



UNDANG-UNDANG MALAYSIA

Akta A1580

AKTA KASTAM (PINDAAN) (NO. 2) 2018

Tarikh Perkenan Diraja 26 Disember 2018

Tarikh penyiaran dalam *Warta* 28 Disember 2018

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 A1580

AKTA KASTAM (PINDAAN) (NO. 2) 2018

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) (No. 2) 2018.

(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 subseksyen 2(1) dengan menggantikan takrif “intoxicating liquor” dengan takrif yang berikut:

‘ “intoxicating liquor” includes any alcohol, or any liquid containing more than 1.14 per centum volume over volume of alcohol, which is fit or intended to be or which can by any means be converted for use as a beverage;’.

Pindaan seksyen 10B

3. Perenggan 10B(3)(c) Akta ibu dipinda dengan memasukkan sebelum perkataan “an appeal” perkataan “a review or”.

Penggantian seksyen 106B

4. Akta ibu dipinda dengan menggantikan seksyen 106B dengan seksyen yang berikut:

“Power of enforcement, investigation and inspection

106B. For the purposes of this Act, a senior officer of customs shall have all the powers of a police officer of whatever rank as provided for under the Criminal Procedure Code [*Act 593*] in relation to enforcement, investigation and inspection, and such powers shall be in addition to the powers provided for under this Act and not in derogation thereof.”.

Seksyen baharu 119A

5. Akta ibu dipinda dengan memasukkan selepas seksyen 119 seksyen yang berikut:

“Court order

119A. (1) Where any person is found guilty of an offence under this Act, the court before which that person is found guilty shall order that person to pay to the Director General the amount of customs duty due and payable or penalty payable under this Act, if any, as certified by the Director General and such customs duty or penalty shall be recoverable in the same manner as provided under section 283 of the Criminal Procedure Code.

(2) For the purpose of subsection (1), the court has civil jurisdiction to the extent of the amount of the customs duty due and payable, and the order is enforceable in all respects as a final judgment of the court in favour of the Director General.

(3) Where any person found not guilty of an offence under this Act has paid the amount of customs duty due and payable or penalty payable pursuant to section 145A in respect of the offence charged, the court may order the amount so paid to be refunded to such person where no notice of appeal is filed.”.

Pindaan seksyen 133

6. Subseksyen 133(1) Akta ibu dipinda—

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

“(c) counterfeits or causes to be counterfeited or falsifies or causes to be falsified any document which is or may be required under this Act or used in the transaction of any business or matter relating to customs, or uses or causes to be used or in any way assists in the use of such counterfeited or falsified document;”;

(b) dengan menggantikan perkataan “shall, on conviction” dengan perkataan “shall be guilty of an offence and shall, on conviction”; dan

(c) dengan menggantikan perkataan “five years” dengan perkataan “seven years”.

Pindaan seksyen 134

7. Subseksyen 134(1) Akta ibu dipinda dengan menggantikan perkataan “six months or to a fine not exceeding one thousand ringgit” dengan perkataan “five years or to a fine not exceeding one hundred thousand ringgit”.

Pindaan seksyen 135

8. Seksyen 135 Akta ibu dipinda—

(a) dalam nota bahu, dengan menggantikan perkataan “**Penalty for various smuggling offences**” dengan perkataan “**Penalty relating to smuggling offences, evasion of duty, fraud, etc.**”;

(b) dalam subperenggan (1)(i)—

- (i) dengan menggantikan subsubperenggan (aa) dengan subsubperenggan yang berikut:

“(aa) be liable for the first offence to a fine of not less than ten times the amount of the customs duty or fifty thousand ringgit, whichever is the greater amount, and of not more than twenty times the amount of the customs duty or five hundred thousand ringgit, whichever is the greater amount, or to imprisonment for a term not exceeding five years or to both; and”; dan

- (ii) dengan menggantikan subsubperenggan (bb) dengan subsubperenggan yang berikut:

“(bb) be liable for a second offence or any subsequent offence to a fine of not less than twenty times the amount of the customs duty or one hundred thousand ringgit, whichever is the greater amount, and of not more than forty times the amount of the customs duty or one million ringgit, whichever is the greater amount, or to imprisonment for a term not exceeding seven years or to both.”;

(c) dalam proviso kepada subperenggan (1)(ii), dengan memotong perkataan “and” di hujung proviso itu;

(d) dalam subperenggan (1)(iii)—

- (i) dengan memasukkan selepas perkataan “in the case of prohibited goods” perkataan “other than cigarettes containing tobacco and intoxicating liquor”;

- (ii) dengan menggantikan subsubperenggan (*aa*) dengan subsubperenggan yang berikut:

“(*aa*) be liable for the first offence to a fine of not less than ten times the value of the goods or fifty thousand ringgit, whichever is the greater amount, and of not more than twenty times the value of the goods or five hundred thousand ringgit, whichever is the greater amount, or to imprisonment for a term not exceeding five years or to both; and”;

- (iii) dengan menggantikan subsubperenggan (*bb*) dengan subsubperenggan yang berikut:

“(*bb*) be liable for a second offence or any subsequent offence to a fine of not less than twenty times the value of the goods or one hundred thousand ringgit, whichever is the greater amount, and of not more than forty times the value of the goods or one million ringgit, whichever is the greater amount, or to imprisonment for a term not exceeding seven years or to both:”;

- (iv) dalam proviso kepada subperenggan (1)(iii), dengan menggantikan noktah di hujung proviso itu dengan koma bernoktah; dan

- (*e*) dengan memasukkan selepas proviso kepada subperenggan (1)(iii) subperenggan yang berikut:

“(iv) in the case of cigarettes containing tobacco or intoxicating liquor included in a class of goods appearing in an order made under subsection 11(1)—

(*aa*) be liable for the first offence to a fine of not less than ten times the amount of the customs duty or one hundred

thousand ringgit, whichever is the greater amount, and of not more than twenty times the amount of the customs duty or five hundred thousand ringgit, whichever is the greater amount, or to imprisonment for a term of not less than six months and not more than five years or to both; and

(*bb*) be liable for a second offence or any subsequent offence to a fine of not less than twenty times the amount of the customs duty or two hundred thousand ringgit, whichever is the greater amount, and of not more than forty times the amount of the customs duty or one million ringgit, whichever is the greater amount, or to imprisonment for a term of not less than six months and not more than five years or to both; and

(v) in the case of cigarettes containing tobacco or intoxicating liquor which are prohibited goods—

(*aa*) be liable for the first offence to a fine of not less than ten times the value of the goods or one hundred thousand ringgit, whichever is the greater amount, and of not more than twenty times the value of the goods or five hundred thousand ringgit, whichever is the greater amount, or to imprisonment for a term of not less than six months and not more than five years or to both; and

(*bb*) be liable for a second offence or any subsequent offence to a fine of not less than twenty times the value of the goods or two hundred thousand ringgit, whichever is the greater amount, and of not more than forty times the value of the goods or one million ringgit, whichever is the greater amount, or to imprisonment for a term of not less than six months and not more than five years or to both.”.

Pindaan seksyen 136

9. Seksyen 136 Akta ibu dipinda—

- (*a*) dalam perenggan (*a*), dengan menggantikan perkataan “assaults or obstructs” dengan perkataan “assaults, obstructs, hinders, threatens or molests”;
- (*b*) dalam perenggan (*b*), dengan memasukkan selepas perkataan “any goods which have been duly seized” perkataan “or any person who has been detained”;
- (*c*) dalam subperenggan (*i*), dengan menggantikan perkataan “three years or to a fine not exceeding ten thousand ringgit” dengan perkataan “five years or to a fine not exceeding five hundred thousand ringgit”; dan
- (*d*) dalam subperenggan (*ii*), dengan menggantikan perkataan “five years or to a fine not exceeding twenty thousand ringgit” dengan perkataan “seven years or to a fine not exceeding one million ringgit”.

Pindaan seksyen 137

10. Subseksyen 137(1) Akta ibu dipinda dengan menggantikan perkataan “a fine not exceeding ten thousand ringgit” dengan perkataan “a fine not exceeding five hundred thousand ringgit”.

Pindaan seksyen 138

11. Seksyen 138 Akta ibu dipinda dengan menggantikan perkataan “twenty thousand” dengan perkataan “fifty thousand”.

Pindaan seksyen 142

12. Seksyen 142 Akta ibu dipinda dengan memasukkan selepas perenggan (19) perenggan yang berikut:

“(19A) to regulate any matter relating to customs agent;”.

Penggantian seksyen 143

13. Akta ibu dipinda dengan menggantikan seksyen 143 dengan seksyen yang berikut:

“Review of and appeal against decision of the Director General

143. (1) Subject to subsection (4), any person aggrieved by any decision of the Director General may apply to the Director General to review any of his decision within thirty days from the date the person has been notified of such decision provided that no appeal has been made on the same decision to the Tribunal or High Court.

(2) An application under subsection (1) shall be made in the prescribed form.

(3) Where an application for review has been made under subsection (1), the Director General shall, where practicable within sixty days from the date of the receipt of such application, carry out the review and notify the decision of the review to the person.

(4) No review may be made in any matter relating to compound or subsection 128(3).

(5) Any person aggrieved by any decision of the Director General under subsection (3) or any other provision of this Act, except any matter relating to compound or subsection 128(3), may appeal to the Tribunal within thirty days from the date of notification in writing of the decision to the aggrieved person.

(6) Any customs duty payable under this Act shall be paid on the due date notwithstanding that any review or appeal has been made under this section.”.

Seksyen baharu 145A

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

“Customs duty, etc., to be payable notwithstanding any proceedings, etc.

145A. The institution of proceedings or the imposition of a penalty, fine or term of imprisonment under this Act, or the compounding of an offence under section 131, shall not relieve any person from the liability to pay for customs duty, penalty or surcharge under this Act.”.