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29 December 2017
P.U. (A) 447

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) (PINDAAN) 2017

GOODS AND SERVICES TAX (RELIEF) (AMENDMENT) ORDER 2017

DISIARKAN OLEH/
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ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN)
(PINDAAN) 2017

PADA menjalankan kuasa yang diberikan oleh seksyen 56 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 (Pelepasan) (Pindaan) 2017**.

(2) Perenggan 2 dan subsubperenggan 3(*a*) dan (*c*) mula berkuat kuasa pada 1 Januari 2018.

(3) Subsubperenggan 3(*b*) mula berkuat kuasa pada 1 Oktober 2018.

Pindaan perenggan 6

2. Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 [*P.U. (A) 273/2014*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam subperenggan 6(2) dengan menggantikan perkataan “Perenggan ini” dengan perkataan “Subsubperenggan (1)(*a*)”.

Pindaan Jadual Pertama

3. Jadual Pertama kepada Perintah ibu dipinda—

(*a*) dengan memotong takrif “private charitable entity”;

(*b*) dengan memasukkan selepas butiran 3 butiran yang berikut:

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate</i> <i>to be</i> <i>signed by</i>
"3A.	Any local authority	All goods excluding petroleum, imported motor cars and land	<p><i>(a)</i> That the goods are imported or purchased from a registered person or purchased under the warehousing scheme;</p> <p><i>(b)</i> that they are used solely by the local authority concerned and are not sold or otherwise disposed of except as sanctioned by the head of the local authority concerned;</p> <p><i>(c)</i> that their cost is charged to the local authority vote appearing in the local authority estimate and are not purchased out of any other funds; and</p> <p><i>(d)</i> that the local authority is not registered under the Act.</p>	The head of the local authority"; dan

(c) dengan memasukkan selepas butiran 16E butiran yang berikut:

(1) Item No.	(2) Persons	(3) Goods	(4) Conditions	(5) Certificate to be signed by
"16F.	Any person approved by the Director General	<p>Goods under lease agreement excluding motor vehicle used directly for petroleum and gas upstream operation activities sent from designated area to principal customs area and subsequently returned to the designated area:</p> <p>(a) carbon steel seamless pipe, tubes alloy steel seamless pipe, tubes stainless steel seamless pipe and tube, and galvanised type pipe</p> <p>(b) tube and pipe of all types of iron or steel including alloy, galvanised and special class material, fitting (including bend, branch, bushing, cap, coupling, cross, elbow, nipple, plug, reducer, tee, union, flange, joint, stub-end, adaptor, branch fitting, wedolet, elbolet, nipolet, coupling, crossover joint, expansion joint, pipe spacer, swivel joint, bursting disc,</p>	<p>(a) That the goods are imported or re-imported by the joint operating company (JOC) and the venturer;</p> <p>(b) that the lease agreement between JOC or the venturer and the company in the designated area is made in a single agreement;</p> <p>(c) that the goods are returned to the designated area by the same route within thirty days after the expiry of the lease agreement;</p> <p>(d) that the movement of the goods between the designated area and the principal customs area are registered by the proper officer of customs at the entry and exit point; and</p>	The person approved by the Director General".

(1) Item No.	(2) Persons	(3) Goods	(4) Conditions	(5) Certificate to be signed by
		<p>breakplate and safety head, strainer, leak stop clamp, hydrocouple connector, spectacle blind and choke, various type of clamps, float shoe or collar and pipe spool) less than 15 centimetres in internal diameter for the use of article, machinery, equipment or instrument</p> <p>(c) sub-structure for derrick, sub-structure for draw work drive group and sub-structure for drilling mast</p> <p>(d) multi-strand (dyform or flex-x or other type falling under equipment specification or API and BS specification), wire rope and sling including galvanised type completed with or without shackle for the use of upstream offshore</p> <p>(e) engine other than stationary (diesel, gas and oil driven) for the use of offshore installation or onshore terminal</p>	<p>(e) that the Director General may impose any other conditions and require security as he may deem fit.</p>	