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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN
(PELEPASAN) (PINDAAN) (NO. 2) 2015

*GOOD AND SERVICES TAX (RELIEF) (AMENDMENT)
(NO. 2) ORDER 2015*



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ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN)
(PINDAAN) (NO. 2) 2015

PADA menjalankan kuasa yang diberikan oleh seksyen 56 Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pelepasan) (Pindaan) (No. 2) 2015**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2016.

Pindaan perenggan 3

2. Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 [*P.U. (A) 273/2014*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam perenggan 3, dengan memotong perkataan “logam berharga pelaburan yang dinyatakan dalam subbutiran 4(1) Jadual Pertama kepada Perintah Cukai Barang dan Perkhidmatan (Pembekalan Dikecualikan) 2014 [*P.U. (A) 271/2014*] atau” .

Pindaan Jadual Pertama

3. Perintah ibu dipinda dalam Jadual Pertama—

(a) berhubung dengan butiran 5—

(i) berhubung dengan perenggan (a) dalam ruang (2), dalam ruang (5)—

(A) dalam perenggan (a), dengan menggantikan perkataan “Head” dengan perkataan “Director”;

(B) dalam perenggan *(b)*, dengan menggantikan perkataan “Head” dengan perkataan “Director General”;

(C) dalam perenggan *(c)*, dengan menggantikan perkataan “head” dengan perkataan “Director”; dan

(D) dengan memasukkan selepas perenggan *(c)* perenggan yang berikut:

“(d) The Director General of Social Welfare Department or such other officer authorized by him”;

(ii) berhubung dengan perenggan *(c)* dalam ruang *(2)*—

(A) dengan memotong perkataan “and Universities and University Colleges Act 1971” dalam ruang itu; dan

(B) dengan menggantikan perenggan dalam ruang *(5)* dengan perenggan yang berikut:

“The Director General of Higher Education, Department of Higher Education, or such other officer authorized by him”;

(iii) dengan memasukkan selepas perenggan *(c)* dalam ruang *(2)* dan butir-butir yang berhubungan dengannya dalam ruang *(3)*, *(4)* dan *(5)* perenggan yang berikut:

“

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Person</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate</i> <i>to be</i> <i>signed by</i>
	<i>(d)</i> Skills training providers which conduct skills training programme accredited under the National Skills Development Act 2006 [Act 562]	<i>(a)</i> Multimedia equipment directly used as a teaching aid <i>(b)</i> Equipment for science and linguistic laboratory <i>(c)</i> Tools and equipment for technical or vocational studies <i>(d)</i> Chemical, solution and gas for the use in science laboratory	<i>(a)</i> That the goods acquired are directly used for the purpose to provide skills training programme accredited under the National Skills Development Act 2006; and <i>(b)</i> that it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered person, or purchased under the warehousing	The Director General of Skills Development or such other officer authorized by him

			scheme, for the use of the skills training program- me.	
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(b) berhubung dengan butiran 16A, dalam ruang (4)—

(i) dengan menggantikan perenggan (b) dengan perenggan yang berikut:

“(b) such goods are re-imported within twelve months from the date of export;” dan

(ii) dengan menggantikan perenggan (f) dengan perenggan yang berikut:

“(f) that where new parts have been added, the relief granted under this item shall operate only in respect of the remaining original parts of the goods re-imported and shall be subject to, the repairer certifying the details and values of the individual new parts added, and payment of the appropriate tax on the new parts that have been added.”;

(c) dengan memasukkan selepas butiran 16C butiran yang berikut:

“

(1) Item No.	(2) Person	(3) Goods	(4) Conditions	(5) Certificate to be signed by
16D.	The importer	Goods re-imported after being exported solely for the purpose of	(a) (i) That the goods are exported and re-imported by the same route; or	The importer

		<p>promotion, research or exhibition</p>	<p>(ii) if the goods are re-imported by any other route, that export documents endorsed by the export station are produced to the proper officer of customs at the place of re-import certifying that the goods were exported solely for the purpose of promotion, research or exhibition;</p> <p>(b) that the goods are re-imported within twelve months from the date of export;</p> <p>(c) that the export and re-import are registered by the proper officer of customs at the time of export and re-import;</p> <p>(d) that the goods are identified to the satisfaction of the proper officer of customs; and</p> <p>(e) that where new goods have been added, the relief granted under</p>	
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			<p>this item shall operate only in respect of the original goods re-imported and shall be subject to, the importer certifying the details and values of the goods added, and payment of the appropriate tax on the new goods that have been added.</p>	
16E.	The importer	Goods re-imported under lease, hire or rental contract	<p>(a) That the goods are approved by the Director General;</p> <p>(b)(i) that the goods are exported and re-imported by the same route; or</p> <p>(ii) if the goods are re-imported by any other route, export documents endorsed by the export station are produced to the proper officer of customs at the place of re-import within the lease, hire or rental contract period;</p> <p>(c) that the goods are re-imported</p>	The importer

			<p>within the lease, hire or rental contract period;</p> <p>(d) that the export and re-import are registered by the proper officer of customs at the time of export and re-import;</p> <p>(e) that the goods are identified to the satisfaction of the proper officer of customs; and</p> <p>(f) that where new goods have been added, the relief granted under this item shall operate only in respect of the original goods re-imported and shall be subject to, the importer certifying the details and values of the goods added, and payment of the appropriate tax on the new goods that have been added.</p>	”;
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(d) berhubung dengan butiran 26, dalam ruang (4)—

- (i) dalam perenggan (a), dengan menggantikan perkataan “used” dengan perkataan “imported, purchased or acquired”; dan
- (ii) dalam perenggan (b), dengan memasukkan selepas perkataan “purchased” perkataan “or acquired”; dan

(e) dengan memasukkan selepas butiran 30 butiran yang berikut:

“

(1) Item No.	(2) Person	(3) Goods	(4) Conditions	(5) Certificate to be signed by
31.	Any person approved by the Director General	Investment precious metal as specified in subitem 4(1) of the First Schedule to the Goods and Services Tax (Exempt Supply) Order 2014 [P.U. (A) 271/2014]	<p>(a) That the goods are imported solely for investment purpose and not for manufacturing;</p> <p>(b) that the goods are identified to the satisfaction of the proper officer of customs at the time of import; and</p> <p>(c) that the security as determined by the proper officer of customs is furnished.</p>	Director General

”.

Pindaan Jadual Kedua

4. Perintah ibu dipinda dalam Jadual Kedua—

(a) dengan menggantikan butiran 1 dengan butiran yang berikut:

“

(1) Item No.	(2) Person	(3) Goods	(4) Conditions	(5) Certificate to be signed by
1.	Any person organizing fund raising event	Goods and services for charitable purposes	<p>(a) That the person organizing the fund raising event—</p> <p>(i) is registered under section 20 of the Act;</p>	Certificate not required

”

			<p>(ii) is licensed under the House to House and Street Collections Act 1947 [Act 200] or approved by the relevant authorities; and</p> <p>(iii) is not in the business of raising fund;</p> <p>(b) that the relief granted to the same person is not more than four times in one calendar year; and</p> <p>(c) that the fund raising event and the goods and services to be made in such event, are approved by the Director General.</p>	
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”; dan

(b) dalam butiran 3, dengan menggantikan perenggan dalam ruang (5) dengan perenggan yang berikut:

“Certificate not required”.

Dibuat 11 Disember 2015

[SULIT. KE.HF(152)860/01-2(67); Perb.R0.3865/356/1]LD.16(SK.5); PN(PU2)721/VI]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 56(2) Akta Cukai Barang dan Perkhidmatan 2014]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (RELIEF) (AMENDMENT) (NO. 2) ORDER 2015

IN exercise of the powers conferred by section 56 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Goods and Services Tax (Relief) (Amendment) (No. 2) Order 2015**.

(2) This Order comes into operation on 1 January 2016.

Amendment of paragraph 3

2. The Goods and Services Tax (Relief) Order 2014 [P.U. (A) 273/2014], which is referred to as the “principal Order” in this Order, is amended in paragraph 3, by deleting the words “investment precious metal as specified in subitem 4(1) of the First Schedule to the Goods and Services Tax (Exempt Supply) Order 2014 [P.U. (A) 271/2014] or”.

Amendment of First Schedule

3. The principal Order is amended in the First Schedule—

(a) in relation to item 5—

(i) in relation to paragraph (a) in column (2), in column (5)—

(A) in paragraph (a), by substituting for the word “Head” the word “Director”;

(B) in paragraph (b), by substituting for the word “Head” the word “Director General”;

(C) in paragraph (c), by substituting for the word “head” the word “Director”; and

(D) by inserting after paragraph (c) the following paragraph:

“(d) The Director General of Social Welfare Department or such other officer authorized by him”;

(ii) in relation to paragraph (c) in column (2)—

(A) by deleting the words “and Universities and University Colleges Act 1971” in that column; and

(B) by substituting for the paragraph in column (5) the following paragraph:

“The Director General of Higher Education, Department of Higher Education, or such other officer authorized by him”;

(iii) by inserting after paragraph (c) in column (2) and the particulars relating to it in columns (3), (4) and (5) the following paragraph:

“

(1) Item No.	(2) Person	(3) Goods	(4) Conditions	(5) Certificate to be signed by
	(d) Skills training providers which conduct skills training programme accredited under the National Skills Develop-	(a) Multimedia equipment directly used as a teaching aid (b) Equipment for science and linguistic laboratory (c) Tools and equipment	(a) That the goods acquired are directly used for the purpose to provide skills training programme	The Director General of Skills Development or such other officer authorized by him

	ment Act 2006 [Act 562]	for technical or vocational studies (d) Chemical, solution and gas for the use in science laboratory	accredited under the National Skills Develop- ment Act 2006; and (b) that it is proved to the satisfac- tion of the Director General that the goods are imported or purchased from a registered person, or purchased under the ware- housing scheme, for the use of the skills training program- me.	
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”;

(b) in relation to item 16A, in column (4)—

(i) by substituting for paragraph (b) the following paragraph:

“(b) such goods are re-imported within twelve months from the date of export;” and

(ii) by substituting for paragraph (f) the following paragraph:

“(f) that where new parts have been added, the relief granted under this item shall operate only in respect of the remaining original parts of the goods re-imported and shall be subject to, the repairer certifying the details and values of the individual new parts added, and payment of the appropriate tax on the new parts that have been added.”;

(c) by inserting after item 16C the following items:

“

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Person</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to</i> <i>be signed by</i>
16D.	The importer	Goods re-imported after being exported solely for the purpose of promotion, research or exhibition	(a) (i) That the goods are exported and re-imported by the same route; or (ii) if the goods are re-imported by any other route, that export documents endorsed by the export station are produced to the proper officer of customs at the place of re-import certifying that the goods were exported solely for the purpose of promotion,	The importer

			<p>research or exhibition;</p> <p>(b) that the goods are re-imported within twelve months from the date of export;</p> <p>(c) that the export and re-import are registered by the proper officer of customs at the time of export and re-import;</p> <p>(d) that the goods are identified to the satisfaction of the proper officer of customs; and</p> <p>(e) that where new goods have been added, the relief granted under this item shall operate only in respect of the original goods re-imported and shall be subject to, the importer certifying the details and values of the goods added, and payment of the appropriate tax on the new goods that have been added.</p>	
16E.	The importer	Goods re-imported under lease, hire or rental contract	(a) That the goods are approved by the Director General;	The importer

			<p><i>(b)(i)</i> that the goods are exported and re-imported by the same route; or</p> <p><i>(ii)</i> if the goods are re-imported by any other route, export documents endorsed by the export station are produced to the proper officer of customs at the place of re-import within the lease, hire or rental contract period;</p> <p><i>(c)</i> that the goods are re-imported within the lease, hire or rental contract period;</p> <p><i>(d)</i> that the export and re-import are registered by the proper officer of customs at the time of export and re-import;</p> <p><i>(e)</i> that the goods are identified to the satisfaction of the proper officer of customs; and</p> <p><i>(f)</i> that where new goods have been added, the relief</p>	
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			granted under this item shall operate only in respect of the original goods re-imported and shall be subject to, the importer certifying the details and values of the goods added, and payment of the appropriate tax on the new goods that have been added.	
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”;

(d) in relation to item 26, in column (4)—

- (i) in paragraph (a), by substituting for the word “used” the words “imported, purchased or acquired”; and
- (ii) in paragraph (b), by inserting after the word “purchased” the words “or acquired”; and

(e) by inserting after item 30 the following item:

“

(1) Item No.	(2) Person	(3) Goods	(4) Conditions	(5) Certificate to be signed by
31.	Any person approved by the Director General	Investment precious metal as specified in subitem 4(1) of the First Schedule to the Goods and Services Tax (Exempt Supply) Order 2014 [P.U. (A)	(a) That the goods are imported solely for investment purpose and not for manufacturing; (b) that the goods are identified to the satisfaction of the proper officer of	Director General

		271/2014]	customs at the time of import; and (c) that the security as determined by the proper officer of customs is furnished.	
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Amendment of Second Schedule

4. The principal Order is amended in the Second Schedule—

(a) by substituting for item 1 the following item:

(1) <i>Item No.</i>	(2) <i>Person</i>	(3) <i>Goods</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
1.	Any person organizing fund raising event	Goods and services for charitable purposes	(a) That the person organizing the fund raising event— (i) is registered under section 20 of the Act; (ii) is licensed under the House to House and Street Collections Act 1947 [Act 200] or approved by the relevant authorities; and (iii) is not in the business of raising fund;	Certificate not required

			<p>(d) that the relief granted to the same person is not more than four times in one calendar year; and</p> <p>(e) that the fund raising event and the goods and services to be made in such event, are approved by the Director General.</p>	
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"; and

(b) in item 3, by substituting for the paragraph in column (5) the following paragraph:

"Certificate not required".

Made 11 December 2015

[SULIT. KE.HF(152)860/01-2(67); Perb.R0.3865/356/1]LD.16(SK.5); PN(PU2)721/VI]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 56(2) of the Goods and Services Tax Act 2014]