



THE
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STATE SALES TAX ORDINANCE, 1998

STATE SALES TAX (AMENDMENT) REGULATIONS, 2023

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

Amendment of Regulation 19

2. Regulation 19 of the State Sales Tax Regulations, 1998 [*Swk. L.N. 80/98*] (the “Principal Regulations”) are amended by adding immediately after regulation 19F the following new regulations 19G and 19H:

“**Time of sale for timber products**

19G. For the purpose of section 12(7) of the Ordinance, a sale of timber 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 timber products

19H. For the purposes of export and delivery out of the State the sale value for timber products shall be the price of the goods stated in the contract or invoice.”

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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