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# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PEMBEKALAN BERKADAR SIFAR) (PINDAAN)  
(NO. 2) 2017

*GOODS AND SERVICES TAX (ZERO-RATED SUPPLY)  
(AMENDMENT) (NO. 2) ORDER 2017*

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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)  
(PINDAAN) (NO. 2) 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) (No. 2) 2017**.

(2) Perintah ini mula berkuat kuasa pada 1 Julai 2017.

**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 Lampiran kepada Jadual Pertama—

(a) dengan memotong kod tarif 0301.92.00 00, 0302.47.00 00, 0302.74.00 00, 0303.26.00 00, 0303.57.00 00, 0304.45.00 00, 0304.54.00 00, 0304.84.00 00, 0304.91.00 00, 0307.51, 0307.51.10 00, 0307.51.20 00, 0307.52.00 00, 0307.59, 0307.59.20 00, 0709.99.10 00, 07.10, 0710.10.00 00, 0710.21.00 00, 0710.22.00 00, 0710.29.00 00, 0710.30.00 00, 0710.40.00 00, 0710.80.00 00, 0710.90.00 00, 07.11, 0711.20, 0711.20.90 00, 0711.40, 0711.40.90 00, 0711.51, 0711.51.90 00, 0711.59, 0711.59.90 00, 0711.90, 0711.90.10 00, 0711.90.20 00, 0711.90.30 00, 0711.90.90 00, 0804.10.00 00, 0804.20.00 00, 0804.40.00 00, 08.06, 0806.10.00 00, 08.09, 0809.10.00 00, 0809.21.00 00, 0809.29.00 00, 0809.30.00 00, 0809.40, 0809.40.10 00, 0809.40.20 00, 0902.10, 0902.10.10 00, 0902.10.90 00, 0902.20, 0902.20.10 00, 0902.20.90 00, 0910.20.00 00, 0910.99, 0910.99.10 00,

0910.99.90 00, 1517.90.61 00 dan 1517.90.67 00 dan perihalan yang berhubungan dengannya;

- (b) dalam ruang perihalan, selepas kod tarif 0302.39.00 00 dan perihalan yang berhubungan dengannya, dengan memotong perkataan “swordfish (*Xiphias gladius*)”;
- (c) dalam ruang perihalan, selepas kod tarif 0302.59.00 00 dan perihalan yang berhubungan dengannya, dengan memotong perkataan “eels (*Anguilla spp.*)”;
- (d) dalam ruang perihalan, selepas kod tarif 0303.19.00 00 dan perihalan yang berhubungan dengannya, dengan memotong perkataan “eels (*Anguilla spp.*)”;
- (e) dalam ruang perihalan, selepas kod tarif 0303.49.00 00 dan perihalan yang berhubungan dengannya, dengan memotong perkataan “swordfish (*Xiphias gladius*)”;
- (f) dalam ruang perihalan, selepas kod tarif 03.04 dan perihalan yang berhubungan dengannya, dengan memotong perkataan “eels (*Anguilla spp.*)”;
- (g) berhubung dengan kod tarif 0304.51.00 00, dalam ruang perihalan, dengan memotong perkataan “eels (*Anguilla spp.*)”;
- (h) dalam ruang perihalan, selepas kod tarif 0304.59.00 00 dan perihalan yang berhubungan dengannya, dengan memotong perkataan “eels (*Anguilla spp.*)”;
- (i) berhubung dengan kod tarif 0304.93.00 00, dalam ruang perihalan, dengan memotong perkataan “eels (*Anguilla spp.*)”;

- (j) berhubung dengan kod tarif 0305.31.00 00, dalam ruang perihalan, dengan memotong perkataan “eels (*Anguilla spp.*)”;
- (k) berhubung dengan kod tarif 0305.52.00 00, dalam ruang perihalan, dengan memotong perkataan “eels (*Anguilla spp.*)”;
- (l) berhubung dengan kod tarif 0305.54.00 00, dalam ruang perihalan, dengan memotong perkataan “swordfish (*Xiphias gladius*)”;
- (m) berhubung dengan kod tarif 0305.64.00 00, dalam ruang perihalan, dengan memotong perkataan “eels (*Anguilla spp.*)”.
- (n) dalam ruang perihalan, selepas kod tarif 0307.49.29 00 dan perihalan yang berhubungan dengannya, dengan memotong perkataan “- Octopus (*Octopus spp.*)”;
- (o) dalam ruang perihalan, selepas kod tarif 0901 dan perihalan yang berhubungan dengannya, dengan memasukkan perihalan yang berikut:
- “ - Coffee, roasted: (shall contain solely coffee and shall not include sugar, creamer, sweetener and the likes, whether mixed or packed together or separately)”;
- (p) berhubung dengan kod tarif 1902.19.20 00, dengan menggantikan perihalan yang berhubungan dengannya dengan perihalan yang berikut:
- “ - - - Rice vermicelli (including bee hoon) (not containing other ingredient, seasoning or flavouring, or packed together or separately with other ingredient, seasoning or flavouring)”;
- (q) berhubung dengan kod tarif 1902.19.90 00, dengan menggantikan perihalan yang berhubungan dengannya dengan perihalan yang berikut:
- “ - - - Other (laksa and kue tiaw only) (not containing other ingredient, seasoning or flavouring, or

packed together or separately with other ingredient, seasoning or flavouring)".

Dibuat 2 Jun 2017

[SULIT. KE. HF(152)860/01-2 Klt.2(31); Perb. R0.3865/356/1 JLD.16 (SK.9); PN(PU2)721/IX]

DATUK SERI JOHARI BIN ABDUL GHANI  
*Menteri Kewangan Kedua*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 17(5) Akta Cukai Barang dan Perkhidmatan 2014]*

## GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) (AMENDMENT)  
(NO. 2) ORDER 2017

IN exercise of the powers conferred by section 17 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Goods and Services Tax (Zero-Rated Supply) (Amendment) (No. 2) Order 2017**.

(2) This Order comes into operation on 1 July 2017.

**Amendment of First Schedule**

2. The Goods and Services Tax (Zero-Rated Supply) 2014 [*P.U. (A) 272/2014*], which is referred to as the “principal Order” in this Order, is amended in the Appendix to the First Schedule—

(a) by deleting tariff codes 0301.92.00 00, 0302.47.00 00, 0302.74.00 00, 0303.26.00 00, 0303.57.00 00, 0304.45.00 00, 0304.54.00 00, 0304.84.00 00, 0304.91.00 00, 0307.51, 0307.51.10 00, 0307.51.20 00, 0307.52.00 00, 0307.59, 0307.59.20 00, 0709.99.10 00, 07.10, 0710.10.00 00, 0710.21.00 00, 0710.22.00 00, 0710.29.00 00, 0710.30.00 00, 0710.40.00 00, 0710.80.00 00, 0710.90.00 00, 07.11, 0711.20, 0711.20.90 00, 0711.40, 0711.40.90 00, 0711.51, 0711.51.90 00, 0711.59, 0711.59.90 00, 0711.90, 0711.90.10 00, 0711.90.20 00, 0711.90.30 00, 0711.90.90 00, 0804.10.00 00, 0804.20.00 00, 0804.40.00 00, 08.06, 0806.10.00 00, 08.09, 0809.10.00 00, 0809.21.00 00, 0809.29.00 00, 0809.30.00 00, 0809.40, 0809.40.10 00, 0809.40.20 00, 0902.10, 0902.10.10 00, 0902.10.90 00, 0902.20, 0902.20.10 00, 0902.20.90 00, 0910.20.00 00, 0910.99, 0910.99.10 00, 0910.99.90 00, 1517.90.61 00 and 1517.90.67 00 and the descriptions relating to them;

- (b) in the description column, after tariff code 0302.39.00 00 and the descriptions relating to it, by deleting the words “swordfish (*Xiphias gladius*)”;
- (c) in the description column, after tariff code 0302.59.00 00 and the descriptions relating to it, by deleting the words “eels (*Anguilla spp.*)”;
- (d) in the description column, after tariff code 0303.19.00 00 and the descriptions relating to it, by deleting the words “eels (*Anguilla spp.*)”;
- (e) in the description column, after tariff code 0303.49.00 00 and the descriptions relating to it, by deleting the words “swordfish (*Xiphias gladius*)”;
- (f) in the description column, after tariff code 03.04 and the descriptions relating to it, by deleting the words “eels (*Anguilla spp.*)”;
- (g) in relation to tariff code 0304.51.00 00, in the description column, by deleting the words “eels (*Anguilla spp.*)”;
- (h) in the description column, after tariff code 0304.59.00 00 and the descriptions relating to it, by deleting the words “eels (*Anguilla spp.*)”;
- (i) in relation to tariff code 0304.93.00 00, in the description column, by deleting the words “eels (*Anguilla spp.*)”;
- (j) in relation to tariff code 0305.31.00 00, in the description column, by deleting the words “eels (*Anguilla spp.*)”;
- (k) in relation to tariff code 0305.52.00 00, in the description column, by deleting the words “eels (*Anguilla spp.*)”;

- (l) in relation to tariff code 0305.54.00 00, in the description column, by deleting the words “swordfish (*Xiphias gladius*)”;
- (m) in relation to tariff code 0305.64.00 00, in the description column, by deleting the words “eels (*Anguilla spp.*)”.
- (n) in the description column, after tariff code 0307.49.29 00 and the descriptions relating to it, by deleting the words “- Octopus (*Octopus spp.*)”;
- (o) in the description column, after tariff code 0901 and the descriptions relating to it, by inserting the following descriptions:
- “ - Coffee, roasted: (shall contain solely coffee and shall not include sugar, creamer, sweetener and the likes, whether mixed or packed together or separately)”;
- (p) in relation to tariff code 1902.19.20 00, by substituting for the descriptions relating to it the following descriptions:
- “ - - - Rice vermicelli (including bee hoon) (not containing other ingredient, seasoning or flavouring, or packed together or separately with other ingredient, seasoning or flavouring)”;
- (q) in relation to tariff code 1902.19.90 00, by substituting for the descriptions relating to it the following descriptions:
- “ - - - Other (laksa and kue tiaw only) (not containing other ingredient, seasoning or flavouring, or packed together or separately with other ingredient, seasoning or flavouring)”.



Made 2 June 2017

[SULIT. KE. HF(152)860/01-2 Klt.2(31); Perb. R0.3865/356/1 JLD.16 (SK.9);  
PN(PU2)721/IX]

DATUK SERI JOHARI BIN ABDUL GHANI  
*Second Minister of Finance*

*[To be laid before the Dewan Rakyat pursuant to subsection 17(5) of the Goods and Services Tax Act 2014]*