



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

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STATE SALES TAX ORDINANCE, 1998

STATE SALES TAX (TAXABLE GOODS AND RATE OF TAX)  
(AMENDMENT) ORDER, 2023

(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, 2023**, and shall come into force on the 1st day of April, 2023.

**Amendment of the Schedule**

2. The Schedule to the State Sales Tax (Taxable Goods and Rate of Tax) Order, 1998 [*Swk. L.N. 79/98*] (the “Principal Order”) is amended by adding immediately after item (f), the following new item (g)—

“(g) Timber products for sale or delivery to any person outside the State (Refer to rates below)

No.	Description	Tax Rate (%)	Customs HS Code
1	Sawn Timber	2.5	4407
2	Veneer	2.5	4408
3	Woodchips	2.5	4401
4	Fibreboard	1.5	4411
5	Particle board	1.5	4410
6	Plywood	1.0	4412”.

Made by the Majlis Mesyuarat Kerajaan Negeri this 23rd day of February, 2023.

DATU AZLAN BIN HAJI ALI BADRI  
*Clerk to Majlis Mesyuarat Kerajaan Negeri*

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