

e-CTIM No.182/2012

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TO ALL MEMBERS

TECHNICAL

INDIRECT TAX

I. Sales Tax (Exemption) (Amendment) (No.4) Order 2012 [P.U.(A) 352/2012]

The Order, which is deemed to be effective from 1 January 2012, amends Schedule A of the *Sales Tax (Exemption) Order 2008 [P.U. (A) 91/2008]*. With effect from 1 January 2012, cash register (*Point-of-sales* (POS) terminal) (subheading 8470.50 000) is exempted from sales tax.

II. Sales Tax (Exemption) (Amendment) (No.5) Order 2012 [P.U.(A) 353/2012]

The Order deletes Schedule A of the *Sales Tax (Exemption) Order 2008 [P.U. (A) 91/2008]* and amends paragraphs 2-4 of the *Sales Tax (Exemption) Order 2008* as follows:

“Exemption from payment of sales tax

2. Subject to paragraph 3 of this Order, ~~the goods specified in Schedule A and~~ the persons and goods specified in column (2) and column (3) of Schedule B or Schedule C are exempted from the payment of sales tax, subject to the conditions where applicable, as specified in Schedule B or Schedule C.

Extent of exemption

3. The exemption referred to in paragraph 2 shall be granted in full in respect of the goods mentioned in ~~column (3) of Schedule A and~~ column (3) of Schedule B or Schedule C to this Order unless otherwise specified in the conditions.

Classification of goods

4. (1) The classification of goods specified in this Order shall comply with the Rules of Interpretation in the Customs Duties Order 2012 [P.U. (A) 275/2012].

~~(2) For the purpose of Schedule A—~~

~~(a) only goods described in column (3) shown against the tariff heading in column (2) shall be exempted. Other goods, though might be classified under the same tariff headings but which are not specified, shall not be exempted.~~

~~(b) where the description of goods in column (3) are shown in general against the tariff headings in column (2), the exemption shall apply to all such goods as classified within that tariff headings.”~~

This Order came into operation on 31 October 2012.

The goods specified in Schedule A of the *Sales Tax (Exemption) Order 2008 [P.U. (A) 91/2008]* now appear in the First Schedule of the *Sales Tax (Rates of Tax No.2) Order 2012 [P.U. (A) 355/2012]*.

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