



30 November 2012
30 November 2012
P.U. (A) 429

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (PENGECUALIAN) (PINDAAN) (NO. 6) 2012

SALES TAX (EXEMPTION) (AMENDMENT) (NO. 6) ORDER 2012



DISIARKAN OLEH/
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ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI JUALAN 1972

PERINTAH CUKAI JUALAN (PENGECCUALIAN) (PINDAAN) (NO. 6) 2012

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 (Pengeccualian) (Pindaan) (No. 6) 2012**.

(2) Perintah ini mula berkuat kuasa pada 30 Oktober 2012.

Pindaan Jadual B

2. Perintah Cukai Jualan (Pengeccualian) 2008 [*P.U. (A) 91/2008*] dipinda dalam Jadual B, dengan memasukkan selepas butiran 107 dan butiran yang berhubungan dengannya butiran yang berikut:

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"108.	Petroliam Nasional Berhad (PETRONAS) or any company authorized by PETRONAS and approved by the Director General of Customs	<div data-bbox="719 352 1227 576">(i) Machinery, equipment, tanks and spare parts which will be used directly for the construction and maintenance of the plants in the RAPID complex;</div> <div data-bbox="719 616 1227 759">(ii) Materials used directly for the construction and maintenance of plants in the RAPID complex;</div> <div data-bbox="719 799 1227 951">(iii) Safety and environmental protection equipment used for the refinery and petrochemical plants in the RAPID complex.</div>	<div data-bbox="1272 352 1783 496">(i) That the goods are imported by the said companies as approved by the Director General;</div> <div data-bbox="1272 536 1783 727">(ii) That the goods shall not be sold or otherwise disposed of (except after the payment of customs duty) as approved by the Director General;</div> <div data-bbox="1272 767 1783 951">(iii) That the said company shall keep such account of the goods imported and used, as required by the Director General;</div> <div data-bbox="1272 991 1783 1214">(iv) That the said company shall furnish every three months to the Director General a return in such form and manner as the Director General may prescribe;</div>	The persons approved by the Director General

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| 109. | <p>Petroliam Nasional Berhad (PETRONAS) or any company authorized by PETRONAS and approved by the Director General of Customs</p> | <p>Raw materials and consumable items used directly in the production activities of plants in the RAPID complex</p> | <ul style="list-style-type: none"> (v) Any company that has CJ5 facility before this Order, may continue to use the facility and not be bound by this clause; (vi) Any company without CJ5 facility before this Order, will be bound by this clause. (i) That the goods are imported by the said companies as approved by the Director General; (ii) That the goods shall not be sold or otherwise disposed of (except after the payment of customs duty) as approved by the Director General; (iii) That the said company shall keep such account of the goods imported and used, as required by the Director General; (iv) That the said company shall furnish every three months to the Director General a return in such form and manner as the Director General may prescribe; | <p>The persons approved by the Director General”.</p> |
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