PERINTAH CUKAI BARANG DAN PERKHIDMATAN (KADAR CUKAI) (PINDAAN) 2018

GOODS AND SERVICES TAX (RATE OF TAX) (AMENDMENT) ORDER 2018

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (KADAR CUKAI) (PINDAAN) 2018

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(2) Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1.   (1)   Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Kadar Cukai) (Pindaan) 2018**.

        (2)   Perintah ini mula berkuat kuasa pada 1 Jun 2018.

Pindaan perenggan 2

2.   Perintah Cukai Barang dan Perkhidmatan (Kadar Cukai) 2014 [*P.U. (A) 184/2014*] dipinda dalam perenggan 2 dengan menggantikan perkataan "enam peratus" dengan perkataan "kosong peratus".

Dibuat 16 Mei 2018
[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

                                         TUN DR. MAHATHIR BIN MOHAMAD
                                                  Perdana Menteri

[*Akan dibentangkan di Dewan Rakyat menurut subsekyen 10(3) Akta Cukai Barang dan Perkhidmatan 2014*]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (RATE OF TAX) (AMENDMENT) ORDER 2018

IN exercise of the powers conferred by subsection 10(2) of the Goods and Services Tax Act 2014 [*Act 762*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Goods and Services Tax (Rate of Tax) (Amendment) Order 2018.**

(2) This Order comes into operation on 1 June 2018.

Amendment of paragraph 2

2. The Goods and Services Tax (Rate of Tax) Order 2014 [*P.U. (A) 184/2014*] is amended in paragraph 2 by substituting for the words "six per cent" the words "zero per cent".

Made 16 May 2018
[Perb. R.0.3865/356/1 JLD.17 (SK.3); PN(PU2)721/XI]

TUN DR. MAHATHIR BIN MOHAMAD
Prime Minister

[*To be laid before the Dewan Rakyat pursuant to subsection 10(3) of the Goods and Services Tax Act 2014*]