



27 Mac 2015  
27 March 2015  
P.U. (A) 58

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

### PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR) (PINDAAN) 2015

### *GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) (AMENDMENT) ORDER 2015*



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

## AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)  
(PINDAAN) 2015

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) 2015**.

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

**Pindaan Jadual Pertama**

2. Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014 [P.U. (A) 272/2014], yang disebut Perintah ibu dalam Perintah ini, dipinda dalam Jadual Pertama—

- (a) dalam subbutiran 6(1), dengan memasukkan selepas perkataan “Akta Industri Perkhidmatan Air 2006 [Akta 655]” perkataan “atau Ordinan Air 1994 [Sarawak Bab 13]”;
- (b) dalam butiran 8 dalam teks bahasa kebangsaan, dengan memotong selepas perkataan “seseorang” perkataan “yang”; dan
- (c) dengan menggantikan Lampiran dengan Lampiran yang berikut:

**“LAMPIRAN/APPENDIX**

| TARIFF CODE |  | DESCRIPTION                 |
|-------------|--|-----------------------------|
| 01.02       |  | <b>Live bovine animals.</b> |
|             |  | - Cattle:                   |

| TARIFF CODE  |     | DESCRIPTION                                                                                                                 |
|--------------|-----|-----------------------------------------------------------------------------------------------------------------------------|
| 0102.21      | 000 | - - Pure-bred breeding animals:                                                                                             |
| 0102.29      |     | - - Other:                                                                                                                  |
|              |     | - - - For slaughter:                                                                                                        |
|              | 110 | - - - - Oxen                                                                                                                |
|              | 190 | - - - - Other                                                                                                               |
|              |     | - - - Other:                                                                                                                |
|              | 910 | - - - - Oxen                                                                                                                |
|              | 990 | - - - - Other                                                                                                               |
|              |     | - Buffalo:                                                                                                                  |
| 0102.31      | 000 | - - Pure-bred breeding animals                                                                                              |
| 0102.39      |     | - - Other:                                                                                                                  |
|              | 100 | - - - For slaughter                                                                                                         |
|              | 900 | - - - Other                                                                                                                 |
| 0102.90      |     | - Other:                                                                                                                    |
|              | 100 | - - Pure-bred breeding animals                                                                                              |
|              |     | - - Other:                                                                                                                  |
|              | 910 | - - - For slaughter                                                                                                         |
|              | 990 | - - - Other                                                                                                                 |
| <b>01.03</b> |     | <b>Live swine.</b>                                                                                                          |
| 0103.10      | 000 | - Pure-bred breeding animals                                                                                                |
|              |     | - Others:                                                                                                                   |
| 0103.91      | 000 | - - Weighing less than 50kg                                                                                                 |
| 0103.92      | 000 | - - Weighing 50kg or more                                                                                                   |
| <b>01.04</b> |     | <b>Live sheep and goats.</b>                                                                                                |
| 0104.10      | 000 | - Sheep                                                                                                                     |
| 0104.20      | 000 | - Goats                                                                                                                     |
| <b>01.05</b> |     | <b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b> |
|              |     | - Weighing not more than 185g:                                                                                              |
| 0105.11      |     | - - Fowls of the species <i>Gallus domesticus</i> :                                                                         |
|              | 100 | - - - Breeding fowls                                                                                                        |
|              | 900 | - - - Other                                                                                                                 |
| 0105.13      |     | - - Ducks:                                                                                                                  |
|              | 100 | - - - Breeding ducklings                                                                                                    |
| 0105.94      | 900 | - - Fowls of the species <i>Gallus domesticus</i> :                                                                         |
|              |     | - - - Weighing not more than 2kg:                                                                                           |
|              | 110 | - - - - Breeding fowls                                                                                                      |
|              | 190 | - - - - Other                                                                                                               |
|              | 900 | - - - Other                                                                                                                 |

| TARIFF CODE  |     | DESCRIPTION                                                                                                            |
|--------------|-----|------------------------------------------------------------------------------------------------------------------------|
| 0105.99      | 100 | - - Other:<br>- - - Ducks                                                                                              |
| <b>02.01</b> |     | <b>Meat of bovine animals, fresh or chilled.</b>                                                                       |
| 0201.10      | 000 | - Carcasses and half-carcasses                                                                                         |
| 0201.20      | 000 | - Other cuts with bone in                                                                                              |
| 0201.30      | 000 | - Boneless                                                                                                             |
| <b>02.02</b> |     | <b>Meat of bovine animals, frozen.</b>                                                                                 |
| 0202.10      | 000 | - Carcasses and half-carcasses                                                                                         |
| 0202.20      | 000 | - Other cuts with bone in                                                                                              |
| 0202.30      | 000 | - Boneless                                                                                                             |
| <b>02.03</b> |     | <b>Meat of swine, fresh, chilled or frozen.</b>                                                                        |
|              |     | - Fresh or chilled:                                                                                                    |
| 0203.11      | 000 | - - Carcasses and half-carcasses                                                                                       |
| 0203.12      | 000 | - - Hams, shoulders and cuts thereof, with bone in                                                                     |
| 0203.19      | 000 | - - Other                                                                                                              |
|              |     | - Frozen:                                                                                                              |
| 0203.21      | 000 | - - Carcasses and half-carcasses                                                                                       |
| 0203.22      | 000 | - - Hams, shoulders and cuts thereof, with bone in                                                                     |
| 0203.29      | 000 | - - Other                                                                                                              |
| <b>02.04</b> |     | <b>Meat of sheep or goats, fresh, chilled or frozen.</b>                                                               |
| 0204.10      | 000 | - Carcasses and half-carcasses of lamb, fresh or chilled                                                               |
|              |     | - Other meat of sheep, fresh or chilled:                                                                               |
| 0204.21      | 000 | - - Carcasses and half-carcasses                                                                                       |
| 0204.22      | 000 | - - Other cuts with bone in                                                                                            |
| 0204.23      | 000 | - - Boneless                                                                                                           |
| 0204.30      | 000 | - Carcasses and half-carcasses of lamb, frozen                                                                         |
|              |     | - Other meat of sheep, frozen:                                                                                         |
| 0204.41      | 000 | - - Carcasses and half-carcasses                                                                                       |
| 0204.42      | 000 | - - Other cuts with bone in                                                                                            |
| 0204.43      | 000 | - - Boneless                                                                                                           |
| 0204.50      | 000 | - Meat of goats                                                                                                        |
| <b>02.06</b> |     | <b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b> |

| TARIFF CODE  |     | DESCRIPTION                                                                                                                                                                                                               |
|--------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0206.10      | 000 | - Of bovine animals, fresh or chilled                                                                                                                                                                                     |
|              |     | - Of bovine animals, frozen:                                                                                                                                                                                              |
| 0206.21      | 000 | -- Tongues                                                                                                                                                                                                                |
| 0206.22      | 000 | -- Livers                                                                                                                                                                                                                 |
| 0206.29      | 000 | -- Other                                                                                                                                                                                                                  |
| 0206.30      | 000 | - Of swine, fresh or chilled                                                                                                                                                                                              |
|              |     | - Of swine, frozen:                                                                                                                                                                                                       |
| 0206.41      | 000 | -- Livers                                                                                                                                                                                                                 |
| 0206.49      | 000 | -- Other                                                                                                                                                                                                                  |
| 0206.80      | 000 | - Other, fresh or chilled (sheep and goats only)                                                                                                                                                                          |
| 0206.90      | 000 | - Other, frozen (sheep and goats only)                                                                                                                                                                                    |
| <b>02.07</b> |     | <b>Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.</b>                                                                                                                              |
|              |     | - Of fowls of the species <i>Gallus domesticus</i> :                                                                                                                                                                      |
| 0207.11      | 000 | -- Not cut in pieces, fresh or chilled                                                                                                                                                                                    |
| 0207.12      | 000 | -- Not cut in pieces, frozen                                                                                                                                                                                              |
| 0207.13      | 000 | -- Cuts and offal, fresh or chilled                                                                                                                                                                                       |
| 0207.14      | 000 | -- Cuts and offal, frozen                                                                                                                                                                                                 |
|              |     | - Of ducks:                                                                                                                                                                                                               |
| 0207.41      | 000 | -- Not cut in pieces, fresh or chilled                                                                                                                                                                                    |
| 0207.42      | 000 | -- Not cut in pieces, frozen                                                                                                                                                                                              |
| 0207.43      | 000 | -- Fatty livers, fresh or chilled                                                                                                                                                                                         |
| 0207.44      | 000 | -- Other, fresh or chilled                                                                                                                                                                                                |
| 0207.45      | 000 | -- Other, frozen                                                                                                                                                                                                          |
| <b>03.01</b> |     | <b>Live fish.</b>                                                                                                                                                                                                         |
|              |     | - Other live fish (not including fish for bait):                                                                                                                                                                          |
| 0301.91      | 000 | -- 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      | 000 | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                           |
| 0301.93      | 000 | -- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )                                  |
| 0301.94      | 000 | -- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                                                              |
| 0301.95      | 000 | -- Southern bluefin tunas ( <i>thunnus maccoyii</i> )                                                                                                                                                                     |
| 0301.99      | 000 | -- Other                                                                                                                                                                                                                  |
| <b>03.02</b> |     | <b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>                                                                                                                               |