



UNDANG-UNDANG MALAYSIA

Akta A1593

AKTA KASTAM (PINDAAN) 2019

Tarikh Perkenan Diraja	29 Jun 2019
Tarikh penyiaran dalam <i>Warta</i>	9 Julai 2019

Hakcipta Pencetak (H)

PERCETAKAN NASIONAL MALAYSIA BERHAD

Semua Hak Terpelihara. Tiada mana-mana bahagian jua daripada penerbitan ini boleh diterbitkan semula atau disimpan di dalam bentuk yang boleh diperolehi semula atau disiarkan dalam sebarang bentuk dengan apa jua cara elektronik, mekanikal, fotokopi, rakaman dan/atau sebaliknya tanpa mendapat izin daripada **Percetakan Nasional Malaysia Berhad (Pencetak kepada Kerajaan Malaysia yang dilantik)**.

UNDANG-UNDANG MALAYSIA

Akta A1593

AKTA KASTAM (PINDAAN) 2019

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) 2019.

(2) Akta ini mula berkuat kuasa pada tarikh yang ditetapkan oleh Menteri melalui pemberitahuan dalam *Warta* dan Menteri boleh menetapkan tarikh yang berlainan bagi permulaan kuat kuasa peruntukan yang berlainan Akta ini.

Pindaan seksyen 2

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

(a) dalam subseksyen (1)—

(i) dengan memasukkan sebelum takrif “agent” takrif yang berikut:

“accredited person” means any person who has been approved by the Director General under section 88B;’;

- (ii) dengan memasukkan selepas takrif “aircraft” takrif yang berikut:

‘ “authorized body” means a government agency authorized under section 99B;’;

- (iii) dengan memasukkan selepas takrif “computer” takrif yang berikut:

‘ “conveyance” includes any vessel, aircraft, vehicle, train, barge, pipeline, electrical grid and all other means of transportation;’;

- (iv) dengan memasukkan selepas takrif “customs airport” takrif yang berikut:

‘ “customs clearance” means the completion of the relevant customs procedure to allow goods to be—

(a) released for home consumption;

(b) exported; or

(c) placed under another customs procedure;

“customs control” means measures applied by officers of customs before the release of goods to ensure compliance with this Act;’;

- (v) dengan memasukkan selepas takrif “customs duty” takrif yang berikut:

‘ “customs office” means the customs administrative unit responsible for the performance of the functions and duties relating to customs, and the premises used, or other places approved, licensed or prescribed, for that purpose under this Act;’;

- (vi) dengan memasukkan selepas takrif “customs warehouse” takrif yang berikut:

‘ “declaration of origin” means an appropriate statement as to the origin of the goods in connection with their importation or exportation by the importer, producer or exporter on the commercial invoice or any documents relating to the goods;’;

- (vii) dengan menggantikan takrif “export” dengan takrif yang berikut:

‘ “export” means to take or cause to be taken out of Malaysia, by land, sea, air, or by any other means or to place any goods in a conveyance for the purpose of such goods being taken out of Malaysia by land, sea, air, or by any other means;’;

- (viii) dengan menggantikan takrif “goods” dengan takrif yang berikut:

‘ “goods” includes animals, birds, fish, plants, currency and bearer negotiable instruments and any other kinds of movable property;’;

- (ix) dengan menggantikan takrif “import” dengan takrif yang berikut:

‘ “import” means to bring or cause to be brought into Malaysia, by land, sea or air or by any other means;’;

- (x) dengan menggantikan takrif “importer” dengan takrif yang berikut:

‘ “importer” includes—

- (a) any owner or other person for the time being possessed of or beneficially

interested in any goods at and from the time of importation thereof until such goods are duly removed from customs control; and

(b) in relation to goods imported by means of a pipeline, the owner of the pipeline;’;

(xi) dengan memotong takrif “in transit”;

(xii) dengan memasukkan selepas takrif “intoxicating liquor” takrif yang berikut:

‘ “issuing authority” means a body or government agency appointed under section 99c;’;

(xiii) dalam takrif “manufacture”, dengan menggantikan perenggan (c) dengan perenggan yang berikut:

“(c) in relation to petroleum, the process of refining that include separation, conversion, purification, and blending of refinery streams or petrochemical streams; and”;

(xiv) dengan memasukkan selepas takrif “master” takrif yang berikut:

‘ “Minister” means the Minister charged with the responsibility for finance;

“non-preferential certificate of origin” means a specific document identifying the goods, in which the issuing authority empowered to issue such document certifies expressly that the goods to which the certificate relates originate in Malaysia;’;

(xv) dengan menggantikan takrif “officer of customs” dengan takrif yang berikut:

‘ “officer of customs” means—

(a) the Director General;

- (b) any Deputy Director General of Customs and Excise appointed under subsection 3(1);
 - (c) any Assistant Director General, Director, Deputy Director, Senior Assistant Director and Assistant Director of Customs and Excise appointed under subsection 3(1);
 - (d) any Senior Superintendent, Superintendent, Chief Assistant Superintendent, Senior Assistant Superintendent or Assistant Superintendent of Customs and Excise appointed under subsection 3(4); and
 - (e) any Chief Customs Officer, Senior Customs Officer or Customs Officer appointed under section 4;’;
- (xvi) dengan memasukkan selepas takrif “officer of customs” takrif yang berikut:

‘ “origin of goods”—

- (a) in relation to preferential tariff treatment, means the country in which the goods were wholly obtained, produced or regarded as having been produced according to the applicable rules of origin adopted within the framework of international or regional agreements in force; and
- (b) in relation to non-preferential tariff treatment, means Malaysia in which the goods were wholly obtained, produced or regarded as having been produced according to the rules adopted in Malaysia;’;

(xvii) dengan menggantikan takrif “owner” dengan takrif yang berikut:

‘ “owner” —

- (a) in respect of goods, includes any person (other than an officer of customs acting in his official capacity) being or holding himself out to be the owner, importer, exporter, consignee, agent or person in possession of, or beneficially interested in, or having any control of, or power of disposition over, the goods; and
- (b) in respect of any aircraft, vessel or vehicle, includes the charterer, the hirer and any person acting as an agent for the owner or who receives freight or other charges payable in respect of the aircraft, vessel or vehicle;’;

(xviii) dengan memasukkan selepas takrif “pilot of an aircraft” takrif yang berikut:

‘ “postal article” means a letter, postcard, newspaper, book, document, pamphlet, pattern or sample packet, parcel, package or any other article or thing that can be transmitted, collected or delivered by post;

“preferential certificate of origin” means a specific document identifying the goods, in which the issuing authority empowered to issue such document certifies expressly that the goods to which the certificate relates originate in a specific country in accordance with the rules of origin adopted within the framework of international or regional agreements in force;

“preferential tariff treatment” means the rates of import duty published in the order made under section 11 applicable to originating goods of the exporting country in accordance with the relevant trade agreements;’;

(xix) dalam takrif “preventive vessel”, dengan memotong perkataan “and includes a vessel owned and employed for the prevention of smuggling by the Government of Singapore”;

(xx) dengan memasukkan selepas takrif “preventive vessel” takrif yang berikut:

‘ “producer” means a person who engages in the production of goods which includes the growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, processing or assembling of the goods;’;

(xxi) dalam takrif “prohibited goods”, dengan memasukkan selepas perkataan “section 31” perkataan “and any subsidiary legislation made under this Act”;

(xxii) dengan memasukkan selepas takrif “proper officer of customs” takrif yang berikut:

‘ “public ruling” means the public ruling made by the Director General under section 10F;

“release” in relation to goods, means the action by the proper officer of customs to allow goods which has completed customs clearance to be placed at the disposal of the owner of such goods;’;

(xxiii) dengan menggantikan takrif “senior officer of customs” dengan takrif yang berikut:

‘ “senior officer of customs” means—

(a) the Director General;

(b) any Deputy Director General of Customs and Excise appointed under subsection 3(1);

- (c) any Assistant Director General, Director, Deputy Director, Senior Assistant Director and Assistant Director of Customs and Excise appointed under subsection 3(1);
 - (d) any Senior Superintendent, Superintendent, Chief Assistant Superintendent, Senior Assistant Superintendent or Assistant Superintendent of Customs and Excise appointed under subsection 3(4);
 - (e) any officer of customs invested with the powers of a senior officer of customs under subsection 3(5) or section 5; and
 - (f) any police officer having the powers of a senior officer of customs by virtue of section 8;’;
- (xxiv) dengan memasukkan selepas takrif “sufferance wharf” takrif yang berikut:
- ‘ “surcharge” means any charge that is due and payable under subsection 17B(2);’;
- (xxv) dengan memasukkan selepas takrif “territorial waters” takrif yang berikut:
- ‘ “transit” means the movement of goods—
- (a) between two or more customs offices in Malaysia; or
 - (b) from a customs office in any country to a customs office in Malaysia (including goods on transshipment) for the sole purpose of being carried out to another country;

“transhipment” means—

- (a) transferring of goods from one vessel or aircraft to another vessel or aircraft; or
- (b) unloading of goods from a vessel or aircraft and depositing such goods in a customs or licensed warehouse or in a warehouse or other place approved by the Director General,

for the purpose of shipment out of Malaysia on that other vessel or aircraft within the jurisdictional area of the same customs office relating to the importation and exportation;’; dan

(xxvi) dengan menggantikan takrif “value” dengan takrif yang berikut:

‘ “value”—

- (a) in relation to imported goods, means customs value as determined under the regulations made under subsection 142(35B); and
- (b) in relation to goods to be exported, means the price which an exporter would receive for the goods calculated to the stage where such goods are released by Customs at the place of export;’;

(b) dengan menggantikan subseksyen (1A) dengan subseksyen yang berikut:

“ (1A) For the purposes of this Act, a free zone shall be deemed to be a place outside a principal customs area, and the provisions of section 31 and Parts IVA, V, VI and VII of this Act shall apply to a free zone.”;

(c) dengan memasukkan selepas subseksyen (1A) subseksyen yang berikut:

“ (1B) For the purposes of subsection (1A)—

(a) “free zone” means any area in Malaysia which has been declared by the Minister to be a free commercial zone or a free industrial zone under the Free Zones Act 1990 [*Act 438*]; and

(b) “principal customs area” means any part of Malaysia excluding a free zone, Labuan, Langkawi, Tioman and Pangkor”; dan

(d) dalam subseksyen (2)—

(i) dengan memasukkan selepas perkataan “customs or licensed warehouse,” perkataan “warehouse or other place approved by the Director General, petroleum supply base,”; dan

(ii) dengan menggantikan perkataan “any vessel, train, conveyance, aircraft, pipeline or place” dengan perkataan “any conveyance”.

Pindaan seksyen 3

3. Seksyen 3 Akta ibu dipinda—

(a) dalam subseksyen (1), dengan menggantikan perkataan “Director General of Customs and Excise and such number of Deputy Directors General, Assistant Directors General, Directors, Senior Assistant Directors and Assistant Directors of Customs and Excise” dengan perkataan “Director General of Customs and Excise and such number of Deputy Directors General, Assistant Directors General, Directors, Deputy Directors, Senior Assistant Directors and Assistant Directors of Customs and Excise”;

(b) dalam subseksyen (3)—

(i) dengan memasukkan selepas perkataan “Assistant Directors General, Directors,” perkataan “Deputy Directors,”; dan

(ii) dengan memasukkan selepas perkataan “sections” perkataan “10F,”; dan

(c) dalam subseksyen (4), dengan menggantikan perkataan “Superintendents and Assistant Superintendents of Customs and Excise” dengan perkataan “Superintendents, Chief Assistant Superintendents, Senior Assistant Superintendents and Assistant Superintendents of Customs and Excise”.

Penggantian seksyen 8

4. Akta ibu dipinda dengan menggantikan seksyen 8 dengan seksyen yang berikut:

“Powers of police officers

8. For the purposes of this Act, all police officers not below the rank of Inspector shall have and may exercise all the powers conferred by Part XII on senior officers of customs, and all police officers below the rank of Inspector shall have and may exercise all the powers conferred by Part XII on officers of customs.”.

Pindaan Bahagian IIA

5. Bahagian IIA Akta ibu dipinda dalam kepala dengan memasukkan selepas perkataan “CUSTOMS RULING” perkataan “AND PUBLIC RULING”.

Pindaan seksyen 10A

6. Subseksyen 10A(1) Akta ibu dipinda dengan memasukkan selepas perenggan (a) perenggan yang berikut:

“(aa) the origin of goods;”.

Seksyen baharu 10F

7. Akta ibu dipinda dengan memasukkan selepas seksyen 10E seksyen yang berikut:

“Public ruling

10F. (1) The Director General may, at any time, make a public ruling on the application of any provision of this Act.

(2) The Director General may withdraw, either wholly or partly, any public ruling made under this section.”.

Seksyen baharu 11A

8. Akta ibu dipinda dengan memasukkan selepas seksyen 11 seksyen yang berikut:

“No customs duty levied on goods *bona fide* in transit and transhipment

11A. For the purpose of levying of customs duties, goods *bona fide* in transit, including goods for transhipment, shall not be deemed to be imported unless they are or become uncustomed goods.”.

Pindaan seksyen 14A

9. Seksyen 14A Akta ibu dipinda—

- (a) dalam nota bahu, dengan menggantikan perkataan “**customs duties**” dengan perkataan “**customs duty, etc.**”;
- (b) dengan menomborkan semula peruntukan yang sedia ada sebagai subseksyen (1);
- (c) dalam subseksyen (1) sebagaimana yang dinomborkan semula, dengan menggantikan perkataan “customs duties or any other prescribed fees or charges” dengan perkataan “customs duty, surcharge, penalty, fee or other money”; dan

- (d) dengan memasukkan selepas subseksyen (1) sebagaimana yang dinomborkan semula subseksyen yang berikut:

“ (2) Where a person who has been granted remission under subsection (1) has paid any of the customs duty, surcharge, penalty, fee or other money to which the remission relates, he shall be entitled to a refund of the amount of customs duty, surcharge, penalty, fee or other money which had been remitted.”.

Pindaan seksyen 16

10. Seksyen 16 Akta ibu dipinda—

- (a) dalam nota bahu, dengan menggantikan perkataan “**Return**” dengan perkataan “**Refund**”;
- (b) dengan menomborkan semula peruntukan yang sedia ada sebagai subseksyen (1);
- (c) dalam subseksyen (1) sebagaimana yang dinomborkan semula, dengan menggantikan perkataan “customs duties” dengan perkataan “customs duty, surcharge, penalty, fee or other money”;
- (d) dalam perenggan (b) proviso kepada subseksyen (1) sebagaimana yang dinomborkan semula—
- (i) dengan menggantikan perkataan “under protest under section 13B” dengan perkataan “under section 13A or paragraph 99H(2)(b) or pending the result of a review under section 143 or appeal under section 141T,”; dan
 - (ii) dengan menggantikan perkataan “after the decision on classification or valuation” dengan perkataan “from the date of the decision on classification, valuation, verification of origin, review or appeal”; dan

(e) dengan memasukkan selepas subseksyen (1) sebagaimana yang dinomborkan semula subseksyen yang berikut:

“ (2) A claim under subsection (1) shall be supported by such documents as required by the Director General.”.

Pindaan seksyen 17

11. Seksyen 17 Akta ibu dipinda—

(a) dalam subseksyen (1)—

- (i) dalam perenggan (a), dengan menggantikan perkataan “any customs duties or other moneys” dengan perkataan “any customs duty, surcharge, penalty, fee or other money”;
- (ii) dalam perenggan (b), dengan menggantikan perkataan “such customs duties or other moneys,” dengan perkataan “any customs duty, surcharge, penalty, fee or other money,”;
- (iii) dengan menggantikan perkataan “such customs duties or other moneys” dengan perkataan “such customs duty, surcharge, penalty, fee or other money”;
- (iv) dengan menggantikan perkataan “three years from the date on which customs duty was payable or deficient customs duty was paid” dengan perkataan “six years from the date on which customs duty, surcharge, penalty, fee or other money was payable or deficient customs duty, surcharge, penalty, fee or other money was paid”; dan
- (v) dengan menggantikan perkataan “until such customs duty” dengan perkataan “until such customs duty, surcharge, penalty, fee or other money”;

(b) dengan memotong subseksyen (2); dan

(c) dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

“ (3) Nothing in subsection (1) shall prejudice the exercise of the rights and powers under this section by the Director General to seize or, subject to subsection (4), sell any goods under customs control belonging to the person liable to pay such customs duty, surcharge, penalty, fee or other money for the recovery of the amount payable under subsection (1) or (7), or any outstanding balance thereof.

(4) If the customs duty, surcharge, penalty, fee or other money or the deficient customs duty, surcharge, penalty, fee or other money, or the refund to be repaid remain unpaid, as the case may be, the Director General may sell such goods seized under subsection (3)—

(a) after giving not less than thirty days' notice in writing from the date of seizure to the person or his agent if the name and address of such owner or agent is known to the Director General; or

(b) after giving not less than thirty days' notice in the *Gazette* if the name and address of such owner or his agent is not known to the Director General.

(5) The proceeds of sale of any goods under subsection (4) shall be applied to the payment of—

(a) the customs duty, surcharge, penalty, fee or other money; or

(b) the recovery of any amount or charges which may be due in respect of selling off such goods,

and the surplus, if any, shall be paid to the person liable to pay the amount due under subsection (1) and if such person cannot be found within one month of the sale, such surplus shall be paid into the Consolidated Fund.

(6) If at the sale of any goods under subsection (4) no sufficient bid is forthcoming to defray the customs duty, surcharge, penalty, fee or other money or the deficient customs duty, surcharge, penalty, fee or other money payable or the refund erroneously paid, as the case may be, the goods shall be forfeited to the Government and shall be disposed of in such manner as the Director General may direct.

(7) Nothing in subsection (1) shall prevent the Director General from making a demand at any time after six years whenever any payment of customs duty, surcharge, penalty, fee or other money is not paid or short paid due to any form of fraud or default committed by or on behalf of any person.”.

Pindaan seksyen 17A

12. Seksyen 17A Akta ibu dipinda—

(a) dalam nota bahu, dengan menggantikan perkataan “**customs duties**” dengan perkataan “**customs duty, etc.**”;

(b) dalam subseksyen (1)—

(i) dengan menggantikan perkataan “any customs duties,” dengan perkataan “any customs duty, surcharge, penalty, fee or other money, payable under this Act,”;

(ii) dengan menggantikan perkataan “any Director of Immigration” dengan perkataan “the Director General of Immigration”;

(iii) dengan menggantikan perkataan “particulars of the duties so payable” dengan perkataan “particulars of the person reasonably suspected of having committed an offence”; dan

(iv) dengan memasukkan selepas perkataan “all the duties” perkataan “, surcharges, penalties, fees or other moneys”;

- (c) dalam subseksyen (2), dengan menggantikan perkataan “any Director of Immigration” dengan perkataan “the Director General of Immigration”;
- (d) dalam subseksyen (3), dengan menggantikan perkataan “on” dengan perkataan “at the last known address of”;
- (e) dalam subseksyen (4), dengan menggantikan perkataan “all the duties specified in the certificate” dengan perkataan “all the duties, surcharges, penalties, fees or other moneys”; dan
- (f) dengan memotong subseksyen (6).

Seksyen baharu 17B

13. Akta ibu dipinda dengan memasukkan selepas seksyen 17A seksyen yang berikut:

“Payment by instalments

17B. (1) Where any amount is payable in accordance with subsection 17(1), the Director General may allow the amount to be paid by instalments, subject to such conditions, in such amounts and on such dates as he may determine.

(2) If there is default in payment of any instalment under subsection (1) on its due date, the whole outstanding balance shall become due and payable on that date and shall, without any further notice being served on the person liable to pay the amount due, be subject to a surcharge equal to ten per cent of that outstanding balance and the surcharge shall be recoverable as if it was due and payable under this Act.

(3) Nothing in subsections (1) and (2) shall prejudice the exercise of the rights and powers under this section by the Director General to seize or sell any goods under customs control belonging to the person liable to pay such customs duty, surcharge, penalty, fee or other money for the recovery of the amount payable under subsections (1) and (2), or any outstanding balance thereof.”.

Penggantian seksyen 18

14. Akta ibu dipinda dengan menggantikan seksyen 18 dengan seksyen yang berikut:

“Remission of import duty on goods damaged, destroyed or lost before removal from customs control

18. (1) If any dutiable goods which have been imported are damaged, destroyed or lost due to unavoidable accident at any time after their arrival within Malaysia and before removal from customs control, the Director General may, where he deems fit, remit the whole or any part of the customs duty payable thereon if notice in writing of such damage, destruction or loss, supported by sufficient documents, has been given at or before the time of such removal.

(2) If any dutiable goods are damaged, destroyed or lost due to unavoidable accident after the removal of such goods from customs control, no abatement of customs duty shall be allowed on such goods.”.

Penggantian seksyen 22B

15. Akta ibu dipinda dengan menggantikan seksyen 22B dengan seksyen yang berikut:

“Recovery of customs duty, etc., as a civil debt

22B. (1) Without prejudice to any other remedy and notwithstanding any review or appeal against any decision of the Director General under section 143, any customs duty, surcharge, penalty, fee or other money payable under this Act, may be recovered as a civil debt due to the Government of Malaysia, or where the customs duty is a duty of a category assigned to the State by Article 112c of the Federal Constitution, to the Government of that State.

(2) In any proceedings to recover the customs duty, surcharge, penalty, fee or other money under subsection (1), the production of a certificate signed by the Director General—

- (a) stating that any customs duty, surcharge, penalty, fee or other money and the amount shown in the certificate as payable, in any assessment or notice made under this Act from a person named in the certificate; and
- (b) giving the address of the person and purporting to be a copy of or an extract from any notice of assessment,

shall be conclusive evidence of the customs duty, surcharge, penalty, fee or other money and the amount as payable in any assessment or notice and shall be sufficient authority for the court to give judgement for that amount.

(3) Any penalty imposed under this Act shall, for the purposes of this Act and the Limitation Act 1953 [*Act 254*], the Limitation Ordinance of Sabah [*Sabah Cap. 72*] or the Limitation Ordinance of Sarawak [*Swk. Cap 49*], as the case may be, be recoverable as if the penalty were customs duty due and payable under this Act and accordingly subsection 6(4) of the Limitation Act 1953, section 3 of the Limitation Ordinance of Sabah or section 3 of the Limitation Ordinance of Sarawak, as the case may require, shall not apply to that penalty.”.

Pindaan seksyen 22c

16. Seksyen 22c Akta ibu dipinda—

- (a) dengan memasukkan selepas perkataan “Where any customs duty” perkataan “, surcharge, penalty, fee or other money”;
- (b) dengan memasukkan selepas perkataan “liable for the customs duty” perkataan “, surcharge, penalty, fee or other money”; dan
- (c) dalam proviso, dengan memasukkan selepas perkataan “having priority over the customs duty” perkataan “, surcharge, penalty, fee or other money”.

Pindaan seksyen 24

17. Seksyen 24 Akta ibu dipinda dengan memasukkan selepas perkataan “cleared at” perkataan “such customs airport,”.

Pindaan seksyen 29

18. Seksyen 29 Akta ibu dipinda dengan memasukkan selepas perkataan “cleared at” perkataan “such customs airport,”.

Pindaan seksyen 29A

19. Seksyen 29A Akta ibu dipinda—

(a) dengan menomborkan semula peruntukan yang sedia ada sebagai subseksyen (1); dan

(b) dengan memasukkan selepas subseksyen (1) sebagaimana yang dinomborkan semula subseksyen yang berikut:

“(2) Goods imported by means of a pipeline shall be treated as imported at the time when they are brought—

(a) if by sea, across the boundaries into the territorial waters; or

(b) if by land, across the boundaries into Malaysia.

(3) Goods exported by means of a pipeline shall be treated as exported at the time when the goods are loaded from a pipeline into another conveyance for exportation.”.

Seksyen baharu 29B

20. Akta ibu dipinda dengan memasukkan selepas seksyen 29A seksyen yang berikut:

“Importation or exportation by other means

29B. No goods shall be imported or exported by other means except as approved by the Director General subject to such conditions as he deems fit.”.

Penggantian seksyen 34

21. Akta ibu dipinda dengan menggantikan seksyen 34 dengan seksyen yang berikut:

“Power of Director General to require security

34. (1) The Director General may require any person to give security or further security of such amount and in such manner as the Director General may determine for the payment of any customs duty which is or may become due and payable from the person.

(2) Where any security has been required to be given under subsection (1), no person shall move goods under customs control unless such security has been given.”.

Bahagian Baharu IVA

22. Akta ibu dipinda dengan memasukkan selepas Bahagian IV Bahagian yang berikut:

“PART IVA

TRANSIT AND TRANSHIPMENT

Transits allowed

35A. (1) Subject to the provisions of this Part, the following transits are allowed:

(a) goods imported into the country—

(i) on board a vessel, aircraft, vehicle or a railway carriage to be transported through Malaysia from the place of import in Malaysia whether the goods were unloaded or not from the vessel, aircraft, vehicle or railway carriage to a place of exit from where the goods are to be taken out from Malaysia; or

- (ii) on board a vessel, aircraft, vehicle or railway to be transported through Malaysia from the place of import in Malaysia to a place under customs control;
- (b) movement of goods from a place under customs control to a place of exit in Malaysia for the purpose of export; and
- (c) movement of goods under customs control from a place to another place in Malaysia.

(2) The payment of customs duties for the imported or exported goods which moved in transit under subsection (1) may be temporarily suspended subject to such conditions as determined by the Director General.

Commencement and completion of transit procedure

35B. (1) Subject to subsection (4), the transit procedure commences when the goods are cleared for transit and completes when such goods are cleared and released for another customs procedure approved by the proper officer of customs or for home consumption.

(2) Goods moved under the transit procedure shall reach the destination point as indicated in the declaration, and be exported within the period as determined by the Director General.

(3) Notwithstanding subsections (1) and (2), the transit procedure, in relation to any goods, ends before its completion if it is interrupted by any of the following circumstances:

- (a) the release of the goods for the transit procedure is withdrawn;
- (b) the goods have been—
 - (i) released for home consumption not according to the approval given by the proper officer of customs;

(ii) released for export not according to the approval given by the proper officer of customs; or

(iii) moved not under customs control;

(c) the goods have been abandoned;

(d) the goods have been seized under this Act or any other written law; or

(e) the goods are destroyed, lost or unaccounted for.

(4) Without prejudice to any proceedings under this Act, where any dutiable goods moved under transit procedure ends before its completion as a result of the circumstances under subsection (3), the owner of the goods or his agent shall be liable to pay the duty leviable on such dutiable goods and any security furnished under this Act may be forfeited and paid into the Consolidated Fund.

(5) Any person who contravenes subsection (2) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Safeguard against any unauthorized interference with goods in transit

35c. (1) The Director General may require the owner of the goods to take the necessary measures to safeguard against any unauthorized interference with goods in transit.

(2) Any person who fails to comply with the request made by the Director General under subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Determination of customs ports and airports for transit

35D. (1) The Director General may determine—

- (a) the customs ports and airports where goods may be off-loaded from vessels or aircraft for transit; or
- (b) the customs ports and airports where goods may be loaded on board vessels or aircrafts for export from Malaysia under the transit procedure.

(2) No person shall load or off-load goods for transit except at the customs port or airport as determined under subsection (1).

(3) Any person who contravenes subsection (2) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Determination on routes for transit

35E. (1) The Director General may determine the routes, by road or railway, over which goods may be transported under the transit procedures.

(2) No person shall transport goods for the purpose of transit operation over a road or railway route other than a route determined under subsection (1).

(3) Any person who contravenes subsection (2) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Persons entitled to submit declaration for transit

35F. The following persons are entitled to submit declarations and supporting documents to clear goods for the purpose of transit:

- (a) the owner of the goods;

- (b) the licensed carrier or any other person as approved by the Director General under subsection 35G(2); or
- (c) a customs agent.

Movement of goods in transit

35G. (1) Subject to subsection (2), no goods shall be moved in transit (including transshipment) by road except by a licensed carrier.

(2) The Director General may, in special circumstances and subject to such conditions as determined by him, approve any person other than a licensed carrier to move goods in transit and transshipment.

(3) Any person who contravenes subsection (1) or the conditions under subsection (2) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Licensed carrier

35H. (1) The Director General may grant a licence to any person to act as a licensed carrier subject to such terms and conditions as he may deem fit and he may suspend or withdraw such licence.

(2) In granting a licence under subsection (1), the Director General may require such security to be furnished as he may consider adequate to cover the customs duty payable on the goods moved and for the faithful and incorrupt conduct of such licensed carrier and of the licensed carrier's agents and employees acting for the licensed carrier both as regards to the customs and the licensed carrier's employers.

(3) The licensed carrier who carries out the transit or transshipment operation shall ensure such operation is carried out and completed in accordance with this Act and the necessary measures required by the Director General under subsection 35C(1) or 35K(1).

(4) If the licensed carrier who carries out the transit or transshipment operation is not the person who submits the declaration or other document for such operation, the licensed carrier and the person who submits the declaration shall be jointly and severally liable for the customs duty due and payable and the obligation referred to in subsection (3).

(5) If the licensed carrier who carries out the transit or transshipment operation is the person who has subcontracted the transport of the goods to another carrier, the licensed carrier and the other carrier shall be jointly and severally liable for the customs duty due and payable and the obligation referred to in subsection (3).

(6) Any person who contravenes subsection (3) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Transshipment goods to be deposited in warehouse

351. (1) Goods arriving in Malaysia for transshipment and landed at a customs port or airport to await the arrival of the vessel or aircraft to which they are intended to be transhipped shall, if they are dutiable or prohibited on import or export, as the case may be, or belong to a class of such goods, be deposited in a customs or licensed warehouse, or a warehouse or other place approved by the Director General, until such goods are loaded on board the vessel or aircraft and transported out of Malaysia.

(2) The owner or agent of the goods for transshipment is liable to any storage charges, handling charges, warehouse rental and other charges at the rates applicable to such goods or, if such rates are not prescribed, at the prescribed rates applicable to such goods prior to transportation out of Malaysia.

(3) No goods for transhipment may be moved between two or more places under customs control at the customs port or airport where the goods were off-loaded without the prior permission of the proper officer of customs.

(4) The Director General may exempt any particular goods from the operation of this section.

(5) Any person who contravenes subsection (1) or (3) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Commencement and completion of transhipment procedures

35J. (1) Subject to the provisions of this Part, the Director General may allow any goods imported to be moved under transhipment procedure subject to such conditions as determined by the Director General.

(2) The transhipment procedure commences when the goods are cleared for transhipment and completes when such goods are cleared for export.

(3) Notwithstanding subsection (2), the transhipment procedure, in relation to any goods, ends before its completion if it is interrupted by any of the following circumstances:

(a) the release of the goods for the transhipment procedure is withdrawn;

(b) the goods have been—

(i) released for home consumption not according to the approval given by the proper officer of customs;

(ii) released for export not according to the approval given by the proper officer of customs; or

(iii) moved not under customs control;

- (c) the goods have been abandoned;
- (d) the goods have been seized under this Act or any other written law; or
- (e) the goods are destroyed, lost or unaccounted for.

(4) Without prejudice to any proceedings under this Act, where any dutiable goods moved under transshipment ends before its completion as a result of the circumstances under subsection (3), the owner of the goods or his agent shall be liable to pay the duty leviable on such dutiable goods and any security furnished under this Act may be forfeited and paid into the Consolidated Fund.

Safeguard against any unauthorized interference with goods under transshipment

35k. (1) The Director General may require the owner of the goods to take the necessary measures to safeguard against any unauthorized interference with goods under transshipment.

(2) Any person who contravenes the request made by the Director General under subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Non-compliance with completion periods

35L. (1) If—

- (a) transshipment procedure does not commence or is not completed in accordance with subsection 35J(2); or
- (b) transshipment goods loaded on board the vessel or aircraft to be transported out of Malaysia are not exported in accordance with subsection 35J(2),

the licensee of the licensed warehouse, or warehouse or other place approved by the Director General, or the master of the vessel or the pilot of the aircraft on board of which the goods were to be loaded for export, as the case may be, shall—

- (A) immediately notify the proper officer of customs of the delay, and the reasons for the delay; and
- (B) thereafter notify the proper officer of customs regularly, of the situation with regard to the commencement and completion of the transshipment procedure.

(2) Any person who contravenes subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Delivery of goods for transshipment for loading on board outgoing vessel or aircraft

35M. (1) The master of a vessel or pilot of an aircraft or the agent of the vessel or aircraft under Part VII reporting the arrival of transshipment goods shall ensure that the goods are to be loaded on board the vessel or aircraft and be transported out of Malaysia at the customs port or airport to which the transshipment goods are intended to be transhipped under section 35I.

(2) Any person who contravenes subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Responsibilities of licensee, owner or person handling goods for transshipment

35N. (1) Where goods are deposited under section 35I, the licensee of the licensed warehouse, or warehouse or other place approved by the Director General, the owner or the person handling such goods for transshipment, shall keep such records of the receipt, handling, storage and delivery of the goods as may be determined by the Director General.

(2) The licensee, owner or person handling such goods for transshipment referred to in subsection (1) shall—

(a) within two hours after the goods have been loaded on board such vessel or aircraft, submit to the proper officer of customs a certified statement in relation to the removal of the goods from the licensed warehouse, or warehouse or other place approved by the Director General; and

(b) immediately notify the proper officer of customs if the goods are removed from the licensed warehouse, or warehouse or other place approved by the Director General, for the purposes other than the loading of the goods on board such vessel or aircraft.

(3) The certified statement submitted under paragraph (2)(a) shall—

(a) state that such goods are for transshipment; and

(b) contain all the information as may be required by the Director General.

(4) The certified statement submitted under paragraph (2)(a) shall be submitted electronically unless approved otherwise by the Director General.

(5) Any person who contravenes subsection (1), (2), (3) or (4) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.”.

Pindaan seksyen 36

23. Subseksyen 36(3) Akta ibu dipinda dengan menggantikan perkataan “one thousand ringgit” dengan perkataan “fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both”.

Pindaan seksyen 37

24. Subseksyen 37(3) Akta ibu dipinda dengan menggantikan perkataan “one thousand ringgit” dengan perkataan “fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both”.

Pindaan seksyen 38

25. Seksyen 38 Akta ibu dipinda—

- (a) dalam nota bahu, dengan menggantikan perkataan “**Master to attend and answer questions when applying for port clearance, and deliver documents**” dengan perkataan “**Port clearance before departure**”;
- (b) dalam subseksyen (1), dengan memotong perkataan “shall attend before the proper officer of customs, and”; dan
- (c) dalam subseksyen (2), dengan memotong perkataan “complete, sign and”.

Pindaan seksyen 44

26. Subseksyen 44(3) Akta ibu dipinda dengan menggantikan perkataan “shall be liable on conviction before a Magistrate of the First Class to a fine of two thousand ringgit and to imprisonment for a term of twelve months” dengan perkataan “shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both”.

Pindaan seksyen 48

27. Seksyen 48 Akta ibu dipinda dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“ (4) Any person who contravenes subsection 48(1) shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand ringgit or to both.”.

Pindaan seksyen 49

28. Seksyen 49 Akta ibu dipinda dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“ (4) Any person who contravenes subsection 49(1) or (3) shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand ringgit or to both.”.

Penggantian seksyen 52

29. Akta ibu dipinda dengan menggantikan seksyen 52 dengan seksyen yang berikut:

“Master or agent of arriving vessel to present complete manifest

52. (1) The master or agent of every vessel, other than a local craft, arriving in any customs port shall, not less than twenty-four hours before its arrival, or such period as the Director General may determine, whichever is lesser, present to the proper officer of customs at the customs office a true and complete manifest of the whole cargo of the vessel in the national language or English language, in the prescribed form, and certified by such master or agent.

(2) The manifest under subsection (1) shall contain—

(a) a complete list of the whole cargo which remains on board, intended to be landed and to be transhipped at the customs port; and

(b) a complete list of stores on board such vessel.

(3) The manifest shall list all particulars as to marks, numbers, contents of each package of the cargo, destination, together with the names of shippers and consignees of the cargo.

(4) Any person who contravenes subsection (1), (2) or (3) shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand ringgit or to both.

(5) For the purpose of this section, “agent of every vessel” includes a freight forwarder.”.

Pemotongan seksyen 53

30. Akta ibu dipinda dengan memotong seksyen 53.

Penggantian seksyen 54

31. Akta ibu dipinda dengan menggantikan seksyen 54 dengan seksyen yang berikut:

“Person in charge of local craft to make declaration on arrival

54. (1) The master or agent of every local craft, whether carrying cargo or not, arriving in any customs port shall make, in the prescribed form, a declaration of a complete list of the whole cargo on board the vessel to the proper officer of customs.

(2) No cargo shall be landed or delivered to the importer or consignee, or his agent, except with the permission of the proper officer of customs.”.

Pindaan seksyen 55

32. Seksyen 55 Akta ibu dipinda—

(a) dalam subseksyen (1)—

(i) dengan menggantikan perkataan “two months” dengan perkataan “one month”; dan

(ii) dengan memotong perkataan “in duplicate”;

(b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“ (1A) The proper officer of customs may refuse to accept any alteration made in the manifest after being notified that investigation into any offence under any written law has commenced in connection with the goods to which the manifest relates.”;

(c) dalam subseksyen (2)—

(i) dengan menggantikan perkataan “two months” dengan perkataan “one month”;

(ii) dengan menggantikan perkataan “five hundred ringgit” dengan perkataan “five thousand ringgit”; dan

(iii) dengan menggantikan perkataan “two thousand ringgit” dengan perkataan “ten thousand ringgit”; dan

(d) dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“ (4) For the purpose of this section, “agent of the vessel” includes a freight forwarder.”.

Penggantian seksyen 56

33. Akta ibu dipinda dengan menggantikan seksyen 56 dengan seksyen yang berikut:

“Pilot or agent of arriving aircraft to present complete manifest

56. (1) The pilot or agent of every aircraft arriving at a customs airport shall, not less than two hours before its arrival or such period as the Director General may determine, whichever is lesser, present to the proper officer of customs at the customs office a true and complete manifest of the whole cargo of the aircraft in the national language or English language, in the prescribed form, and certified by such pilot or agent.

(2) The manifest under subsection (1) shall contain—

(a) a complete list of the whole cargo which remains on board, intended to be landed and to be transhipped at the customs airport;

(b) a complete list of stores on board such aircraft.

(3) The manifest shall list all particulars as to marks, numbers, contents of each package of the cargo, destination, together with the names of shippers and consignees of the cargo.

(4) Any person who contravenes subsection (1), (2) or (3) shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand ringgit or to both.

(5) For the purpose of this section, “agent of every aircraft” includes a freight forwarder.”.

Pindaan seksyen 57

34. Seksyen 57 Akta ibu dipinda—

(a) dengan menggantikan perkataan “within seven days of the departure of such vessel, present to the proper officer of customs at the customs office” dengan perkataan “not less than twenty-four hours before the departure of such vessel or such period as the Director General may determine, whichever is lesser, present to the proper officer of customs”; dan

(b) dengan menggantikan perkataan “substantially in the prescribed form, certified by such owner or agent, together with a duplicate copy thereof,” dengan perkataan “in the prescribed form and certified by such owner or agent,”.

Pindaan seksyen 58**35.** Seksyen 58 Akta ibu dipinda—

- (a) dengan menomborkan semula peruntukan yang sedia ada sebagai subseksyen (1);
- (b) dalam subseksyen (1) sebagaimana yang dinomborkan semula, dengan menggantikan perkataan “such vessel, attend in person at the customs office, and make a written or oral declaration in the prescribed form or manner of all cargo shipped on board his vessel and the port or ports of destination of such cargo,” dengan perkataan “such local craft, make a declaration in the prescribed form of all cargo shipped on board his local craft and the port or ports of destination of such cargo to the proper officer of customs,”; dan
- (c) dengan memasukkan selepas subseksyen (1) sebagaimana yang dinomborkan semula subseksyen yang berikut:

“ (2) No cargo shall be loaded into the local craft except with the permission of the proper officer of customs.”.

Pindaan seksyen 59**36.** Seksyen 59 Akta ibu dipinda—

- (a) dengan menggantikan perkataan “before the departure of such aircraft, present to the proper officer of customs at the customs office” dengan perkataan “not less than two hours before the departure of such aircraft or such period as the Director General may determine, whichever is lesser, present to the proper officer of customs”; dan
- (b) dengan menggantikan perkataan “substantially in the prescribed form, certified by such pilot or agent, together with a duplicate copy thereof,” dengan perkataan “in the prescribed form and certified by such pilot or agent,”.

Pindaan seksyen 60

37. Seksyen 60 Akta ibu dipinda—

- (a) dengan menomborkan semula peruntukan yang sedia ada sebagai subseksyen (1);
- (b) dalam subseksyen (1) sebagaimana yang dinomborkan semula—
 - (i) dengan menggantikan perkataan “to which dutiable goods are consigned, shall on demand produce” dengan perkataan “to which goods are consigned, shall produce”; dan
 - (ii) dengan memasukkan selepas perkataan “waybill” perkataan “or any other document approved by the Director General”; dan
- (c) dengan memasukkan selepas subseksyen (1) sebagaimana yang dinomborkan semula subseksyen yang berikut:
 - “ (2) No cargo shall be loaded into or unloaded off the train except with the permission of the proper officer of customs.”.

Pindaan seksyen 65

38. Seksyen 65 Akta ibu dipinda—

- (a) dalam subseksyen (1)—
 - (i) dengan menggantikan perkataan “at his absolute discretion, on payment of such fees as may be fixed by him in each case,” dengan perkataan “on payment of such fees as may be prescribed,”; dan
 - (ii) dengan memotong perkataan “and any other goods”;

- (b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“ (1A) The Director General may allow goods, other than goods liable to customs duty, to be kept in the licensed warehouse subject to such conditions he deems fit.”; dan

- (c) dengan memasukkan selepas subseksyen (4) subseksyen yang berikut:

“ (5) Goods deposited in a licensed warehouse shall be cleared within two years from the date of deposit or such further period as the Director General may approve.”.

Pindaan seksyen 65A

39. Seksyen 65A Akta ibu dipinda—

- (a) dalam subseksyen (1)—

(i) dengan menggantikan perkataan “In respect of warehouse licensed under section 65, the Director General may, at his absolute discretion,” dengan perkataan “The Director General may,”;

(ii) dengan menggantikan perkataan “grant an additional licence to the licensee” dengan perkataan “grant a licence to any person”; dan

(iii) dengan memasukkan selepas perkataan “withdraw” perkataan “, suspend or cancel”;

- (b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“ (1A) A licence under subsection (1) shall be deemed to include a licence for warehousing goods as provided under section 65.”;

(c) dalam subseksyen (3)—

- (i) dalam perenggan (a), dengan menggantikan perkataan “warehouse” dengan perkataan “licensed manufacturing warehouse”; dan
- (ii) dalam perenggan (b), dengan menggantikan perkataan “warehouse” dengan perkataan “licensed manufacturing warehouse”; dan

(d) dengan memotong subseksyen (4).

Seksyen baharu 65AA, 65AB dan 65AC

40. Akta ibu dipinda dengan memasukkan selepas seksyen 65A seksyen yang berikut:

“Remission on waste or refuse from goods undergoing process

65AA. (1) Where in the course of carrying out any activities approved under subsection 65A(1) there is waste or refuse, the customs duty may be remitted on the quantity of goods liable to the customs duty in so much of the waste or refuse as has arisen from the activities carried out in relation to the goods which have undergone any process.

(2) If the customs duty is remitted under subsection (1), the Director General shall direct the waste or refuse to be destroyed subject to such conditions as the Director General deems fit.

(3) If no remission is granted under subsection (1), the Director General shall require customs duty to be paid on such waste or refuse as if it had been imported in that form.

Deficiency in quantity of dutiable goods at licensed manufacturing warehouse

65AB. (1) If it appears at any time that in any licensed manufacturing warehouse there is a deficiency in the quantity of dutiable goods which ought to be found therein, the licensee of such licensed manufacturing warehouse shall—

- (a) in the absence of proof to the contrary, be presumed to have illegally removed such goods; and
- (b) without prejudice to any proceedings under this Act, be liable to pay to the proper officer of customs the customs duty leviable on the goods found deficient.

(2) Notwithstanding subsection (1), if it is shown to the satisfaction of the Director General that such deficiency has been caused by any unavoidable leakage, breakage or other accident, the Director General may remit the whole or any part of the customs duty leviable on the goods found deficient.

Licensee to provide customs office and facilities

65AC. The licensee of a licensed warehouse shall provide appropriate customs office and facilities within or at the perimeter of the licensed warehouse at the expense of the licensee.”.

Pindaan seksyen 65B

41. Seksyen 65B Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan menggantikan perkataan “a licensed manufacturer” dengan perkataan “licensed under this Part,”;
- (b) dalam subseksyen (2A)—
 - (i) dengan memasukkan selepas perkataan “subsection (1)” perkataan “or (2B)”;

- (ii) dengan menggantikan perkataan “ten thousand ringgit” dengan perkataan “fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both”; dan
- (c) dengan memasukkan selepas subseksyen (2A) subseksyen yang berikut:

“(2B) A liquidator shall furnish all relevant documents, books and records which are in his possession to the proper officer of customs for the purpose of calculating all duties payable under this Act.”.

Pindaan seksyen 65c

42. Seksyen 65c Akta ibu dipinda—

(a) dalam subseksyen (1)—

- (i) dengan menggantikan perkataan “the property of a licensed manufacturer” dengan perkataan “the property of a licensee under this Part”;
- (ii) dengan menggantikan perkataan “assets of the licensed manufacturer” dengan perkataan “assets of the licensee”; dan
- (iii) dengan menggantikan perkataan “or manufactured by the licensed manufacturer” dengan perkataan “by the licensee”;

(b) dalam subseksyen (2A)—

- (i) dengan memasukkan selepas perkataan “subsection (1)” perkataan “or (2B)”; dan
- (ii) dengan menggantikan perkataan “ten thousand ringgit” dengan perkataan “fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both”; dan

- (c) dengan memasukkan selepas subseksyen (2A) subseksyen yang berikut:

“(2B) A receiver shall furnish all relevant documents, books and records which are in his possession to the proper officer of customs for the purpose of calculating all duties payable under the Act.”.

Pindaan seksyen 65D

- 43.** Subseksyen 65D(1) Akta ibu dipinda—

- (a) dengan memotong perkataan “at his absolute discretion”; dan
- (b) dengan menggantikan perkataan “may suspend or withdraw” dengan perkataan “may withdraw, suspend or cancel”.

Pindaan seksyen 65E

- 44.** Subseksyen 65E(1) Akta ibu dipinda—

- (a) dengan memotong perkataan “at his absolute discretion”; dan
- (b) dengan menggantikan perkataan “may suspend or withdraw” dengan perkataan “may withdraw, suspend or cancel”.

Seksyen baharu 65F

- 45.** Akta ibu dipinda dengan memasukkan selepas seksyen 65E seksyen yang berikut:

“Deposit of goods in a warehouse or other place approved by the Director General

65F. (1) The Director General may approve any warehouse, not being a customs or licensed warehouse, or other place to be deposited with dutiable goods, and when granted may withdraw, suspend or cancel such approval.

(2) Any such approval shall be for such period and subject to such conditions as the Director General in each case may specify in the approval.”.

Penggantian seksyen 66

46. Akta ibu dipinda dengan menggantikan seksyen 66 dengan seksyen yang berikut:

“Depositing goods into warehouse

66. (1) On arrival or landing, any goods imported, other than prohibited goods, shall be deposited in a customs or licensed warehouse or in a warehouse or other place approved by the Director General unless—

- (a) the customs duty payable, if any, has been paid in accordance with section 78A;
- (b) the goods have been approved for movement in transit and the payment for customs duty has been suspended under section 35A;
- (c) the goods have been approved for transshipment and the goods are for immediate off-loading to another vessel;
- (d) the goods are imported by post;
- (e) the goods are imported by road or by sea where there is no customs or licensed warehouse, or warehouse or other place approved by the Director General at the place of import; or
- (f) the goods are personal effects carried or brought by passengers in any baggage.

(2) Notwithstanding subsection (1), prohibited goods which are subject to certain conditions may be deposited in a customs or licensed warehouse or in a warehouse or other place approved by the Director General if the goods are accompanied by any licence, permit or approval required under any written law and the licence, permit or approval is produced to the proper officer of customs.

(3) If the Director General deems it necessary for the purposes of public interest that any goods imported are to be warehoused, the Director General may require the goods to be deposited in a customs or licensed warehouse or in a warehouse or other place approved by the Director General.

(4) The goods deposited under subsection (3) shall—

- (a) be deposited at the expense of the owner of such goods;
- (b) be deemed to be under customs control; and
- (c) not be removed except with the permission of the proper officer of customs.

(5) Subsection (1) shall not be applicable to goods entering a principal customs area by road, sea or air from a free zone.

(6) Notwithstanding subsection (5), the goods referred to in that subsection shall not be released from customs control unless—

- (a) the customs duty payable, if any, has been paid in accordance with section 78A; or
- (b) the goods have been approved for movement in transit and the payment for customs duty has been suspended under section 35A.”.

Pindaan seksyen 68

47. Seksyen 68 Akta ibu dipinda dengan memasukkan selepas perkataan “any customs or licensed warehouse” perkataan “or in a warehouse or other place approved by the Director General”.

Pindaan seksyen 74

48. Seksyen 74 Akta ibu dipinda dengan menggantikan subseksyen (7) dengan subseksyen yang berikut:

“ (7) Every auction sale shall be conducted—

(a) by or in the presence of senior officer of customs;
or

(b) electronically in the manner to be determined by the Director General.”.

Pindaan seksyen 75

49. Seksyen 75 Akta ibu dipinda—

(a) dengan menggantikan perenggan (b) dengan perenggan yang berikut:

“(b) if such goods are in a customs or licensed warehouse, a warehouse or other place approved by the Director General, or a petroleum supply base under such conditions as the Director General may impose, for transit to another customs or licensed warehouse, warehouse or other place approved by the Director General, or a petroleum supply base;”;

(b) dengan menggantikan perkataan “or any other warehouse” dengan perkataan “, or warehouse or other place”; dan

(c) dalam proviso, dengan menggantikan perkataan “in a licensed warehouse may be removed therefrom” dengan perkataan “may be removed from the customs or licensed warehouse or the warehouse or other place approved by the Director General”.

Pemotongan seksyen 76

50. Akta ibu dipinda dengan memotong seksyen 76.

Bahagian baharu VIII A

51. Akta ibu dipinda dengan memasukkan selepas seksyen 77 Bahagian yang berikut:

“PART VIII A**PETROLEUM SUPPLY BASE****Interpretation**

77A. For the purpose of this Part, unless the context otherwise requires—

“licensee” means any person licensed under section 77B;

“petroleum supply base” means an area licensed under section 77B.

Licensing of petroleum supply base

77B. (1) The Director General may, on payment of such fees as prescribed, issue a licence to any person to manage and administer a petroleum supply base and to carry out activities in the petroleum supply base as approved by the Director General.

(2) The licence issued under subsection (1)—

(a) shall be for such period and subject to such conditions as the Director General may specify in the licence; and

(b) may be withdrawn, suspended or cancelled by the Director General.

(3) The licensee shall, for the proper conduct of his business, furnish such security as may be required by the Director General.

(4) The licensee shall provide appropriate customs office and facilities within or at the perimeter of the petroleum supply base at the expense of the licensee.

Release of goods from petroleum supply base

77C. (1) No goods which have undergone any process in the petroleum supply base may be released for home consumption or export without the prior approval of the Director General.

(2) Subject to section 77E, if the goods referred to in subsection (1) are released from the petroleum supply base for home consumption, the customs duty on such goods shall be calculated on the basis as if such goods had been imported.

Exemption from a payment of customs duty

77D. Notwithstanding subsection 77C(2), the Minister may in any particular case exempt any person from the payment of the whole or part of such customs duty which may be payable by such person on such goods subject to such conditions as the Minister deems fit.

Remission of customs duty

77E. (1) Where in the course of carrying out any activities approved under subsection 77B(1) there is waste or refuse, the customs duty may be remitted on the quantity of goods liable to the customs duty in so much of the waste or refuse as has arisen from the activities carried out in relation to the goods which have undergone any process.

(2) If the customs duty is remitted under subsection (1), the Director General shall direct the waste or refuse to be destroyed subject to such conditions as the Director General deems fit.

(3) If no remission is granted under subsection (1), the Director General shall require customs duty to be paid on such waste or refuse as if it had been imported in that form.

Deficiency in quantity of dutiable goods at petroleum supply base

77F. (1) If it appears at any time that in any petroleum supply base there is a deficiency in the quantity of dutiable goods which ought to be found therein, the owner of the goods or the occupier of the premises shall—

- (a) in the absence of proof to the contrary, be presumed to have illegally removed such goods; and
- (b) without prejudice to any proceedings under this Act, be liable to pay to the proper officer of customs the customs duty leviable on the goods found deficient.

(2) Notwithstanding subsection (1), if it is shown to the satisfaction of the Director General that such deficiency has been caused by unavoidable leakage, breakage or other accident, the Director General may remit the whole or any part of the customs duty leviable on the goods found deficient.”.

Pindaan Bahagian IX

52. Bahagian IX Akta ibu dipinda—

- (a) dengan memasukkan sebelum seksyen 87A subkepala “C — *General Provisions*”; dan
- (b) dengan memotong selepas seksyen 87A subkepala “C — *General Provisions*”.

Penggantian seksyen 78

53. Akta ibu dipinda dengan menggantikan seksyen 78 dengan seksyen yang berikut:

“Declaration of dutiable goods on import

78. (1) Every importer of dutiable goods shall make a declaration on such goods imported, personally or by his agent, in such form as may be prescribed to the proper officer of customs—

- (a) in the case of goods deposited in the customs or licensed warehouse, or warehouse or other place approved by the Director General referred to under subsection 66(1) or (3), within a period of one month from the date of the arrival or landing of such goods before the removal of such goods or any part of the goods from customs control;
- (b) in the case of goods not deposited in the customs or licensed warehouse, or warehouse or other place approved by the Director General referred to under subsection 66(1) or (3), upon arrival or landing of such goods at a place of import; or
- (c) in the case of goods entering the principal customs area from a free zone, upon arrival of such goods at the principal customs area.

(2) Notwithstanding subsection (1), the proper officer of customs may, by notice in writing, require such declaration to be submitted within three days from the date of such notice.

(3) In the case of goods imported by post, the declaration shall be made by the addressee or by his agent on demand by the proper officer of customs.”.

Seksyen baharu 78A, 78B dan 78C

54. Akta ibu dipinda dengan memasukkan selepas seksyen 78 seksyen yang berikut:

“Payment of duties of imported goods

78A. The customs duties and other charges leviable on goods imported shall be paid by the importer of the goods—

- (a) in the case of goods referred to in paragraph 78(1)(a), within fourteen days from the date of declaration being approved by the proper officer of customs except for goods in transit;
- (b) in the case of goods referred to in paragraph 78(1)(b), forthwith upon the arrival of such goods;
- (c) in the case of goods referred to in paragraph 78(1)(c), forthwith upon the arrival of such goods; and
- (d) in the case of goods referred to in subsection 78(3), within fourteen days from the date of the declaration being approved by the proper officer of customs.

Declaration of dutiable goods before arrival

78B. (1) Notwithstanding section 78, any importer of dutiable goods may make a declaration, personally or by his agent, to the proper officer of customs before arrival of the goods to be imported subject to such conditions as determined by the Director General.

(2) The importer of the dutiable goods shall pay the customs duties and other charges leviable on such goods within fourteen days from the date of declaration being approved by the proper officer of customs.

Abandoned goods

78C. (1) Any imported goods which are not declared according to section 78 shall be deemed to be abandoned and the Director General may destroy or dispose of such goods in any manner as he deems fit.

(2) Any proceeds from the disposal of the goods under subsection (1) shall be applied to the payment of customs duties or other moneys, or recovery of any amount or charges which may be due in respect of the disposal of such goods.

(3) Any surplus of the proceeds referred to under subsection (2), if any, shall be paid—

(a) to the importer, if known; and

(b) into the Consolidated Fund, if the importer cannot be found within one month of the disposal.”.

Pindaan seksyen 79

55. Seksyen 79 Akta ibu dipinda—

(a) dalam subseksyen (1)—

(i) dengan menggantikan koma bernoktah selepas perkataan “origin of such goods” dengan noktah; dan

(ii) dengan memotong proviso; dan

(b) dengan memotong subseksyen (2).

Pindaan seksyen 80

56. Subseksyen 80(1) Akta ibu dipinda—

(a) dalam perenggan (b), dengan memasukkan selepas koma bernoktah di hujung perenggan perkataan “and”;

(b) dalam perenggan (c), dengan memasukkan selepas perkataan “charge leviable thereon” perkataan “, if any,”; dan

(c) dengan memotong proviso.

Pindaan seksyen 87

57. Seksyen 87 Akta ibu dipinda—

- (a) dengan menggantikan perkataan “the particulars for which provision is made in the respective prescribed forms:” dengan perkataan “the number and description of packages, of the description, weight, measure or quantity, and value of all goods, and of the country of origin of such goods.”; dan
- (b) dengan memotong proviso.

Penggantian seksyen 87A

58. Akta ibu dipinda dengan menggantikan seksyen 87A dengan seksyen yang berikut:

“Provisional declaration

87A. (1) Notwithstanding sections 78, 78B, 80, 81, 82, 83, 84, 85 and 86, the proper officer of customs may, upon written application by the importer or exporter, allow a provisional declaration if—

- (a) in relation to goods imported—
 - (i) the necessary documents or information on such goods cannot be produced or furnished at the time of import;
 - (ii) such goods are subject to examination, testing or analysis; or
 - (iii) such goods are urgently required for home consumption; and
- (b) in relation to goods to be exported—
 - (i) the necessary documents or information on such goods cannot be produced or furnished at the time of declaration; or
 - (ii) such goods are not subject to any drawback claim under sections 93 and 99.

(2) Notwithstanding subsection (1), a provisional declaration shall not be allowed if the goods are subject to any prohibition.

(3) Any goods declared under subsection (1) may be released from customs control subject to—

(a) the payment of such customs duty, if any, as provisionally assessed;

(b) the payment of sufficient security as required by the proper officer of customs not exceeding the amount of duty provisionally assessed; and

(c) the giving of an undertaking to submit a full and correct declaration within—

(i) two months or such further period as the proper officer of customs may allow for imported goods; or

(ii) five days from the date the goods have been released for export or such further period as may be approved by the Director General.

(4) On the submission of a full and correct declaration within the time specified under paragraph (3)(c)—

(a) the proper amount of customs duty and other charges leviable shall be assessed by the proper officer of customs; and

(b) any money paid and secured in excess of such amount of customs duty assessed shall be returned to the importer or exporter or his agent.

(5) If the submission of a full and correct declaration is not made within the time specified under paragraph (3)(c), the security referred to in paragraph (3)(b) shall be forfeited and paid into the Consolidated Fund.”.

Seksyen baharu 88A dan 88B

59. Akta ibu dipinda dengan memasukkan selepas seksyen 88 seksyen yang berikut:

“Deferred payment

88A. (1) The Director General may, subject to such terms and conditions as he deems fit, approve any person to defer the payment of customs duty due and payable under sections 78A and 80, and for such purpose determine the due date for the customs duty to be paid.

(2) The Director General may suspend or withdraw such approval or vary any of the terms or conditions under which the approval was given and vary the due date on which the customs duty is to be paid.

(3) Any person who fails to pay to the Director General the amount of customs duty due and payable on the due date under subsection (1) or (2) 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.

Simplified procedures for accredited person

88B. (1) The Director General may approve any person to be an accredited person to benefit from simplified procedures for customs clearance as determined by the Director General subject to such terms and conditions as he deems fit to impose.

(2) The Director General may suspend or withdraw the approval granted under subsection (1) or vary or revoke the terms and conditions.”.

Pemotongan seksyen 91A

60. Akta ibu dipinda dengan memotong seksyen 91A.

Pindaan seksyen 92

61. Seksyen 92 Akta ibu dipinda—

- (a) dalam nota bahu, dengan menggantikan perkataan “**in duplicate**” dengan perkataan “**in copies**”; dan
- (b) dengan menggantikan perkataan “in duplicate or in such other number of copies as the person,” dengan perkataan “in such number of copies as the proper officer of customs,”.

Pindaan Bahagian X

62. Kepala Bahagian X Akta ibu dipinda dengan menggantikan perkataan “DRAWBACK” dengan perkataan “REFUND AND DRAWBACK OF DUTY”.

Pindaan seksyen 93

63. Seksyen 93 Akta ibu dipinda—

- (a) dalam subseksyen (1)—
 - (i) dengan memotong perkataan “section 95 and”;
 - (ii) dalam perenggan (b), dengan menggantikan perkataan “fifty ringgit” dengan perkataan “two hundred ringgit”; dan
 - (iii) dalam perenggan (c), dengan menggantikan perkataan “twelve months” dengan perkataan “three months”; dan
- (b) dalam subseksyen (2), dengan memotong perkataan “ , or at the rate of customs duty leviable on goods of a like description at the time of re-export of the goods, whichever is the lower”.

Pindaan seksyen 94

64. Seksyen 94 Akta ibu dipinda—

- (a) dengan memotong perkataan “in duplicate, substantially”; dan
- (b) dengan memotong perkataan “, where goods of a like description are liable to customs duty.”.

Pemotongan seksyen 95

65. Akta ibu dipinda dengan memotong seksyen 95.

Pindaan seksyen 97

66. Seksyen 97 Akta ibu dipinda dengan menggantikan perkataan “home use” dengan perkataan “home consumption”.

Pindaan seksyen 99

67. Perenggan 99(1)(d) Akta ibu dipinda—

- (a) dengan memasukkan selepas perkataan “given on the” perkataan “prescribed”; dan
- (b) dengan memotong perkataan “and established”.

Seksyen baharu 99A

68. Akta ibu dipinda dengan memasukkan selepas seksyen 99 seksyen yang berikut:

“Offsetting of drawback or refund against amount owing

99A. Notwithstanding any provision of this Act, where any person has failed to pay, in whole or in part—

- (a) any amount of customs duty or any surcharge accruing, or any penalty, fee or other money payable under this Act;

- (b) any amount of excise duty or any surcharge accruing, or any penalty, fee or other money payable under Excise Act 1976;
- (c) any amount of sales tax due and payable, any surcharge accruing, or any penalty or other money payable under the Sales Tax Act 1972 [Act 64];
- (d) any amount of service tax due and payable, any surcharge accruing, or any penalty or other money payable under the Service Tax Act 1975 [Act 151];
- (e) any amount of good and services tax due and payable, any surcharge accruing, or any penalty or other money payable under the Goods and Services Tax Act 2014 [Act 762];
- (f) any amount of sales tax due and payable, any surcharge accruing, or any penalty, fee or other money payable under the Sales Tax Act 2018 [Act 806]; or
- (g) any amount of service tax due and payable, any surcharge accruing, or any penalty, fee or other money payable under the Service Tax Act 2018 [Act 807],

the Director General may offset any amount or any part of any amount of drawback or refund due to that person against the unpaid amount referred to in paragraphs (a), (b), (c), (d), (e), (f) and (g), and the Director General shall treat the amount offset as payment or part payment received from that person.”.

Bahagian baharu XA

69. Akta ibu dipinda dengan memasukkan selepas Bahagian X Bahagian yang berikut:

“PART XA

ORIGIN OF GOODS, AND PREFERENTIAL AND NON-PREFERENTIAL TARIFF TREATMENT

Authorized body

99B. (1) The Minister may authorize any Government agency to perform the functions under sections 99E and 99H.

(2) The authorization under subsection (1) shall be in writing and shall be subject to such terms and conditions as the Minister deems fit.

(3) The Minister may revoke any authorization given under subsection (1) as the Minister deems fit.

(4) Where a government agency ceases to be an authorized body under this section, that government agency shall surrender to the Minister all articles and documents received in relation to the authorization.

Issuing Authority

99c. (1) The Minister may, in consultation with the Minister charged with the responsibility for international trade and industry, appoint any body or Government agency as an issuing authority to issue a preferential or non-preferential certificate of origin if the Minister is satisfied that the body or Government agency meets the prescribed criteria subject to such terms and conditions as the Minister deems fit.

(2) The Minister may revoke the appointment made under subsection (1) as the Minister deems fit.

(3) Where a body or Government agency ceases to be an issuing authority under this section, that body or Government agency shall surrender to the Minister all articles and documents received in relation to the appointment.

Application for and issuance of preferential and non-preferential certificate of origin

99d. (1) A producer or an exporter may apply for a preferential and non-preferential certificate of origin to the issuing authority.

(2) The issuing authority may, upon evaluating and determining the application for certificate of origin under subsection (1), approve the application and issue a certificate of origin subject to such terms and conditions as the authority deems fit, or refuse the application.

Registration for producing a declaration of origin

99E. (1) An importer, a producer or an exporter may apply to the authorized body for registration for the purpose of producing a declaration of origin.

(2) Upon registration under subsection (1)—

- (a) an importer may produce a declaration of origin for the purposes of claiming the preferential tariff treatment under paragraph 99G(c); and
- (b) a producer or an exporter may produce a declaration of origin for the purposes of claiming the preferential tariff treatment under the relevant trade agreements.

Responsibility of importer, producer or exporter

99F. (1) In any declaration of goods imported or to be exported, the importer, producer or the exporter shall give the true and correct origin of the goods declared.

(2) Any person who contravenes subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding five hundred thousand ringgit or to imprisonment for a term not exceeding seven years or to both.

Claim for preferential tariff treatment

99G. An importer is eligible to claim for preferential tariff treatment if—

- (a) he has complied with the requirement of the origin of goods under the relevant orders made under section 11 pertaining to the relevant trade agreements;
- (b) he has been registered under section 99E, if applicable; and
- (c) he has produced a declaration of origin or a preferential certificate of origin.

Verification of document and information

99H. (1) When there is reasonable doubt as to the authenticity of the document or to the accuracy of the information regarding the origin of the imported goods or goods to be exported or certain parts of the goods, the proper officer of customs or authorized body may make a verification as to the authenticity of the document and the accuracy of the information.

(2) Pending the verification under subsection (1), the proper officer of customs may—

(a) suspend the granting of the preferential tariff treatment; and

(b) release the goods to the importer subject to—

(i) the payment of customs duty payable under the customs duty order made under section 11; or

(ii) the payment of customs duty payable based on the preferential tariff treatment and if such preferential tariff treatment is less than the amount of customs duty payable under subparagraph (b)(i), a security for the difference being furnished.

(3) Notwithstanding subsection (2), the proper officer of customs may detain the goods if—

(a) the goods are prohibited goods; or

(b) there is a reasonable cause to believe that any form of fraud, misrepresentation, false declaration or non-disclosure of material fact has taken place at the time of import.

(4) Upon completion of the verification under subsection (1), the proper officer of customs shall—

(a) in the case where the document is authentic or the information is accurate, return the security furnished under subparagraph (2)(b)(ii); and

(b) in the case where the document is not authentic or the information is not accurate—

(i) refuse to give the preferential tariff treatment; and

(ii) forfeit the security furnished under subparagraph (2)(b)(ii).

Revocation or suspension of certificate of origin

99I. (1) The issuing authority may revoke or suspend the certificate of origin issued under section 99D if—

(a) any term or condition specified in the certificate of origin has been contravened; or

(b) the issuing authority considers that the producer or exporter who has been issued with the certificate of origin is no longer a fit and proper person to hold the certificate.

(2) Where the certificate of origin has been revoked or suspended under subsection (1), the producer or exporter shall be notified in writing of such revocation or suspension.

(3) Any person who is dissatisfied with the decision under this section may, within thirty days from the date on which notice of the decision is given, appeal to the issuing authority.”.

Penggantian seksyen 100A

70. Akta ibu dipinda dengan menggantikan seksyen 100A dengan seksyen yang berikut:

“Records relating to customs matters

100A. (1) Every person shall keep full and true records up to date of all transactions which affect or may affect his obligation on any matters under the Act.

- (2) The records to be kept shall include—
- (a) all records of importation and exportation of goods including goods in transit and transshipment;
 - (b) all payments and bank records including letter of credit, fund transfers application and debit advice;
 - (c) all accounting, management and financial records;
 - (d) sales and purchase records including invoices, receipts, debit note and credit note;
 - (e) other business records including sales, distribution and royalty contracts or agreements;
 - (f) accounting charts, access codes, program documentation and system instruction manuals;
 - (g) inventory records; and
 - (h) any other records as may be determined by the Director General.
- (3) Any records kept under this section shall be—
- (a) preserved for a period of seven years from the latest date to which such records relate; and
 - (b) kept in Malaysia, except as otherwise approved by the Director General subject to such conditions as the Director General deems fit.
- (4) Where the record is in an electronically readable form, the record shall be kept in such manner as to enable the record to be readily accessible and convertible into writing.
- (5) Where the record is originally in a paper form and is subsequently converted into an electronic form, the record shall be retained in its original form prior to the conversion.
- (6) A copy of the record shall be admissible in evidence in any proceedings to the same extent as the record itself.

(7) Any person who contravenes subsection (1), (2), (3), (4) or (5) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.”.

Seksyen baharu 100B

71. Akta ibu dipinda dengan memasukkan selepas seksyen 100A seksyen yang berikut:

“Requirement to provide translation

100B. (1) Where a senior officer of customs investigating into an offence finds, seizes, detains, or takes possession of any goods, record, report or document which wholly or partly, is in a language other than the national language or English language, or is in any sign or code, such officer may, orally or in writing, require the person who had the possession, custody or control of the goods, record, report or document to furnish to him a translation in the national language or English language within such period as the officer may specify.

(2) No person shall knowingly furnish a translation under subsection (1) which is not accurate, factful and true.

(3) Notwithstanding subsection (1), the senior officer of customs may require any other person to furnish the translation to him.

(4) The Director General may pay reasonable fees to the person who is required to furnish the translation under subsection (3).”.

Pindaan seksyen 102

72. Perenggan 102(2)(b) Akta ibu dipinda dengan menggantikan perkataan “to his usual or last known place of abode” dengan perkataan “to his last known address”.

Seksyen baharu 102A

73. Akta ibu dipinda dengan memasukkan selepas seksyen 102 seksyen yang berikut:

“Submission of list of passengers and crews

102A. (1) The master of every vessel or pilot of every aircraft, or his agent arriving at any customs airport, customs port or entry or exit point shall submit to the proper officer of customs a true and complete list of the passengers on board—

(a) in the case of a vessel, not less than twenty-four hours before arrival; and

(b) in the case of an aircraft, not less than two hours before arrival.

(2) The master of every vessel or the pilot of every aircraft, or his agent leaving any customs airport, customs port or entry or exit point shall submit to the proper officer of customs a list of the passengers and crews—

(a) in the case of a vessel, not less than twenty-four hours before departure; and

(b) in the case of an aircraft, not less than two hours before departure.

(3) The carrier in charge of every train or the operator of a bus, or his agent, arriving at or leaving any customs airport, customs port or entry or exit point shall submit to the proper officer of customs a list of the passengers and crews as and when directed by such proper officer of customs.”.

Pindaan seksyen 103

74. Subseksyen 103(2) Akta ibu dipinda dengan memasukkan selepas perkataan “The baggage of passengers” perkataan “or any other person”.

Pindaan seksyen 104

75. Subseksyen 104(2) Akta ibu dipinda dengan memotong perkataan “, on demand,”.

Pindaan seksyen 105

76. Seksyen 105 Akta ibu dipinda—

(a) dengan menomborkan semula peruntukan yang sedia ada sebagai subseksyen (1); dan

(b) dengan memasukkan selepas subseksyen (1) sebagaimana yang dinomborkan semula subseksyen yang berikut:

“ (2) Any person who contravenes subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.”.

Pindaan seksyen 106A

77. Seksyen 106A Akta ibu dipinda—

(a) dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“ (1) For the purposes of this Act, any senior officer of customs shall at all times have access to any place or premises where—

(a) any importer, exporter, manufacturer or person carries on his business; and

(b) any person who has dealings with the importer, exporter, manufacturer or person referred to in paragraph (a) carries on his business.”;

(b) dalam subseksyen (2)—

(i) dengan menggantikan perenggan (a) dengan perenggan yang berikut:

“(a) he may require the importer, exporter, manufacturer or person referred to in paragraph (1)(a), or any person who has dealings with such importer, exporter, manufacturer or person referred to in paragraph (1)(a), to produce any book, data, document or other record, or thing which is required to be kept under the provision of this Act, or which relate to any imported, exported or manufactured goods;”;

(ii) dengan menggantikan perenggan (d) dengan perenggan yang berikut:

“(d) he may require—

- (i) the importer, exporter, manufacturer or person referred to in paragraph (1)(a);
- (ii) the person who has dealings with such importer, exporter, manufacturer or person referred to in paragraph (1)(a); or
- (iii) any person employed by such importer, exporter, manufacturer or person referred to in paragraph (1)(a) or the first-mentioned person referred to in subparagraph (ii);

to answer questions truthfully relating to—

- (A) any book, data, document or other record, or thing;

- (B) any entry in any book, data, document or other record; or
 - (C) any goods imported, exported or manufactured;”; dan
- (iii) dalam perenggan (*f*), dengan menggantikan perkataan “the importer or the person who has dealings with such importer” dengan perkataan “the importer, exporter, manufacturer or person referred to in paragraph (1)(a), or any person who has dealings with such importer, exporter, manufacturer or person referred to in paragraph (1)(a)”;
- (c) dalam subseksyen (3), dengan menggantikan perkataan “an importer carries on his business or where a person who has dealings with such importer” dengan perkataan “the importer, exporter, manufacturer or person referred to in paragraph (1)(a) carries on his business, or where the person who has dealings with such importer, exporter, manufacturer or person referred to in paragraph (1)(a)”;
- dan
- (d) dengan memasukkan selepas subseksyen (4) subseksyen yang berikut:
- “ (5) Any person who refuses access to any place or premises to any senior officer of customs under subsection (1) shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand ringgit or to both.”.

Pindaan seksyen 107

78. Seksyen 107 Akta ibu dipinda—

- (a) dalam subseksyen (1)—
 - (i) dengan menggantikan perkataan “dwelling-house, shop, or other building or place” dengan perkataan “conveyance, premises or place”;

- (ii) dalam perenggan (a), dengan menggantikan perkataan “dwelling-house, shop, or other building or place” dengan perkataan “conveyance, premises or place”; dan
 - (iii) dalam perenggan (b), dengan menggantikan perkataan “dwellinghouse, shop, building or place” dengan perkataan “conveyance, premises or place”;
- (b) dalam subseksyen (2)—
- (i) dalam perenggan (a), dengan menggantikan perkataan “dwellinghouse, shop, or other building or place” dengan perkataan “conveyance, premises or place”;
 - (ii) dalam perenggan (b), dengan memasukkan selepas perkataan “forcibly enter such” perkataan “conveyance, premises or”;
 - (iii) dalam perenggan (c), dengan memasukkan perkataan “and” di hujung perenggan; dan
 - (iv) dalam perenggan (d), dengan menggantikan perkataan “such place until such place has been searched” dengan perkataan “such conveyance, premises or place until the search has been completed”; dan
- (c) dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

“ (3) Where by reason of its nature, size or amount it is not practicable to remove any goods, document or thing seized under this section, the officer of customs may, by any means, seal the conveyance, premises or place or such goods, document or thing in the conveyance, premises or place in which it is found.

(4) A person who, without lawful authority, breaks, tampers with or damages the seal referred to in subsection (3) or removes the goods, document or thing under seal, or attempts to do so, shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand ringgit or to both.”.

Pindaan seksyen 108

79. Seksyen 108 Akta ibu dipinda—

- (a) dengan menggantikan perkataan “any dwelling-house, shop, or other building or place” dengan perkataan “any conveyance, premises or place”; dan
- (b) dengan menggantikan perkataan “in respect of such dwelling-house, shop, or other building or place” dengan perkataan “in respect of such conveyance, premises or place”.

Pindaan seksyen 110

80. Subseksyen 110(1) Akta ibu dipinda—

- (a) dengan menggantikan perkataan “A proper officer of customs” dengan perkataan “For the purposes of Part IX, a proper officer of customs”; dan
- (b) dengan memotong perkataan “at which the goods produced to an officer of customs under section 80 are deposited”.

Pindaan seksyen 111A

81. Seksyen 111A Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan memasukkan selepas perkataan “he may think fit; and any proper officer” perkataan “of customs”;

(b) dalam subseksyen (2)—

- (i) dengan memasukkan selepas perkataan “reasonable signal of a proper officer” perkataan “of customs”; dan
- (ii) dengan menggantikan perkataan “shall be liable to a fine not exceeding one thousand ringgit or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment; and any proper officer may, without warrant, arrest such person unless he gives his name and address and otherwise satisfies the proper officer that he will duly answer any summons or other proceedings that may be taken against him” dengan perkataan “shall be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both, and any proper officer of customs may, without warrant, arrest such person”; dan

(c) dalam subseksyen (3), dengan memasukkan selepas perkataan “No proper officer” perkataan “of customs”.

Pindaan seksyen 111B

82. Seksyen 111B Akta ibu dipinda—

(a) dalam subseksyen (2)—

- (i) dalam perenggan (a), dengan memotong perkataan “and” di hujung perenggan; dan
- (ii) dengan memasukkan selepas perenggan (a) perenggan yang berikut:
 - “(aa) may make copies of or take extracts from the recorded information or computerized data referred to in subsection (1) as he deems necessary; and”; dan

(b) dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“ (4) Any person who contravenes subsection (1) or the request to provide any reasonable assistance under paragraph (2)(b) shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand ringgit or to both.”.

Seksyen baharu 111c

83. Akta ibu dipinda dengan memasukkan selepas seksyen 111B seksyen yang berikut:

“Power to intercept communications

111c. (1) Notwithstanding the provisions of any other written law, the Public Prosecutor may, if he considers that it is likely to contain any information which is relevant for the purposes of investigation into any offence under this Act, on the application of a senior officer of customs, authorize any proper officer of customs—

- (a) to intercept, detain and open any postal article in the course of transmission by post;
- (b) to intercept any message transmitted or received by any telecommunication; or
- (c) to intercept or listen to any conversation by any telecommunication.

(2) When any person is charged with an offence under this Act, any information obtained by any proper officer of customs in pursuance of subsection (1), whether before or after such person is charged, shall be admissible in evidence at his trial.

(3) An authorization by the Public Prosecutor under subsection (1) may be given either orally or in writing, but if an oral authorization is given, the Public Prosecutor shall, as soon as practicable, reduce the authorization into writing.

(4) A certificate by the Public Prosecutor stating that the action taken by the proper officer of customs in pursuance of subsection (1) had been authorized by him under subsection (1) shall be conclusive evidence that it had been so authorized, and such certificate shall be admissible in evidence without proof of signature thereof.

(5) No person shall be under any duty, obligation or liability, or be in any manner compelled, to disclose in any proceedings the procedure, method, manner or means, or any matter related thereto, of anything done under paragraph (1)(a), (b) or (c).”.

Pindaan seksyen 112

84. Seksyen 112 Akta ibu dipinda—

(a) dengan menomborkan semula peruntukan yang sedia ada sebagai subseksyen (1); dan

(b) dengan memasukkan selepas subseksyen (1) sebagaimana yang dinomborkan semula subseksyen yang berikut:

“(2) A proper officer of customs may use any tracing and tracking device, non-intrusive instrument, or any other form of aids in the performance of his duty under this Act.”.

Penggantian seksyen 113

85. Akta ibu dipinda dengan menggantikan seksyen 113 dengan seksyen yang berikut:

“Search of persons etc., arriving in Malaysia

113. (1) Any person landing, or about to land, or having recently landed, from any vessel or aircraft, or leaving any vessel in territorial waters or aircraft, whether for the purpose

of landing or otherwise, or entering or having recently entered Malaysia by road or railway shall, on demand by any proper officer of customs—

- (a) permit his person, goods and baggage to be searched by such officer or otherwise examined by any other means; or
- (b) accompany such proper officer of customs together with his goods and baggage to a customs office or police station and there permit his person, goods and baggage to be searched by the proper officer of customs.

(2) If the person referred to in subsection (1) requests that his person be searched in the presence of a senior officer of customs, he shall not be searched except in the presence of and under the supervision of such officer, but such person may be detained until the arrival of such officer, or taken to any customs office or police station where such officer may be found.

(3) If the person referred to in subsection (1) requests the goods and baggage to be searched in his presence and so present himself within a reasonable time, the goods and baggage shall not be searched except in his presence.

(4) No person shall be searched except by another person of the same gender, and such search shall be conducted with strict regard to decency.”.

Pindaan seksyen 114

86. Seksyen 114 Akta ibu dipinda—

(a) dalam subseksyen (1)—

- (i) dengan menggantikan perkataan “conveyance, vessel not exceeding two hundred tons nett registered tonnage, or aircraft other than an aircraft engaged in international carriage” dengan perkataan “conveyance other than vessel exceeding two hundred tons nett registered tonnage or aircraft engaged in international carriage”; dan

- (ii) dengan memasukkan selepas perkataan “may be seized by any officer of customs” perkataan “on the person or”;
- (b) dalam subseksyen (2), dengan menggantikan perkataan “receptacles, packages, conveyances, vessels or aircraft” dengan perkataan “receptacles, packages or conveyances referred to in subsection (1)”;
- (c) dalam subseksyen (3)—
 - (i) dengan menggantikan perkataan “, conveyances, vessels or aircraft” dengan perkataan “and such receptacles, packages or conveyances referred to in subsection (1)”;
 - (ii) dengan menggantikan perkataan “his place of abode, if known:” dengan perkataan “the person’s last known address.”; dan
 - (iii) dengan memotong proviso;
- (d) dengan memotong subseksyen (5); dan
- (e) dalam subseksyen (6), dengan menggantikan perkataan “all equipment” dengan perkataan “all tackles, equipment and furnishing”.

Seksyen baharu 114A

87. Akta ibu dipinda dengan memasukkan selepas seksyen 114 seksyen yang berikut:

“No costs or damages arising from entry, search or seizure to be recoverable

114A. No person shall, in respect of any entry or search of any premises, place or conveyance or seizure of any goods, book, record, document or thing in the exercise of any powers conferred by this Act, be entitled to the costs of such entry, search or seizure, or to any damages or other relief unless such entry, search or seizure was made without reasonable cause.”.

Pindaan seksyen 115

88. Seksyen 115 Akta ibu dipinda—

(a) dalam nota bahu, dengan menggantikan perkataan “**movable property**” dengan perkataan “**goods**”;

(b) dalam subsekysen (1)—

(i) dengan menggantikan perkataan “movable property has been seized” dengan perkataan “goods have been seized”;

(ii) dalam perenggan (a)—

(A) dengan menggantikan perkataan “return the movable property to the owner thereof or to the person from whose possession, custody or control it was seized” dengan perkataan “return the goods to the owner thereof or to the person from whose possession, custody or control the goods were seized”; dan

(B) dengan menggantikan perkataan “the movable property shall be surrendered” dengan perkataan “the goods shall be surrendered”;

(iii) dalam perenggan (b)—

(A) dengan menggantikan perkataan “return the movable property to the owner thereof or to the person from whose possession, custody or control it was seized” dengan perkataan “return the goods to the owner thereof or to the person from whose possession, custody or control the goods were seized”;

- (B) dengan menggantikan perkataan “the movable property is so returned to dispose of the same, such return being subject to” dengan perkataan “the goods are so returned to dispose of the same, such return being subject to such terms and conditions as a senior officer of customs may impose and”;
- (C) dalam subperenggan (i)—
- (CA) dengan menggantikan perkataan “for property” dengan perkataan “for goods”; dan
 - (CB) dengan menggantikan perkataan “the property or goods” dengan perkataan “such goods”;
- (D) dalam subperenggan (ii), dengan memasukkan selepas perkataan “thereof” perkataan “, if any”; dan
- (E) dalam subperenggan (iii), dengan memasukkan selepas perkataan “any written law” perkataan “, if any”; dan
- (iv) dalam perenggan (c)—
- (A) dengan menggantikan perkataan “the moveable property, as appropriate in the circumstances, where it is a living creature” dengan perkataan “goods, as appropriate in the circumstances, where the goods are living creatures”;
 - (B) dengan menggantikan perkataan “it is of a perishable” dengan perkataan “the goods are of perishable”; dan
 - (C) dengan menggantikan perkataan “and where it is so sold” dengan perkataan “and where the goods are so sold”;

- (c) dalam subseksyen (2)—
- (i) dalam perenggan (a), dengan menggantikan perkataan “movable property” dengan perkataan “goods”;
 - (ii) dalam perenggan (b), dengan memasukkan selepas perkataan “paragraph (1)(a)” perkataan “or (b)”;
 - (iii) dengan menggantikan perkataan “three years” dengan perkataan “five years”; dan
 - (iv) dengan menggantikan perkataan “ten thousand ringgit” dengan perkataan “one hundred thousand ringgit”;
- (d) dalam subseksyen (3), dengan menggantikan perkataan “the movable property under paragraph (1)(a)” dengan perkataan “the goods under paragraph (1)(a) or (b)”;
- (e) dalam subseksyen (4), dengan menggantikan perkataan “the property is returned under paragraph (1)(a)” dengan perkataan “the goods are returned under paragraph (1)(a) or (b)”;
- (f) dengan memotong subseksyen (7).

Pindaan seksyen 115A

89. Subseksyen 115A(1) Akta ibu dipinda—

- (a) dengan menggantikan perkataan “any movable property returned” dengan perkataan “any goods returned”; dan
- (b) dengan menggantikan perkataan “the movable property” dengan perkataan “the goods”.

Pindaan seksyen 116**90. Seksyen 116 Akta ibu dipinda—**

- (a) dalam subseksyen (3), dengan menggantikan perkataan “charged with an offence under this Act or any regulation made thereunder” dengan perkataan “arrested under subsection (1)”;
- (b) dalam subseksyen (5), dengan menggantikan perkataan “Every person so arrested may be released from custody—” dengan perkataan “Subject to such conditions as the Director General deems fit, every person so arrested may be released from custody—”; dan
- (c) dengan memasukkan selepas subseksyen (6) subseksyen yang berikut:

“ (7) Where a person who is arrested for an offence under this Act is serving a sentence of imprisonment or is under detention under any law relating to preventive detention, or is otherwise in lawful custody, he shall, upon an order in writing by a senior officer of customs of or above the rank of Senior Assistant Director, be produced before such officer or before any other senior officer of customs for the purpose of investigation, and for such purpose he may be kept in lawful custody for a period not exceeding fourteen days.

(8) A person who is detained in lawful custody under subsection (7) or otherwise under any other written law may—

- (a) at any time be made available to a senior officer of customs for the purpose of investigation; or
- (b) be taken to any other place for the purpose of searching the place, or seizing any goods, or identifying any person for any other purposes relating to the investigation under this Act.”.

Pindaan seksyen 116A

91. Perenggan 116A(7)(b) Akta ibu dipinda dengan menggantikan perkataan “property” dengan perkataan “goods”.

Pindaan seksyen 119

92. Seksyen 119 Akta ibu dipinda dengan menggantikan perkataan “or penalties” dengan perkataan “or surcharge”.

Pindaan seksyen 121

93. Seksyen 121 Akta ibu dipinda—

(a) dengan menggantikan subseksyen (5) dengan subseksyen yang berikut:

“ (5) In this section, “analyst” means—

(a) a registered chemist under the Chemists Act 1975 [*Act 158*] or a person authorized under section 23A of such Act, or his employee working under his supervision;

(b) a registered pharmacist under the Registration of Pharmacists Act 1951 [*Act 371*] or his employee working under his supervision;

(c) a registered engineer under the Registration of Engineers Act 1967 [*Act 138*]; or

(d) a registered geologist under the Geologists Act 2008 [*Act 689*].”; dan

(b) dengan memasukkan selepas subseksyen (5) subseksyen yang berikut:

“ (5A) The Minister may, after consultation with the relevant Minister, appoint any qualified person or class of qualified persons by notification in the *Gazette* to be an analyst for the purpose of this section.”.

Seksyen baharu 121A dan 121B

94. Akta ibu dipinda dengan memasukkan selepas seksyen 121 seksyen yang berikut:

“Admissibility of statements and documents of persons who are dead or cannot be traced, etc.

121A. Notwithstanding any written law to the contrary—

- (a) any statement made by any person to an officer of customs in the course of an investigation under this Act; and
- (b) any document or copy of any document seized from any person by an officer of customs in the exercise of his powers under this Act,

shall be admissible in evidence in any proceedings against any person for an offence under this Act before any court if—

- (A) the person who made the statement or the document or the copy of the document is dead, or cannot be traced or found;
- (B) the person who made the statement or the document or the copy of the document has become incapable of giving evidence; or
- (C) the attendance of the person who made the statement or the document or the copy of the document cannot be procured without an amount of delay or expense which appears to the court to be unreasonable.

Evidential provisions

121B. (1) For the purposes of any proceeding under this Act, any statement purporting to be signed by the Director General or any officer of customs authorized by the Director General which forms part of or is annexed to the information, demand, statement of claim, shall be *prima facie* evidence of any fact stated therein.

(2) If a transcript of any particulars contained in a declaration or other document relating to the customs duty is certified under the hand of the Director General or any officer of customs authorized by the Director General to be a true copy of the particulars, the transcript shall be *prima facie* evidence as proof of those particulars.

(3) No statement made or document produced by or on behalf of any person shall be inadmissible in evidence against that person in any proceedings against him to which this section applies by reason only that he was or may have been induced to make such statement or produce such document by any inducement or promise lawfully given or made by any person having any official duty under, or being employed in the administration of this Act.

(4) Nothing in this Act shall affect the operation of Chapter IX of Part III of the Evidence Act 1950.

(5) For the purposes of paragraph 135(1)(g) or section 135B or 135c, where in any proceedings it is proved that any false statement or entry has been made in any declaration rendered under this Act by or on behalf of any person, or in any books of account or records of any person—

- (a) the person shall be presumed, until the contrary is proved, to have made the false statement or entry or to have caused the false statement or entry to be made or to have allowed it to be made with intent to evade the payment of customs duty or any prohibition of import or export, or to obtain a refund or drawback of customs duty to which the person is not entitled, as the case may be; and
- (b) any other person who made any false statement or entry shall be presumed, until the contrary is proved, to have made the false statement or entry with intent to assist the person referred to in paragraph (a) to evade the payment of customs duty or any prohibition of import or export, or to obtain a refund or drawback of customs duty to which the person referred to in paragraph (a) is not entitled.

(6) Notwithstanding anything to the contrary in any written law, where any officer of customs has obtained any document or other evidence in exercise of his powers under this Act, the document or copy of the document or other evidence, as the case may be, shall be *prima facie* evidence in any proceedings under this Act.

(7) Where any document which is to be used in any proceedings against any person for an offence under this Act is in a language other than the national language or English language, a translation of the document into the national language or English language shall be admissible in evidence where the translation is accompanied by a certificate of the person who translated the document setting out that it is an accurate, faithful and true translation and the translation had been done by the person at the instance of any officer of customs.

(8) Subsection (7) shall apply to a document which is translated, regardless of whether the document was made in or outside Malaysia, or whether the translation was done in or outside Malaysia, or whether possession of the document was obtained by any officer of customs in or outside Malaysia.”.

Pindaan seksyen 122

95. Seksyen 122 Akta ibu dipinda—

(a) dalam nota bahu, dengan memotong perkataan “**vessels and**”; dan

(b) dengan memotong perkataan “vessel or”.

Pindaan seksyen 123

96. Seksyen 123 Akta ibu dipinda—

(a) dengan menggantikan skala dengan skala yang berikut:

<i>“Amount of fine</i>	<i>Maximum period</i>
Not exceeding five thousand ringgit	Two months

<i>“Amount of fine</i>	<i>Maximum period</i>
Exceeding five thousand ringgit but does not exceed ten thousand ringgit	Four months
Exceeding ten thousand ringgit but does not exceed twenty thousand ringgit	Six months”; dan

- (b) dengan menggantikan perkataan “for every hundred ringgit after the first two hundred ringgit” dengan perkataan “for every ten thousand ringgit after the first twenty thousand ringgit”.

Pindaan seksyen 124A

97. Seksyen 124A Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan menggantikan perkataan “name and address” dengan perkataan “name, address, identification card number and passport number”; dan
- (b) dalam subseksyen (2), dengan menggantikan perkataan “a fine not exceeding ten thousand ringgit or to imprisonment for a term not exceeding five years or to both” dengan perkataan “a fine not exceeding five hundred thousand ringgit or to imprisonment for a term not exceeding seven years or to both”.

Penggantian seksyen 125A

98. Akta ibu dipinda dengan menggantikan seksyen 125A dengan seksyen yang berikut:

“Confidentiality of information

125A. (1) Any person having any official duty or being appointed or employed under this Act shall regard and deal with all information, documents or declarations relating to importation, exportation, valuation, classification or origin determination of any goods as confidential.

(2) Subject to subsection (4), any person having possession or control over any document, information or declaration, or copies thereof, relating to importation, exportation, valuation, classification or origin determination of any goods, who at any time, otherwise than for the purposes of this Act or with the express authority of the Director General—

- (a) communicates such information or anything contained in such document or declaration, or copies thereof, to any person; or
- (b) suffers or permits any person to have access to such information or to anything contained in such document or declaration, or copies thereof,

shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand ringgit or to both.

(3) No person having any official duty or being appointed or employed under this Act shall be required—

- (a) to produce in any matters or proceedings in any court or tribunal any information, documents or declarations; or
- (b) to divulge or communicate in such matters or proceedings any matter or thing, coming under his notice in the performance of his duties under this Act,

except as may be necessary for the purpose of carrying into effect the provisions of this Act, or in order to institute a prosecution, or in the course of a prosecution for any offence committed under this Act.

(4) The Director General may transmit or communicate any information or documents referred to in subsection (2) as he deems expedient or necessary to allow disclosure of certain information to any person.

(5) Notwithstanding subsection (4), the Director General shall not transmit or communicate any information or documents to a corresponding authority in a foreign state unless—

(a) an agreement or arrangement has been entered with that foreign state regarding the exchange of information; and

(b) the Director General is satisfied that the corresponding authority has given appropriate undertaking for protecting the confidentiality of anything communicated to it and for controlling the use of it, including an undertaking that it will not be used as evidence in any proceeding.

(6) The Director General shall record in writing all decisions to transmit or communicate any information or documents to a foreign state.”.

Pindaan seksyen 126

99. Seksyen 126 Akta ibu dipinda dengan memasukkan selepas perkataan “forfeiture” perkataan “and all forfeited goods shall be disposed of in accordance with the directions of the Director General”.

Pindaan seksyen 127

100. Subseksyen 127(1A) Akta ibu dipinda dengan menggantikan perkataan “movable property” dengan perkataan “goods”.

Pindaan seksyen 128

101. Seksyen 128 Akta ibu dipinda—

(a) dalam subseksyen (1), dengan menggantikan perkataan “one calendar month from the date of seizure of the goods” dengan perkataan “thirty days from the date of the notice of seizure of the goods”;

- (b) dengan menggantikan subseksyen (3) dengan subseksyen yang berikut:

“ (3) If there is a claim or a written application made within the period of thirty days referred to in subsection (1) and there is no prosecution with regard to the goods, the senior officer of customs shall, on the expiration of the period of thirty days, refer the claim or the application to the Director General.”; dan

- (c) dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“ (3A) Upon reference by the senior officer of customs under subsection (3), the Director General may direct such senior officer of customs—

- (a) to release such goods or the proceeds of sale of such goods or the security furnished under paragraph 115(1)(a) or (b); or
- (b) by information in the prescribed form, to refer the matter to a Magistrate of the First Class for his decision.”.

Pindaan seksyen 129

102. Seksyen 129 Akta ibu dipinda—

- (a) dengan menggantikan perkataan “section 127 or 128” dengan perkataan “section 127, 128 or 131”; dan
- (b) dengan menggantikan perkataan “or payment” dengan perkataan “on payment”.

Penggantian seksyen 131

103. Akta ibu dipinda dengan menggantikan seksyen 131 dengan seksyen yang berikut:

“Compounding of offences

131. (1) The Minister may, with the approval of the Public Prosecutor, make regulations prescribing—

- (a) any offence under this Act or its subsidiary legislation as an offence which may be compounded;
- (b) criteria for compounding such offence; and
- (c) method and procedure for compounding such offence.

(2) Any senior officer of customs may, with the written consent of the Public Prosecutor, compound any offence committed by any person under this Act and prescribed to be a compoundable offence by making a written offer to the person suspected to have committed the offence to compound the offence upon payment to the Director General of an amount of money not exceeding fifty per centum of the amount of the maximum fine for that offence within the period specified in the offer.

(3) An offer under subsection (2) may be made at any time after the offence has been committed but before any prosecution for it has been instituted, and if the amount specified in the offer is not paid within the period specified in the offer or within any extended period as the Director General may grant, prosecution for the offence may be instituted at any time after that against the person to whom the offer was made.

(4) Where an offence has been compounded under subsection (2), no prosecution shall after that be instituted in respect of the offence against the person to whom the offer to compound was made.

(5) Subject to subsections (6) and (7), upon the payment of such sum of money as specified under subsection (1), any goods seized and the amount secured under paragraph 115(1)(a) or (b) or the amount realized by sale under paragraph 115(1)(c) shall be released and no further proceedings shall be taken against such goods.

(6) If dutiable goods are seized under this Act, such goods or the amount secured under paragraph 115(1)(a) or (b) or the amount realized by sale under paragraph 115(1)(c), as the case may be, shall be forfeited unless the customs duties payable is paid within thirty days from the date of payment of such amount of money.

(7) If prohibited goods are seized under this Act, such goods or the amount secured under paragraph 115(1)(a) or (b) or the amount realized by sale under paragraph 115(1)(c), as the case may be, shall be forfeited.

(8) Notwithstanding subsection (7), where the prohibition on the goods is conditional upon a licence being issued, a senior officer of customs may release such goods if a licence is issued by any relevant authority and produced to the senior officer of customs within thirty days from the date such amount of money is paid.”.

Seksyen baharu 131A

104. Akta ibu dipinda dengan memasukkan selepas seksyen 131 seksyen yang berikut:

“Cost of holding goods, document or thing seized

131A. Where any goods, document or thing seized under this Act is held in the custody of the officer of customs pending completion of any proceedings in respect of an offence under this Act, the cost of holding such goods, document or thing in custody shall, in the event of any person found guilty of an offence, be a debt due to the Government by such person and shall be recoverable accordingly.”.

Seksyen baharu 132A

105. Akta ibu dipinda dengan memasukkan selepas seksyen 132 seksyen yang berikut:

“Order to pay cost of damage to Government property

132A. If any person is convicted of an offence under this Act or any regulation made thereunder, and it appears to the court before which he is convicted that the commission of such offence has caused damage to any Government property, the court may, in addition to any punishment specified for the offence, order the person so convicted to pay the Director General the costs and expenses incurred in repairing or replacing the property and any other cost and expenses incurred in connection with the damage to the property.”.

Pindaan seksyen 133

106. Perenggan 133(1)(g) Akta ibu dipinda dengan memasukkan selepas perkataan “of goods” perkataan “imported or”.

Pindaan seksyen 135

107. Subseksyen 135(1) Akta ibu dipinda—

- (a) dalam subsubperenggan (iv)(bb), dengan menggantikan perkataan “five years” dengan perkataan “seven years”; dan
- (b) dalam subsubperenggan (v)(bb), dengan menggantikan perkataan “five years” dengan perkataan “seven years”.

Seksyen baharu 135A, 135B dan 135C

108. Akta ibu dipinda dengan memasukkan selepas seksyen 135 seksyen yang berikut:

“Penalty for offences relating to data stored in computer

135A. (1) Any person who, without the authority of the Director General—

- (a) destroys, damages, erases or alters or manipulates the data stored in, or used in connection with, a computer;

(b) introduces into, or records or stores in, a computer by any means data for the purpose of—

- (i) destroying, damaging, erasing, altering or manipulating other data stored in that computer; or
- (ii) interfering with, interrupting or obstructing the lawful use of that computer, or the data stored in that computer; or

(c) otherwise uses a computer,

the purpose or effect of which is to reduce, avoid or evade any liability to customs duty imposed or which would otherwise have been imposed by the Act, or to defeat any provision of the Act, shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

(2) In this section, “data” includes any computer program or part of a computer program.

Penalty for offence relating to claims for drawback

135b. Any person who obtains, or does anything which causes any other person to obtain, any amount by way of drawback of any customs duty in respect of any goods which is not lawfully payable or allowable in respect thereof, or which is higher than the amount so payable or allowable shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding three times the amount of such duty or five hundred thousand ringgit, whichever is the greater, or to imprisonment for a term not exceeding seven years or to both.

Penalty for offence relating to claims for refund

135c. Any person who obtains, or does anything which causes any other person to obtain, the refund of any money under section 16 of any amount in excess of the amount properly so refundable shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding three times the amount refunded in excess of the amount properly so refundable or five hundred thousand ringgit, whichever is the greater, or to imprisonment for a term not exceeding seven years or to both.”.

Pindaan seksyen 137

109. Subseksyen 137(1) Akta ibu dipinda—

- (a) dalam perenggan (a), dengan memotong perkataan “vessel or aircraft or other means of”; dan
- (b) dalam perenggan (c), dengan memotong perkataan “vessel, aircraft or”.

Pindaan seksyen 142

110. Seksyen 142 Akta ibu dipinda—

- (a) dengan memasukkan selepas perenggan (4) perenggan yang berikut:
 - “ (4A) to regulate the landing and loading of goods under section 33;”;
- (b) dengan memasukkan selepas perenggan (9) perenggan yang berikut:
 - “ (9A) to regulate any matter relating to port clearance;”;

- (c) dalam perenggan (13), dengan memasukkan selepas perkataan “customs and licensed warehouses” perkataan “, warehouses or other places approved by the Director General or petroleum supply bases,”;
- (d) dalam perenggan (15), dengan memotong perkataan “, other than warehouse licenses”;
- (e) dalam perenggan (19), dengan memasukkan selepas perkataan “to regulate the manner” perkataan “and to provide the conditions”;
- (f) dengan memasukkan selepas perenggan (19A) perenggan yang berikut:
- “ (19B) to regulate any matter relating to manifest;”;
- (g) dengan memotong perenggan (25);
- (h) dalam perenggan (26), dengan memasukkan selepas perkataan “the offences which may be compounded” perkataan “, the criteria for compounding the compoundable offence”; dan
- (i) dengan memasukkan selepas perenggan (35E) perenggan yang berikut:
- “ (35F) to regulate any matter relating to the origin of goods including—
- (i) to prescribe the criteria for authorization or appointment of the authorized body or the issuing authority, as the case may be;
 - (ii) to prescribe the procedures and conditions relating to the issuance of a preferential or non-preferential certification of origin or declaration of origin;
 - (iii) to prescribe the criteria for importers, producers or exporters registered under section 99E;

- (iv) to prescribe the goods or type of goods entitled to preferential tariff treatment;
- (v) to prescribe the rules of origin of goods for preferential or non-preferential tariff treatment; and
- (vi) generally to give effect to the provisions of Part XA;

(35G) to regulate the operation of the petroleum supply base and any matter relating to it;”.

Pindaan seksyen 143

111. Seksyen 143 Akta ibu dipinda—

- (a) dalam subseksyen (4), dengan menggantikan perkataan “subsection 128(3)” dengan perkataan “subsection 128(3A)”; dan
- (b) dalam subseksyen (5), dengan menggantikan perkataan “subsection 128(3)” dengan perkataan “subsection 128(3A)”.

Pindaan seksyen 145A

112. Seksyen 145A Akta ibu dipinda dengan menggantikan perkataan “customs duty, penalty or surcharge” dengan perkataan “customs duty, surcharge, penalty, fee or other money”.

Seksyen baharu 145B

113. Akta ibu dipinda dengan memasukkan selepas seksyen 145A seksyen yang berikut:

“Protection against suit and legal proceedings

145B. No action, suit, prosecution or other proceeding shall lie or be brought, instituted or maintained in any court against—

- (a) any officer of customs;

(b) any police officer having the powers of a senior officer of customs or officer of customs under section 8;

(c) any person employed under section 10; and

(d) the authorized body and issuing authority,

for or in respect of any act, neglect or default done or committed by him or it in good faith or any omission omitted by him or it in good faith in such capacity.”.

Pindaan seksyen 154

114. Seksyen 154 Akta ibu dipinda dalam takrif “principal customs area”, dengan menggantikan perkataan “and Tioman” dengan perkataan “, Tioman and Pangkor”.

Pindaan seksyen 156

115. Seksyen 156 Akta ibu dipinda dalam proviso, dengan memotong perkataan “as if Labuan were a place outside Malaysia”.

Pindaan seksyen 163

116. Seksyen 163 Akta ibu dipinda dalam proviso, dengan menggantikan perkataan “customs licensed or approved warehouse” dengan perkataan “customs or licensed warehouse, or warehouse or other place approved by the Director General”.

Pindaan seksyen 163A

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

Pindaan seksyen 163C

118. Seksyen 163C Akta ibu dipinda—

- (a) dengan menggantikan perkataan “, 87 and 87A thereof” dengan perkataan “and 87 and paragraph 87A(1)(b)”; dan
- (b) dengan menggantikan perkataan “vehicles transporting such goods as if Langkawi were a place outside Malaysia” dengan perkataan “vehicles, vessels and aircrafts transporting such goods”.

Pindaan seksyen 163D

119. Seksyen 163D Akta ibu dipinda dengan menggantikan perkataan “vessel or aircraft” di mana-mana jua terdapat dengan perkataan “vehicle, vessel or aircraft”.

Pindaan seksyen 163J

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

Pindaan seksyen 163L

121. Seksyen 163L Akta ibu dipinda—

- (a) dengan menggantikan perkataan “, 87 and 87A thereof” dengan perkataan “and 87 and paragraph 87A(1)(b)”; dan
- (b) dengan memotong perkataan “as if Tioman were a place outside Malaysia”.

Pindaan seksyen 163M

122. Seksyen 163M dipinda dengan menggantikan perkataan “vessel or aircraft” di mana-mana jua terdapat dengan perkataan “vehicle, vessel or aircraft”.

Bahagian baharu XIXD

123. Akta ibu dipinda dengan memasukkan selepas Bahagian XIXC Bahagian yang berikut:

“PART XIXD**SPECIAL PROVISIONS DEALING WITH PANGKOR****Interpretation**

163Q. In this Part, unless the context otherwise requires—

“Pangkor” means the Pangkor Island, Mentagor Island, Giam Island, Simpan Island, Tukun Terindak Island, Pelanduk Island, Anak Pelanduk Island, Landak Island, Batu Orang Tua and Batu Jambal;

“principal customs area” means Malaysia exclusive of Labuan, Langkawi, Tioman and Pangkor.

Customs duties relating to Pangkor

163R. (1) Notwithstanding anything to the contrary contained in this Act—

- (a) no import duty shall be payable upon any goods imported into Pangkor, other than goods which the Minister may from time to time declare by order published in the *Gazette*;
- (b) no export duty shall be payable upon any goods exported from Pangkor, other than any goods which the Minister may from time to time declare by order published in the *Gazette*;
- (c) import duty shall be payable upon all dutiable goods transported to the principal customs area from Pangkor as if such transportation to the principal customs area were importation into Malaysia;

(d) export duty shall be payable upon all dutiable goods transported from the principal customs area to Pangkor as if such transportation from the principal customs area were exportation from Malaysia; and

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

(2) Subsections 11(2), (3), (4) and (5) shall apply to any order made by the Minister under paragraph (1)(a) or (b).

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

Transportation of goods to or from Pangkor from or to the principal customs area

163s. Where goods are transported—

(a) from Pangkor to the principal customs area; or

(b) from the principal customs area to Pangkor,

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 Pangkor from or to the principal customs area and to persons and vehicles, vessels and aircrafts transporting such goods.

Declaration of goods transported from Pangkor into the principal customs area

163r. The person in charge of any vehicle, vessel or aircraft on which goods are transported from Pangkor to the principal customs area shall make a declaration substantially in the prescribed form giving particulars of the goods transported in such vehicle, vessel or aircraft.

Dutiable goods to be deemed to be non-dutiable while in Pangkor

163u. Except for the purpose of section 48, any dutiable goods, other than goods declared by the Minister under paragraph 163R(1)(a), shall while in Pangkor, be deemed to be non-dutiable goods and the provisions of this Act shall be construed accordingly.

Collection of duties in Pangkor

163v. In making regulations under section 142, the Minister may provide for the collection in Pangkor of the customs duties payable in respect of goods transported or about to be transported from or to Pangkor to or from the principal customs area.

Application of Part X to goods transported to Pangkor

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

Pemotongan Bahagian XX

124. Akta ibu dipinda dengan memotong Bahagian XX.

Peruntukan kecualian dan peralihan**125. (1) Apa-apa lesen—**

- (a) yang diberikan di bawah seksyen 65A untuk menjalankan apa-apa proses pengilangan dan operasi lain berkenaan dengan barang yang boleh dikenakan duti kastam dan apa-apa barang lain; atau
- (b) yang telah diberikan di bawah seksyen 91A kepada mana-mana orang yang bertindak sebagai pengangkut berlesen,

sebelum tarikh yang ditetapkan dan berkuat kuasa sebaik sebelum tarikh yang ditetapkan hendaklah, pada tarikh yang ditetapkan, terus kekal berkuat kuasa dan mempunyai kesan sehingga lesen habis tempoh, atau ditarik balik atau dibatalkan oleh Ketua Pengarah.

(2) Apa-apa kelulusan yang diberikan oleh Ketua Pengarah kepada mana-mana orang untuk menjadi orang yang diiktiraf untuk mendapat manfaat daripada prosedur pelepasan kastam yang dimudahkan sebagaimana yang ditentukan oleh Ketua Pengarah sebelum tarikh yang ditetapkan dan berkuat kuasa sebaik sebelum tarikh yang ditetapkan hendaklah, pada tarikh yang ditetapkan, disifatkan telah diberikan di bawah Akta ibu sebagaimana yang telah dipinda oleh Akta ini.

(3) Apa-apa perakuan tempat asal yang dikeluarkan atas nama Kementerian Perdagangan Antarabangsa dan Industri atau dewan perniagaan atau persatuan perniagaan yang dilantik oleh Menteri Perdagangan Antarabangsa dan Industri sebelum tarikh yang ditetapkan dan berkuat kuasa sebaik sebelum tarikh yang ditetapkan hendaklah, pada tarikh yang ditetapkan, terus kekal berkuat kuasa dan mempunyai kesan sehingga perakuan tempat asal itu habis tempoh, atau ditarik balik atau dibatalkan oleh Kementerian Perdagangan Antarabangsa dan Industri atau dewan perniagaan atau persatuan perniagaan yang dilantik oleh Menteri Perdagangan Antarabangsa dan Industri.

(4) Apa-apa permohonan untuk—

- (a) suatu lesen untuk menjalankan apa-apa proses pengilangan dan operasi lain berkenaan dengan barang yang boleh dikenakan duti kastam dan apa-apa barang lain di bawah seksyen 65A;

- (b) suatu lesen untuk bertindak sebagai pengangkut berlesen di bawah seksyen 91A;
- (c) suatu kelulusan untuk menjadi orang yang diiktiraf untuk mendapat manfaat daripada prosedur pelepasan kastam yang dimudahkan sebagaimana yang ditentukan oleh Ketua Pengarah; atau
- (d) suatu perakuan tempat asal untuk dikeluarkan atas nama Kementerian Perdagangan Antarabangsa dan Industri atau dewan perniagaan atau persatuan perniagaan yang dilantik oleh Menteri Perdagangan Antarabangsa dan Industri,

yang dibuat sebelum tarikh yang ditetapkan dan yang belum selesai di hadapan Ketua Pengarah, atau Kementerian Perdagangan Antarabangsa dan Industri atau dewan perniagaan atau persatuan perniagaan yang dilantik oleh Menteri Perdagangan Antarabangsa dan Industri, mengikut mana-mana yang berkenaan, sebaik sebelum tarikh yang ditetapkan hendaklah, pada tarikh yang ditetapkan, diuruskan mengikut peruntukan Akta ibu sebagaimana yang dipinda oleh Akta ini.

(5) Mana-mana pengimport, pengeluar atau pengeksport yang berdaftar dengan Menteri Perdagangan Antarabangsa dan Industri bagi maksud mengeluarkan suatu perakuan tempat asal sebelum tarikh yang ditetapkan hendaklah, pada tarikh yang ditetapkan, disifatkan telah berdaftar di bawah Akta ibu sebagaimana yang dipinda oleh Akta ini.

(6) Apa-apa pengkompaunan kesalahan di bawah seksyen 131 Akta ibu yang sedia ada yang belum selesai sebaik sebelum tarikh yang ditetapkan hendaklah, pada atau selepas tarikh yang ditetapkan, diteruskan sebagai kesalahan yang boleh dikompaun seolah-olah Akta ibu tidak dipinda oleh Akta ini.

(7) Dalam seksyen ini, “tarikh yang ditetapkan” ertinya tarikh yang ditetapkan oleh Menteri di bawah subseksyen 1(2) Akta ini bagi permulaan kuat kuasa Akta ini.