

P.U. (A) 106.

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (PENGECCUALIAN) 2017 (PINDAAN) (NO. 2) 2020

PADA menjalankan kuasa yang diberikan oleh subseksyen 14(1) Akta Kastam [Akta 235], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Pengeccualian) 2017 (Pindaan) (No. 2) 2020**.

(2) Perintah ini mula berkuat kuasa pada 1 April 2020.

Pindaan Jadual

2. Perintah Duti Kastam (Pengeccualian) 2017 [P.U. (A) 445/2017] dipinda dalam Jadual, dalam Bahagian 1—

(a) dengan menggantikan butiran 10 dan butir-butir yang berhubungan dengannya dengan butiran dan butir-butir yang berikut:

(1) <i>No.</i>	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"10.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) through all mode excluding air mode	(i) Wine, spirits, beer or malt liquor not exceeding 1 litre in total; (ii) tobacco product not exceeding 225 grams (equivalent to 200 sticks of cigarettes); (iii) new apparels not exceeding 3 pieces; (iv) new footwear not exceeding one pair;	(i) That the goods are imported and purchased from any duty free shops licensed under section 65D Customs Act 1967 [Act 235]; (ii) that the duty free shop is located at any entry point; (iii) that the goods are imported or transported on or in the baggage of the person; (iv) that the person satisfies the proper officer of customs that he is either— (a) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours;	Certificate not required";

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		(v) food preparations to a total value not exceeding RM150.00; (vi) new portable electrically or battery-operated appliances for personal care and hygiene not exceeding 1 unit each; (vii) all goods other than the goods specified in subitems (i) to (vi) in this column, excluding tyres and tubes, to a total value not exceeding RM500.00	(b) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours; (v) that in respect of subitems (i) and (ii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only based on the prevailing rate imposed; (vi) that in respect of subitems (iii) to (vii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only at a flat rate of 10% ad valorem	

(b) dengan memasukkan selepas butiran 10 dan butir-butir yang berhubungan dengannya butiran dan butir-butir yang berikut:

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"10A.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) by air	(i) Wine, spirits, beer or malt liquor not exceeding 1 litre in total; (ii) tobacco product not exceeding 225 grams (equivalent to 200 sticks of cigarettes); (iii) new apparels not exceeding 3 pieces; (iv) new footwear not exceeding one pair;	(i) That the person entering Malaysia through the following international airports— (a) Kuala Lumpur International Airport, Sepang; (b) Kuala Lumpur International Airport 2, Sepang;	Certificate not required";

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		<p>(vi) new portable electrically or battery- operated appliances for personal care and hygiene not exceeding 1 unit each;</p> <p>(vii) all goods other than the goods specified in subitems (i) to (vi) in this column, excluding tyres and tubes, to a total value not exceeding RM1,000.00</p>	<p>(c) Penang International Airport, Penang;</p> <p>(d) Langkawi International Airport, Kedah;</p> <p>(e) Senai International Airport, Johor;</p> <p>(f) Kota Kinabalu International Airport, Sabah;</p> <p>(g) Kuching International Airport, Sarawak;</p> <p>(ii) That the goods are imported and purchased from any duty free shops licensed under section 65D Customs Act 1967 at international airports listed under subitem (i) in this column including Sultan Abdul Aziz Shah Airport and Malacca International Airport;</p> <p>(iii) that the goods are imported or transported on or with the person or in his baggage;</p> <p>(iv) that the person satisfies the proper officer of customs that he is either—</p> <p>(a) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours;</p>	

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			<p>(b) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 48 hours;</p> <p>(v) that in respect of subitems (i) and (ii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only based on the prevailing rate imposed;</p> <p>(vi) that in respect of subitems (iii) to (vii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only at a flat rate of 10% ad valorem</p>	

(c) berhubung dengan butiran 11—

(i) dalam ruang (3), dengan menggantikan subbutiran (vi) dengan subbutiran yang berikut:

“(vi) all goods other than the goods specified in subitems (i) to (v) in this column, excluding tyres and tubes, to a total value not exceeding RM1,000.00”; dan

- (ii) dalam ruang (4), dengan menggantikan butir-butir yang berhubungan dengannya dengan butir-butir yang berikut:

(4) <i>Conditions</i>
<p>“(i) That the goods are purchased from Labuan, Langkawi, Tioman or Pangkor;</p> <p>(ii) that the goods are purchased and transported on or in the baggage of the person;</p> <p>(iii) that in the case of Labuan, the person satisfies the proper officer of customs that he has visited Labuan for a period of not less than 24 hours;</p> <p>(iv) that in the case of Langkawi, Tioman or Pangkor, the person satisfies the proper officer of customs that he has visited Langkawi, Tioman or Pangkor for a period of not less than 48 hours;</p> <p>(v) that in respect of subitems (i) and (ii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only based on the prevailing rate imposed;</p> <p>(vi) that in respect of subitems (iii) to (vii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only at a flat rate of 10% ad valorem”</p>

- (d) berhubung dengan butiran 16, dalam ruang (3), dalam subbutiran (i), dengan memasukkan selepas perkataan “international airports” perkataan “listed under subitem (i) in column (4) of item 10A”; dan
- (e) berhubung dengan butiran 94, dalam ruang (4), dalam subbutiran (i), dengan memotong perkataan “international”.

Dibuat 31 Mac 2020

[SULIT.KE.HD(122)009/01 Klt. 7(11); MOF.TAX (S) 700-2/1/16 Jld. 4; PN(PU2)338/LVI]

TENGGU DATO' SRI ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan

CUSTOMS ACT 1967

CUSTOMS DUTIES (EXEMPTION) 2017 (AMENDMENT) (NO. 2) ORDER 2020

IN exercise of the powers conferred by subsection 14(1) of the Customs Act 1967 [Act 235], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs Duties (Exemption) 2017 (Amendment) (No. 2) Order 2020**.

(2) This Order comes into operation on 1 April 2020.

Amendment of Schedule

2. The Customs Duties (Exemption) Order 2017 [*P.U. (A) 445/2017*] is amended in the Schedule, in Part I—

(a) by substituting for item 10 and the particulars relating to it the following item and particulars:

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"10.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) through all mode excluding air mode	(i) Wine, spirits, beer or malt liquor not exceeding 1 litre in total; (ii) tobacco product not exceeding 225 grams (equivalent to 200 sticks of cigarettes); (iii) new apparels not exceeding 3 pieces; (iv) new footwear not exceeding one pair; (v) food preparations to a total value not exceeding RM150.00; (vi) new portable electrically or battery-operated appliances for personal care and hygiene not exceeding 1 unit each;	(i) That the goods are imported and purchased from any duty free shops licensed under section 65D Customs Act 1967 [Act 235]; (ii) that the duty free shop is located at any entry point; (iii) that the goods are imported or transported on or in the baggage of the person; (iv) that the person satisfies the proper officer of customs that he is either— (a) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours;	Certificate not required";

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		(vii) all goods other than the goods specified in subitems (i) to (vi) in this column, excluding tyres and tubes, to a total value not exceeding RM500.00	<p>(b) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours;</p> <p>(v) that in respect of subitems (i) and (ii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only based on the prevailing rate imposed;</p> <p>(vi) that in respect of subitems (iii) to (vii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only at a flat rate of 10% ad valorem</p>	

(b) by inserting after item 10 and the particulars relating to it the following item and particulars:

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"10A.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) by air	<p>(i) Wine, spirits, beer or malt liquor not exceeding 1 litre in total;</p> <p>(ii) tobacco product not exceeding 225 grams (equivalent to 200 sticks of cigarettes);</p>	<p>(i) That the person entering Malaysia through the following international airports—</p> <p>(a) Kuala Lumpur International Airport, Sepang;</p>	Certificate not required";

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		(iii) new apparels not exceeding 3 pieces; (iv) new footwear not exceeding one pair; (v) food preparations to a total value not exceeding RM150.00; (vi) new portable electrically or battery-operated appliances for personal care and hygiene not exceeding 1 unit each; (vii) all goods other than the goods specified in (i) to (vi) of this column, excluding tyres and tubes, to a total value not exceeding RM1,000.00	(b) Kuala Lumpur International Airport 2, Sepang; (c) Penang International Airport, Penang; (d) Langkawi International Airport, Kedah; (e) Senai International Airport, Johor; (f) Kota Kinabalu International Airport, Sabah; (g) Kuching International Airport, Sarawak; (ii) that the goods are imported and purchased from any duty free shops licensed under section 65D Customs Act 1967 at international airports listed under subitem (i) in this column including Sultan Abdul Aziz Shah Airport and Malacca International Airport; (iii) that the goods are imported or transported on or with the person or in his baggage; (iv) that the person satisfies the proper officer of customs that he is either— (a) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours;	

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			<p>(b) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 48 hours;</p> <p>(v) that in respect of subitems (i) and (ii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only based on the prevailing rate imposed;</p> <p>(vi) that in respect of subitems (iii) to (vii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only at a flat rate of 10% ad valorem</p>	

(c) in relation to item 11—

(i) in column (3), by substituting for subitem (vi) the following subitem:

“(vi) all goods other than the goods specified in subitems (i) to (v) in this column, excluding tyres and tubes, to a total value not exceeding RM1,000.00”; and

- (ii) in column (4), by substituting for the particulars relating to it the following particulars:

(4) <i>Conditions</i>
<p>“(i) That the goods are purchased from Labuan, Langkawi, Tioman or Pangkor;</p> <p>(ii) that the goods are purchased and transported on or in the baggage of the person;</p> <p>(iii) that in the case of Labuan, the person satisfies the proper officer of customs that he has visited Labuan for a period of not less than 24 hours;</p> <p>(iv) that in the case of Langkawi, Tioman or Pangkor, the person satisfies the proper officer of customs that he has visited Langkawi, Tioman or Pangkor for a period of not less than 48 hours;</p> <p>(v) that in respect of subitems (i) and (ii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only based on the prevailing rate imposed;</p> <p>(vi) that in respect of subitems (iii) to (vii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only at a flat rate of 10% ad valorem”</p>

- (d) in relation to item 16, in column (3), in subitem (i), by inserting after the words “international airports” the words “listed under subitem (i) in column (4) of item 10A”; and
- (e) in relation to item 94, in column (4), in subitem (i), by deleting the words “international”.

Made 31 March 2020

[SULIT.KE.HD(122)009/01 Klt. 7(11); MOF.TAX (S) 700-2/1/16 Jld. 4; PN(PU2)338/LVI]

TENGGU DATO’ SRI ZAFRUL BIN TENGGU ABDUL AZIZ
Minister of Finance