



GUIDE ON PROPOSED SALES TAX RATES FOR VARIOUS GOODS

(25.08.2018)



Version R 2.0



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CUSTOMS DEPARTMENT

NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Printed Fancy Card	49.09	49	✓		
Printed Greetings Card	49.09	49	✓		
Printed Label	49.11	49			✓
Printed Postcard	49.09	49	✓		
Science Practical Book/ Buku Amali Sains	49.01	49	✓		
Scientific Journal	49.02	49	✓		
Scientific Periodicals	49.02	49	✓		
Shorthand Book/ Buku Trengkas	49.01	49	✓		
Sticky Notes	49.11	49			✓
Story Book	49.01	49	✓		
Technical Journal	49.02	49	✓		
Technical Periodicals	49.02	49	✓		
Unused Postage Stamps	49.07	49	✓		
Unused Revenue Stamps	49.07	49	✓		
Vivarium Printed Background Poster	49.11	49			✓
World Globe	49.05	49	✓		

Textiles & Textile Articles (Subject to an import/export license from the relevant authorities)					
Ankle bands (Knitted or Crocheted)	61.17	61			✓
Athletic Supporters	62.12	62			✓
Babies' Garments	62.09	62			✓
Babies' Garments (Knitted or Crocheted)	61.11	61			✓
Babies' Mittens & Bootees	62.09	62			✓
Babies' Socks Of Textile (Knitted or Crocheted)	61.15	61			✓
Babies' Woven Clothing	62.09	62			✓
Bath Cap & Ball (Of Textile)	63.07	63			✓
Bedlinen	63.02	63			✓
Bedspreads	63.04	63			✓
Blanket	63.01	63			✓
Blazer For Men Of Woven Fabric	62.03	62			✓
Bleached Woven Fabrics Of Silk Waste.	50.07	50			✓

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Please refer to Sales Tax (Goods Exempted From Tax) Order 2018 and Sales Tax (Rates of Tax) Order 2018.

NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Bleached Woven Fabrics Of Silk.	50.07	50			✓
Book Belt Of Textile	59.01	59			✓
Bow Ties	62.15	62			✓
Bow Ties (Knitted or Crocheted)	61.17	61			✓
Boys Shirt Of Woven Fabric	62.05	62			✓
Brassieres (Bra)/ Baju Dalam	62.12	62			✓
Car Seat Organizer	63.07	63			✓
Cardigans of Cotton (Knitted or Crocheted)	61.10	61			✓
Cardigans of Wool (Knitted or Crocheted)	61.10	61			✓
Cartoon Stationery Set Of Textile	63.07	63			✓
Cleaning Cloth	63.07	63			✓
Clothes Rope	56.07	56			✓
Coconut Thread Ball (Pet Toys)	53.07	53			✓
Corsets	62.12	62			✓
Cotton Balls	56.01	56			✓
Cotton Glove (Knitted or Crocheted)	61.16	61			✓
Cotton Twine	56.07	56			✓
Cotton Wool	56.01	56			✓
Curtains	63.03	63			✓
Divers' Glove Of Textile (Knitted or Crocheted)	61.16	61			✓
Dust Mask	63.07	63			✓
Electric Blanket	63.01	63			✓
Face Mask	63.07	63			✓
Face Towel	63.02	63			✓
Facial Cotton	56.01	56			✓
Flag Of Textiles	63.07	63			✓
Floor Mat Of Textile	57.01	57			✓
Girdle	62.12	62			✓
Gloves of woven materials	62.16	62			✓
Hair Bands	61.17	61			✓
Handkerchiefs/ Sapu Tangan	62.13	62			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Head Bands	61.17	61			✓
Jacket For Men Of Woven Fabric	62.03	62			✓
Jerseys of Cotton (Knitted or Crocheted)	61.10	61			✓
Jerseys of Wool (Knitted or Crocheted)	61.10	61			✓
Kitchen Gloves	62.16	62			✓
Kitchen Towel	63.02	63			✓
Knee bands (Knitted or Crocheted)	61.17	61			✓
Laundry Net	63.02	63			✓
Life-jackets	63.07	63			✓
Men Jacket	62.01	62			✓
Men Shirt Of Woven Fabric	62.05	62			✓
Men Trousers Of Woven Fabric	62.03	62			✓
Men's Bathrobes	62.07	62			✓
Men's Nightshirts	62.07	62			✓
Men's Pyjamas	62.07	62			✓
Men's Underpants and Brief	62.07	62			✓
Men/ Boys Cloaks	62.01	62			✓
Men/ Boys Overcoats	62.01	62			✓
Men/ Boys Raincoats	62.01	62			✓
Men/ Boys Singlets Knitted or Crocheted of Cotton	61.09	61			✓
Men/ Boys T-Shirts Knitted or Crocheted of Cotton	61.09	61			✓
Men/ Boys Vests Knitted or Crocheted of Cotton	61.09	61			✓
Mosquito Net	63.04	63			✓
Mufflers	62.14	62			✓
Mufflers (Knitted or Crocheted)	61.17	61			✓
Neck Ties/ Tali Leher	62.15	62			✓
Non Woven Floor Covering for Motor Vehicles	57.05	57			✓
Nylon String (Retail Sale)	54.06	54			✓
Pants For Men	62.03	62			✓

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Panty hose (Knitted or Crocheted)	61.15	61			✓
Penapis Kain/ Cloth Filter	63.07	63			✓
Pet Carrier Of Non Woven Textile	63.07	63			✓
Pet Kennel Of Non Woven Textile	63.07	63			✓
Pillowcase	63.02	63			✓
Protective Suit	62.11	62			✓
Protective Work Gloves	62.16	62			✓
Pullovers of Cotton (Knitted or Crocheted)	61.10	61			✓
Pullovers of Wool (Knitted or Crocheted)	61.10	61			✓
Raincoat Of Textiles For Men	62.01	62			✓
Raincoat Of Textiles For Women	62.02	62			✓
Raw Silk (Not Thrown).	50.02	50	✓		
Rubberised Adhesive Tape	59.06	59			✓
Rubberised Micropore Tape	59.06	59			✓
Rubberised Waistband (Getah Seluar)	59.06	59			✓
Sack and Bag (for packing goods)	63.05	63			✓
Scarves	62.14	62			✓
Sewing Thread Of Cotton For Retail Sale	52.04	52			✓
Sewing Thread Of Polyester Put Up For Retail Sale	55.08	55			✓
Shawl/ Scarves (Knitted or Crocheted)	61.17	61			✓
Shawls	62.14	62			✓
Shoe Lace	63.07	63			✓
Silk Waste	50.03	50	✓		
Silk Yarn (Not For Retail Sale)	50.04	50	✓		
Silk Yarn & Yarn Spun (For Retail Sale)	50.06	50			✓
Silk-Worm Cocoons Suitable For Reeling.	50.01	50	✓		
Small Animal Hutch Cover Of Textile	63.07	63			✓
Socks/ Stockings Of Knitted or Crocheted	61.15	61			✓
Suits For Men Of Woven Fabric	62.03	62			✓
Suspenders	62.12	62			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Swimwear	62.11	62			✓
Swimwear (Knitted or Crocheted)	61.12	61			✓
Table Linen	63.02	63			✓
Tali (Nylon)	56.07	56			✓
Tali Leher (Knitted or Crocheted)	61.17	61			✓
Toilet Linen	63.02	63			✓
Towel	63.02	63			✓
Track suits (Knitted or Crocheted)	61.12	61			✓
Tracksuit	62.11	62			✓
Treasury Tags (Tali Hijau)	56.07	56			✓
Tufted Floor Mat for Motor Vehicles	57.03	57			✓
Tufted Flooring Carpet for Motor Vehicles	57.03	57			✓
Unbleached Woven Fabrics Of Silk Waste.	50.07	50			✓
Unbleached Woven Fabrics Of Silk.	50.07	50			✓
Veils (Knitted or Crocheted)	61.17	61			✓
Women Blazer Of Woven Fabric	62.04	62			✓
Women Blouse Of Woven Fabric	62.06	62			✓
Women Dress Of Woven Fabric	62.04	62			✓
Women Jacket	62.02	62			✓
Women Nightdress	62.08	62			✓
Women Panties & Brief	62.08	62			✓
Women Petticoat	62.08	62			✓
Women Pyjamas	62.08	62			✓
Women Shirt Of Woven Fabric	62.06	62			✓
Women Singlet	62.08	62			✓
Women Skirt Of Woven Fabric	62.04	62			✓
Women Suits Of Woven Fabric	62.04	62			✓
Women/ Girls Cloaks	62.02	62			✓
Women/ Girls Overcoats	62.02	62			✓
Women/ Girls Raincoats	62.02	62			✓

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Women/ Girls Singlets Knitted or Crocheted of Cotton	61.09	61			✓
Women/ Girls T-Shirts Knitted or Crocheted of Cotton	61.09	61			✓
Women/ Girls Vests Knitted or Crocheted of Cotton	61.09	61			✓
Woven Fabric Of Carded Wool	51.11	51			✓
Woven Fabric Of Combed Wool	51.12	51			✓
Woven Fabric printed by Traditional Batik Process, of Cotton	52.08	52			✓
Woven Fabric printed by Traditional Batik Process, of Silk	50.07	50			✓
Wrist bands (Knitted or Crocheted)	61.17	61			✓
Yarn of Jute	53.07	53			✓
Yarn Of Wool, Not Put Up For Retail Sale.	51.09	51			✓
Yarn Of Wool, Put Up For Retail Sale.	51.09	51			✓

Footwear (Subject to an import/export license from the relevant authorities)

Bowling Shoes	64.03	64			✓
Leather Shoes	64.03	64			✓
Riding Boots	64.03	64	✓		
Shoes	64.04	64			✓
Slippers/ Sandals	64.02	64			✓
Clogs	64.02	64			✓
Wet Market Boot	64.01	64			✓

Headgear (Subject to an import/export license from the relevant authorities)

Cap (Topi)	65.06	65			✓
Helmet For Motorcyclists	65.06	65			✓
Safety Headgear	65.06	65			✓
Sports Headgear	65.06	65			✓

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