

**STATE SALES TAX ENACTMENT 1998
(No. 12 of 1998)**

**STATE SALES TAX (RATE OF TAX) ORDER 2024
(G.N.S 23 of 2024)**

IN exercise of the powers conferred by subsection 6(1) of the State Sales Tax Enactment 1998 [No. 12 of 1998], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the State Sales Tax (Rate of Tax) (No. 2) Order 2024.
- (2) This Order comes into operation on 1 January 2025.

Rate of State sales tax on taxable goods

2. State sales tax shall be levied on the taxable goods specified in column (1) of the Schedule at the rate specified in column (2) of such Schedule.

SCHEDULE	
(1) <i>Taxable Goods</i>	(2) <i>Rate of Tax</i>
1. Gold mined in Sabah	5%
2. Silver mined in Sabah	5%

FOR REFERENCE ONLY (January 2025)

Made 29 November 2024

DATUK SERI PANGLIMA HAJI MASIDI BIN MANJUN

Minister of Finance

Sabah Lawnet