

## STATE SALES TAX ENACTMENT 1998

(No. 12 of 1998)

### STATE SALES TAX (RATE OF TAX) ORDER 2018

In exercise of the powers conferred upon him by subsection 6 (1) of the State Sales Tax Enactment 1998 [No. 12 of 1998], the Minister makes the following order:

#### Citation and commencement.

1. (1) This order may be cited as the State Sales Tax (Rate of Tax) Order 2018.
- (2) This order comes into operation on the date to be appointed by the Minister by notification in the *Gazette*. [01-04-2020 GN.153/2020]

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

2. 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)
Taxable goods	Rate of tax (%)
Petroleum products:	
(a) Crude Petroleum Oils	5
(b) Natural gas/Liquefied Natural Gas	5
(c) Ammonia	5
(d) Urea	5
(e) Condensate	5

Made this 5<sup>th</sup> December 2018.

DATUK SERI PANGLIMA HAJI MOHD SHAFIE BIN HAJI APDAL,  
*Minister of Finance*