

SALES TAX ACT 2018  
SALES TAX (EXEMPTION FROM REGISTRATION) ORDER 2018

IN exercise of the powers conferred by subsection 20 (1) of the Sales Tax Act 2018 [Act XXX], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the Sales Tax (Exemption From Registration) Order 2018.
- (2) This Order comes into operation on 1 September 2018.

**Exemption**

2. Persons whose manufacturing operation is in any one of those specified in schedule A are exempted from subsection 13(1) of the Act irrespective of the total value of sales of taxable goods in the period of twelve months.
3. For the purpose of this Order, the person carrying on the manufacturing operations in Schedule A shall solely carry on such manufacturing operations and does not carry on any other manufacturing activity as defined under section 2 of the Act.
4. If any question arises as to whether the process performed constitutes a manufacturing operation for the purposes of Sales Tax Act 2018, such question shall be decided by the Director General.

## JADUAL A/SCHEDULE A

1. The developing and printing of photographs and the production of film slides.
2. The engraving of articles with the name of the recipient, his sports record or other circumstances under which the article was donated or awarded.
3. The incorporation of goods into buildings.
4. The manufacture of ready mixed concrete.
5. The preparations of meals.
6. The preparation of tarred metal, tarred screenings, and hot mixed preparations of bitumen and metal for roadmaking.
7. The production of copies of document by the photo copy or similar copying process.
8. The repacking of bulk goods into smaller packages by a person other than a registered manufacturer.
9. The repair of second hand or used goods.
10. The testing of eyesight, the prescription of suitable lenses and the fitting of such lenses into frames.
11. The following operations when performed by a person other than a registered manufacturer—
  - (i) the varnishing and or polishing of finished pieces of furniture.
  - (ii) the fitting of glass tops and, or glass doors to pieces of furniture otherwise complete.

12. The reduction of size and or changing of the shape of taxable materials without changing the nature of such materials, provided that the sizing and, or shaping is not part of the normal process in manufacture of a separate article.
13. The rendering of personal tailoring service but excluding the manufacturing of garments and other textile articles on the basis of bulk and not personalised production by a firm or company engaged in the business of manufacturing garments and other textile articles.
14. The printing of logo, knitting, crocheting or embroidering on ready made garments supplied by another person.
15. The colouring of cloth supplied by another person without changing the size or shape of the said cloth.
16. The manufacture of batik fabrics using traditional techniques of manual block printing, manual screen printing and, or hand drawing or painting and the articles thereof.
17. The installation of air conditioners in motor vehicles.
18. The manufacture of jewellery and goldsmiths wares.
19. The extraction of gold from mineral ores.
20. The recovery of gold from jewellery and, or the refining of gold.