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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) (PINDAAN) 2015

GOODS AND SERVICES TAX (RELIEF) (AMENDMENT) ORDER 2015



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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) (PINDAAN) 2015

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) 2015**.

(2) Perintah ini mula berkuat kuasa pada 30 Mac 2015.

Pindaan perenggan 3

2. Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 [P.U. (A) 273/2014], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam perenggan 3 dengan memasukkan selepas perkataan “mengimport” perkataan “logam berharga pelaburan yang dinyatakan dalam subbutiran 4(1) Jadual Pertama kepada Perintah Cukai Barang dan Perkhidmatan (Pembekalan Dikecualikan) 2014 [P.U. (A) 271/2014] atau”.

Pindaan perenggan 5

3. Perintah ibu dipinda dengan menggantikan subperenggan 5(a) dengan subperenggan yang berikut:

“(a) dikenakan dengan barang yang dibekalkan oleh orang berdaftar, jika pelepasan itu tertakluk kepada pengemukaan suatu sijil, pada masa sijil itu dikemukakan kepada orang berdaftar itu; dan”.

Pindaan Jadual Pertama

4. Perintah ibu dipinda dalam Jadual Pertama—

(a) berhubung dengan butiran 6, dalam ruang (2), dengan menggantikan perkataan “hospital established” dengan perkataan “healthcare facilities registered or licensed”;

(b) berhubung dengan butiran 13, dalam ruang (4) dalam perenggan (c), dengan menggantikan perkataan “principle” dengan perkataan “principal”;

(c) dengan memasukkan selepas butiran 16 butiran 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>
“16A.	The importer	Goods exported for repair or reprocessing and subsequently re-imported.	(a) (i) That the goods are exported and re-imported by the same route; or (ii) if the goods are re-imported by any other route, that export documents endorsed by the export station are produced to the proper officer of customs at the place of re-import certifying that the goods were exported for repair and are being re-imported; (b) such goods are re-exported within twelve months from the date of re-import;	The importer

			(c) that the export and re-import are registered by the proper officer of customs at the time of export and re-import; (d) that the goods are identified to the satisfaction of the proper officer of customs; (e) that the certificate is produced from the repairer to the effect that new parts have not been added, as the case may be; (f) that where new parts have been added the exemption granted under this item shall operate only in respect of the remaining original parts of the article re-imported and shall be contingent upon the repairer certifying the details and values of the individual new parts added and upon payment of the appropriate duty on the new parts that have been added	
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16B.	The importer	Goods imported temporarily and subsequently re-exported.	(a) That the goods are re-exported within three months or such further period as the Director General may allow; and (b) that security for the amount of goods and services tax payable on the goods is furnished to the satisfaction of the proper officer of customs.	The importer
16C.	The importer	All goods	(a) That it is shown to the satisfaction of the Director General that the goods are imported solely for the purpose of propaganda, research or demonstration; (b) that an authorization signed by or on behalf of the Director General certifying that the goods are intended for propaganda, research or demonstration purposes is produced to the proper officer of customs at the place of import or export; and (c) that in issuing such authorization, the Director General	The Importer".