



31 Oktober 2016
31 October 2016
P.U. (A) 280

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) (PINDAAN) 2016

GOODS AND SERVICES TAX (RELIEF) (AMENDMENT) ORDER 2016



DISIARKAN OLEH/
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ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) (PINDAAN) 2016

PADA menjalankan kuasa yang diberikan oleh seksyen 56 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 (Pelepasan)(Pindaan) 2016**.

(2) Perintah ini mula berkuat kuasa pada 1 November 2016.

Pindaan Jadual Pertama

2. Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 [P.U. (A) 273/2014], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam Jadual Pertama—

(a) berhubung dengan butiran 13, dalam ruang (4), dalam perenggan (d), dengan memotong perkataan “30 days per trip, subject to a maximum period of”; dan

(b) dengan memasukkan selepas butiran 31 dan butir-butir yang berhubungannya butiran dan butir-butir yang berikut:

(1) <i>Item No.</i>	(2) <i>Persons</i>	(3) <i>Goods</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
“32.	Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a	<p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p>	<p>(a) That the goods are locally manufactured;</p> <p>(b) that the goods are purchased from a registered person;</p>	The person approved by the Director General

	designated area		<p>(c) that the goods are solely for supply by the person at his duty free shop in the designated area;</p> <p>(d) that the goods are removed from any warehouse, area or place licensed under section 20, 24 or 25 of the Excise Act 1976; and</p> <p>(e) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p>	
33.	Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area	<p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p>	<p>(a) That the goods are purchased and removed from a free commercial zone;</p> <p>(b) that the goods are solely for supply by the person at his duty free</p>	The person approved by the Director General

			shop in the designated area; and (c) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.	
34.	Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area	(a) Wine, spirit, beer or malt liquor (b) Tobacco and tobacco products	(a) That the goods are locally manufactured; (b) that the goods are acquired from any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse; (c) that the goods are solely for supply by the person at his duty free shop in the designated area; and (d) that the goods are produced and identified to the satisfaction of	The person approved by the Director General

			the proper officer of customs at the designated area.	
35.	Any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse in a designated area	<p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p>	<p>(a) That the goods are locally manufactured;</p> <p>(b) that the goods are purchased from a registered person;</p> <p>(c) that the goods are solely for supply by the person at his licensed warehouse in the designated area;</p> <p>(d) that the goods are removed from any warehouse, area or place licensed under section 20, 24 or 25 of the Excise Act 1976; and</p> <p>(e) that the goods are produced and identified to the satisfaction of the proper officer of</p>	The person approved by the Director General