



30 Januari 2026  
30 January 2026  
P.U. (A) 44

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH EKSAIS (PEMBAYARAN DUTI EKSAIS  
BAGI KENDERAAN BERMOTOR) 2026

*EXCISE (PAYMENT OF EXCISE DUTIES  
FOR MOTOR VEHICLES) ORDER 2026*

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

## AKTA EKSAIS 1976

### PERINTAH EKSAIS (PEMBAYARAN DUTI EKSAIS BAGI KENDERAAN BERMOTOR) 2026

PADA menjalankan kuasa yang diberikan oleh subseksyen 6(1) Akta Eksais 1976 [*Akta 176*], Menteri membuat perintah yang berikut:

#### **Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Eksais (Pembayaran Duti Eksais bagi Kenderaan Bermotor) 2026**.

(2) Perintah ini mula berkuat kuasa pada 1 Februari 2026.

#### **Kadar duti eksais**

2. (1) Tertakluk kepada subperenggan (2), kadar duti yang dinyatakan dalam ruang (5) Jadual kepada Perintah Duti Eksais 2025 [*P.U. (A) 389/2025*] hendaklah dilevi dan dibayar oleh pengilang berlesen.

(2) Bagi maksud Perintah ini, barang-barang yang diperihalkan dalam ruang (3) Jadual kepada Perintah Duti Eksais 2025 berhubung dengan subkepala yang dinyatakan dalam Jadual hendaklah disebut sebagai “kenderaan bermotor” yang dikilangkan di Malaysia.

#### **Cara pembayaran**

3. (1) Pengilang berlesen hendaklah membayar duti eksais bagi memindahkan kenderaan bermotor dari tempat pengilangan bagi maksud pendaftaran kenderaan bermotor itu di bawah mana-mana undang-undang bertulis yang berhubungan dengan pengangkutan jalan.

(2) Ketua Pengarah boleh membenarkan suatu sekuriti diberikan oleh pengilang berlesen atau ejen yang diberi kuasa oleh pengilang berlesen bagi pembayaran duti eksais yang disebut dalam subperenggan (1).

(3) Pengilang berlesen yang dibenarkan oleh Ketua Pengarah untuk memberikan suatu sekuriti di bawah subperenggan (2) hendaklah membayar duti eksais di bawah subperenggan (1) jika—

(a) Ketua Pengarah mempunyai sebab untuk mempercayai bahawa kenderaan bermotor itu tidak akan didaftarkan di bawah mana-mana undang-undang bertulis yang berhubungan dengan pengangkutan jalan; atau

(b) kenderaan bermotor itu tidak didaftarkan di bawah mana-mana undang-undang bertulis yang berhubungan dengan pengangkutan jalan dalam tempoh empat tahun dari tarikh kenderaan bermotor itu dipindahkan dari tempat pengilangan.

(4) Dalam perenggan ini, “tempat pengilangan” ertinya tempat pengilangan kenderaan bermotor sebagaimana yang dinyatakan dalam lesen yang dikeluarkan kepada pengilang berlesen.

### **Pembatalan**

4. Perintah Duti Eksais (Kenderaan Bermotor) (Bayaran) 2022 [*P.U. (A) 173/2022*] dibatalkan.

EXCISE ACT 1976

EXCISE (PAYMENT OF EXCISE DUTIES FOR MOTOR VEHICLES) ORDER 2026

IN exercise of the powers conferred by subsection 6(1) of the Excise Act 1976 [Act 176], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Excise (Payment of Excise Duties for Motor Vehicles) Order 2026**.

(2) This Order comes into operation on 1 February 2026.

**Rate of excise duties**

2. (1) Subject to subparagraph (2), the rate of excise duties specified in column (5) of the Schedule to the Excise Duties Order 2025 [P.U. (A) 389/2025] shall be levied and paid by the licensed manufacturer.

(2) For the purposes of this Order, the goods described in column (3) of the Schedule to the Excise Duties Order 2025 in relation to the subheadings specified in the Schedule shall be referred to as “motor vehicles” manufactured in Malaysia.

**Method of payment**

3. (1) A licensed manufacturer shall pay the excise duties for the removal of the motor vehicles from the place of manufacture for the purpose of registration of the motor vehicles under any written law relating to road transport.

(2) The Director General may allow a security to be given by the licensed manufacturer or agent authorized by the licensed manufacturer for the payment of excise duties referred to in subparagraph (1).

(3) The licensed manufacturer who is allowed by the Director General to give a security under subparagraph (2) shall pay the excise duties under subparagraph (1) if—

- (a) the Director General has reason to believe that the motor vehicles will not be registered under any written law relating to road transport; or
- (b) the motor vehicles are not registered under any written law relating to road transport within the period of four years from the date of removal of such motor vehicles from the place of manufacture.

(4) In this paragraph, “place of manufacture” means the place of manufacture of motor vehicles as specified in the licence issued to the licensed manufacturer.

### **Revocation**

4. The Excise Duties (Motor Vehicles) (Payment) Order 2022 [*P.U. (A) 173/2022*] is revoked.

### *JADUAL/SCHEDULE*

[Subperenggan 2(2)/*Subparagraph 2(2)*]

(1)	(2)
Bil./No.	Subkepala/ <i>Subheading</i>
1.	8703.21.45 00
2.	8703.21.51 00
3.	8703.21.59 00
4.	8703.21.91 00
5.	8703.21.99 00
6.	8703.22.47 00

(1)	(2)
Bil./No.	Subkepala/ <i>Subheading</i>
7.	8703.22.51 00
8.	8703.22.59 00
9.	8703.22.90 00
10.	8703.23.55 00
11.	8703.23.56 00
12.	8703.23.57 00
13.	8703.23.58 00
14.	8703.23.61 00
15.	8703.23.62 00
16.	8703.23.63 00
17.	8703.23.64 00
18.	8703.23.65 00
19.	8703.23.66 00
20.	8703.23.67 00
21.	8703.23.68 00
22.	8703.23.71 00
23.	8703.23.72 00
24.	8703.23.73 00
25.	8703.23.74 00
26.	8703.24.45 00
27.	8703.24.49 00
28.	8703.24.51 00
29.	8703.24.59 00
30.	8703.24.61 00
31.	8703.24.69 00

(1)	(2)
Bil./No.	Subkepala/ <i>Subheading</i>
32.	8703.31.47 00
33.	8703.31.51 00
34.	8703.31.59 00
35.	8703.31.91 00
36.	8703.31.99 00
37.	8703.32.61 00
38.	8703.32.62 00
39.	8703.32.63 00
40.	8703.32.71 00
41.	8703.32.72 00
42.	8703.32.73 00
43.	8703.32.74 00
44.	8703.32.75 00
45.	8703.32.76 00
46.	8703.32.81 00
47.	8703.32.82 00
48.	8703.32.83 00
49.	8703.33.61 00
50.	8703.33.62 00
51.	8703.33.71 00
52.	8703.33.72 00
53.	8703.33.80 00
54.	8703.33.90 00
55.	8703.40.61 00
56.	8703.40.62 00

(1)	(2)
Bil./No.	Subkepala/ <i>Subheading</i>
57.	8703.40.63 00
58.	8703.40.64 00
59.	8703.40.65 00
60.	8703.40.66 00
61.	8703.40.67 00
62.	8703.40.68 00
63.	8703.40.71 00
64.	8703.40.72 00
65.	8703.40.73 00
66.	8703.40.74 00
67.	8703.40.75 00
68.	8703.40.76 00
69.	8703.40.77 00
70.	8703.40.81 00
71.	8703.40.82 00
72.	8703.40.83 00
73.	8703.40.84 00
74.	8703.40.85 00
75.	8703.40.86 00
76.	8703.40.87 00
77.	8703.40.91 00
78.	8703.40.92 00
79.	8703.40.93 00
80.	8703.40.94 00
81.	8703.40.95 00

(1)	(2)
Bil./No.	Subkepala/ <i>Subheading</i>
82.	8703.40.96 00
83.	8703.40.97 00
84.	8703.40.98 00
85.	8703.50.61 00
86.	8703.50.62 00
87.	8703.50.63 00
88.	8703.50.64 00
89.	8703.50.65 00
90.	8703.50.66 00
91.	8703.50.67 00
92.	8703.50.71 00
93.	8703.50.72 00
94.	8703.50.73 00
95.	8703.50.74 00
96.	8703.50.75 00
97.	8703.50.76 00
98.	8703.50.77 00
99.	8703.50.81 00
100.	8703.50.82 00
101.	8703.50.83 00
102.	8703.50.84 00
103.	8703.50.85 00
104.	8703.50.86 00
105.	8703.50.87 00
106.	8703.50.91 00

(1)	(2)
Bil./No.	Subkepala/ <i>Subheading</i>
107.	8703.50.92 00
108.	8703.50.93 00
109.	8703.50.94 00
110.	8703.50.95 00
111.	8703.50.96 00
112.	8703.50.97 00
113.	8703.60.61 00
114.	8703.60.62 00
115.	8703.60.63 00
116.	8703.60.64 00
117.	8703.60.65 00
118.	8703.60.66 00
119.	8703.60.67 00
120.	8703.60.68 00
121.	8703.60.71 00
122.	8703.60.72 00
123.	8703.60.73 00
124.	8703.60.74 00
125.	8703.60.75 00
126.	8703.60.76 00
127.	8703.60.77 00
128.	8703.60.81 00
129.	8703.60.82 00
130.	8703.60.83 00
131.	8703.60.84 00

(1)	(2)
Bil./No.	Subkepala/ <i>Subheading</i>
132.	8703.60.85 00
133.	8703.60.86 00
134.	8703.60.87 00
135.	8703.60.91 00
136.	8703.60.92 00
137.	8703.60.93 00
138.	8703.60.94 00
139.	8703.60.95 00
140.	8703.60.96 00
141.	8703.60.97 00
142.	8703.60.98 00
143.	8703.70.61 00
144.	8703.70.62 00
145.	8703.70.63 00
146.	8703.70.64 00
147.	8703.70.65 00
148.	8703.70.66 00
149.	8703.70.67 00
150.	8703.70.71 00
151.	8703.70.72 00
152.	8703.70.73 00
153.	8703.70.74 00
154.	8703.70.75 00
155.	8703.70.76 00
156.	8703.70.77 00

(1)	(2)
Bil./No.	Subkepala/ <i>Subheading</i>
157.	8703.70.81 00
158.	8703.70.82 00
159.	8703.70.83 00
160.	8703.70.84 00
161.	8703.70.85 00
162.	8703.70.86 00
163.	8703.70.87 00
164.	8703.70.91 00
165.	8703.70.92 00
166.	8703.70.93 00
167.	8703.70.94 00
168.	8703.70.95 00
169.	8703.70.96 00
170.	8703.70.97 00
171.	8703.80.97 00
172.	8703.80.98 00
173.	8703.80.99 00
174.	8703.90.97 00
175.	8703.90.98 00
176.	8703.90.99 00

Dibuat 29 Januari 2026

*Made 29 January 2026*

[SULIT KE.HT(96)669/19-9Klt.1; MOF.700-2/1/16 JLD.17(S); PN(PU2)337/JLD.30]

DATUK SERI AMIR HAMZAH AZIZAN

*Menteri Kewangan II/*

*Minister of Finance II*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 6(2) Akta Eksais 1976]*

*[To be laid before the Dewan Rakyat pursuant to subsection 6(2) of the Excise Act 1976]*