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STATE SALES TAX ORDINANCE, 1998
STATE SALES TAX (AMENDMENT) REGULATIONS, 2022
(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, 2022**, and shall come into force on the 1st day of May, 2022.

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 19D the following new regulations 19E and 19F:

“Time of sale for coal

19E. For the purpose of section 12(7) of the Ordinance, a sale of coal 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 coal

19F. For the purpose of export and delivery out of the State the sale value for coal shall be the price of the goods stated in the contract or invoice.”

Made by the Majlis Mesyuarat Kerajaan Negeri this 31st day of March, 2022.

MOHAMAD JUNAIDI BIN MOHIDIN
Clerk to Majlis Mesyuarat Kerajaan Negeri

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