

Supply of goods made within free commercial zones

163. (1) Notwithstanding section 9, no tax shall be charged on any supply of goods in relation to retail trade activities approved under the Free Zones Act 1990 made within the free commercial zones unless the Minister may, by order published in the *Gazette*, prescribe any supply of goods within the free commercial zones to be chargeable to tax.

(2) Any order made under subsection (1) shall be laid before the Dewan Rakyat.