

# SALES TAX (EXEMPTION FROM REGISTRATION) (AMENDMENT) ORDER 2022

PU (A) 277

1 September 2022

IN exercise of the powers conferred by subsection 20(1) of the Sales Tax Act 2018 [Act 806], the Minister makes the following order:

## Citation

- 1 This order may be cited as the **Sales Tax (Exemption from Registration) (Amendment) Order 2022**.

## Amendment of paragraph 2

- 2 Sales Tax (Exemption from Registration) Order 2018 [*P.U. (A) 208/2018*], which is referred to as “principal Order” in this Order, is amended in paragraph 2—

(a) by substituting for subparagraph (1) the following subparagraph:

“(1) Any person who operates only one manufacturing operation out of several operations in a manufacturing chain to produce a goods and that operation is specified in Schedule A, such person is exempted from registration under subsection 13(1) of the Act irrespective of the total sales value of the taxable goods in the period of twelve months.”; and

(b) by inserting after subparagraph (1) the following subparagraph:

“(1A) Notwithstanding subparagraph (1), if the person operates more than one manufacturing operations as specified in Schedule A and such manufacturing operations does not relates in producing a goods, the person is exempted from registration.”.

## Amendment of Schedule A

- 3 Schedule A to the principal Order is amended by substituting for Schedule A the following schedule:

### “SCHEDULE A

1. The developing, printing of photograph, production of film slides or any forms or combination of any of those activities.
2. Engraving, printing, drawing, writing, embossing or any other similar activities on taxable goods with a description relating to the sports record or other circumstances under which the taxable goods was donated or awarded.
3. The manufacture of ready mixed concrete.
4. The preparation of foods or drinks by —
  - (i) any person who provide services under Group B, First Schedule, Service Tax Regulations 2018 [*P.U.(A) 214/2018*]; or
  - (ii) central kitchen for distribution to its premises which provide services under Group B, First Schedule, Service Tax Regulations 2018 [*P.U.(A) 214/2018*].
5. The preparation of tarred metal, tarred screening, and hot mixed preparations of bitumen and metal for road construction.

6. The production of copies of documents by the copy machine or similar copying process.
7. The repacking of the same bulk goods into smaller packages.
8. The repair of second hand or used goods.
9. The testing of eyesight, the prescription of suitable lenses and the installation of such lenses into frames.
10. 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 installation of glass tops and/or glass doors to pieces of furniture otherwise complete.
11. The reduction of size and/or changing of the shape without changing the nature of such taxable goods.
12. The rendering of personal tailoring service but excluding tailoring service provided by company engaged in the business of manufacturing garments and other textile articles.
13. Printing, sewing or pasting of logo, knitting, crocheting or embroidering on ready made garments.
14. The colouring of cloth supplied by another person without changing the size or shape of the said cloth.
15. 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.
16. A cleaning operation by removing dirt or dust without any further operations.”.