



# LAWS OF MALAYSIA

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TEXT OF REPRINT

**Act 294**

## **GOODS VEHICLE LEVY ACT 1983**

*As at 30 December 2023*

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### **GOODS VEHICLE LEVY ACT 1983**

Date of Royal Assent	... ..	28 December 1983
Date of publication in the <i>Gazette</i>	... ..	29 December 1993
Latest amendment made by Act 851 which came into operation on	... ..	30 December 2023

#### *PREVIOUS REPRINTS*

<i>First Reprint</i>	... ..	2001
<i>Second Reprint</i>	... ..	2006

**LAWS OF MALAYSIA****Act 294****GOODS VEHICLE LEVY ACT 1983**

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**ARRANGEMENT OF SECTIONS**

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**LAWS OF MALAYSIA****Act 294****GOODS VEHICLE LEVY ACT 1983**

An Act to provide for the imposition of a levy on all goods vehicles leaving or entering Malaysia and for matters connected therewith and incidental thereto.

[1 January 1984, P.U. (B) 650/1983]

**BE IT ENACTED** by the Seri Paduka Baginda Yang di-Pertuan Agong with the advice and consent of the Dewan Negara and Dewan Rakyat in Parliament assembled, and by the authority of the same, as follows:

**Short title and commencement**

1. This Act may be cited as the Goods Vehicle Levy Act 1983 and shall come into force on such date as the Minister may by notification in the *Gazette* appoint, and the Minister may appoint different dates for the coming into force of this Act in respect of different parts of Malaysia.

**Interpretation**

2. In this Act, unless the context otherwise requires—

“Director General” means the Director General of Customs and Excise appointed under subsection 3(1) of the Customs Act 1967 [Act 235];

“goods vehicle” shall have the meaning assigned to it under the \*Road Traffic Ordinance 1958 [*Ord. 49 of 1958*], the Road Vehicles Ordinance 1963 [*Sabah Ord. 10 of 1963*], and the Road Traffic Ordinance 1960 [*Sarawak Ord. 14 of 1960*], respectively in Peninsular Malaysia, Sabah and Sarawak, whether or not there is in force in respect of such goods vehicle a licence or permit, as the case may be, issued under Part V, Part IV and Part V of those Ordinances respectively;

“proper officer of customs” shall have the same meaning as assigned to that expression in the Customs Act 1967.

### **Goods vehicle levy and by whom payable**

**3.** (1) Subject to this Act, there shall be charged and levied on every goods vehicle leaving or entering Malaysia a levy known as a goods vehicle levy.

(2) The Minister may by order published in the *Gazette*, prescribe, from time to time, the amount of the goods vehicle levy to be levied under subsection (1).

(3) Any order made under subsection (2) shall be laid before the Dewan Rakyat.

(4) The goods vehicle levy shall be paid by the person for the time being driving the goods vehicle.

### **Exemption**

**4.** (1) The Minister may by order exempt, in whole or in part and subject to such conditions as he may deem fit to impose, any goods vehicle or class of goods vehicle from section 3.

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\*NOTE—The Road Traffic Ordinance 1958 has since been repealed by the Road Transport Act 1987 [*Act 333*]—see subsection 128(1) of Act 333.

(2) The Minister may, if he is satisfied that it would be just and proper to do so, in the case of any particular goods vehicle or class of goods vehicle, direct the refund of the whole or any part of the goods vehicle levy paid pursuant to subsection 3(4) during such period as he may specify in the direction, and, in directing such refund, impose such conditions as he may deem fit.

### **Return of goods vehicle levy overpaid or erroneously paid**

**4A.** It shall be lawful for the Director General, if it is proved to his satisfaction that any money has been overpaid or erroneously paid as goods vehicle levy under this Act, to order the refund of the money so overpaid or erroneously paid:

Provided that no such refund shall be allowed unless a claim in respect thereof is made within one year after the overpayment or erroneous payment was made.

### **Offence**

**5.** Any person who fails or refuses to pay any goods vehicle levy in accordance with section 3 commits an offence and is liable on conviction to a fine not exceeding one thousand ringgit or to imprisonment for a term not exceeding three months or to both.

### **Onus of proof**

**6.** If any question arises in any proceedings under this Act, or with reference to anything done or proposed to be done under this Act, as to whether a goods vehicle is exempted or belongs to a class of goods vehicle exempted under section 4, the onus of proving such fact is on the person pleading such exemption.

**Administration and enforcement**

**7.** (1) The Director General shall have the superintendence of all matters relating to goods vehicle levy, subject to the direction and control of the Minister.

(2) Any proper officer of customs shall, in addition to the duties and powers conferred on him under the Customs Act 1967, have all the duties and powers to enforce and ensure due compliance with the provisions of this Act, including the conduct of prosecution of any offence under this Act.

**Power to extend period**

**7A.** Where, by this Act, a period is specified within which an act or thing is to be done by a person, and the Minister is satisfied that the act or thing could not be completed in that period due to the occurrence of public emergency or public health crisis, the Minister may, upon such terms and conditions as the Minister thinks fit, extend the period for the completion of the act or thing before the expiration of the period.

**Power to modify terms and conditions**

**7B.** (1) Where terms and conditions are imposed pursuant to this Act, the Minister may, on the advice of the Director General, from time to time modify the terms and conditions for the purpose of carrying out the objects of this Act.

(2) Before modifying the terms and conditions, notice must be given to the person bound by the terms and conditions stating—

(a) the terms and conditions as modified; and

(b) the date the terms and conditions as modified take effect.

(3) The modified terms and conditions shall not take effect in less than fourteen days from the date the notice is issued under subsection (2).

(4) For the purposes of this section, “modify” means add to, delete or vary.

### **Authority card to be produced**

**8.** (1) Every officer when acting against any person under this Act shall, if not in uniform, on demand declare his office and produce, to the person against whom he is acting, such document establishing his identity as the Director General may direct to be carried by such officer.

(2) It shall not be an offence for any person to refuse to comply with any demand made by any officer acting or purporting to act under this Act, if such officer is not in uniform and refuses to declare his office and produce his identification document on demand being made by such person.

### **Duty to produce**

**9.** (1) The person for the time being driving a goods vehicle shall, on being required by an officer referred to under section 7, produce any registration book, licence, permit or any other similar document issued in respect of such goods vehicle by any authority in Malaysia or any other country.

(2) Any person who fails or refuses to comply with any requirement referred to in subsection (1) commits an offence and is liable on conviction to a fine not exceeding two hundred ringgit or to imprisonment for a term not exceeding six weeks or to both.

**Regulations**

**10.** (1) The Minister may make regulations for the purpose of carrying out or giving effect to the provisions of this Act.

(2) In particular and without prejudice to the generality of the power conferred by subsection (1), such regulations may provide for—

- (a) the collection of goods vehicle levy;
  - (b) the place at which goods vehicle levy is to be paid and collected.
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## LIST OF AMENDMENTS

Amending law	Short Title	In force from
Act A772	Goods Vehicle Levy (Amendment) Act 1990	11-05-1990
Act 544	Finance Act 1996	01-01-1996
Act A1676	Goods Vehicle Levy (Amendment) Act 2022	01-01-2023
Act 851	Finance (No. 2) Act 2023	30-12-2023

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## LIST OF SECTIONS AMENDED

Section	Amending authority	In force from
Long Title	Act 544	01-01-1996
2	Act A772	11-05-1990
3	Act A772 Act 544 Act 851	11-05-1990 01-01-1996 30-12-2023
4	Act A772	11-05-1990
4A	Act A772	11-05-1990
7	Act A772	11-05-1990
7A	Act A1676	01-01-2023
7B	Act A1676	01-01-2023

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