



THE
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PART II

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THE STATE SALES TAX ORDINANCE, 1998

THE STATE SALES TAX (TAXABLE GOODS AND RATE OF TAX)
(AMENDMENT) (NO. 2) ORDER, 2018

(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, 2018**, and shall come into force on the 1st day of January, 2019.

Amendment of the Schedule

2. The Schedule to the State Sales Tax (Taxable Goods and Rates of Tax) Order, 1998 [*Swk. L.N. 79/98*] is amended by substituting item (*d*) with the following new item (*d*):

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

<i>Description</i>	<i>Tax Rate (%)</i>	<i>Customs HS Code</i>
(i) Crude Petroleum Oils	5	2709.00.10 00
(ii) Liquefied Natural Gas	5	2711.11.00 00
(iii) Urea	5	3102.10.00 00
(iv) Paraffin Wax	5	2712.90.10 00
(v) Kerosene	5	2710.19.83 00
(vi) Gas oil	5	2710.19
(vii) Lubricating Oils	5	2710.19.43 00
(viii) Naphtalene	5	2707.40.00 00
(ix) Lubricating Greases	5	2710.19.44 00
(x) Condensates	5	2709.00.20 00”

Revocation

3. The State Sales Tax (Taxable Goods And Rate of Tax)(Amendment) Order, 2018 [*Swk. L.N. 190/2018*] dated 31st day of October, 2018, is revoked.

Made by Majlis Mesyuarat Kerajaan Negeri this 13th day of December, 2018.

DATU HAJAH SUTIN BINTI SAHMAT,
Clerk to Majlis Mesyuarat Kerajaan Negeri

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

C/SFS/288/5 (79)

