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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR) (PINDAAN) 2017

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) (AMENDMENT) ORDER 2017

DISIARKAN OLEH/
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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)
(PINDAAN) 2017

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) 2017**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 April 2017.

Penggantian perenggan 4

2. Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014 [*P.U. (A) 272/2014*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dengan menggantikan perenggan 4 dengan perenggan yang berikut:

“Penjenisan barang

4. Penjenisan barang yang dinyatakan dalam Jadual Pertama hendaklah mematuhi Rukun Tafsiran Am Sistem Berharmonis di bawah Konvensyen Antarabangsa Sistem Deskripsi Komoditi Harmonis dan Pengekodan sebagaimana yang dinyatakan dalam perenggan 4 Perintah Duti Kastam 2017 [*P.U. (A) 5/2017*].”.

Pindaan Jadual Pertama

3. Perintah ibu dipinda dalam Jadual Pertama dengan menggantikan Lampiran dengan Lampiran yang berikut:

“LAMPIRAN/APPENDIX

TARIFF CODE	DESCRIPTION
01.02	Live Bovine Animals
0102.21.00 00	- Cattle:
0102.29	- - Pure-bred breeding animals
	- - Other:
	- - - Male cattle:

TARIFF CODE	DESCRIPTION
0102.29.11 00 0102.29.19 00 0102.29.90 00 0102.31.00 00 0102.39.00 00 0102.90 0102.90.10 00 0102.90.90 00	- - - - Oxen - - - - Other - - - Other - Buffalo: - - Pure-bred breeding animals - - Other - Other: - - Pure-bred breeding animals - - Other
01.03 0103.10.00 00 0103.91.00 00 0103.92.00 00	Live swine. - Pure-bred breeding animals - Other: - - Weighing less than 50 kg - - Weighing 50 kg or more
01.04 0104.10 0104.10.10 00 0104.10.90 00 0104.20 0104.20.10 00 0104.20.90 00	Live sheep and goats. - Sheep: - - Pure-bred breeding animals - - Other - Goats: - - Pure-bred breeding animals - - Other
01.05 0105.11 0105.11.10 00 0105.11.90 00 0105.13 0105.13.10 00 0105.13.90 00 0105.94 0105.94.10 00 0105.94.91 00 0105.94.99 00 0105.99 0105.99.10 00	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls. - Weighing not more than 185 g: - - Fowls of the species <i>Gallus domesticus</i> : - - - Breeding fowls - - - Other - - Ducks: - - - Breeding ducklings - - - Other - Other: - - Fowls of the species <i>Gallus domesticus</i> : - - - Breeding fowls, other than fighting cocks - - - Other: - - - - Weighing not more than 2 kg - - - - Other - - Other: - - - Breeding ducks
02.01 0201.10.00 00 0201.20.00 00 0201.30.00 00	Meat of bovine animals, fresh or chilled. - Carcasses and half-carcasses - Other cuts with bone in - Boneless
02.02 0202.10.00 00 0202.20.00 00 0202.30.00 00	Meat of bovine animals, frozen. - Carcasses and half-carcasses - Other cuts with bone in - Boneless

TARIFF CODE	DESCRIPTION
02.03	Meat of swine, fresh, chilled or frozen.
0203.11.00 00	- Fresh or chilled:
0203.12.00 00	- - Carcasses and half-carcasses
0203.19.00 00	- - Hams, shoulders and cuts thereof, with bone in
	- - Other
0203.21.00 00	- Frozen:
0203.22.00 00	- - Carcasses and half-carcasses
0203.29.00 00	- - Hams, shoulders and cuts thereof, with bone in
	- - Other
02.04	Meat of sheep or goats, fresh, chilled or frozen.
0204.10.00 00	- Carcasses and half-carcasses of lamb, fresh or chilled
0204.21.00 00	- Other meat of sheep, fresh or chilled:
0204.22.00 00	- - Carcasses and half-carcasses
0204.23.00 00	- - Other cuts with bone in
0204.30.00 00	- - Boneless
0204.41.00 00	- Carcasses and half-carcasses of lamb, frozen
0204.42.00 00	- Other meat of sheep, frozen:
0204.43.00 00	- - Carcasses and half-carcasses
0204.50.00 00	- - Other cuts with bone in
	- - Boneless
	- Meat of goats
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.
0206.10.00 00	- Of bovine animals, fresh or chilled
0206.21.00 00	- Of bovine animals, frozen:
0206.22.00 00	- - Tongues
0206.29.00 00	- - Livers
0206.30.00 00	- - Other
0206.41.00 00	- Of swine, fresh or chilled
0206.49.00 00	- Of swine, frozen:
0206.80.00 00	- - Livers
0206.90.00 00	- - Other
	- Other, fresh or chilled (sheep and goats only)
	- Other, frozen (sheep and goats only)
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.
0207.11.00 00	- Of fowls of the species <i>Gallus domesticus</i> :
0207.12.00 00	- - Not cut in pieces, fresh or chilled
0207.13.00 00	- - Not cut in pieces, frozen
0207.14	- - Cuts and offal, fresh or chilled
0207.14.10 00	- - Cuts and offal, frozen:
0207.14.20 00	- - - Wings
0207.14.30 00	- - - Thighs
	- - - Livers
	- - - Other:
0207.14.91 00	- - - - Mechanically deboned or separated meat
0207.14.99 00	- - - - Other
	- Of ducks:

TARIFF CODE	DESCRIPTION
0207.41.00 00	- - Not cut in pieces, fresh or chilled
0207.42.00 00	- - Not cut in pieces, frozen
0207.43.00 00	- - Fatty livers, fresh or chilled
0207.44.00 00	- - Other, fresh or chilled
0207.45.00 00	- - Other, frozen
03.01	Live fish.
	- Other live fish:
0301.91.00 00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0301.92.00 00	- - Eels (<i>Anguilla</i> spp.)
0301.93	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.):
0301.94.00 00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0301.95.00 00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0301.99	- - Other:
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.
	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.11.00 00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0302.13.00 00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)
0302.14.00 00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0302.19.00 00	- - Other
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.21.00 00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0302.22.00 00	- - Plaice (<i>Pleuronectes platessa</i>)
0302.23.00 00	- - Sole (<i>Solea</i> spp.)
0302.24.00 00	- - Turbots (<i>Psetta maxima</i>)
0302.29.00 00	- - Other
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.31.00 00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0302.32.00 00	- - Yellowfin tunas (<i>Thunnus albacares</i>)
0302.33.00 00	- - Skipjack or stripe-bellied bonito
0302.34.00 00	- - Bigeye tunas (<i>Thunnus obesus</i>)