

e-CTIM No.183/2012

20 December 2012

TO ALL MEMBERS

TECHNICAL

INDIRECT TAX

1. [Sales Tax \(Rates of Tax No.1\) Order 2012 \[P.U. \(A\) 354/2012\]](#)

With effect from 31 October 2012, all goods (except goods exempt under Section 8 of the Sales Tax Act 1972 and goods imported on or with any person entering Malaysia or in the baggage of such person and intended for non-commercial use (excluding motor vehicles, alcoholic beverages, spirits, tobacco, cigarettes, tyres and tube)) shall be subject to sales tax at 10%.

The *Sales Tax (Rates of Tax No.1) Order 2008 [P.U. (A) 92/2008]* is revoked.

2. [Sales Tax \(Rates of Tax No.2\) Order 2012 \[P.U. \(A\) 355/2012\]](#)

Notwithstanding the above (*Sales Tax (Rates of Tax No.1) Order 2012 [P.U. (A) 354/2012]*), with effect from 31 October 2012, the goods appearing in

- (a) The First Schedule shall not be subject to sales tax;
- (b) The Second Schedule shall be subject to sales tax at 5%;
- (c) The Third Schedule shall be subject to sales tax at 20%;
- (d) The Fourth Schedule shall be subject to sales tax at the rate specified.

The *Sales Tax (Rates of Tax No.2) Order 2008 [P.U. (A) 93/2008]* is revoked.

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