



31 Julai 2026
31 July 2026
P.U. (A) 276

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA CUKAI JUALAN) (PINDAAN) 2026

SALES TAX (GOODS EXEMPTED FROM SALES TAX) (AMENDMENT) ORDER 2026

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA
CUKAI JUALAN) (PINDAAN) 2026

PADA menjalankan kuasa yang diberikan oleh perenggan 35(1)(a) Akta Cukai Jualan 2018 [*Akta 806*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Jualan (Barang yang Dikecualikan daripada Cukai Jualan) (Pindaan) 2026**.

(2) Perintah ini mula berkuat kuasa pada 1 Ogos 2026.

Pindaan Jadual

2. Perintah Cukai Jualan (Barang yang Dikecualikan daripada Cukai Jualan) 2025 [*P.U. (A) 171/2025*] dipinda dalam Jadual—

(a) berhubung dengan kepala 89.01, dengan memasukkan selepas subkepala 8901.10.90 00 dan butir-butir yang berhubungan dengannya subkepala dan butir-butir yang berikut:

(2) Subkepala/ <i>Subheading</i>	(3) Perihal/ <i>Description</i>
8901.20 8901.20.50 00 8901.20.71 00 8901.20.72 00 8901.20.73 00 8901.20.80 00 8901.30	- Tankers: - - Of a gross tonnage not exceeding 5,000 - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000: - - - Of a gross tonnage exceeding 5,000 but not exceeding 20,000 - - - Of a gross tonnage exceeding 20,000 but not exceeding 30,000 - - - Of a gross tonnage exceeding 30,000 but not exceeding 50,000 - - Of a gross tonnage exceeding 50,000 - Refrigerated vessels, other than those of subheading 8901.20:

(2) Subkepala/ Subheading	(3) Perihalannya/ Description
8901.30.50 00	- - Of a gross tonnage not exceeding 5,000
8901.30.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
8901.30.80 00	- - Of a gross tonnage exceeding 50,000
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:
	- - Not motorised:
8901.90.11 00	- - - Of a gross tonnage not exceeding 26
8901.90.12 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
8901.90.14 00	- - - Of a gross tonnage exceeding 500
	- - Motorised:
8901.90.31 00	- - - Of a gross tonnage not exceeding 26
8901.90.32 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
8901.90.33 00	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000
8901.90.34 00	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
8901.90.35 00	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
8901.90.36 00	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
8901.90.37 00	- - - Of a gross tonnage exceeding 50,000”;

- (b) dengan menggantikan kepala 89.03 dan butir-butir yang berhubungan dengannya dengan kepala dan butir-butir yang berikut:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
“89.03	8903.11.00 00	Yachts and other vessels for pleasure or sports; rowing boats and canoes. - Inflatable (including rigid hull inflatable) boats: - - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
	8903.12.00 00	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg
	8903.19.00 00	- - Other
	8903.21.00 00	- Sailboats, other than inflatable, with or without auxiliary motor:
	8903.22.00 00	- - Of a length not exceeding 7.5m
	8903.23.00 00	- - Of a length exceeding 7.5m but not exceeding 24m
	8903.31.00 00	- - Of a length exceeding 24m
	8903.32.00 00	- Motorboats, other than inflatable, not including outboard motorboats:
	8903.33.00 00	- - Of a length not exceeding 7.5m
	8903.93.00 00	- - Of a length exceeding 7.5m but not exceeding 24m
	8903.99.00 00	- - Of a length exceeding 24m
		- Other:
		- - Of a length not exceeding 7.5m
		- - Other”;

(c) dengan memasukkan selepas kepala 89.03 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
“89.04	8904.00	Tugs and pusher craft.
	8904.00.10 00	- Of a gross tonnage not exceeding 26
	8904.00.32 00	- Of a gross tonnage exceeding 26:
	8904.00.33 00	- - Of a power not exceeding 1,200hp
	8904.00.34 00	- - Of a power exceeding 1,200hp but not exceeding 3,200hp
	8904.00.35 00	- - Of a power exceeding 3,200hp but not exceeding 4,000hp
89.05		Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks;

(1) Kepala/ <i>Heading</i>	(2) Subkepala/ <i>Subheading</i>	(3) Perihalán/ <i>Description</i>
	8905.10.00 00 8905.20.00 00 8905.90 8905.90.10 00 8905.90.90 00	floating or submersible drilling or production platforms. - Dredgers - Floating or submersible drilling or production platforms - Other: - - Floating docks - - Other”;

- (d) berhubung dengan kepala 89.06, dengan memasukkan selepas subkepala 8906.10.00 00 dan butir-butir yang berhubungan dengannya subkepala dan butir-butir yang berikut:

(2) Subkepala/ <i>Subheading</i>	(3) Perihalán/ <i>Description</i>
“8906.90 8906.90.10 00 8906.90.20 00 8906.90.90 00	- Other: - - Of a displacement not exceeding 30t - - Of a displacement exceeding 30t but not exceeding 300t - - Other”;

- (e) dengan memasukkan selepas kepala 89.06 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

(1) Kepala/ <i>Heading</i>	(2) Subkepala/ <i>Subheading</i>	(3) Perihalán/ <i>Description</i>
“89.07	8907.10.00 00 8907.90 8907.90.10 00 8907.90.90 00	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). - Inflatable rafts - Other: - - Buoys - - Other
89.08	8908.00.00 00	Vessels and other floating structures for breaking up.”.

Dibuat 29 Julai 2026

[MOF.700-2/8/15(S)(27); KE.HF(152)899/04 JLD 3 (40); PN(PU2)751/JLD.11]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan II

*[Akan dibentangkan di hadapan Dewan Rakyat menurut subseksyen 35(2)
Akta Cukai Jualan 2018]*

SALES TAX ACT 2018

SALES TAX (GOODS EXEMPTED FROM SALES TAX) (AMENDMENT) ORDER 2026

IN exercise of the powers conferred by paragraph 35(1)(a) of the Sales Tax Act 2018 [*Act 806*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Sales Tax (Goods Exempted from Sales Tax) (Amendment) Order 2026**.

(2) This Order comes into operation on 1 August 2026.

Amendment of Schedule

2. The Sales Tax (Goods Exempted from Sales Tax) Order 2025 [*P.U. (A) 171/2025*] is amended in the Schedule—

(a) in relation to heading 89.01, by inserting after subheading 8901.10.90 00 and the particulars relating to it the following subheadings and particulars:

(2) Subkepala/ <i>Subheading</i>	(3) Perihalán/ <i>Description</i>
“8901.20 8901.20.50 00 8901.20.71 00 8901.20.72 00 8901.20.73 00 8901.20.80 00 8901.30 8901.30.50 00 8901.30.70 00	- Tankers: - - Of a gross tonnage not exceeding 5,000 - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000: - - - Of a gross tonnage exceeding 5,000 but not exceeding 20,000 - - - Of a gross tonnage exceeding 20,000 but not exceeding 30,000 - - - Of a gross tonnage exceeding 30,000 but not exceeding 50,000 - - Of a gross tonnage exceeding 50,000 - Refrigerated vessels, other than those of subheading 8901.20: - - Of a gross tonnage not exceeding 5,000 - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000

(2) Subkepala/ Subheading	(3) Perihalán/ Description
8901.30.80 00 8901.90	- - Of a gross tonnage exceeding 50,000 - Other vessels for the transport of goods and other vessels for the transport of both persons and goods: - - Not motorised:
8901.90.11 00	- - - Of a gross tonnage not exceeding 26
8901.90.12 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
8901.90.14 00	- - - Of a gross tonnage exceeding 500
8901.90.31 00	- - Motorised:
8901.90.32 00	- - - Of a gross tonnage not exceeding 26
8901.90.33 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
8901.90.34 00	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000
8901.90.35 00	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
8901.90.36 00	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
8901.90.37 00	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
	- - - Of a gross tonnage exceeding 50,000”;

(b) by substituting for heading 89.03 and the particulars relating to it the following heading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán/ Description
“89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes. - Inflatable (including rigid hull inflatable) boats: - - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg - - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg - - Other
	8903.11.00 00	
	8903.12.00 00	
	8903.19.00 00	

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán/ Description
	8903.21.00 00 8903.22.00 00 8903.23.00 00 8903.31.00 00 8903.32.00 00 8903.33.00 00 8903.93.00 00 8903.99.00 00	- Sailboats, other than inflatable, with or without auxiliary motor: - - Of a length not exceeding 7.5m - - Of a length exceeding 7.5m but not exceeding 24m - - Of a length exceeding 24m - Motorboats, other than inflatable, not including outboard motorboats: - - Of a length not exceeding 7.5m - - Of a length exceeding 7.5m but not exceeding 24m - - Of a length exceeding 24m - Other: - - Of a length not exceeding 7.5m - - Other”;

(c) by inserting after heading 89.03 and the particulars relating to it the following headings and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán/ Description
“89.04	8904.00 8904.00.10 00 8904.00.32 00 8904.00.33 00 8904.00.34 00 8904.00.35 00	Tugs and pusher craft. - Of a gross tonnage not exceeding 26 - Of a gross tonnage exceeding 26: - - Of a power not exceeding 1,200hp - - Of a power exceeding 1,200hp but not exceeding 3,200hp - - Of a power exceeding 3,200hp but not exceeding 4,000hp - - Of a power exceeding 4,000hp
89.05	8905.10.00 00	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms. - Dredgers

(1) Kepala/ <i>Heading</i>	(2) Subkepala/ <i>Subheading</i>	(3) Perihalán/ <i>Description</i>
	8905.20.00 00 8905.90 8905.90.10 00 8905.90.90 00	- Floating or submersible drilling or production platforms - Other: - - Floating docks - - Other”;

- (d) in relation to heading 89.06, by inserting after subheading 8906.10.00 00 and the particulars relating to it the following subheadings and particulars:

(2) Subkepala/ <i>Subheading</i>	(3) Perihalán/ <i>Description</i>
“8906.90 8906.90.10 00 8906.90.20 00 8906.90.90 00	- Other: - - Of a displacement not exceeding 30t - - Of a displacement exceeding 30t but not exceeding 300t - - Other”;

- (e) by inserting after heading 89.06 and the particulars relating to it the following headings and particulars:

(1) Kepala/ <i>Heading</i>	(2) Subkepala/ <i>Subheading</i>	(3) Perihalán/ <i>Description</i>
“ 89.07	 8907.10.00 00 8907.90 8907.90.10 00 8907.90.90 00	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). - Inflatable rafts - Other: - - Buoys - - Other
89.08	8908.00.00 00	Vessels and other floating structures for breaking up.”.

Made 29 July 2026

[MOF.700-2/8/15(S)(27); KE.HF(152)899/04 JLD 3 (40); PN(PU2)751/JLD.11]

DATUK SERI AMIR HAMZAH AZIZAN
Minister of Finance II

[To be laid before the Dewan Rakyat pursuant to subsection 35(2) of the Sales Tax Act 2018]