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THE STATE SALES TAX ORDINANCE, 1998

THE STATE SALES TAX

(TAXABLE GOODS AND RATE OF TAX) (AMENDMENT) ORDER, 2015

(Made under section 13(1) and (3))

In exercise of the powers conferred by section 13(1) and (3) of the State Sales Tax Ordinance, 1998 [*Cap. 25*], the Majlis Mesyuarat Kerajaan Negeri has made the following Order:

Citation and commencement

1. This Order may be cited as the **State Sales Tax (Taxable Goods and Rate of Tax) (Amendment) Order, 2015**, and shall come into force on the 1st day of February, 2015.

Amendment of Article 2 of the “Principal Order”

2. Article 2 of the State Sales Tax (Taxable Goods and Rate of Tax) Order, 1998 [*Swk. L.N. 79/98*] (hereinafter referred to as the “Principal Order”) is amended:

(a) by adding immediately before the interpretation of the word “Ordinance”, the following new definition:

“ “import” means to bring in or convey into Sarawak by land, sea or air, from within (including Malaysia Free Trade Zone) and outside Malaysia.”; and

(b) by adding immediately after the interpretation of the words “sale value”, the following new definitions:

“ “tyre” means any type of tyre, including tubes and flaps for use on vehicle or trailer for vehicle;

“vehicle” means any car, lorry, truck, tractor, aeroplane or other aircrafts, moveable plant or equipment and includes a motorcycle, bicycle, tricycle or rickshaw ”.

Amendment of the Schedule

3. The Schedule to the Principal Order is amended by adding immediately after item (b), the following new item (c)(i) and (c)(ii)—

“(c) (i) Imported Tyre	5% on CIF value
(ii) Tyre attached onto imported vehicle	(Refer to rates below)

<i>Description</i>	<i>Tax per Piece (RM)</i>	<i>Customs HS Code</i>
Bicycles and other cycles (including tricycle)	1	87.12 00
Wheel barrow	1	87.16 80
Pedestrian controlled tractor	2	87.01 10
Motorcycles (engines exceeding 50cc but not exceeding 250cc)	2	87.11 20
Motorcycles (engines exceeding 250cc but not exceeding 500cc)	4	87.11 30

<i>Description</i>	<i>Tax per Piece (RM)</i>	<i>Customs HS Code</i>
Motor cars principally designed for transport of persons	10	87.03 10
Motor vehicles for transport of goods (g.v.w not exceeding 5 tonnes)	10	87.04 21
Trailers and semi-trailers (self-loading or self unloading trailers and semi trailers for agricultural purposes)	10	87.09 11
Work truck, of the type used in factories warehouses, dock areas or airports for short distance transport (Electric)	10	87.11 40
Motorcycles (engines exceeding 500cc but not exceeding 800cc)	10	87.16 20
Motor vehicles for transport of goods (g.v.w exceeding 5 tonnes)	20	87.04 32
Motorcycle (engines exceeding 800cc)	20	87.11 50
Tractors designed for agricultural use/hauling roller	50	87.01 90
Motor vehicles for transport of ten or more persons (bus)	50	87.02 10
Crane lorries	50	87.05 10
Fire fighting vehicles	50	87.05 30
Concrete-mixer lorries	50	87.05 40
Work trucks, of the type used in factories warehouses, dock areas or airports for short distance transport (Others)	50	87.09 19
Trailers and semi-trailers (of the caravan type, for housing or camping)	50	87.16 10
Trailers and semi-trailers (tanker trailers and tankers semi trailers)	50	87.16 31
Trailers and semi-trailers (other trailers and semi-trailers)	50	87.16 40
Aeroplane and other aircrafts, of an unladen weight not exceeding 2,000 kg	50	88.02 20
Road tractors for semi-trailers	75	87.01 20
Mobile drilling derricks	75	87.05 20
Aeroplane and other aircrafts, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	75	88.02 30
Motor vehicles for transport of goods (Dumpers designed for off-highway use)	230	87.04 10
Aeroplane and other aircrafts, of an unladen weight exceeding 15,000 kg	230	88.02 40"

Made by the Majlis Mesyuarat Kerajaan Negeri this 15th day of January, 2015.

(HAJAH SUTIN SAHMAT)
Clerk to Majlis Mesyuarat Kerajaan Negeri

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[To be laid before Dewan Undangan Negeri under section 13(4) of the State Sales Tax Ordinance, 1998]

