28 Ogos 2026
28 August 2026
P.U. (A) 303

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) (PINDAAN) (NO. 2) 2026

SALES TAX (PERSONS EXEMPTED FROM PAYMENT OF TAX) (AMENDMENT) (NO. 2) ORDER 2026

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

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) (PINDAAN) (NO. 2) 2026

PADA menjalankan kuasa yang diberikan oleh perenggan 35(1)*(b)* 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 (Orang Yang Dikecualikan Daripada Pembayaran Cukai) (Pindaan) (No. 2) 2026**.

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

Pindaan perenggan 1

2. Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 [*P.U. (A) 210/2018*], yang disebut "Perintah ibu" dalam Perintah ini, dipinda dalam subperenggan 1(1) dengan menggantikan perkataan "Orang Yang Dikecualikan Daripada Pembayaran Cukai" dengan perkataan "Orang yang Dikecualikan daripada Pembayaran Cukai".

Pindaan Jadual B

3. Perintah ibu dipinda dalam Jadual B dengan memasukkan selepas butiran 4 dan butir-butir yang berhubungan dengannya butiran dan butir-butir yang berikut:

(1) *Item No.*	*(2)* *Persons*	*(3)* *Goods Exempted*	*(4)* *Conditions*	*(5)* *Certificate to be signed by*
"5.	Any manufacturer approved by the Director General	The goods approved by the Minister of Finance	*(a)* That the goods are solely used in the manufacture of animal feed products; *(b)* that the manufacturer shall obtain a licence for manufacturing activity issued in accordance with the Industrial Co-ordination Act 1975 [*Act 156*] or a	The manufacturer in column (2)

(1) Item No.	*(2) Persons*	*(3) Goods Exempted*	*(4) Conditions*	*(5) Certificate to be signed by*
			confirmation letter for exemption from manufacturing licence issued by the Malaysian Industrial Development Authority (MIDA); *(c)* that the goods are— (i) imported; (ii) purchased from a registered manufacturer; or (iii) transported from— (A) a licensed warehouse under section 65 of the Customs Act 1967; (B) a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or (C) a free zone established under the Free Zone Act 1990.	
6.	Any manufacturer approved by the Director General	The goods approved by the Minister of Finance	*(a)* That the goods are solely used in the manufacture of fertilizer products; *(b)* that the manufacturer shall obtain a licence for manufacturing activity issued in accordance with the Industrial Co-ordination Act 1975 or a confirmation letter for exemption from manufacturing licence issued by the Malaysian Industrial Development Authority (MIDA);	The manufacturer in column (2)

(1) *Item No.*	*(2)* *Persons*	*(3)* *Goods Exempted*	*(4)* *Conditions*	*(5)* *Certificate to be signed by*
			(c) that the goods are— (i) imported; (ii) purchased from a registered manufacturer; or (iii) transported from— (A) a licensed warehouse under section 65 of the Customs Act 1967; (B) a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or (C) a free zone established under the Free Zone Act 1990.	
7.	Any manufacturer approved by the Director General	The goods approved by the Minister of Finance	*(a)* That the goods are solely used in the manufacture of pesticide products; *(b)* that the manufacturer shall obtain a licence for manufacturing activity issued in accordance with the Industrial Co-ordination Act 1975 or a confirmation letter for exemption from manufacturing licence issued by the Malaysian Industrial Development Authority (MIDA); *(c)* that the goods are— (i) imported; (ii) purchased from a registered manufacturer; or	The manufacturer in column (2)".

(1) *Item No.*	*(2)* *Persons*	*(3)* *Goods Exempted*	*(4)* *Conditions*	*(5)* *Certificate to be signed by*
			(iii) transported from— (A) a licensed warehouse under section 65 of the Customs Act 1967; (B) a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or (C) a free zone established under the Free Zone Act 1990.	

Dibuat 26 Ogos 2026
[MOF.TAX(S)700-2/8/15(S)(21); KE.HF(152)899/04 JLD 3(38); 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 (PERSONS EXEMPTED FROM PAYMENT OF TAX)
(AMENDMENT) (NO. 2) ORDER 2026

IN exercise of the powers conferred by paragraph 35(1)*(b)* 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 (Persons Exempted From Payment Of Tax) (Amendment) (No. 2) 2026**.

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

Amendment of paragraph 1

2. The Sales Tax (Persons Exempted From Payment Of Tax) Order 2018 [*P.U. (A) 210/2018*], which is referred to as the "principal Order" in this Order, is amended in subparagraph 1(1) by substituting for the words "Persons Exempted From Payment Of Tax" the words "Persons Exempted from Payment of Tax".

Amendment of Schedule B

3. The principal Order is amended in Schedule B by inserting after item 4 and the particulars relating to it the following items and particulars:

(1) *Item No.*	*(2)* *Persons*	*(3)* *Goods Exempted*	*(4)* *Conditions*	*(5)* *Certificate to be signed by*
"5.	Any manufacturer approved by the Director General	The goods approved by the Minister of Finance	*(a)* That the goods are solely used in the manufacture of animal feed products; *(b)* that the manufacturer shall obtain a licence for manufacturing activity issued in accordance with the Industrial Co-ordination Act 1975 [*Act 156*] or a confirmation letter for	The manufacturer in column (2)

(1) Item No.	*(2) Persons*	*(3) Goods Exempted*	*(4) Conditions*	*(5) Certificate to be signed by*
			exemption from manufacturing licence issued by the Malaysian Industrial Development Authority (MIDA); *(c)* that the goods are— (i) imported; (ii) purchased from a registered manufacturer; or (iii) transported from— (A) a licensed warehouse under section 65 of the Customs Act 1967; (B) a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or (C) a free zone established under the Free Zone Act 1990.	
6.	Any manufacturer approved by the Director General	The goods approved by the Minister of Finance	*(a)* That the goods are solely used in the manufacture of fertilizer products; *(b)* that the manufacturer shall obtain a licence for manufacturing activity issued in accordance with the Industrial Co-ordination Act 1975 or a confirmation letter for exemption from manufacturing licence issued by the Malaysian Industrial Development Authority (MIDA);	The manufacturer in column (2)

(1) *Item No.*	*(2)* *Persons*	*(3)* *Goods Exempted*	*(4)* *Conditions*	*(5)* *Certificate to be signed by*
			(c) that the goods are— (i) imported; (ii) purchased from a registered manufacturer; or (iii) transported from— (A) a licensed warehouse under section 65 of the Customs Act 1967; (B) a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or (C) a free zone established under the Free Zone Act 1990.	
7.	Any manufacturer approved by the Director General	The goods approved by the Minister of Finance	*(a)* That the goods are solely used in the manufacture of pesticide products; *(b)* that the manufacturer shall obtain a licence for manufacturing activity issued in accordance with the Industrial Co-ordination Act 1975 or a confirmation letter for exemption from manufacturing licence issued by the Malaysian Industrial Development Authority (MIDA); *(c)* that the goods are— (i) imported; (ii) purchased from a registered manufacturer; or	The manufacturer in column (2)".

(1) *Item No.*	*(2)* *Persons*	*(3)* *Goods Exempted*	*(4)* *Conditions*	*(5)* *Certificate to be signed by*
			(iii) transported from— (A) a licensed warehouse under section 65 of the Customs Act 1967; (B) a licensed manufacturing warehouse under section 65A of the Customs Act 1967; or (C) a free zone established under the Free Zone Act 1990.	

Made 26 August 2026
[MOF.TAX(S)700-2/8/15(S)(21); KE.HF(152)899/04 JLD 3(38); 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*]