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THE STATE SALES TAX ORDINANCE, 1998

THE STATE SALES TAX
(AMENDMENT) REGULATIONS, 2015

(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, 2015**, and shall come into force on the 1st day of February, 2015.

Amendment of Regulation 2 of Principal Regulations

2. Regulation 2 of the State Sales Tax Regulations, 1998 [*Swk. L.N. 80/98*] (hereinafter referred to as the "Principal Regulations") is amended:—

(a) by adding before the interpretation of the words "licensed bank", the following new definition:

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

(b) by adding immediately after the interpretation of the word “Ordinance”, the following new definitions—

“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”.

New Regulation 19A

3. The Principal Regulations are amended by inserting the following new regulation 19A:

“Time at which a sale of tyres is treated as taking place

19A. For the purposes of section 12(7)(c) of the Ordinance, a sale of tyres is treated as taking place at the time when the tyres are imported or conveyed into the State for the purposes of sale, supply, retail or re-distribution to persons within the State.”

Made by the Majlis Mesyuarat Kerajaan Negeri this 15th day of January, 2015.

(HAJAH SUTIN SAHMAT)

Clerk to Majlis Mesyuarat Kerajaan Negeri

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