

**TECHNICAL**

**Indirect Taxation**

**Sales Tax (Exemption) Order 2013 [P.U. (A) 376/2013]**

**1. Commencement and Revocation**

<b>Comes into operation</b>	<b>Revocation</b>
1 January 2014	Sales Tax (Exemption) Order 2008 [P.U. (A) 91/2008]

**2. Provisions**

<b>Main Provisions of P.U. (A) 376/2013</b>			<b>Para</b>
<b>Exemption</b> The goods specified in Schedule A are exempted from sales tax The persons specified in column (2) of Schedule B and Schedule C are exempted from payment of sales tax on the goods specified in column (3) of Schedule B and Schedule C respectively, subject to the <i>conditions</i> as specified in column (4) of Schedule B or Schedule C respectively.			2
<b>Extent of exemption</b> The exemption referred to in paragraph 2 shall be granted in full unless otherwise specified in the conditions.			3
<b>Classification of goods</b> The classification of goods specified in this Order shall comply with the Rules for the interpretation of the Schedules in the <a href="#">Customs Duties Order 2012 [P.U. (A) 275/2012]</a> .			4(1)
<b>The exemption will take effect –</b>			5
	<b>Imported goods</b>	<b>Locally manufactured goods</b>	
where production of a certificate is required -	at the time the said certificate is approved by the proper officer of customs	at the time when the said certificate is produced to the licensed manufacturer	
Other cases	when the proper officer of customs to whom they have been declared permits their imports	when they are released for sales or disposed of otherwise than by sales by the licensed manufacturer.	

Members may view the details in the [Order](#) at the Federal Government Gazette website.

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