



28 Disember 2017  
28 December 2017  
P.U. (A) 421

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PEMBEKALAN DIKECUALIKAN)  
(PINDAAN) (NO. 2) 2017

*GOODS AND SERVICES TAX (EXEMPT SUPPLY)  
(AMENDMENT) (NO. 2) ORDER 2017*

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

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN DIKECUALIKAN)  
(PINDAAN) (NO. 2) 2017

PADA menjalankan kuasa yang diberikan oleh subseksyen 18(2) Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pembekalan Dikecualikan) (Pindaan) (No. 2) 2017**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2018.

**Pindaan Jadual Kedua**

2. Perintah Cukai Barang dan Perkhidmatan (Pembekalan Dikecualikan) 2014 [*P.U. (A) 271/2014*] dipinda dalam Jadual Kedua, dalam butiran 20, dengan menggantikan perkataan “badan pengurusan bersama dan perbadanan pengurusan” dengan perkataan “pemaju, badan pengurusan bersama atau perbadanan pengurusan”.

Dibuat 26 Disember 2017

[SULIT. KE. HF(122)009/01 Klt.14(32); PN(PU2)721/XI]

DATUK SERI JOHARI BIN ABDUL GHANI  
*Menteri Kewangan Kedua*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 18(3) Akta Cukai Barang dan Perkhidmatan 2014]*

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (EXEMPT SUPPLY) (AMENDMENT) (NO. 2) ORDER 2017

IN exercise of the powers conferred by subsection 18(2) of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Goods and Services Tax (Exempt Supply) (Amendment) (No. 2) Order 2017**.

(2) This Order comes into operation on 1 January 2018.

**Amendment of Second Schedule**

2. The Goods and Services Tax (Exempt Supply) Order 2014 [P.U. (A) 271/2014] is amended in the Second Schedule, in item 20, by substituting for the words “joint management body and management corporation” the words “developer, joint management body or management corporation”.

Made 26 December 2017

[SULIT.KE.HF(122)009/01Klt.14(32); PN(PU2)721/XI]

DATUK SERI JOHARI BIN ABDUL GHANI  
*Second Minister of Finance*

*[To be laid before the Dewan Rakyat pursuant to subsection 18(3) of the Goods and Services Tax Act 2014]*