



UNDANG-UNDANG MALAYSIA

Akta A1715

AKTA KASTAM (PINDAAN) 2024

Tarikh Perkenan Diraja 11 September 2024

Tarikh penyiaran dalam *Warta* 25 September 2024

Hakcipta Pencetak (H)

PERCETAKAN NASIONAL MALAYSIA BERHAD

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UNDANG-UNDANG MALAYSIA

Akta A1715

AKTA KASTAM (PINDAAN) 2024

Suatu Akta untuk meminda Akta Kastam 1967.

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DIPERBUAT oleh Parlimen Malaysia seperti yang berikut:

Tajuk ringkas dan permulaan kuat kuasa

1. (1) Akta ini bolehlah dinamakan Akta Kastam (Pindaan) 2024.

(2) Akta ini mula berkuat kuasa pada tarikh yang ditetapkan oleh Menteri melalui pemberitahuan dalam *Warta*.

Pindaan seksyen 2

2. Akta Kastam 1967 [*Akta 235*], yang disebut “Akta ibu” dalam Akta ini, dipinda—

(a) dalam subseksyen 2(1), dengan memasukkan selepas takrif “public ruling” takrif yang berikut:

‘ “Pulau 1” means Pulau 1, Forest City situated in the Mukim of Tanjung Kupang, District of Johor Bahru, Johore as shown in the *Gazette* Plan PW50276 deposited in the Office of the Director of Survey and Mapping, Johore;’ dan

- (b) dalam subseksyen 2(1B), dalam takrif “principal customs area”, dengan menggantikan perkataan “and Pangkor” dengan perkataan “, Pangkor and Pulau 1”.

Pindaan seksyen 154

3. Seksyen 154 Akta ibu dipinda dalam takrif “principal customs area” dengan menggantikan perkataan “and Pangkor” dengan perkataan “, Pangkor and Pulau 1”.

Pindaan seksyen 155

4. Subseksyen 155(2) Akta ibu dipinda dengan menggantikan perkataan “Subsections 11(2), (3), (4) and (5)” dengan perkataan “Subsection 11(2)”.

Pindaan seksyen 163A

5. Seksyen 163A Akta ibu dipinda dalam takrif “principal customs area” dengan menggantikan perkataan “and Pangkor” dengan perkataan “, Pangkor and Pulau 1”.

Pindaan seksyen 163B

6. Subseksyen 163B(2) Akta ibu dipinda dengan menggantikan perkataan “Subsections 11(2), (3), (4) and (5)” dengan perkataan “Subsection 11(2)”.

Pindaan seksyen 163J

7. Seksyen 163J Akta ibu dipinda dalam takrif “principal customs area” dengan menggantikan perkataan “and Pangkor” dengan perkataan “, Pangkor and Pulau 1”.

Pindaan seksyen 163k

8. Subseksyen 163k(2) Akta ibu dipinda dengan menggantikan perkataan “Subsections 11(2), (3), (4) and (5)” dengan perkataan “Subsection 11(2)”.

Pindaan seksyen 163q

9. Seksyen 163q Akta ibu dipinda dalam takrif “principal customs area” dengan menggantikan perkataan “and Pangkor” dengan perkataan “, Pangkor and Pulau 1”.

Pindaan seksyen 163r

10. Subseksyen 163r(2) Akta ibu dipinda dengan menggantikan perkataan “Subsections 11(2), (3), (4) and (5)” dengan perkataan “Subsection 11(2)”.

Bahagian baharu XIXE

11. Akta ibu dipinda dengan memasukkan selepas seksyen 163w bahagian yang berikut:

“PART XIXE

SPECIAL PROVISIONS DEALING WITH PULAU 1

Interpretation

163x. In this Part, unless the context otherwise requires, “principal customs area” means Malaysia exclusive of Labuan, Langkawi, Tioman, Pangkor and Pulau 1.

Retail trade in Pulau 1

163y. (1) No person shall sell by retail any goods declared by the Minister under paragraph 163z(1)(a) in Pulau 1 without approval of the Minister.

(2) An application for the approval under subsection (1) shall be made in the manner as prescribed by the Minister in the regulations.

(3) Any person who contravenes this section shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.

Customs duties relating to Pulau 1

163z. (1) Import duty shall be payable upon—

(a) all dutiable goods imported into Pulau 1, other than goods which the Minister may from time to time declare by order published in the *Gazette*; and

(b) all goods declared by the Minister under paragraph (a), transported to the principal customs area from Pulau 1 as if such transportation to the principal customs area were importation into Malaysia.

(2) Export duty shall be payable upon all dutiable goods transported from the principal customs area to Pulau 1 as if such transportation from the principal customs area were exportation from Malaysia.

(3) The Minister may by order, prescribe the meaning of the word “value” in relation to goods transported to the principal customs area from Pulau 1.

(4) Subsection 11(2) shall apply to any order made by the Minister under subsection (1).

(5) Nothing in this section shall render inapplicable to Pulau 1 any other customs duty which may be fixed by the Minister under subsection 11(1).

Transportation of goods to or from Pulau 1 from or to the principal customs area

163AA. Where goods are transported—

(a) from Pulau 1 to the principal customs area; or

(b) from the principal customs area to Pulau 1,

the provisions of this Act, other than sections 81, 82, 83, 84, 85, 86 and 87 and paragraph 87A(1)(b), shall with such modifications and adaptations as may be necessary, apply as if such goods were imported into or, as the case may be, exported from, the principal customs area from or to a place outside Malaysia, and without prejudice to the above generality, Part XII shall apply to goods transported to or from Pulau 1 from or to the principal customs area and to persons and vehicles, vessels and aircrafts transporting such goods.

Declaration of goods transported from Pulau 1 into the principal customs area

163AB. The person in charge of any vehicle, vessel or aircraft on which goods are transported from Pulau 1 to the principal customs area shall make a declaration in the form and manner as determined by the Director General.

Dutiable goods to be deemed to be non-dutiable while in Pulau 1

163AC. Except for the purposes of section 48, any goods declared by the Minister under paragraph 163z(1)(a) shall, while in Pulau 1, be deemed to be non-dutiable goods and the provisions of this Act shall be construed accordingly.

Collection of duties

163AD. In making regulations under section 142, the Minister may provide for the collection of the customs duties payable in respect of goods—

- (a) imported into or exported from Pulau 1; and
- (b) transported or about to be transported from or to Pulau 1 to or from the principal customs area.

Application of Part X to goods transported to Pulau 1

163AE. The provisions of Part X which deals with drawback shall apply to goods declared by the Minister under paragraph 163z(1)(a), transported from the principal customs area to Pulau 1 as if such goods had been exported.”.