



THE
SARAWAK GOVERNMENT GAZETTE
PART II

Published by Authority

Vol. LXXVIII

14th August, 2023

No. 52

Swk. L. N. 237

STATE SALES TAX ORDINANCE, 1998

STATE SALES TAX (TAXABLE GOODS AND RATE OF TAX)
(AMENDMENT) (NO. 2) 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) (No. 2) Order, 2023**, and shall be deemed to have come into force on the 1st day of January, 2023.

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*] (the “Principal Order”) is amended by deleting the interpretations of “import”, “tyres” and “vehicles”.

Amendment of the Schedule

3. The Schedule to the Principal Order is amended by deleting items (c)(i) and (c)(ii).

Made by the Majlis Mesyuarat Kerajaan Negeri this 8th day of June, 2023.

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

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Swk. L. N. 238

STATE SALES TAX ORDINANCE, 1998
STATE SALES TAX (AMENDMENT) (NO. 2) 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) (No. 2) Regulations, 2023**, and shall be deemed to have come into force on the 1st day of January, 2023.

Amendment of Regulation 2

2. Regulation 2 of the State Sales Tax Regulations, 1998 [*Swk. L.N. 80/98*] (the “Principal Regulations”) is amended by deleting the interpretations of “tyre” and “vehicle”.

Made by the Majlis Mesyuarat Kerajaan Negeri this 8th day of June, 2023.

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

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