

STATE SALES TAX ENACTMENT 1998

(No. 12 of 1998)

STATE SALES TAX (RATE OF TAX) ORDER 2004

In exercise of the powers conferred upon him by section 6(1) of the State Sales Tax Enactment 1998 [No. 12 of 1998], the Minister of Finance hereby makes the following order:

Citation and commencement.

1. This order may be cited as State Sales Tax (Rate of Tax) Order 2004 and shall come into force on the 1st day of January 2005.

Rate of State sales tax on taxable goods.

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

SCHEDULE

(1)	(2)
<i>Taxable Goods</i>	<i>Rate of tax</i>
Crude Palm Oil	(7.5%) Seven and half per centum x Sales Volume (metric tonne) x Average price of Crude Palm Oil (CPO) for Sabah as published by Malaysia Palm Oil Board (MPOB) for that particular month (provided that the average price exceeds RM1,000.00).

Revocation

3. The State Sales Tax (Rate of Tax) Order 2002 published in *Gazette* Notification No. S15 of 2002 is hereby revoked.

Made this 16th day of December 2004

DATUK MUSA HAJI AMAN,
Minister of Finance