

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

**STATE SALES TAX (RATE OF TAX) ORDER 2024
(G.N.S 13 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) Order 2024.
- (2) This Order comes into operation on 1 April 2024.

Rate of State sales tax on taxable goods

2. State sales tax shall be levied on the taxable goods prescribed in column (1) of the Schedule at the rate stipulated opposite thereto in column (2).

| SCHEDULE | |
|---|---------------------------|
| (1) <i>Taxable Goods</i> | (2) <i>Rate of Tax</i> |
| 1. Silica Sand /Silica taken out of Sabah | 5% |

FOR REFERENCE ONLY (April 2024)

(1)

(2)

Taxable Goods

Rate of Tax

2. Oil Palm Biomass Product taken out Sabah:

| | |
|----------------------------|------|
| (a) Empty Fruit Brunch | 7.5% |
| (b) Mesocarp Fibre | 7.5% |
| (c) Palm Kernel Shell | 7.5% |
| (d) Palm Oil Mill Effluent | 7.5% |
| (e) Oil Palm Trunk | 7.5% |
| (f) Oil Palm Frond | 7.5% |

Made this 6 March 2024

DATUK SERI PANGLIMA HAJI MASIDI BIN MANJUN

Minister of Finance