:
	2201.90.90 00	- - Other

(c) by substituting for heading 40.11 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
40.11		**New pneumatic tyres, of rubber.**
	4011.10.00 00	- Of a kind used on motor cars (including station wagons and racing cars)
	4011.20	- Of a kind used on buses or lorries:
	4011.20.10 00	- - Of a width not exceeding 450 mm
	4011.20.90 00	- - Other
	4011.30.00 00	- Of a kind used on aircraft
	4011.40.00 00	- Of a kind used on motorcycles
	4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines:
	4011.70.00 10	- - Of a kind used on agricultural or forestry tractors of 87.01; of wheel-barrows
	4011.70.00 90	- - Other
	4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines:
		- - Having a rim size not exceeding 61 cm:
	4011.80.11 00	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines
	4011.80.19 00	- - - Other
		- - Having a rim size exceeding 61 cm:
	4011.80.21 00	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines
		- - - Other
	4011.80.29 00	- Other:
	4011.90	- - Of a kind used on vehicles of Chapter 87
	4011.90.10 00	- - Of a kind used on machinery of heading 84.29 or 84.30
	4011.90.20 00	- - Other, of a width exceeding 450 mm
	4011.90.30 00	- - Other
	4011.90.90 00	

(d) by inserting after heading 73.08 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
73.12		**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**
	7312.10	- Stranded wire, ropes and cables:
		- - Other:
	7312.10.91 00	- - - Stranded steel wires for prestressing concrete

(e) by inserting after heading 94.06 and the particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Description (3)
96.03		**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:
	9603.10.20 00	- - Brooms
	9603.90	- Other:
	9603.90.20 00	- - Hand-operated mechanical floor sweepers, not motorised