



12 Februari 2026
12 February 2026
P.U. (A) 87

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN KASTAM (PINDAAN) 2026

CUSTOMS (AMENDMENT) REGULATIONS 2026

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

AKTA KASTAM 1967

PERATURAN-PERATURAN KASTAM (PINDAAN) 2026

PADA menjalankan kuasa yang diberikan oleh seksyen 142 Akta Kastam 1967 [*Akta 235*], Menteri membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Kastam (Pindaan) 2026**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 16 Februari 2026.

Pindaan Jadual Pertama

2. Peraturan-Peraturan Kastam 2019 [*P.U. (A) 397/2019*], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dalam Jadual Pertama—

(a) dalam Bahagian I, berhubung dengan lokasi bagi Johor, dengan memasukkan selepas butiran Terminal Feri dan CIQ Desaru Coast dan butir-butir yang berhubung dengannya butiran dan butir-butir yang berikut:

Lokasi	Waktu kerja biasa
“Zon Perdagangan Bebas Maharani Freeport (Kompleks MEG Tanjung Emas)	setiap masa pada mana-mana hari
Zon Perindustrian Bebas Maharani Freeport Industrial Park (Fasa 1)	setiap masa pada mana-mana hari”;

- (b) dalam Bahagian II, berhubung dengan lokasi bagi Johor, dengan memasukkan selepas butiran Pelabuhan Pengerang Terminals (Two) Sdn. Bhd., Pengerang, Kota Tinggi dan butir-butir yang berhubungan dengannya butiran dan butir-butir yang berikut:

Lokasi	Waktu kerja biasa
"Zon Perdagangan Bebas Maharani Freeport (Kompleks MEG Tanjung Emas)	setiap masa pada mana-mana hari
Zon Perindustrian Bebas Maharani Freeport Industrial Park (Fasa 1)	setiap masa pada mana-mana hari"; dan

- (c) dalam Bahagian IV, berhubung dengan lokasi bagi Johor, dengan memasukkan selepas butiran Johor Bahru dan butir-butir yang berhubungan dengannya butiran dan butir-butir yang berikut:

Lokasi	Waktu kerja biasa
"Zon Perdagangan Bebas Maharani Freeport (Kompleks MEG Tanjung Emas)	setiap masa pada mana-mana hari
Zon Perindustrian Bebas Maharani Freeport Industrial Park (Fasa 1)	setiap masa pada mana-mana hari".

Pindaan Jadual Kedua

3. Peraturan-Peraturan ibu dipinda dalam Jadual Kedua, dalam Bahagian I, berhubung dengan pelabuhan kastam bagi Johor, dengan memasukkan selepas butiran Pelabuhan Pengerang Terminals (Two) Sdn. Bhd., Pengerang, Kota Tinggi dan butir-butir yang berhubungan dengannya butiran dan butir-butir yang berikut:

Pelabuhan Kastam	Perihal barang	Tempat pendaratan yang sah di sisi undang-undang																					
"Zon Perdagangan Bebas Maharani Freeport (Kompleks MEG Tanjung Emas)"	Semua barang	<p>Jeti Zon Perdagangan Bebas Maharani Freeport (Kompleks MEG Tanjung Emas) yang terletak di—</p> <table border="1"> <thead> <tr> <th data-bbox="767 465 831 499">Titik</th> <th data-bbox="879 465 1054 499">Garis lintang</th> <th data-bbox="1150 465 1294 499">Garis bujur</th> </tr> </thead> <tbody> <tr> <td data-bbox="783 544 815 577">J1</td> <td data-bbox="863 544 1070 577">2° 2' 57.55285"</td> <td data-bbox="1102 544 1342 577">102° 33' 04.82471"</td> </tr> <tr> <td data-bbox="783 611 815 645">J2</td> <td data-bbox="863 611 1070 645">2° 3' 01.33222"</td> <td data-bbox="1102 611 1342 645">102° 33' 06.05873"</td> </tr> <tr> <td data-bbox="783 678 815 712">J3</td> <td data-bbox="863 678 1070 712">2° 3' 00.19949"</td> <td data-bbox="1102 678 1342 712">102° 33' 09.49483"</td> </tr> <tr> <td data-bbox="783 745 815 779">J4</td> <td data-bbox="863 745 1070 779">2° 3' 00.28616"</td> <td data-bbox="1102 745 1342 779">102° 33' 09.52269"</td> </tr> <tr> <td data-bbox="783 813 815 846">J5</td> <td data-bbox="863 813 1070 846">2° 3' 01.44984"</td> <td data-bbox="1102 813 1342 846">102° 33' 05.98752"</td> </tr> <tr> <td data-bbox="783 880 815 913">J6</td> <td data-bbox="863 880 1070 913">2° 2' 57.58162"</td> <td data-bbox="1102 880 1342 913">102° 33' 04.72905"</td> </tr> </tbody> </table>	Titik	Garis lintang	Garis bujur	J1	2° 2' 57.55285"	102° 33' 04.82471"	J2	2° 3' 01.33222"	102° 33' 06.05873"	J3	2° 3' 00.19949"	102° 33' 09.49483"	J4	2° 3' 00.28616"	102° 33' 09.52269"	J5	2° 3' 01.44984"	102° 33' 05.98752"	J6	2° 2' 57.58162"	102° 33' 04.72905"
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Dibuat 26 Januari 2026

[SULIT KE.HD(122)860/27(18); MOF.TAX(S)700-2/5/68]LD.2(16); PN(PU2)485/JLD.14]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan II

CUSTOMS ACT 1967

CUSTOMS (AMENDMENT) REGULATIONS 2026

IN exercise of the powers conferred by section 142 of the Customs Act 1967 [Act 235], the Minister makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Customs (Amendment) Regulations 2026**.

(2) These Regulations come into operation on 16 February 2026.

Amendment of First Schedule

2. The Customs Regulations 2019 [P.U. (A) 397/2019], which are referred to as the “principal Regulations” in these Regulations, are amended in the First Schedule—

(a) in Part I, in relation to location for Johor, by inserting after item Desaru Coast Ferry Terminal and CIQ and the particulars relating to it the following items and particulars:

Location	Ordinary working hours
“Maharani Freeport Free Commercial Zone (MEG Tanjung Emas Complex)	all times on any day
Maharani Freeport Industrial Park Free Industrial Zone (Phase 1)	all times on any day”;

(b) in Part II, in relation to location for Johor, by inserting after item Pengerang Terminals (Two) Sdn. Bhd. Port, Pengerang, Kota Tinggi and the particulars relating to it the following items and particulars:

Location	Ordinary working hours
“Maharani Freeport Free Commercial Zone (MEG Tanjung Emas Complex)”	all times on any day
Maharani Freeport Industrial Park Free Industrial Zone (Phase 1)	all times on any day”; and

(c) in Part IV, in relation to location for Johor, by inserting after item Johor Bahru and the particulars relating to it the following items and particulars:

Location	Ordinary working hours
“Maharani Freeport Free Commercial Zone (MEG Tanjung Emas Complex)”	all times on any day
Maharani Freeport Industrial Park Free Industrial Zone (Phase 1)	all times on any day”.

Amendment of Second Schedule

3. The principal Regulations are amended in the Second Schedule, in Part I, in relation to customs port for Johor, by inserting after item Pengerang Terminals (Two) Sdn. Bhd. Port, Pengerang, Kota Tinggi and the particulars relating to it the following items and particulars:

Customs port	Description of goods	Legal landing place
“Maharani Freeport Free Commercial Zone (MEG Tanjung Emas Complex)”	All goods	The jetty of Maharani Freeport Free Commercial Zone (MEG Tanjung Emas Complex) located at— Point Latitude Longitude J1 2° 2' 57.55285" 102° 33' 04.82471"

Customs port	Description of goods	Legal landing place															
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<p>Maharani Freeport Industrial Park Free Industrial Zone (Phase 1)</p>	<p>All goods</p>	<p>The jetty of Maharani Freeport Industrial Park Free Industrial Zone (Phase 1) located at—</p> <table border="1"> <thead> <tr> <th data-bbox="769 824 847 860">Point</th> <th data-bbox="927 824 1038 860">Latitude</th> <th data-bbox="1193 824 1326 860">Longitude</th> </tr> </thead> <tbody> <tr> <td data-bbox="783 909 820 945">Z1</td> <td data-bbox="863 909 1086 945">1° 51' 18.38337"</td> <td data-bbox="1126 909 1374 945">102° 42' 20.52552"</td> </tr> <tr> <td data-bbox="783 976 820 1012">Z2</td> <td data-bbox="863 976 1086 1012">1° 50' 37.28587"</td> <td data-bbox="1126 976 1374 1012">102° 41' 55.84304"</td> </tr> <tr> <td data-bbox="783 1043 820 1079">Z3</td> <td data-bbox="863 1043 1086 1079">1° 50' 37.67588"</td> <td data-bbox="1126 1043 1374 1079">102° 41' 55.15304"</td> </tr> <tr> <td data-bbox="783 1111 820 1146">Z4</td> <td data-bbox="863 1111 1086 1146">1° 51' 18.89973"</td> <td data-bbox="1126 1111 1398 1146">102° 42' 19.80422".</td> </tr> </tbody> </table>	Point	Latitude	Longitude	Z1	1° 51' 18.38337"	102° 42' 20.52552"	Z2	1° 50' 37.28587"	102° 41' 55.84304"	Z3	1° 50' 37.67588"	102° 41' 55.15304"	Z4	1° 51' 18.89973"	102° 42' 19.80422".
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Made 26 January 2026

[SULIT KE.HD(122)860/27(18); MOF.TAX(S)700-2/5/68JLD.2(16); PN(PU2)485/JLD.14]

DATUK SERI AMIR HAMZAH AZIZAN
Minister of Finance II