



29 Disember 2023
29 December 2023
P.U. (A) 404

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN (KADAR CUKAI BAGI
BARANG BERNILAI RENDAH) 2023

*SALES TAX (RATE OF TAX FOR LOW VALUE GOODS)
ORDER 2023*

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (KADAR CUKAI BAGI BARANG BERNILAI RENDAH) 2023

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(2) Akta Cukai Jualan 2018 [Akta 806], dibaca bersama subseksyen 11B(1) Akta, Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Jualan (Kadar Cukai bagi Barang Bernilai Rendah) 2023**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2024.

Kadar cukai jualan

2. Kadar cukai jualan bagi barang bernilai rendah yang hendak dikenakan dan dilevikan hendaklah ditetapkan pada sepuluh peratus.

Pembatalan

3. Perintah Cukai Jualan (Kadar Cukai Barang Bernilai Rendah) 2022 [P.U. (A) 410/2022] dibatalkan.

Dibuat 22 Disember 2023

[MOF.TAX(S)700-1/2/26 JLD.8; KE.HF(152)899/04 JLD 2(40); PN(PU2)751/JLD.9]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan Kedua

[Akan dibentangkan di hadapan Dewan Rakyat menurut subseksyen 10(3) Akta Cukai Jualan 2018]

SALES TAX ACT 2018

SALES TAX (RATE OF TAX FOR LOW VALUE GOODS) ORDER 2023

IN exercise of the powers conferred by subsection 10(2) of the Sales Tax Act 2018 [Act 806], read together with subsection 11B(1) of the Act, the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Sales Tax (Rate of Tax for Low Value Goods) Order 2023**.

(2) This Order comes into operation on 1 January 2024.

Rate of sales tax

2. The rate of sales tax for low value goods to be charged and levied shall be fixed at ten per cent.

Revocation

3. The Sales Tax (Rate of Tax for Low Value Goods) Order 2022 [P.U. (A) 410/2022] is revoked.

Made 22 December 2023

[MOF.TAX(S)700-1/2/26 JLD.8; KE.HF(152)899/04 JLD 2(40); PN(PU2)751/JLD.9]

DATUK SERI AMIR HAMZAH AZIZAN
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 10(3) of the Sales Tax Act 2018]