



28 Jun 2021
28 June 2021
P.U. (A) 281

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (ORANG YANG
DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI)
(PINDAAN) (NO. 2) 2021

*SALES TAX (PERSONS EXEMPTED FROM
PAYMENT OF TAX) (AMENDMENT)
(NO. 2) ORDER 2021*

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) 2021

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) 2021**.

(2) Perintah ini mula berkuat kuasa pada 1 Julai 2021.

Pindaan Jadual A

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

(a) berhubung dengan butiran 16—

(i) dalam ruang (2), dengan memasukkan selepas perkataan “(other than designated area)” perkataan “through all mode excluding air mode”;

(ii) dalam ruang (3)—

(A) dengan memotong subbutiran (b);

(B) dengan menggantikan subbutiran (g) dengan subbutiran yang berikut:

“(g) all goods other than specified in this column to a total value not exceeding RM500.00 excluding—

- (i) tyres and tubes;
 - (ii) cigarettes;
 - (iii) tobacco products;
 - (iv) smoking pipes (including pipe bowls);
 - (v) electronic cigarettes and similar personal electric vaporising devices;
 - (vi) preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine.”; dan
- (iii) dalam ruang (4), dengan menggantikan subbutiran *(a)*, *(b)* dan *(c)* dengan subbutiran yang berikut:
- “(a) That the goods are imported or purchased from any duty free shops licensed under section 65D of the Customs Act 1967 at any entry point;
 - (b) that the goods are imported or transported on or with the person or in his baggage;
 - (c) that the person satisfies the proper officer of customs that he is either—
 - (i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours; or

- (ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours;”;

(b) dengan memasukkan selepas butiran 16 dan butir-butir yang berhubung dengannya butiran dan butir-butir yang berikut:

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
“16A.	Any person entering Malaysia (other than designated area) through air mode	(a) Wine, spirits, beer or malt liquor not exceeding 1 litre in all; (b) new apparels not exceeding 3 pieces; (c) new footwear not exceeding one pair; (d) food preparations to a total value not exceeding RM150.00; (e) new portable electrically or battery-operated appliances for personal care and hygiene not exceeding 1 unit each; (f) all goods other than specified in this column to a total value not exceeding	(a) That the person entering Malaysia through the following international airports— (i) Kuala Lumpur International Airport, Sepang; (ii) Kuala Lumpur International Airport 2, Sepang; (iii) Penang International Airport, Penang; (iv) Langkawi International Airport, Kedah; (v) Senai International Airport, Johor; (vi) Kota Kinabalu International	Certificate not required”; dan

		RM1,000.00 excluding— (i) tyres and tubes; (ii) cigarettes; (iii) tobacco products; (iv) smoking pipes (including pipe bowls); (v) electronic cigarettes and similar personal electric vaporising devices; (vi) preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine.	Airport, Sabah; or (vii) Kuching International Airport, Sarawak; (b) that the goods are imported or purchased from any duty free shops licensed under section 65D of the Customs Act 1967 at international airports listed under subitem (a) in this column including Sultan Abdul Aziz Shah Airport and Malacca International Airport; (c) that the goods are imported or transported on or with the person or in his baggage; (d) that the person satisfied the proper officer of customs that he is either— (i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours; or (ii) normally resident in Malaysia and is	
--	--	--	--	--