

TECHNICAL

Indirect Taxation

INDIRECT TAX UPDATES – RECENT SALES TAX ORDERS AND REGULATIONS

The Institute is pleased to inform that the following Orders and Regulations have been gazetted on 31 December 2019 and came into operation on 1 January 2020.

SALES TAX ORDERS AND REGULATIONS

P.U. (A)	Remarks
390/2019 Sales Tax (Amendment) Regulations 2019	These Regulations amend regulation 2, 4, 10, 12, 16A, 16B, 16D (refusal of application for deduction of sales tax), 16E, 17 (drawback) and Second Schedule (Form SST-01 and SST-02 with minor amendments) and include savings and transitional provision (in relation to regulation 17 – drawback) of the Sales Tax Regulations 2018 [P.U.(A) 203/2018] dated 28 August 2018 (reported in our e-CTIM TECH-IT 25/2018 dated 30 August 2018).
391/2019 Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) (Amendment) (No. 2) Order 2019	This Order amends the Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) Order 2019 [P.U.(A) 206/2018] dated 28 August 2018 (reported in our e-CTIM TECH-IT 25/2018 dated 30 August 2018) by including importation of motor vehicles into Pangkor and importation of petroleum into the designated area for sales tax to be charged and levied at the rate fixed under subsection 10(2) of the Sales Tax Act 2018 .
392/2019 Sales Tax (Compounding of Offences) (Amendment) Regulations 2019	These Regulations amend regulation 4, 5, First Schedule and Second Schedule (Form 2 and 3 with minor amendments) of the Sales Tax (Compounding of Offences) Regulations 2018 [P.U.(A) 220/2018] dated 29 August 2018 (reported in our e-CTIM TECH-IT 25/2018 dated 30 August 2018).
400/2019 Sales Tax (Customs Ruling) (Amendment) Regulations 2019	These Regulations amend the Sales Tax (Customs Ruling) Regulations 2018 [P.U.(A) 204/2018] dated 28 August 2018 (reported in our e-CTIM TECH-IT 25/2018 dated 30 August 2018) by amending the application form for customs ruling in the First Schedule, customs ruling form in the Second Schedule and the application form for renewal of customs ruling in the Third Schedule.

Members may read the above Orders and Regulations in full at the official website of the [Attorney-General's Chambers](#).

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