



MASTER BUILDERS ASSOCIATION MALAYSIA PERSATUAN KONTRAKTOR BINAAN MALAYSIA

(PPM-002-14-26051954)

*The Prime Mover and the Recognised Voice
of the Malaysian Construction Industry*



Certified to ISO 9001: 2015
Cert. No: QMS 00721

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DSSN, JMN, AMN, AMT, PJK
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Dato' Ir. Tan Kia Loke
DSSN, JMN, AMN, AMT, PJK
Sunway Group

Dato' Ng Kee Leen *DIMP, KMN*
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Website

mbam.org.my

TO : MBAM MEMBERS
DATE : 07 JULY 2025
REF : MBAM/25/01/2025/07/07/46

Dear Sir/Madam,

SALES TAX (GOODS EXEMPTED FROM SALES TAX) (AMENDMENT) ORDER 2025 – CONSTRUCTION SECTOR

Master Builders Association Malaysia (MBAM) wish to inform you of the recent amendments to the **Sales Tax (Goods Exempted from Sales Tax) Order 2025 [P.U. (A) 200/2025]**, which came into effect on **1 July 2025**. These changes, issued by the Royal Malaysian Customs Department and the Ministry of Finance, may have significant implications for businesses operating within the construction sector.

We encourage all members to review the full amendment order (attached) and related guidelines to ensure compliance and to assess any financial or operational impact on ongoing and future projects.

Thank you.

Yours sincerely,
MASTER BUILDER ASSOCIATION MALAYSIA

LOH MEI LING AMN
Executive Director

Bangunan Persatuan Kontraktor Binaan Malaysia (MBAM)
Lot 92404, Persiaran Harmoni, Putra Heights, 47650 Subang Jaya, Selangor Darul Ehsan.
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Regular Member: International Federation of Asian & Western Pacific Contractors' Associations (IFAWPCA)
Founder Member of ASEAN Contractors' Federation (ACF)





30 Jun 2025
30 June 2025
P.U. (A) 200

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI JUALAN
(BARANG YANG DIKECUALIKAN DARIPADA
CUKAI JUALAN) (PINDAAN) 2025

*SALES TAX (GOODS EXEMPTED FROM SALES TAX)
(AMENDMENT) ORDER 2025*

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (BARANG YANG DIKECUALIKAN DARIPADA
CUKAI JUALAN) (PINDAAN) 2025

PADA menjalankan kuasa yang diberikan oleh perenggan 35(1)(a) Akta Cukai Jualan 2018 [*Akta 806*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Jualan (Barang yang Dikecualikan daripada Cukai Jualan) (Pindaan) 2025**.

(2) Perintah ini mula berkuat kuasa pada 1 Julai 2025.

Pindaan Jadual

2. Perintah Cukai Jualan (Barang yang Dikecualikan daripada Cukai Jualan) 2025 [*P.U. (A) 171/2025*] dipinda dalam Jadual—

(a) berhubung dengan kepala 03.05—

(i) dengan memotong subkepala 0305.61.00 00 dan butir-butir yang berhubungan dengannya; dan

(ii) dengan memotong subkepala 0305.62.00 00 dan butir-butir yang berhubungan dengannya;

(b) berhubung dengan kepala 04.02, dalam subkepala 0402.29.90 00, dalam ruang (3), dengan menggantikan butir-butir yang berhubungan dengannya dengan butir-butir yang berikut:

(3) Perihal/ <i>Description</i>
“ - - - Other - Other” ;

- (c) dengan memasukkan selepas kepala 08.01 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal/ Description
"08.04	0804.10.00 00	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. - Dates
08.05	0805.10 0805.10.10 00 0805.21.00 00	Citrus fruit, fresh or dried. - Oranges: - - Fresh - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: - - Mandarins (including tangerines and satsumas)
08.08	0808.10.00 00	Apples, pears and quinces, fresh. - Apples"

- (d) berhubung dengan kepala 19.01, dalam subkepala 1901.90.20 00, dalam ruang (3), dengan memotong perkataan "- - Other:";

- (e) berhubung dengan kepala 23.09, dengan memasukkan selepas subkepala 2309.90.11 00 dan butir-butir yang berhubungan dengannya subkepala dan butir-butir yang berikut:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal/ Description
	"2309.90.12 00 2309.90.13 00 2309.90.19 00	- - - Of a kind suitable for swine - - - Of a kind suitable for prawns - - - Other"

- (f) berhubung dengan kepala 30.06, dalam subkepala 3006.93.00 00, dalam ruang (3), dengan memotong perkataan “(other than based on food preparation of subheading 2106.90.99 00)”;
- (g) dengan memasukkan selepas kepala 39.24 dan butir-butir yang berhubungannya kepala dan butir-butir yang berikut:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal/ Description
“39.25	3925.10.00 00	Builders' ware or plastics, not elsewhere specified or included. - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l” ;

- (h) dengan memasukkan selepas kepala 73.11 dan butir-butir yang berhubungannya kepala dan butir-butir yang berikut:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal/ Description
“73.14	7314.20.00 00	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more (Grill only) - Other grill, netting and fencing, welded at the intersection:
	7314.31.00 00	- - Plated or coated with zinc (Grill only)
	7314.39.00 00	- - Other (Grill only)
	7314.41.00 00	- Other cloth, grill, netting and fencing: - - Plated or coated with zinc (Grill only)
	7314.42.00 00	- - Coated with plastics (Grill only)
	7314.49.00 00	- - Other (Grill only)” ;

- (i) dengan memasukkan selepas kepala 85.02 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

(1) Kepala/ <i>Heading</i>	(2) Subkepala/ <i>Subheading</i>	(3) Perihalannya/ <i>Description</i>
"86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.
	8609.00.10 00	- Of base metal
	8609.00.90 00	- Other"

- (j) dengan menggantikan kepala 88.02 dan butir-butir yang berhubungan dengannya dengan kepala dan butir-butir yang berikut:

(1) Kepala/ <i>Heading</i>	(2) Subkepala/ <i>Subheading</i>	(3) Perihalannya/ <i>Description</i>
"88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
	8802.11.00 00	- Helicopters:
		- - Of an unladen weight not exceeding 2,000 kg
	8802.12.00 00	- - Of an unladen weight exceeding 2,000 kg
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:
	8802.20.10 00	- - Aeroplanes
	8802.20.90 00	- - Other
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:
	8802.30.10 00	- - Aeroplanes
	8802.30.90 00	- - Other

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg;
	8802.40.10 00	- - Aeroplanes
	8802.40.90 00	- - Other
	8802.60.00 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles” ;

(k) dengan memasukkan selepas kepala 88.07 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

(1) Kepala / Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
“89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:
	8901.10.10 00	- - Of a gross tonnage not exceeding 26
	8901.10.20 00	- - Of a gross tonnage exceeding 26 but not exceeding 500
	8901.10.60 00	- - Of a gross tonnage exceeding 500 but not exceeding 1,000
	8901.10.70 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8901.10.80 00	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
	8901.10.90 00	- - Of a gross tonnage exceeding 5,000” ;

- (l) dengan menggantikan kepala 89.03 dan butir-butir yang berhubungan dengannya dengan kepala dan butir-butir yang berikut:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
"89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.
	8903.11.00 00	- Inflatable (including rigid hull inflatable) boats:
		-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg
	8903.12.00 00	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg
	8903.19.00 00	- - Other
		- Motorboats, other than inflatable, not including outboard motorboats:
	8903.31.00 00	- - Of a length not exceeding 7.5 m
	8903.32.00 00	- - Of a length exceeding 7.5 m but not exceeding 24 m
	8903.33.00 00	- - Of a length exceeding 24 m
		- Other:
	8903.93.00 00	- - Of a length not exceeding 7.5 m
	8903.99.00 00	- - Other"

; dan

- (m) dengan menggantikan kepala 89.06 dan butir-butir yang berhubungan dengannya dengan kepala dan butir-butir yang berikut:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
"89.06		Other vessels, including warships and lifeboats other than rowing boats.
	8906.10.00 00	- Warships"

Dibuat 30 Jun 2025

[MOF.TAX(S)700-5/9/750(36); KE.HF(152)899/04]LD2(25); PN(PU2)751/JLD.10]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan II

*[Akan dibentangkan di hadapan Dewan Rakyat menurut subseksyen 35(2)
Akta Cukai Jualan 2018]*

SALES TAX ACT 2018

SALES TAX (GOODS EXEMPTED FROM SALES TAX) (AMENDMENT) ORDER 2025

IN exercise of the powers conferred by paragraph 35(1)(a) of the Sales Tax Act 2018 [Act 806], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Sales Tax (Goods Exempted from Sales Tax) (Amendment) Order 2025**.

(2) This Order comes into operation on 1 July 2025.

Amendment of Schedule

2. The Sales Tax (Goods Exempted from Sales Tax) Order 2025 [P.U. (A) 171/2025] is amended in the Schedule—

(a) in relation to heading 03.05—

(i) by deleting subheading 0305.61.00 00 and the particulars relating to it; and

(ii) by deleting subheading 0305.62.00 00 and the particulars relating to it;

(b) in relation to heading 04.02, in subheading 0402.29.90 00, in column (3), by substituting for the particulars relating to it the following particulars:

(3) Perihalán/ <i>Description</i>
“- - - Other - Other”

- (c) by inserting after heading 08.01 and the particulars relating to it the following headings and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán/ Description
"08.04	0804.10.00 00	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. - Dates
08.05	0805.10 0805.10.10 00 0805.21.00 00	Citrus fruit, fresh or dried. - Oranges: - - Fresh - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: - - Mandarins (including tangerines and satsumas)
08.08	0808.10.00 00	Apples, pears and quinces, fresh. - Apples"

- (d) in relation to heading 19.01, in subheading 1901.90.20 00, in column (3), by deleting the words "- - Other:";

- (e) in relation to heading 23.09, by inserting after subheading 2309.90.11 00 and the particulars relating to it the following subheading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán/ Description
	"2309.90.12 00 2309.90.13 00 2309.90.19 00	- - - Of a kind suitable for swine - - - Of a kind suitable for prawns - - - Other"

- (f) in relation to heading 30.06, in subheading 3006.93.00 00, in column (3), by deleting the words “(other than based on food preparation of subheading 2106.90.99 00)”;
- (g) by inserting after heading 39.24 and the particulars relating to it the following heading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán/ Description
“39.25	3925.10.00 00	Builders' ware or plastics, not elsewhere specified or included. - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l” ;

- (h) by inserting after heading 73.11 and the particulars relating to it the following heading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán/ Description
“73.14	7314.20.00 00	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more (Grill only) - Other grill, netting and fencing, welded at the intersection:
	7314.31.00 00	- - Plated or coated with zinc (Grill only)
	7314.39.00 00	- - Other (Grill only)
	7314.41.00 00	- Other cloth, grill, netting and fencing: - - Plated or coated with zinc (Grill only)
	7314.42.00 00	- - Coated with plastics (Grill only)
	7314.49.00 00	- - Other (Grill only)” ;

- (i) by inserting after heading 85.02 and the particulars relating to it the following heading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán/ Description
"86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.
	8609.00.10 00	- Of base metal
	8609.00.90 00	- Other"

- (j) by substituting for heading 88.02 and the particulars relating to it the following heading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán/ Description
"88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
	8802.11.00 00	- Helicopters: - - Of an unladen weight not exceeding 2,000 kg
	8802.12.00 00	- - Of an unladen weight exceeding 2,000 kg
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:
	8802.20.10 00	- - Aeroplanes
	8802.20.90 00	- - Other
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:
	8802.30.10 00	- - Aeroplanes
	8802.30.90 00	- - Other

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:
	8802.40.10 00	-- Aeroplanes
	8802.40.90 00	-- Other
	8802.60.00 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles” ;

(k) by inserting after heading 88.07 and the particulars relating to it the following heading and particulars:

(1) Kepala / Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
“89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:
	8901.10.10 00	-- Of a gross tonnage not exceeding 26
	8901.10.20 00	-- Of a gross tonnage exceeding 26 but not exceeding 500
	8901.10.60 00	-- Of a gross tonnage exceeding 500 but not exceeding 1,000
	8901.10.70 00	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000
	8901.10.80 00	-- Of a gross tonnage exceeding 4,000 but not exceeding 5,000
	8901.10.90 00	-- Of a gross tonnage exceeding 5,000” ;

- (l) by substituting for heading 89.03 and the particulars relating to it the following heading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
"89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.
	8903.11.00 00	- Inflatable (including rigid hull inflatable) boats:
		- - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg
	8903.12.00 00	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg
	8903.19.00 00	- - Other
		- Motorboats, other than inflatable, not including outboard motorboats:
	8903.31.00 00	- - Of a length not exceeding 7.5 m
	8903.32.00 00	- - Of a length exceeding 7.5 m but not exceeding 24 m
	8903.33.00 00	- - Of a length exceeding 24 m
		- Other:
	8903.93.00 00	- - Of a length not exceeding 7.5 m
	8903.99.00 00	- - Other"

; and

- (m) by substituting for heading 89.06 and the particulars relating to it the following heading and particulars:

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalannya/ Description
"89.06		Other vessels, including warships and lifeboats other than rowing boats.
	8906.10.00 00	- Warships"

Made 30 June 2025

[MOF.TAX(S)700-5/9/750(36); KE.HF(152)899/04JLD2(25); PN(PU2)751/JLD.10]

DATUK SERI AMIR HAMZAH AZIZAN
Minister of Finance II

[To be laid before the Dewan Rakyat pursuant to subsection 35(2) of the Sales Tax Act 2018]