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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PEMBEKALAN BERKADAR SIFAR) (PINDAAN) (NO. 2) 2015

*GOODS AND SERVICES TAX (ZERO-RATED SUPPLY)  
(AMENDMENT) (NO. 2) ORDER 2015*



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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)  
(PINDAAN) (NO. 2) 2015

PADA menjalankan kuasa yang diberikan oleh seksyen 17 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 (Pembekalan Berkadar Sifar) (Pindaan) (No. 2) 2015**.

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

**Pindaan Jadual Pertama**

2. Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014 [*P.U. (A) 272/2014*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam Jadual Pertama—

(a) dalam butiran 2, dengan menggantikan perkataan “dan gas perubatan” dengan perkataan “, gas perubatan dan peranti perubatan”;

(b) dengan memasukkan selepas butiran 2 butiran yang berikut:

“2A. Ubat di bawah Senarai Racun Kumpulan A, B, C dan D di bawah Akta Racun 1952 [*Akta 366*] yang didaftarkan di bawah akhiran A oleh Pihak Berkuasa Kawalan Dadah, Biro Pengawalan Farmasiutikal Kebangsaan, Kementerian Kesihatan dan dalam sukatan dos atau bentuk bungkusan untuk jualan runcit.”; dan

(c) dalam Lampiran—

- (i) dengan memasukkan selepas kod tarif 03.08 dan butir-butir yang berhubungan dengannya kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

|              |     |  |
|--------------|-----|--|
| <b>04.02</b> |     | <b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>  |
| 0402.10      | 000 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% (in powder form for infants and young children use only) |
|              |     | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% (in powder form for infants and young children use only)     |
| 0402.21      | 000 | - - Not containing added sugar or other sweetening matter (in powder form for infants and young children use only)                                   |
| 0402.29      | 000 | - - Other (in powder form for infants and young children use only)   |

- (ii) dengan menggantikan kod tarif 07.13 dan butir-butir yang berhubungan dengannya dengan kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

|              |     |   |
|--------------|-----|---|
| <b>07.13</b> |     | <b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>   |
| 0713.20      | 000 | - Chickpeas ( <i>garbanzos</i> ) (split and skinned only)   |
|              |     | - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):  |
| 0713.31      | 000 | - - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiate</i> (L.) Wilczek (split and skinned only) |
| 0713.40      | 000 | - Lentils (split and skinned only)  |
| 0713.60      | 000 | - Pigeon peas ( <i>Cajanus cajan</i> ) (split and skinned only)   |

- (iii) dengan menggantikan kod tarif 07.14 dan butir-butir yang berhubungan dengannya dengan kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

|              |     |   |
|--------------|-----|---|
| <b>07.14</b> |     | <b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b> |
| 0714.10      | 900 | - Manioc (cassava):   |
|              |     | - - Other   |
| 0714.20      | 000 | - Sweet potatoes  |
| 0714.30      | 000 | - Yams ( <i>Diocorea spp.</i> )   |
| 0714.90      | 900 | - Other:  |
|              |     | - - Other (lotus root and water chestnut (fresh only))  |

- (iv) dengan memasukkan selepas kod tarif 11.06 dan butir-butir yang berhubungan dengannya kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

|              |     |  |
|--------------|-----|--|
| <b>12.07</b> |     | <b>Other oil seeds and oleaginous fruits, whether or not broken.</b> |
| 1207.50      | 000 | - Mustard seeds  |

- (v) dengan menggantikan kod tarif 17.01 dan butir-butir yang berhubungan dengannya dengan kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

|   |              |     |  |
|---|--------------|-----|--|
| “ | <b>17.01</b> |     | <b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>          |
|   | 1701.13      | 000 | - Raw sugar not containing flavouring or colouring matter:                     |
|   |              |     | - - Cane sugar specified in Subheading Note 2 to this Chapter (Jaggery Powder) |
|   | 1701.14      | 000 | - - Other cane sugar (Jaggery Powder)  |
|   | 1701.99      | 000 | - Other:   |
|   |              |     | - - Other (cane sugar only)  |
|   |              |     | ”;   |

- (vi) dengan menggantikan kod tarif 19.02 dan butir-butir yang berhubungan dengannya dengan kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

|   |              |     |   |
|---|--------------|-----|---|
| “ | <b>19.02</b> |     | <b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b> |
|   | 1902.19      |     | - Uncooked pasta, not stuffed or otherwise prepared:  |
|   |              |     | - - Other:  |
|   |              | 200 | - - - Rice vermicelli ( <i>bee hoon</i> )   |
|   |              | 400 | - - - Noodles ( <i>wet mi kuning</i> and <i>dry mi kolok</i> only)  |
|   |              | 900 | - - - Other ( <i>laksa</i> and <i>kue tiaw</i> only)  |
|   | 1902.30      |     | - Other pasta:  |
|   |              | 500 | - - Rice vermicelli ( <i>bee hoon</i> )   |
|   |              | 900 | - - Other ( <i>laksa</i> and <i>kue tiaw</i> only)  |
|   |              |     | ”;  |

- (vii) dengan memasukkan selepas kod tarif 21.03 dan butir-butir yang berhubungan dengannya kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

|   |              |     |   |    |
|---|--------------|-----|---|----|
| “ | <b>21.06</b> |     | <b>Food preparations not elsewhere specified or included.</b>   | ”. |
|   | 2106.90      |     | - Other:  |    |
|   |              | 910 | - - Other:  |    |
|   |              |     | - - - For infants and young children use (used as milk substitute in powder form prepared from plant suitable for feeding infants and young children which comply with the requirements specified in the Food Regulations 1985 [P.U. (A) 437/1985] and put up in forms of packaging for retail sale only) |    |

### Pindaan Jadual Kedua

3. Perintah ibu dipinda dalam Jadual Kedua—

(a) dalam butiran 23—

- (i) dalam subbutiran (1), dengan memotong perkataan “pelancongan dalam negeri atau”; dan
- (ii) dengan menggantikan subbutiran (2) dengan subbutiran yang berikut:

“(2) “Pelancongan ke luar negeri” mempunyai erti yang diberikan kepadanya di bawah seksyen 2 Akta Industri Pelancongan 1992 [Akta 482].”;

(b) dalam butiran 25, dengan memasukkan selepas perkataan “di bawah” perkataan “Akta Perkhidmatan Kewangan 2013 [Akta 758], Akta Perkhidmatan Kewangan Islam 2013 [Akta 759] atau”; dan

(c) dengan menggantikan butiran 27 dengan butiran yang berikut:

“27. Pembekalan perkhidmatan dalam talian bagi—

(a) jurnal;

(b) surat khabar di bawah kod tarif 4902.10.000 dan 4902.90.000 sebagaimana yang disenaraikan dalam Lampiran kepada Perintah ini; dan

(c) bahan bacaan di bawah kod tarif 4905.91.000 dan 4911.99.300 sebagaimana yang disenaraikan dalam Lampiran kepada Perintah ini.”.

Dibuat 11 Disember 2015

[SULIT. KE. HF(152)860/01-2(66); Perb.R0.3865/356/1JLD.16(SK.5); PN(PU2)721/VI]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
*Menteri Kewangan Kedua*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 17(5) Akta Cukai Barang dan Perkhidmatan 2014]*

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) (AMENDMENT) (NO. 2)  
ORDER 2015

IN exercise of the powers conferred by section 17 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 (Zero-Rated Supply) (Amendment) (No. 2) Order 2015**.

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

**Amendment of First Schedule**

2. The Goods and Services Tax (Zero-Rated Supply) Order 2014 [*P.U. (A) 272/2014*], which is referred to as the “principal Order” in this Order, is amended in the First Schedule—

(a) in item 2 the, by substituting for the words “and medical gasses” the words “, and medical gasses and medical devices”;

(b) by inserting after item 2 the following item:

“2A. Medicaments under the Poison Lists of Group A, B, C and D under the Poisons Act 1952 [*Act 366*] which are registered under suffix A by the Drug Control Authority, National Pharmaceutical Control Bureau, Ministry of Health and put up in measured doses or in forms of retail sale.”; and



(c) in the Appendix—

- (i) by inserting after tariff code 03.08 and the particulars relating to it the following tariff code and particulars relating to it:

|              |     |  |
|--------------|-----|--|
| <b>04.02</b> |     | <b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>  |
| 0402.10      | 000 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% (in powder form for infants and young children use only) |
|              |     | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% (in powder form for infants and young children use only)     |
| 0402.21      | 000 | - - Not containing added sugar or other sweetening matter (in powder form for infants and young children use only)                                   |
| 0402.29      | 000 | - - Other (in powder form for infants and young children use only)   |

- (ii) by substituting for tariff code 07.13 and the particulars relating to it the following tariff code and particulars relating to it:

|              |     |   |
|--------------|-----|---|
| <b>07.13</b> |     | <b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>   |
| 0713.20      | 000 | - Chickpeas ( <i>garbanzos</i> ) (split and skinned only)   |
|              |     | - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):  |
| 0713.31      | 000 | - - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiate</i> (L.) Wilczek (split and skinned only) |
| 0713.40      | 000 | - Lentils (split and skinned only)  |
| 0713.60      | 000 | - Pigeon peas ( <i>Cajanus cajan</i> ) (split and skinned only)   |

- (iii) by substituting for tariff code 07.14 and the particulars relating to it the following tariff code and particulars relating to it:

|              |     |   |
|--------------|-----|---|
| <b>07.14</b> |     | <b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b> |
| 0714.10      | 900 | - Manioc (cassava):   |
|              |     | - - Other   |
| 0714.20      | 000 | - Sweet potatoes  |
| 0714.30      | 000 | - Yams ( <i>Diocorea spp.</i> )   |
| 0714.90      | 900 | - Other:  |
|              |     | - - Other (lotus root and water chestnut (fresh only))  |

- (iv) by inserting after tariff code 11.06 and the particulars relating to it the following tariff code and particulars relating to it:

|              |     |  |
|--------------|-----|--|
| <b>12.07</b> |     | <b>Other oil seeds and oleaginous fruits, whether or not broken.</b> |
| 1207.50      | 000 | - Mustard seeds  |

- (v) by substituting for tariff code 17.01 and the particulars relating to it the following tariff code and particulars relating to it:

|              |     |  |
|--------------|-----|--|
| <b>17.01</b> |     | <b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>          |
| 1701.13      | 000 | - Raw sugar not containing flavouring or colouring matter:                     |
|              |     | - - Cane sugar specified in Subheading Note 2 to this Chapter (Jaggery Powder) |
| 1701.14      | 000 | - - Other cane sugar (Jaggery Powder)  |
| 1701.99      | 000 | - Other:   |
|              |     | - - Other (cane sugar only)  |

- (vi) by substituting for tariff code 19.02 and the particulars relating to it the following tariff code and particulars relating to it:

|   |              |     |   |    |
|---|--------------|-----|---|----|
| “ | <b>19.02</b> |     | <b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b> |    |
|   | 1902.19      |     | - Uncooked pasta, not stuffed or otherwise prepared:  |    |
|   |              | 200 | - - Other:  |    |
|   |              | 400 | - - - Rice vermicelli ( <i>bee hoon</i> )   |    |
|   |              | 900 | - - - Noodles (wet <i>mi kuning</i> and dry <i>mi kolok</i> only)   |    |
|   | 1902.30      |     | - - - Other ( <i>laksa</i> and <i>kue tiaw</i> only)  |    |
|   |              | 500 | - Other pasta:  |    |
|   |              | 900 | - - Rice vermicelli ( <i>bee hoon</i> )   |    |
|   |              |     | - - Other ( <i>laksa</i> and <i>kue tiaw</i> only)  | ”; |

- (vii) by inserting after tariff code 21.03 and the particulars relating to it the following tariff code and particulars relating to it:

|   |              |     |  |    |
|---|--------------|-----|--|----|
| “ | <b>21.06</b> |     | <b>Food preparations not elsewhere specified or included.</b>  |    |
|   | 2106.90      |     | - Other:   |    |
|   |              | 910 | - - Other:   |    |
|   |              |     | - - - For infants and young children use (used as milk substitute in powder form prepared from plant suitable for feeding infants and young children which comply with the requirements specified in the Food Regulations 1985 [ <i>P.U. (A) 437/1985</i> ] and put up in forms of packaging for retail sale only) | ”. |

**Amendment of Second Schedule**

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

(a) in item 23—

(i) in subitem (1), by deleting the words “inbound tour or”; and

(ii) by substituting for subitem (2) the following subitem:

“(2) “Outbound tour” has the meaning assigned to it under section 2 of the Tourism Industry Act 1992 [*Act 482*].”;

(b) in item 25, by inserting after the word “under” the words “the Financial Services Act 2013 [*Act 758*], the Islamic Financial Services Act 2013 [*Act 759*] or”; and

(c) by substituting for item 27 the following item:

“27. Supply of online services for—

(a) journals;

(b) newspapers under the tariff codes 4902.10.000 and 4902.90.000 as listed in the Appendix to this Order; and

(c) reading materials under the tariff codes 4905.91.000 and 4911.99.300 as listed in the Appendix to this Order.”.

Made 11 December 2015

[SULIT. KE. HF(152)860/01-2(66); Perb.R0.3865/356/1JLD.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 17(5) of the Goods and Services Tax Act 2014]*