



THE  
**SARAWAK GOVERNMENT GAZETTE**  
**PART II**

Published by Authority

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**Vol. LXXIII**

**14th December, 2018**

**No. 69**

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Swk. L. N. 238

THE STATE SALES TAX ORDINANCE, 1998

THE STATE SALES TAX (AMENDMENT) REGULATIONS, 2018

(Made under section 62)

In exercise of the powers conferred by section 62 of The State Sales Tax Ordinance, 1998 [*Cap. 25*], the Majlis Mesyuarat Kerajaan Negeri has made the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the **State Sales Tax (Amendment) Regulations, 2018**, and shall come into force on the 1st day of January, 2019.

**Amendment of Regulation 2**

2. Regulation 2 of the State Sales Tax Regulations, 1998 [*Swk. L.N. 80/1998*] (the “Principal Regulations”) is amended by inserting immediately after the definition of “certificate of registration and certificate” the following new definitions of “export”, “export by air”, “exported by road”, “export by sea” and “foreign exchange” respectively:

““export” with its grammatical variations and cognate expressions means to take or cause to be taken out of Sarawak, by land, sea or air or to place any goods in vessel, conveyance or aircraft for the purpose of such goods being taken out of Sarawak by land, sea, or air;

“export by air” includes exportation in any manner or by any means by air;

“exported by road” includes exportation in any manner or by any means by land, and includes, in particular, exportation through the land by means of a pipeline;

“export by sea” includes exportation in any manner or by any means by sea, and includes, in particular, exportation through the sea by means of a pipeline;

“foreign exchange” means where any sum relevant for determining value is expressed in a currency other than ringgit, it is to be converted into ringgit at the selling rate of exchange prevailing in Malaysia as determined by Bank Negara Malaysia at the time when the sale takes place”.

#### **Amendment of Regulation 7**

3. Regulation 7 of the Principal Regulations is amended by inserting immediately after sub-regulation (2) the following new sub-regulation (2A):

“(2A) Notwithstanding sub-regulation (2), the prescribed accounting period for sale of petroleum products shall be one calendar month.”

#### **Amendment of Regulation 9**

4. Regulation 9 of the Principal Regulations is amended by substituting sub-regulation (1) with the following new sub-regulations (1) and (1A):

“(1) Returns may be furnished either personally, by electronic service, post or courier to the Comptroller during office hours at the State sales tax office or to an officer duly authorized by the Comptroller at such place as the Comptroller may direct in writing, and shall be deemed to be delivered when they are received by the Comptroller or the duly authorized officer at that office.

(1A) Every taxable person shall, in respect of his prescribed accounting period, furnish the return to the Comptroller in the prescribed manner not later than 28 days following the end of his prescribed accounting period to which the return relates.”

**Amendment of Regulation 11**

- 5.— (1) Regulation 11(1) of the Principal Regulations is amended by:
- (a) deleting the word “or” after the word “cash;” in paragraph (a);
  - (b) deleting the word “or” after the word “orders;” in paragraph (b);
  - (c) substituting the full stop with a semicolon and adding immediately after that the word “or”; and
  - (d) inserting after paragraph (c) the following new paragraph (d):  
“(d) electronic banking.”

- (2) inserting immediately after sub-regulation (3) the following new sub-regulation (3A):

“(3A) Where payment is made through the bank, the amount shall be deemed not to have been received until such amount is lodged to the credit of the Government.”

**Amendment of Regulation 13(2)**

6. Regulation 13(2) of the Principal Regulations is amended by:
- (a) substituting number “3.30” with “5.00”; and
  - (b) deleting the words “ Half working day ... 8.00 a.m. to 12.15 p.m.”.

**Amendment of Regulation 18**

- 7.— (1) Regulation 18(1) of the Principal Regulations is amended by:
- (a) deleting the word “and” in paragraph (i);
  - (b) substituting the full stop in paragraph (j) with a semicolon and the word “and” respectively; and
  - (c) inserting immediately after paragraph (j) the following new paragraph (k):  
“(k) a taxable person shall use Bank Negara Malaysia’s exchange rate prevailing at the time of sale when converting values from foreign currency to Malaysian currency.”

- (2) inserting immediately after regulation 18 the following new regulation 18A:

**“Issuance of credit note and debit note**

18A.—(1) Where any sale of taxable goods is made by a taxable person which involves the issuance or receipt of credit note or debit note under the prescribed circumstances and conditions, the taxable person shall make an adjustment in his returns subject to sub-regulation (2).

(2) A taxable person making a sale shall issue a credit note or debit note where, after the return for the sale has been furnished to the Comptroller, there is a change in the consideration for the sale—

(a) due to a change of rate of tax under Section 13 of the Ordinance; or

(b) due to any adjustment in the course of business.

(3) Where there is a reduction of, or addition to, the State sales tax amount under sub-regulation (2)—

(a) the taxable person providing the taxable goods shall make the deduction or addition of tax in the return for the prescribed accounting period in which the credit note or debit note is issued or received; or

(b) in the case of a person who has ceased to be a taxable person, the person shall make the deduction or addition of tax in the return for the last prescribed accounting period during which he was registered.”

**Amendment of Regulation 19**

8. The Principal Regulations is amended by inserting after regulation 19A the following new regulations 19B, 19C and 19D respectively:

**“ Sale before effective date**

19B. Where the sale of taxable goods is made under an agreement before 1 January 2019, and the taxable goods are sold or delivered on or after 1 January 2019, the sale of such taxable goods shall be deemed to have been made on the date such taxable goods are delivered or exported notwithstanding any payment, wholly or partly, is received or invoice is issued before 1 January 2019 and State sales tax shall be charged and levied on such taxable goods and shall become due on the date such taxable goods are delivered or exported.

**Time of sale for petroleum products**

19C. For the purpose of section 12(7) of the Ordinance, a sale of petroleum products is treated as taking place at the time the invoice is issued or the payment is received, as the case may be or whichever is earlier.

### Determination of sale value of petroleum products

19D. For the purposes of export and delivery out of State the sale value for crude and condensate shall be the price of the goods stated in the contract or invoice for the sale thereof or in accordance with the Customs (Values) (Crude Petroleum Oil) Orders made under section 12 of the Customs Act 1967 [Act 235] in the corresponding period, whichever is higher.”

### Amendment of Regulation 21

9. Regulation 21 of the Principal Regulations is amended by:

(a) adding immediately after the word “Regulations” the words “or any direction issued pursuant to these Regulations, commits an offence and”; and

(b) substituting the word “five” with “thirty”.

### Amendment of Form 1

10. Form 1 of the Principal Regulations is amended by substituting Form 1 with the new Form 1.

#### “FORM 1

THE STATE SALES TAX REGULATIONS, 1998

#### APPLICATION FOR REGISTRATION AS A TAXABLE PERSON

(Regulation 3(1))

(PLEASE TYPE OR USE BLOCK CAPITALS)

1.	Applicant's Name	
	<input type="text"/>	
	<input type="text"/>	
2.	Registered Address of Business	
	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	
3.	Correspondence Address (if different from Registered Address of Business)	
	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	





**Amendment of Form 3**

11. Form 3 of the Principal Regulations is amended by substituting Form 3 with the new Form 3.

“FORM 3

THE STATE SALES TAX REGULATIONS, 1998

RETURN OF STATE SALES TAX

[Regulation 7(1)]

Comptroller of State Sales Tax, Sarawak  
State Sale Tax Office

at .....

RETURN FOR PRESCRIBED ACCOUNTING PERIOD.....

Name of Taxable Person : .....

State Sales Tax Registration No. ....

Address : .....

Nature of Taxable Goods: .....

Total Sale Value of Taxable Goods sold during prescribed accounting period

RM: .....

Amount of State Sales Tax due and payable is RM: .....

Sale of Taxable Goods Exemption from Tax

RM: .....

*Declaration:*

I, as a person duly authorized by ....., hereby

(*taxable person*)

declare that this return is true, correct and complete in every particular and the total sale value of the taxable goods stated above has been determined in accordance with section 15 of the State Sales Tax Ordinance, 1998, and the State Sales Tax Regulation, 1998

Signature .....

Name of Person Making Declaration .....

Identity Card No. ....

Date .....



**FOR OFFICIAL USE ONLY**

Date of Receipt of Returns .....

Amount of State Sales Tax Assessed RM.....

Date of Issue Notice of Assessment .....

.....  
*Comptroller of State Sales Tax,  
Sarawak*

Made by Majlis Mesyuarat Kerajaan Negeri this 13th day of December,  
2018.

DATU HAJAH SUTIN BINTI SAHMAT,  
*Clerk to Majlis Mesyuarat Kerajaan Negeri*

C/SFS/288/5 (79)

SARAWAK LAMEN



SARAWAK LAWNET