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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI BARANG DAN PERKHIDMATAN
(PEMBEKALAN BERKADAR SIFAR) (PINDAAN)
(NO. 3) 2016

*GOODS AND SERVICES TAX (ZERO-RATED SUPPLY)
(AMENDMENT) (NO. 3) ORDER 2016*



DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)
(PINDAAN) (NO. 3) 2016

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. 3) 2016**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2017.

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 4, dengan memotong perkataan “atau dari” di mana-mana jua terdapat;

(b) dalam butiran 5, dengan memotong perkataan “atau dari”;

(c) dengan menggantikan subbutiran 6(1) dengan subbutiran yang berikut:

“(1) Pembekalan air yang dirawat kepada pengguna domestik tidak kira penggunaan minimum atau tiada penggunaan oleh —

(a) mana-mana orang yang dilesenkan di bawah Akta Industri Perkhidmatan Air 2006 [*Akta 655*];

- (b) mana-mana orang yang dikecualikan daripada kehendak pelesenan di bawah seksyen 5 Akta Industri Perkhidmatan Air 2006;
- (c) mana-mana orang yang dilesenkan di bawah Ordinan Air 1994 [*Sarawak Bab 13*]; atau
- (d) mana-mana orang yang dilesenkan di bawah Enakmen Bekalan Air Sabah 2003.”.

Pindaan Lampiran

3. Lampiran kepada Perintah ibu dipinda —

- (a) dengan menggantikan kod tarif 03.06 dan butir-butir yang berhubungan dengannya dengan kod tarif dan butir-butir yang berhubungan dengannya yang berikut:

“	03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine, flours, meals and pellets of crustaceans, fit for human consumption.
	0306.11	- Frozen
	0306.14	- - other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.16	- - Crabs:
	0306.17	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
	0306.19	- - Other shrimps and prawns:
	0306.21	- - Other (excluding flours, meals and pellets of crustaceans, fit for human consumption)
		- Not frozen:
		- - other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
		- - - In airtight containers:

0306.24	190	- - - - Other
	900	- - - Other
		- - Crabs:
		- - - In airtight containers for retail sale:
0306.26	190	- - - - Other
	900	- - - Other
0306.27		- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
	910	- - - Other:
		- - - - Fresh or chilled
0306.27	990	- - - - Other
		- - Other shrimps and prawns:
		- - - Other:
	910	- - - - Fresh or chilled
	990	- - - - Other

”;

- (b) dalam kod tarif 1902.19.400, dengan memotong perkataan “*wet mi kuning and*”;
- (c) dalam kod tarif 1902.30.900, dengan menggantikan perkataan “(*laksa and kue tiaw only*)” dengan perkataan “(*wet laksa, wet kue tiaw and wet mi kuning only*)”;
- (d) dalam kod tarif 1905.90.300, dengan menggantikan perkataan “*plain white bread and plain wholemeal bread only*” dengan perkataan “*plain white bread, plain wholemeal bread and plain whole wheat bread only*”; dan
- (e) dalam kod tarif 1905.90.900, dengan menggantikan perkataan “*plain white bread and plain wholemeal bread only*” dengan perkataan “*plain white bread, plain wholemeal bread and plain whole wheat bread only*”.

Dibuat 21 Disember 2016

[SULIT. KE. HF(152)860/01-2 Klt.2(31); Perb. R.0.3865/356/1JLD.16(SK.5)B; PN(PU2) 721/XII]

DATUK JOHARI BIN ABDUL GHANI
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. 3)
ORDER 2016

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. 3) Order 2016**.

(2) This Order comes into operation on 1 January 2017.

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 4, by deleting the words “or from” wherever appearing;

(b) in item 5, by deleting the words “or from”;

(c) by substituting for subitem 6(1) the following subitem:

“(1) The supply of treated water to a domestic consumers irrespective of minimum or non-usage by —

(a) any person who is licensed under the Water Services Industry Act 2006 [*Act 655*];

(b) any person who is exempted from the licensing requirements under section 5 of the Water Services Industry Act 2006;

(c) any person who is licensed under the Water Ordinance 1994 [*Sarawak Chapter 13*]; or

(d) any person who is licensed under the Sabah Water Supply Enactment 2003.”.

Amendment of Appendix

3. The Appendix to the principal Order is amended—

(a) by substituting for tariff code 03.06 and the particulars relating to it the following tariff code and particulars relating to it:

“	03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine, flours, meals and pellets of crustaceans, fit for human consumption.
	0306.11		- Frozen
			- - other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.14	000	- - Crabs:
	0306.16	000	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
	0306.17	000	- - Other shrimps and prawns:
	0306.19	000	- - Other (excluding flours, meals and pellets of crustaceans, fit for human consumption)
			- Not frozen:
	0306.21		- - other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
			- - - In airtight containers:
		190	- - - - Other
		900	- - - Other
	0306.24		- - Crabs:
			- - - In airtight containers for retail sale:
		190	- - - - Other
		900	- - - Other

0306.26		- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
	910	- - - Other: - - - - Fresh or chilled
0306.27	990	- - - - Other - - Other shrimps and prawns: - - - Other: - - - - Fresh or chilled
	990	- - - - Other

”;

- (b) in tariff code 1902.19.400, by deleting the words “wet *mi kuning* and”;
- (c) in tariff code 1902.30.900, by substituting for the words “(*laksa* and *kue tiaw* only)” the words “(wet *laksa*, wet *kue tiaw* and wet *mi kuning* only)”;
- (d) in tariff code 1905.90.300, by substituting for the words “plain white bread and plain wholemeal bread only” the words “plain white bread, plain wholemeal bread and plain whole wheat bread only”; and
- (e) in tariff code 1905.90.900, by substituting for the words “plain white bread and plain wholemeal bread only” the words “plain white bread, plain wholemeal bread and plain whole wheat bread only”.

Made 21 December 2016

[SULIT. KE. HF(152)860/01-2 Klt.2(31); Perb. R.0.3865/356/1JLD.16(SK.5)B; PN(PU2)721/XII]

DATUK JOHARI BIN ABDUL GHANI
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 17(5) of the Goods and Services Tax Act 2014]