

P.U. (A) 105.

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS (PENGECUALIAN) 2017 (PINDAAN) 2020

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Eksais 1976 [*Akta 176*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Eksais (Pengecualian) 2017 (Pindaan) 2020**.

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

Pindaan Jadual

2. Perintah Duti Eksais (Pengecualian) 2017 [*P.U. (A) 444/2017*] dipinda dalam Jadual, dalam Bahagian I—

(a) dengan menggantikan butiran 36 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>
"36.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) through all mode excluding air mode	(a) Wine, spirit, beer or malt liquor not exceeding 1 litre in total;	(a) That the goods are imported and purchased from any duty free shops licensed under section 65D Customs Act 1967;	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>
		(b) tobacco product not exceeding 225 grams (equivalent to 200 stick of cigarettes)	<p>(b) that the duty free shop is located at any entry point;</p> <p>(c) that the goods are imported or transported with the person or in his baggage;</p> <p>(d) that the person satisfies the proper officer of customs that he is either—</p> <p style="padding-left: 40px;">(i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours;</p> <p style="padding-left: 40px;">(ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours;</p> <p>(e) that if the person imports or purchases in excess of the quantity or value of goods</p> <p>exempted, he shall be liable to pay duty on the excess only based on the prevailing rate imposed</p>	

(b) dengan memasukkan selepas butiran 36 dan butir-butir yang berhubungan dengannya 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>
"36A.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) by air	<p>(a) Wine, spirit, beer or malt liquor not exceeding 1 litre in total;</p> <p>(b) tobacco product not exceeding 225 grams (equivalent to 200 stick of cigarettes)</p>	<p>(a) That the person entering Malaysia through the following international airports—</p> <ul style="list-style-type: none"> (i) Kuala Lumpur International Airport, Sepang; (ii) Kuala Lumpur International Airport 2, Sepang; (iii) Penang International Airport, Penang; (iv) Langkawi International Airport, Kedah; (v) Senai International Airport, Johor; (vi) Kota Kinabalu International Airport, Sabah; (vii) Kuching International Airport, Sarawak; <p>(b) 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 (a) in this column including Sultan Abdul Aziz Shah Airport and Malacca International Airport;</p>	Certificate not required"; dan

(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>(c) that the goods are imported on or transported with the person or in his baggage;</p> <p>(d) that the person satisfies the proper officer of customs that he is either—</p> <p>(i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours;</p> <p>(ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 48 hours;</p> <p>(e) that if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay duty on the excess only based on the prevailing rate imposed</p>	

(c) dalam butiran 37, dalam ruang (4), dengan menggantikan butir-butir yang berhubungan dengannya dengan butir-butir yang berikut:

(4) <i>Conditions</i>
<p>“(a) That the goods are purchased from Labuan, Langkawi, Tioman or Pangkor;</p> <p>(b) that the goods are purchased and transported on or with the person or in his baggage;</p> <p>(c) 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>(d) that in the case of Langkawi, Tioman or Pangkor that 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>(e) that if the person purchases or transports in excess of the quantity or value of goods exempted, he shall be liable to pay duty on the excess only based on the prevailing rate imposed”.</p>

Dibuat 31 Mac 2020

[SULIT.KE.HD(122)860/01 Klt. 4(4); MOF.TAX (S) 700-2/1/16 Jld. 4; PN(PU2)337/XXIV]

TENGGU DATO' SRI ZAFRUL TENGGU ABDUL AZIZ
Menteri Kewangan

EXCISE ACT 1976

EXCISE DUTIES (EXEMPTION) 2017 (AMENDMENT) ORDER 2020

IN exercise of the powers conferred by subsection 11(1) of the Excise Act 1976 [*Act 176*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Excise Duties (Exemption) 2017 (Amendment) Order 2020**.

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

Amendment of Schedule

2. The Excise Duties (Exemption) Order 2017 [*P.U. (A) 444/2017*] is amended in Schedule, in Part I—

(a) by substituting for item 36 and the particulars relating to it the following item and particulars:

(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>
"36.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) through all mode excluding air mode	<p>(a) Wine, spirit, beer or malt liquor not exceeding 1 litre in total;</p> <p>(b) tobacco product not exceeding 225 grams (equivalent to 200 stick of cigarettes)</p>	<p>(a) That the goods are imported and purchased from any duty free shops licensed under section 65D Customs Act 1967;</p> <p>(b) that the duty free shop is located at any entry point;</p> <p>(c) that the goods are imported or transported with the person or in his baggage;</p> <p>(d) that the person satisfies the proper officer of customs that he is either—</p> <p style="padding-left: 40px;">(i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours;</p> <p style="padding-left: 40px;">(ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours;</p> <p>(e) that if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay duty on the excess only based on the prevailing rate imposed</p>	Certificate not required";

(b) by inserting after item 36 and the particulars relating to it the following item and particulars:

(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>
"36A.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) by air	<p>(a) Wine, spirit, beer or malt liquor not exceeding 1 litre in total;</p> <p>(b) tobacco product not exceeding 225 grams (equivalent to 200 stick of cigarettes)</p>	<p>(a) That the person entering Malaysia through the following international airports—</p> <ul style="list-style-type: none"> (i) Kuala Lumpur International Airport, Sepang; (ii) Kuala Lumpur International Airport 2, Sepang; (iii) Penang International Airport, Penang; (iv) Langkawi International Airport, Kedah; (v) Senai International Airport, Johor; (vi) Kota Kinabalu International Airport, Sabah; (vii) Kuching International Airport, Sarawak; <p>(b) 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 (a) in this column including Sultan Abdul Aziz Shah Airport and Malacca International Airport;</p> <p>(c) that the goods are imported on or transported with the person or in his baggage;</p>	Certificate not required"; and

(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>(d) that the person satisfies the proper officer of customs that he is either—</p> <p>(i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours;</p> <p>(ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 48 hours;</p> <p>(e) that if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay duty on the excess only based on the prevailing rate imposed</p>	

(c) in item 37, in column (4), by substituting for the particulars relating to it the following particulars:

(4) <i>Conditions</i>
<p>“(a) That the goods are purchased from Labuan, Langkawi, Tioman or Pangkor;</p> <p>(b) that the goods are purchased and transported on or with the person or in his baggage;</p> <p>(c) 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>(d) that in the case of Langkawi, Tioman or Pangkor that 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>(e) that if the person purchases or transports in excess of the quantity or value of goods exempted, he shall be liable to pay duty on the excess only based on the prevailing rate imposed”.</p>

Made 31 March 2020

[SULIT.KE.HD(122)860/01 Klt. 4(4); MOF.TAX (S) 700-2/1/16 Jld. 4; PN(PU2)337/XXIV]

TENGGU DATO' SRI ZAFRUL TENGGU ABDUL AZIZ
Minister of Finance