



30 Disember 2022  
30 December 2022  
P.U. (A) 412

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI JUALAN  
(ORANG YANG DIKECUALIKAN DARIPADA  
PEMBAYARAN CUKAI) (PINDAAN) (NO. 2) 2022

*SALES TAX (PERSONS EXEMPTED  
FROM PAYMENT OF TAX) (AMENDMENT)  
(NO. 2) ORDER 2022*

DISIARKAN OLEH/  
PUBLISHED BY  
JABATAN PEGUAM NEGARA/  
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN  
DARIPADA PEMBAYARAN CUKAI) (PINDAAN) (NO. 2) 2022

PADA menjalankan kuasa yang diberikan oleh perenggan 35(1)(b) Akta Cukai Jualan 2018 [*Akta 806*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Jualan (Orang Yang Dikecualikan daripada Pembayaran Cukai) (Pindaan) (No. 2) 2022**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2023.

**Pindaan Jadual A**

2. Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 [*P.U.(A) 210/2018*] dipinda dalam Jadual A, berhubung dengan butiran 24—

(a) dengan menggantikan butir-butir dalam ruang (2) dengan butir-butir yang berikut:

“Any person importing goods using air courier service (including postal service)”;

(b) dengan menggantikan butir-butir dalam ruang (3) dengan butir-butir yang berikut:

“All goods excluding—

(i) cigarettes;

(ii) tobacco products;

(iii) intoxicating liquors;

- (iv) smoking pipes (including pipe bowls);
  - (v) electronic cigarettes and similar personal electric vaporizing devices; and
  - (vi) preparation of a kind used for smoking through electronic cigarette and electric vaporizing device, in forms of liquid of gel, not containing nicotine.”;
- (c) dalam ruang (4), dalam perenggan (a)—
- (i) dengan memotong nombor perenggan “(a)”;
  - (ii) dengan memasukkan selepas perkataan “service” perkataan “(including postal service)”;
  - (iii) dalam subperenggan (i)—
    - (A) dengan memotong perkataan “international”;
    - (B) dalam subsubperenggan (E), dengan memotong perkataan “or;”;
    - (C) dalam subsubperenggan (F), dengan menggantikan perkataan “and” dengan perkataan “or”; dan
    - (D) dengan memasukkan selepas subsubperenggan (F) subsubperenggan berikut:
      - “(G) Langkawi International Airport, Kedah; and”; dan

- (iv) dalam subperenggan (ii), dengan memasukkan selepas perkataan “total” perkataan “C.I.F”.

Dibuat 29 Disember 2022

[MOF.TAX(S)700-1/2/26 JLD.7; KE.HF(152)899/04 JLD 2 (15); PN(PU2)751/JLD. 7]

ANWAR BIN IBRAHIM  
*Menteri Kewangan*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 35(2) Akta Cukai Jualan 2018]*

SALES TAX ACT 2018

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX)  
(AMENDMENT) (NO. 2) ORDER 2022

IN exercise of the powers conferred by paragraph 35(1)(b) 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 (Persons Exempted from Payment of Tax) (Amendment) (No. 2) Order 2022**.

(2) This order comes into operation on 1 January 2023.

**Amendment of Schedule A**

2. The Sales Tax (Persons Exempted from Payment of Tax) Order 2018 [*P.U. (A) 210/2018*] is amended in Schedule A, in relation to item 24—

(a) by substituting for the particulars in column (2) the following particulars:

“Any person importing goods using air courier service (including postal service)”;

(b) by substituting for the particulars in column (3) the following particulars:

“All goods excluding—

(i) cigarettes;

(ii) tobacco products;

(iii) intoxicating liquors;

(iv) smoking pipes (including pipe bowls);

- (v) electronic cigarettes and similar personal electric vaporizing devices; and
  - (vi) preparation of a kind used for smoking through electronic cigarette and electric vaporizing device, in forms of liquid of gel, not containing nicotine.”;
- (c) in column (4), in paragraph (a)—
- (i) by deleting the paragraph number “(a)”;
  - (ii) by inserting after the word “service” the words “(including postal service)”;
  - (iii) in subparagraph (i) —
    - (A) by deleting the word “international”;
    - (B) in subparagraph (E), by deleting the words “or”;
    - (C) in subparagraph (F), by substituting for the word “and” the word “or”; and
    - (D) by inserting after subparagraph (F) the following subparagraph:
      - “(G) Langkawi International Airport, Kedah; and”; and
  - (iv) in subparagraph (ii), by inserting after the word “total” the word “C.I.F”.

Made 29 December 2022

[ MOF.TAX(S)700-1/2/26 JLD.7; KE.HF(152)899/04 JLD 2 (15); PN(PU2)751/JLD. 7]

ANWAR BIN IBRAHIM  
*Minister of Finance*

*[To be laid before the Dewan Rakyat pursuant to subsection 35(2) of the Sales Tax Act 2018]*