



7 Julai 2026
7 July 2026
P.U. (A) 250

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI EKSAIS (PENGEQUALIAN)
(PINDAAN) (NO. 2) 2026

*EXCISE DUTIES (EXEMPTION)
(AMENDMENT) (NO. 2) ORDER 2026*

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

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS (PENGECUALIAN) (PINDAAN) (NO. 2) 2026

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) (Pindaan) (No. 2) 2026**.

(2) Perintah ini mula berkuat kuasa pada 10 Julai 2026.

Pindaan Jadual

2. Perintah Duti Eksais (Pengecualian) 2017 [P.U. (A) 444/2017] dipinda dalam Jadual, dalam Bahagian I, dengan memasukkan selepas butiran 44 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>
"45.	Any licensed manufacturer	Motor cars under heading 87.03 and motorcycles under heading 87.11	(a) That the person specified in column (2) shall notify the Director General in writing relating to the particulars of the goods referred to in column (3) before the removal of the goods; (b) that it is proved to the satisfaction of	The licensed manufacturer".

(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>the Director General that the goods are removed temporarily from a place of manufacture specified in the license issued under section 20 or a licensed warehouse owned by the person specified in column (2) to any other place for the purposes of exhibition, demonstration, training, repair, research or test;</p> <p>(c) that the person specified in column (2) shall give a security as determined by the Director General to secure the return of the goods;</p> <p>(d) that the goods shall be returned to the place of manufacture specified in the license issued under section 20</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>or a licensed warehouse within two months or such further period as the Director General may approve;</p> <p>(e) that the person specified in column (2) shall keep proper records of the goods removed and the records shall be made available at any time for inspection by the proper officer</p>	

Dibuat 3 Julai 2026

[SULIT.KE.HT (96)669/20-4 Klt.3; MOF.700-2/1/16 JLD.19(S); PN(PU2)337/JLD.28]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan II

EXCISE ACT 1976

EXCISE DUTIES (EXEMPTION) (AMENDMENT) (NO. 2) ORDER 2026

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) (Amendment) (No. 2) Order 2026**.

(2) This Order comes into operation on 10 July 2026.

Amendment of Schedule

2. The Excise Duties (Exemption) Order 2017 [P.U. (A) 444/2017] is amended in the Schedule, in Part I, by inserting after item 44 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>
"45.	Any licensed manufacturer	Motor cars under heading 87.03 and motorcycles under heading 87.11	(a) That the person specified in column (2) shall notify the Director General in writing relating to the particulars of the goods referred to in column (3) before the removal of the goods; (b) that it is proved to the satisfaction of the Director General that the	The licensed manufacturer".

(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>goods are removed temporarily from a place of manufacture specified in the license issued under section 20 or a licensed warehouse owned by the person specified in column (2) to any other place for the purposes of exhibition, demonstration, training, repair, research or test;</p> <p>(c) that the person specified in column (2) shall give a security as determined by the Director General to secure the return of the goods;</p> <p>(d) that the goods shall be returned to the place of manufacture specified in the license issued under section 20 or a licensed warehouse within two months or</p>	

(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>
			<p>such further period as the Director General may approve;</p> <p>(e) that the person specified in column (2) shall keep proper records of the goods removed and the records shall be made available at any time for inspection by the proper officer</p>	

Made 3 July 2026

[SULIT.KE.HT (96)669/20-4 Klt.3; MOF.700-2/1/16 JLD.19(S); PN(PU2)337/JLD.28]

DATUK SERI AMIR HAMZAH AZIZAN
Minister of Finance II