

STATE SALES TAX ENACTMENT 1998

(No. 12 of 1998)

STATE SALES TAX (RATE OF TAX) ORDER 2025

(G.N.S. 1 of 2025)

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 2025.

(2) This Order comes into operation on 1 February 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. Crude petroleum oil | 5% |
| 2. Condensate | 5% |
| 3. Liquefied natural gas | 5% |
| 4. Natural gas to Labuan | 5% |
| 5. Natural gas | 5% |

FOR REFERENCE ONLY (February 2025)

| (1) <i>Taxable goods</i> | (2) <i>Rate of tax</i> |
|-----------------------------|---------------------------|
| 6. Ammonia | 5% |
| 7. Urea | 5% |
| 8. Methanol | 5% |

Revocation

3. The State Sales Tax (Rate of Tax) Order 2018 [G.N.S. 19 of 2018] is revoked.

Made 24 January 2025

DATUK SERI PANGLIMA HAJI MASIDI BIN MANJUN
Minister of Finance