

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

**STATE SALES TAX (RATE OF TAX) ORDER 2021
(G.N.S 5 of 2021)**

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

Citation and commencement

1. (1) This order may be cited as the State Sales Tax (Rate of Tax) Order 2021.
- (2) This Order comes into operation on 1 May 2021.

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) Taxable Goods	(2) Rate of Tax
(1) Marine and freshwater fish:	
(a) not from aquaculture produce whether live, fresh, chilled or frozen, fit for human consumption taken out of Sabah.	5% of the sale of the value of taxable goods.
(b) from aquaculture produce whether fresh, chilled or frozen, fit for human consumption taken out of Sabah.	5% of the sale of the value of taxable goods.

(2) Crustaceans:

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| (a) marine crustaceans other than prawn from aquaculture produce whether live, fresh, chilled or frozen, fit for human consumption taken out of Sabah. | 5% of the sale of the value of taxable goods. |
| (b) freshwater crustacean whether live, fresh, chilled or frozen, fit for human consumption taken out of Sabah. | 5% of the sale of the value of taxable goods. |
| (c) lobster and crab whether live, fresh, chilled or frozen, fit for human consumption taken out of Sabah. | 10% of the sale of the value of taxable goods. |

- (3) Molluscs, cephalopoda, aquatic plants which include seaweed and other aquatic invertebrates live, fresh, chilled or frozen, fit for human consumption taken out of Sabah. 5% of the sale value of taxable goods.

Revocation

3. State Sales Tax (Rate of Tax) Order 2014 is revoked.

Dated 19 April 2021

DATUK SERI PANGLIMA HAJI HAJIJI BIN HAJI NOOR
Minister of Finance

Sabah LawNet