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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN
(PELEPASAN) (PINDAAN) 2015

*GOODS AND SERVICES TAX (RELIEF) (AMENDMENT)
ORDER 2015*



DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) (PINDAAN) 2015

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) 2015**.

(2) Perintah ini mula berkuat kuasa pada 30 Mac 2015.

Pindaan perenggan 3

2. Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 [P.U. (A) 273/2014], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam perenggan 3 dengan memasukkan selepas perkataan “mengimport” perkataan “logam berharga pelaburan yang dinyatakan dalam subbutiran 4(1) Jadual Pertama kepada Perintah Cukai Barang dan Perkhidmatan (Pembekalan Dikecualikan) 2014 [P.U. (A) 271/2014] atau”.

Pindaan perenggan 5

3. Perintah ibu dipinda dengan menggantikan subperenggan 5(a) dengan subperenggan yang berikut:

“(a) dikenakan dengan barang yang dibekalkan oleh orang berdaftar, jika pelepasan itu tertakluk kepada pengemukaan suatu sijil, pada masa sijil itu dikemukakan kepada orang berdaftar itu; dan”.

Pindaan Jadual Pertama

4. Perintah ibu dipinda dalam Jadual Pertama—

(a) berhubung dengan butiran 6, dalam ruang (2), dengan menggantikan perkataan “hospital established” dengan perkataan “healthcare facilities registered or licensed”;

(b) berhubung dengan butiran 13, dalam ruang (4) dalam perenggan (c), dengan menggantikan perkataan “principle” dengan perkataan “principal”;

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

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Goods</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"16A.	The importer	Goods exported for repair or reprocessing and subsequently re-imported.	<p>(a) (i) That the goods are exported and re-imported by the same route; or</p> <p>(ii) if the goods are re-imported by any other route, that export documents endorsed by the export station are produced to the proper officer of customs at the place of re-import certifying that the goods were exported for repair and are being re-imported;</p> <p>(b) such goods are re-exported within twelve months from the date of re-import;</p>	The importer

			<p>(c) that the export and re-import are registered by the proper officer of customs at the time of export and re-import;</p> <p>(d) that the goods are identified to the satisfaction of the proper officer of customs;</p> <p>(e) that the certificate is produced from the repairer to the effect that new parts have not been added, as the case may be;</p> <p>(f) that where new parts have been added the exemption granted under this item shall operate only in respect of the remaining original parts of the article re-imported and shall be contingent upon the repairer certifying the details and values of the individual new parts added and upon payment of the appropriate duty on the new parts that have been added</p>	
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16B.	The importer	Goods imported temporarily and subsequently re-exported.	<p>(a) That the goods are re-exported within three months or such further period as the Director General may allow; and</p> <p>(b) that security for the amount of goods and services tax payable on the goods is furnished to the satisfaction of the proper officer of customs.</p>	The importer
16C.	The importer	All goods	<p>(a) That it is shown to the satisfaction of the Director General that the goods are imported solely for the purpose of propaganda, research or demonstration;</p> <p>(b) that an authorization signed by or on behalf of the Director General certifying that the goods are intended for propaganda, research or demonstration purposes is produced to the proper officer of customs at the place of import or export; and</p> <p>(c) that in issuing such authorization, the Director General</p>	The Importer”.

			may impose such conditions as he may deem necessary.	
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(d) berhubung dengan butiran 22, dalam ruang (4), dengan menggantikan perenggan (a) dengan perenggan yang berikut:

“(a) That the goods are imported by any person using air courier service through the following international airports:

- (i) Kuala Lumpur International Airport, Selangor;
- (ii) Sultan Abdul Aziz Shah Airport, Selangor;
- (iii) Penang International Airport, Penang;
- (iv) Senai International Airport, Johore;
- (v) Kota Kinabalu International Airport, Sabah; or
- (vi) Kuching International Airport, Sarawak; and”;

(e) dengan menggantikan butiran 26 dengan butiran yang berikut:

(1) Item No.	(2) Persons	(3) Goods	(4) Conditions	(5) Certificate to be signed by
“26.	Persons accorded with— (i) diplomatic privileges under— (a) the Diplomatic Privileges (Vienna Convention) Act 1966 [Act 636]; or	All goods excluding petroleum	(a) That the goods are used for the official use of the embassy, consular office and international organizations; and (b) That the goods are purchased from a registered person.	The officer designated by such diplomatic missions, consular office and international organizations.”.

	<p>(b) the Consular Relations (Vienna Convention) Act 1999 [Act 595]; or</p> <p>(ii) privileges and immunities under the International Organizations (Privileges and Immunities) Act 1992 [Act 485].</p>			
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(f) berhubung dengan butiran 28, dalam ruang (4)—

- (i) dalam perenggan (a), dengan memasukkan selepas koma bernoktah perkataan “and”;
- (ii) dalam perenggan (b), dengan menggantikan perkataan “; and” dengan noktah; dan
- (iii) dengan memotong perenggan (c).

(g) berhubung dengan butiran 29, dalam ruang (4), dengan menggantikan perenggan (a) dan (b) dengan perenggan yang berikut:

“That the goods are produced in and supplied directly from the Joint Development Area (JDA) to any person approved by the Malaysia-Thailand Joint Authority (MTJA) or the contractors with the MTJA.”; dan

(h) dengan memasukkan selepas butiran 29 butiran yang berikut:

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Goods</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"30.	<p>(a) Malaysia Thailand Joint Authority (MTJA)</p> <p>(b) Joint Operating Company (JOC) and venturers of the production sharing contract signed with MTJA</p>	Services	<p>(a) That the services are acquired from a registered person or imported by the MTJA or JOC or venturers with the MTJA; and</p> <p>(b) that the services are acquired or imported for use or consumption in the JDA.</p>	The person approved by the Joint Customs Committee (JCC) and MTJA".

Dibuat 27 Mac 2015

[SULIT. KE. HF(152)860/01-2(16); Perb. R0.3865/356/1 JLD.16 (SK.3); PN(PU2)721/V]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 56(2) Akta Cukai Barang dan Perkhidmatan 2014]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (RELIEF) (AMENDMENT) ORDER 2015

IN exercise of the powers conferred by subsection 56 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 (Relief) (Amendment) Order 2015**.

(2) This Order comes into operation on 30 March 2015.

Amendment of paragraph 3

2. The Goods and Services Tax (Relief) Order 2014 [*P.U. (A) 273/2014*], which is referred to as the “principal Order” in this Order, is amended in paragraph 3 by inserting after the word “importing” the words “investment precious metal as specified in subitem 4(1) of the First Schedule to the Goods and Services Tax (Exempt Supply) Order 2014 [*P.U. (A) 271/2014*] or”.

Amendment of paragraph 5

3. The principal Order is amended by substituting for subparagraph 5(a) the following subparagraph:

“(a) in respect of goods supplied by a registered person, where the relief is subject to the production of a certificate, at the time the certificate is produced to the registered person; and”.

Amendment of First Schedule

4. The principal Order is amended in the First Schedule—

(a) in relation to item 6, in column (2) , by substituting for the words “hospital established” the words “healthcare facilities registered or licensed”;

(b) in relation to item 13, in column (4) in paragraph (c), by substituting for the word “principle” the word “principal”;

(c) by inserting after item 16 the following items:

(1) Item No.	(2) Persons	(3) Goods	(4) Conditions	(5) Certificate to be signed by
“16A.	The importer	Goods exported for repair or reprocessing and subsequently re-imported.	<p>(a) (i) That the goods are exported and re-imported by the same route; or</p> <p>(ii) if the goods are re-imported by any other route, that export documents endorsed by the export station are produced to the proper officer of customs at the place of re-import certifying that the goods were exported for repair and are being re-imported;</p> <p>(b) such goods are re-exported within twelve months from the date of re-import;</p> <p>(c) that the export and re-import are registered by the proper officer of</p>	The importer

			<p>customs at the time of export and re-import;</p> <p><i>(d)</i> that the goods are identified to the satisfaction of the proper officer of customs;</p> <p><i>(e)</i> that the certificate is produced from the repairer to the effect that new parts have not been added, as the case may be;</p> <p><i>(f)</i> that where new parts have been added the exemption granted under this item shall operate only in respect of the remaining original parts of the article re-imported and shall be contingent upon the repairer certifying the details and values of the individual new parts added and upon payment of the appropriate duty on the new parts that have been added.</p>	
16B.	The importer	Goods imported temporarily and subsequently re-exported.	<i>(a)</i> That the goods are re-exported within three months or such further period as the Director General may allow; and	The importer

			(b) that security for the amount of goods and services tax payable on the goods is furnished to the satisfaction of the proper officer of customs.	
16C.	The importer	All goods	<p>(a) That it is shown to the satisfaction of the Director General that the goods are imported solely for the purpose of propaganda, research or demonstration;</p> <p>(b) that an authorization signed by or on behalf of the Director General certifying that the goods are intended for propaganda, research or demonstration purposes is produced to the proper officer of customs at the place of import or export; and</p> <p>(c) that in issuing such authorization, the Director General may impose such conditions as he may deem necessary.</p>	The Importer”.

(d) in relation to item 22, in column (4), by substituting for paragraph (a) the following paragraph:

“(a) That the goods are imported by any person using air courier service through the following international airports:

- (i) Kuala Lumpur International Airport, Selangor;
- (ii) Sultan Abdul Aziz Shah Airport, Selangor;
- (iii) Penang International Airport, Penang;
- (iv) Senai International Airport, Johore;
- (v) Kota Kinabalu International Airport, Sabah; or
- (vi) Kuching International Airport, Sarawak; and;”

(e) by substituting for item 26 the following item:

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Goods</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"26.	<p>Persons accorded with—</p> <p>(i) diplomatic privileges under—</p> <p>(a) the Diplomatic Privileges (Vienna Convention) Act 1966 [Act 636]; or</p> <p>(b) the Consular Relations (Vienna Convention)</p>	All goods excluding petroleum	<p>(a) That the goods are used for the official use of the embassy, consular office and international organizations; and</p> <p>(b) that the goods are purchased from a registered person.</p>	The officer designated by such diplomatic missions, consular office and international organizations.”.

	<p>Act 1999 [Act 595]; or</p> <p>(ii) privileges and immunities under the International Organizations (Privileges and Immunities) Act 1992 [Act 485].</p>			
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(f) in relation to item 28, in column (4)—

(i) in paragraph (a), by inserting after the semicolon the word “and”;

(ii) in paragraph (b), by substituting for the words “; and” the full stop; and

(iii) by deleting paragraph (c).

(g) in relation to item 29, in column (4), by substituting for paragraphs (a) and (b) the following paragraph:

“That the goods are produced in and supplied directly from the Joint Development Area (JDA) to any person approved by the Malaysia-Thailand Joint Authority (MTJA) or the contractors with the MTJA.”; and

(h) by inserting after item 29 the following item:

<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 to be</i> <i>signed by</i>
"30.	<p><i>(a)</i> Malaysia Thailand Joint Authority (MTJA)</p> <p><i>(b)</i> Joint Operating Company (JOC) and venturers of the production sharing contract signed with MTJA</p>	Services	<p><i>(a)</i> That the services are acquired from a registered person or imported by the MTJA or JOC or venturers with the MTJA; and</p> <p><i>(b)</i> that the services are acquired or imported for use or consumption in the JDA.</p>	The person approved by the Joint Customs Committee (JCC) and MTJA."

Made 27 March 2015

[SULIT. KE. HF(152)860/01-2(16); Perb. R0.3865/356/1 JLD.16 (SK.3); PN(PU2)721/V]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Second Minister of Finance

[*To be laid before the Dewan Rakyat pursuant to subsection 56(2) of the Goods and Services Tax Act 2014*]