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THE STATE SALES TAX ORDINANCE, 1998

THE STATE SALES TAX  
(TAXABLE GOODS AND RATE OF TAX) ORDER, 1998

(Made under section 13(1))

In exercise of the powers conferred by section 13(1) 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) Order, 1998**, and shall come into force on the 1st day of October, 1998.

**Interpretation**

2. In this Order—

“import” means to bring in or convey into Sarawak by land, sea or air, from within (including Malaysia Free Trade Zone) and outside Malaysia;

“Ordinance” means the State Sales Tax Ordinance, 1998 [*Cap. 25*];

“palm oil” means oil, whether in crude or processed form, originating or extracted from the pericarp of the oil palm fruit, and includes oil, whether in crude or processed form, originating or extracted from the kernel of the oil palm fruit;

“sale value” means the value of the taxable goods as determined under section 15 of the Ordinance.

“tyre” means any type of tyre, including tubes and flaps for use on vehicle or trailer for vehicle;

“vehicle” means any car, lorry, truck, tractor, aeroplane or other aircrafts, moveable plant or equipment and includes a motorcycle, bicycle, tricycle or rickshaw.

[*Ins. Swk. L.N. 35/2015*]

#### Rate of State sales tax on taxable goods

3. State sales tax shall be levied on the sale of the taxable goods specified in column (1) of the Schedule at the rate stipulated opposite thereto in column (2).

#### SCHEDULE

(1)	(2)
<i>Taxable Goods</i>	<i>Rate of Tax</i>
(a) Lottery ticket	10 per centum of the sale value of each lottery ticket, provided that the amount of State sales tax payable shall not be less than 10 sen per lottery ticket.  [ <i>Am. Swk. L.N. 128/2003</i> ]
(b) Palm oil	5 per centum of the sale value of the quantity of palm oil sold.
(c) (i) Imported Tyre	5% on Sales value  [ <i>Am. Swk. L.N. 47/2021</i> ]
(ii) Tyre attached onto imported vehicle	(Refer to rates below)
<i>Description</i>	<i>Tax per Piece (RM)</i>
Bicycles and other cycles (including tricycle)	1
Wheel barrow	1
Pedestrian controlled tractor	2
Motorcycles (engines exceeding 50cc but not exceeding 250cc)	2

Motorcycles (engines exceeding 250cc but not exceeding 500cc)	4
Motor cars principally designed for transport of persons	10
Motor vehicles for transport of goods (g.v.w not exceeding 5 tonnes)	10
Trailers and semi-trailers (self-loading or self unloading trailers and semi trailers for agricultural purposes)	10
Work truck, of the type used in factories warehouses, dock areas or airports for short distance transport (Electric)	10
Motorcycles (engines exceeding 500cc but not exceeding 800cc)	10
Motor vehicles for transport of goods (g.v.w exceeding 5 tonnes)	20
Motorcycle (engines exceeding 800cc)	20
Tractors designed for agricultural use/hauling roller	50
Motor vehicles for transport of ten or more persons (bus)	50
Crane lorries	50
Fire fighting vehicles	50
Concrete-mixer lorries	50
Work trucks, of the type used in factories warehouses, dock areas or or airports for st distance transport (Others)	50
Trailers and semi-trailers (of the caravan type, for housing or camping)	50
Trailers and semi-trailers (tanker trailers and tankers semi trailers)	50
Trailers and semi-trailers (other trailers and semi-trailers)	50
Aeroplane and other aircrafts, of an unladen weight not exceeding 2,000 kg	50
Road tractors for semi-trailers	75
Mobile drilling derricks	75
Aeroplane and other aircrafts, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	75
Motor vehicles for transport of goods (Dumpers designed for off-highway use)	230
Aeroplane and other aircrafts, of an unladen weight exceeding 15,000 kg	230

[Ins. Swk. L.N. 35/2015]

(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

[Ins. Swk. L.N. 239/2018]

(e) Aluminium products

	Description	Tax Rate (%)	Customs HS Code
(i)	Unwrought aluminium		
	- Aluminium, not alloyed	1	7601.10.00 00
	- Aluminium alloys	1	7601.20.00 00
(ii)	Aluminium wire		
	- Of aluminium, not alloyed: Of which the maximum cross-sectional dimensions exceeds 7mm	1	7605.11.00 00

[Ins. Swk. L.N. 488/2019]

Made by the Majlis Mesyuarat Kerajaan Negeri this 20th day of August, 1998.

KIT SU LEN,  
Clerk to Majlis Mesyuarat Kerajaan Negeri

[To be laid before the Dewan Undangan Negeri under section 13(2) of the State Sales Tax Ordinance, 1998.]

