

AKTA CUKAI JUALAN 1972

PERINTAH CUKAI JUALAN (PENGECUALIAN) (PINDAAN) (NO. 2) 2009

PADA menjalankan kuasa yang diberikan oleh seksyen 8 Akta Cukai Jualan 1972 [Akta 64], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Jualan (Pengecualian) (Pindaan) (No. 2) 2009**.

(2) Perintah ini mula berkuat kuasa pada 2009.

Pindaan Jadual A

2. Perintah Cukai Jualan (Pengecualian) 2008 [*P.U. (A) 91/2008*], dipinda dalam Jadual A –

(a) dalam ruang (3) –

- (i) berhubung dengan subkepala 1404.90 000, dengan memotong perkataan “(of vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as layer with or without supporting material; of vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles; of mulch mat)”;
- (ii) berhubung dengan subkepala 1604.20 920, dengan memasukkan selepas perkataan “preparations” perkataan “(fish pastes and fish balls or fish cakes)”;
- (iii) berhubung dengan subkepala 3006.91 000, dengan memotong perkataan “(Colostomy and ileostomy)”;
- (iv) berhubung dengan subkepala 3702.31 000, dengan memotong perkataan “(excluding instant print film of paper or paperboard or of textiles)”;

- (v) berhubung dengan subkepala 3702.32 000, dengan memotong perkataan “(excluding instant print film of paper or paperboard or of textiles)”;
- (vi) berhubung dengan subkepala 3702.39 000, dengan memotong perkataan “(excluding instant print film of paper or paperboard or of textiles)”;
- (vii) berhubung dengan subkepala 3702.41 000, dengan memotong perkataan “(excluding instant print film of paper or paperboard or of textiles)”;
- (viii) berhubung dengan subkepala 3702.42 000, dengan memotong perkataan “(excluding instant print film of paper or paperboard or of textiles)”;
- (ix) berhubung dengan subkepala 3702.43 000, dengan memotong perkataan “(excluding instant print film of paper or paperboard or of textiles)”;
- (x) berhubung dengan subkepala 3702.44 000, dengan memotong perkataan “(excluding instant print film of paper or paperboard or of textiles)”;
- (xi) berhubung dengan subkepala 3801.20 000, dengan memasukkan selepas perkataan “graphite” perkataan “(other than colloidal graphite in suspensions in oil)”;
- (xii) berhubung dengan subkepala 4415.20 000, dengan memotong perkataan “; pallet collar”;
- (xiii) berhubung dengan kepala 53.06, dengan memasukkan selepas perkataan “Flax yarn.” perkataan “(not put up for retail sale)”;
- (xiv) berhubung dengan subkepala 5308. 20 000, dengan memasukkan selepas perkataan “True hemp yarn” perkataan “(not put up for retail sale)”;
- (xv) berhubung dengan subkepala 5308.90 100, dengan memasukkan selepas perkataan “Ramie yarn” perkataan “(not put up for retail sale)”;
- (xvi) berhubung dengan subkepala 5609.00 000, dengan memasukkan selepas perkataan “specified or included.” perkataan “(Loading slings)”;

(xvii) berhubung dengan subkepala 8412.90 000, dengan memasukkan perkataan “(For steam or other vapour power units incorporating boilers)” selepas perkataan “Parts”; dan

(xviii) berhubung dengan subkepala 9402.10 000, dengan memotong perkataan “(Dentists’ chairs and parts thereof)”;

(b) berhubung dengan kepala 29.22, dengan memasukkan selepas subkepala 2922.42 dan butir-butir yang berhubungan dengan subkepala itu dengan subkepala yang berikut:

(1) Bab/ <i>Chapter</i>	(2) Kepala/Subkepala <i>Heading /Subheading</i>	(3) Perihal Barang/ <i>Description of goods</i>
“	100	Glutamic acid
	900	Other”;

(c) berhubung dengan kepala 39.17, dengan memotong subkepala 3917.40 000 dan butir-butir yang berhubungan dengan subkepala itu;

(d) berhubung dengan kepala 85.17 –

(i) dengan memasukkan selepas subkepala 8517.62 dan butir-butir yang berhubungan dengan subkepala itu subkepala yang berikut:

(1) Bab/ <i>Chapter</i>	(2) Kepala/Subkepala <i>Heading /Subheading</i>	(3) Perihal Barang/ <i>Description of goods</i>
“	100	Units of automatic data processing machines other than those of heading 84.71”;
		dan

- (ii) dengan memasukkan selepas subkepala 8517.62 590 dan butir-butir yang berhubungan dengan subkepala itu subkepala yang berikut:

(1) Bab/ <i>Chapter</i>	(2) Kepala/Subkepala <i>Heading /Subheading</i>	(3) Perihal Barang/ <i>Description of goods</i>
“	8517.70	- - Parts:
	100	Parts and accessories of the machine of heading 8517.62 100 ”;

- (e) berhubung dengan kepala 85.42 –

- (i) dengan memasukkan selepas subkepala 8542.31 200 dan butir-butir yang berhubungan dengan subkepala itu subkepala yang berikut:

(1) Bab/ <i>Chapter</i>	(2) Kepala/Subkepala <i>Heading /Subheading</i>	(3) Perihal Barang/ <i>Description of goods</i>
“	900	Other ”;

- (ii) dengan memasukkan selepas subkepala 8542.32 200 dan butir-butir yang berhubungan dengan subkepala itu subkepala yang berikut:

(1) Bab/ <i>Chapter</i>	(2) Kepala/Subkepala <i>Heading /Subheading</i>	(3) Perihal Barang/ <i>Description of goods</i>
“	900	Other ”;

- (iii) dengan memasukkan selepas subkepala 8542.33 200 dan butir-butir yang berhubungan dengan subkepala itu subkepala yang berikut:

(1) Bab/ <i>Chapter</i>	(2) Kepala/Subkepala <i>Heading /Subheading</i>	(3) Perihal Barang/ <i>Description of goods</i>
“	900	Other ”; dan

- (iv) dengan memasukkan selepas subkepala 8542.39 200 dan butir-butir yang berhubungan dengan subkepala itu subkepala yang berikut:

(1) Bab/ <i>Chapter</i>	(2) Kepala/Subkepala <i>Heading /Subheading</i>	(3) Perihal Barang/ <i>Description of goods</i>
“	900	Other”.

Dibuat 2009
[3 Sulit KE.HT(96)669/23-24 SK.13; Perb.

;PN (PU2)102/XV]

TAN SRI NOR MD BIN YAKCOP
Menteri Kewangan Kedua

SALES TAX ACT 1972

SALES TAX (EXEMPTION) (AMENDMENT) (NO. 2) ORDER 2009

IN exercise of the powers conferred by section 8 of the Sales Tax Act 1972 [*Act 64*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Sales Tax (Exemption) (Amendment) (No. 2) Order 2009**.
- (2) This Order comes into operation on 2009.

Amendment of Schedule A

3. The Sales Tax (Exemption) Order 2008 [*P.U. (A) 91/2008*], is amended in Schedule A –

- (a) in column (3) –
 - (i) in relation to subheading 1404.90 000, by deleting the words “(of vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as layer with or without supporting material; of vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles; of mulch mat)”;
 - (ii) in relation to subheading 1604.20 920, by inserting after the word “preparations” the words “(fish pastes and fish balls or fish cakes)”;
 - (iii) in relation to subheading 3006.91 000, by deleting the words “(Colostomy and ileostomy)”;
 - (iv) in relation to subheading 3702.31 000, by deleting the words “(excluding instant print film of paper or paperboard or of textiles)”;

- (v) in relation to subheading 3702.32 000, by deleting the words “(excluding instant print film of paper or paperboard or of textiles)”;
- (vi) in relation to subheading 3702.39 000, by deleting the words “(excluding instant print film of paper or paperboard or of textiles)”;
- (vii) in relation to subheading 3702.41 000, by deleting the words “(excluding instant print film of paper or paperboard or of textiles)”;
- (viii) in relation to subheading 3702.42 000, by deleting the words “(excluding instant print film of paper or paperboard or of textiles)”;
- (ix) in relation to subheading 3702.43 000, by deleting the words “(excluding instant print film of paper or paperboard or of textiles)”;
- (x) in relation to subheading 3702.44 000, by deleting the words “(excluding instant print film of paper or paperboard or of textiles)”;
- (xi) in relation to subheading 3801.20 000, by inserting after the word “graphite” the words “(other than colloidal graphite in suspensions in oil)”;
- (xii) in relation to subheading 4415.20 000, by deleting the words “; pallet collar”;
- (xiii) in relation to heading 53.06, by inserting after the words “Flax yarn.” the words “(not put up for retail sale)”;
- (xiv) in relation to subheading 5308. 20 000, by inserting after the words “True hemp yarn” the words “(not put up for retail sale)”;
- (xv) in relation to subheading 5308.90 100, by inserting after the words “Ramie yarn” the words “(not put up for retail sale)”;
- (xvi) in relation to subheading 5609.00 000, by inserting after the words “specified or included.” the words “(Loading slings)”;

(xvii) in relation to subheading 8412.90 000, by inserting the words “(For steam or other vapour power units incorporating boilers)” after the words “Parts”; and

(xviii) in relation to subheading 9402.10 000, by deleting the words “(Dentists’ chairs and parts thereof)”;

(b) in relation to heading 29.22, by inserting after the subheading 2922.42 and particulars relating to the subheading the following subheadings:

(1) Bab/ Chapter	(2) Kepala/Subkepala Heading /Subheading	(3) Perihal Barang/ Description of goods
“	100	Glutamic acid
	900	Other”;

(c) in relation to heading 39.17, by deleting subheading 3917.40 000 and the particulars relating to the subheading;

(d) in relation to heading 85.17 –

(i) by inserting after subheading 8517.62 and the particulars relating to the subheading the following subheadings:

(1) Bab/ Chapter	(2) Kepala/Subkepala Heading /Subheading	(3) Perihal Barang/ Description of goods
“	100	Units of automatic data processing machines other than those of heading 84.71”;

- (ii) by inserting after subheading 8517.62 590 and the particulars relating to the subheading the following subheading:

(1) Bab/ Chapter	(2) Kepala/Subkepala Heading /Subheading	(3) Perihal Barang/ Description of goods
“	8517.70	- - Parts:
	100	Parts and accessories of the machine of heading 8517.62 100 ”; and

- (e) in relation to heading 85.42 –

- (i) by inserting after subheading 8542.31 200 and the particulars relating to the subheading the following subheading:

(1) Bab/ Chapter	(2) Kepala/Subkepala Heading /Subheading	(3) Perihal Barang/ Description of goods
“	900	Other ”;

- (ii) by inserting after subheading 8542.32 200 and the particulars relating to the subheading the following subheading:

(1) Bab/ Chapter	(2) Kepala/Subkepala Heading /Subheading	(3) Perihal Barang/ Description of goods
“	900	Other ”;

- (iii) by inserting after subheading 8542.33 200 and the particulars relating to the subheading the following subheading:

(1) Bab/ Chapter	(2) Kepala/Subkepala Heading /Subheading	(3) Perihal Barang/ Description of goods
“	900	Other ”; and

(iv) by inserting after subheading 8542.39 200 and the particulars relating to the subheading the following subheading:

(1) Bab/ Chapter	(2) Kepala/Subkepala Heading /Subheading	(3) Perihal Barang/ Description of goods
“	900	Other”.

Made 2009
[3 Sulit KE.HT(96)669/23-24 SK.13; Perb.

;PN (PU2)102/XV]

TAN SRI NOR MD BIN YAKCOP
Second Minister of Finance