

**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%

(1) <i>Taxable Goods</i>	(2) <i>Rate of Tax</i>
2. Oil Palm Biomass Product taken out Sabah:	
(a) Empty Fruit Bunch	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*