14 Januari 2026
14 January 2026
P.U. (A) 24

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH KASTAM (DUTI ANTI-LAMBAKAN) (KAJIAN SEMULA PENTADBIRAN) (NO. 2) 2026

CUSTOMS (ANTI-DUMPING DUTIES) (ADMINISTRATIVE REVIEW) (NO. 2) ORDER 2026

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

AKTA KASTAM 1967

AKTA DUTI TIMBAL BALAS DAN ANTI-LAMBAKAN 1993

PERINTAH KASTAM (DUTI ANTI-LAMBAKAN)
(KAJIAN SEMULA PENTADBIRAN) (NO. 2) 2026

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Kastam 1967 [*Akta 235*] dibaca bersama-sama seksyen 28 Akta Duti Timbal Balas dan Anti-Lambakan 1993 [*Akta 504*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Kastam (Duti Anti-Lambakan) (Kajian Semula Pentadbiran) (No. 2) 2026**.

(2) Perintah ini berkuat kuasa bagi tempoh mulai 15 Januari 2026 hingga 8 Oktober 2026.

Duti anti-lambakan

2. Duti anti-lambakan hendaklah dilevi atas dan dibayar oleh pengimport berkenaan dengan barang-barang yang dinyatakan dalam ruang (1) dan (2) Jadual yang dieksport dari negara yang dinyatakan dalam ruang (3) ke dalam Malaysia oleh pengeluar atau pengeksport yang dinyatakan dalam ruang (4) pada kadar duti yang dinyatakan dalam ruang (5).

Pembayaran duti anti-lambakan

3. Duti anti-lambakan yang kena dibayar di bawah Perintah ini hendaklah dibayar secara tunai.

Penjenisan barang-barang

4. (1) Penjenisan barang-barang yang dinyatakan dalam Jadual hendaklah mematuhi Rukun Tafsiran Am Sistem Berharmonis sebagaimana yang dinyatakan dalam perenggan 4 Perintah Duti Kastam 2025 [*P.U. (A) 384/2025*].

(2) Nombor kepala atau subkepala yang dinyatakan dalam ruang (1) Jadual diperuntukkan bagi kemudahan rujukan dan tidak mempunyai kesan mengikat atas penjenisan barang-barang yang diperihalkan dalam ruang (2).

Kesan terhadap duti import dan cukai jualan

5. Pengenaan duti anti-lambakan di bawah Perintah ini tidaklah menjejaskan pengenaan dan pemungutan—

(a) duti import di bawah Akta Kastam 1967; dan

(b) cukai jualan di bawah Akta Cukai Jualan 2018 [*Akta 806*].

Pembatalan

6. Perintah Kastam (Duti Anti-Lambakan) (Kajian Semula Pentadbiran) (No. 3) 2021 [*P.U. (A) 384/2021*] dibatalkan.

JADUAL

[Perenggan 2]

DUTI ANTI-LAMBAKAN

(1) Nombor Kepala/ Subkepala mengikut Kod H.S.	(2) Perihalan Barang-Barang	(3) Negara	(4) Pengeluar/ Pengeksport	(5) Kadar Duti [Peratusan (%) daripada Nilai Kos, Insurans dan Tambang (KIT)]
7209.15.00 00 7209.16.10 00 7209.16.90 00 7209.17.10 00 7209.17.90 00 7209.18.99 00 7225.50.10 00 7225.50.90 00	Keluli aloi dan bukan aloi gegelung gulungan sejuk yang mempunyai ketebalan antara 0.20 milimeter	*(a)* Republik Rakyat China	(i) Bengang Steel Plates Co., Ltd.	42.08%
			(ii) BX Steel POSCO Cold Rolled Sheet Co., Ltd.	35.89%

(1)	(2)	(3)	(4)	(5)
Nombor Kepala/ Subkepala mengikut Kod H.S.	Perihalan Barang-Barang	Negara	Pengeluar/ Pengeksport	Kadar Duti [Peratusan (%) daripada Nilai Kos, Insurans dan Tambang (KIT)]
	hingga 2.60 milimeter dan kelebaran antara 700 milimeter hingga 1,300 milimeter tidak termasuk plat hitam kilang timah dan diimport bagi maksud penggunaan akhir automotif daripada semua gred dan spesifikasi		(iii) Jiangsu Shagang International Trade Co., Ltd.	42.08%
			(iv) Pengeluar atau pengeksport lain	42.08%
		(b) Republik Korea	(i) Hyundai Steel Company	11.55%
			(ii) POSCO	Nil
			(iii) Pengeluar atau pengeksport lain	21.64%
		(c) Republik Sosialis Viet Nam	(i) China Steel Sumikin Viet Nam Joint Stock Company	33.70%
			(ii) POSCO-Viet Nam Co., Ltd.	7.42%
			(iii) Pengeluar atau pengeksport lain	33.70%

Dibuat 14 Januari 2026
[SULIT KE.HT(96)669/12-249 Klt.11; MOF.TAX(R)700-2/2/30 JLD.3; PN(PU2)338D/JLD.9]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan II

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 11(2) Akta Kastam 1967*]

CUSTOMS ACT 1967

COUNTERVAILING AND ANTI-DUMPING DUTIES ACT 1993

CUSTOMS (ANTI-DUMPING DUTIES) (ADMINISTRATIVE REVIEW) (NO. 2) ORDER 2026

IN exercise of the powers conferred by subsection 11(1) of the Customs Act 1967 [*Act 235*] read together with section 28 of the Countervailing and Anti-Dumping Duties Act 1993 [*Act 504*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs (Anti-Dumping Duties) (Administrative Review) (No. 2) Order 2026**.

(2) This Order has effect for the period from 15 January 2026 to 8 October 2026.

Anti-dumping duties

2. Anti-dumping duties shall be levied on and paid by the importers in respect of the goods specified in columns (1) and (2) of the Schedule exported from the countries specified in column (3) into Malaysia by the producers or exporters specified in column (4) at the rate of duties specified in column (5).

Payment of anti-dumping duties

3. The anti-dumping duties payable under this Order shall be paid in cash.

Classification of goods

4. (1) The classification of goods specified in the Schedule shall comply with the General Rules for the Interpretation of the Harmonized System as specified in paragraph 4 of the Customs Duties Order 2025 [*P.U. (A) 384/2025*].

(2) The heading or subheading numbers specified in column (1) of the Schedule are provided for ease of reference and have no binding effect on the classification of goods described in column (2).

Effect on import duties and sales tax

5. The imposition of anti-dumping duties under this Order is without prejudice to the imposition and collection of—

(a) import duties under the Customs Act 1967; and

(b) sales tax under the Sales Tax Act 2018 [*Act 806*].

Revocation

6. The Customs (Anti-Dumping Duties) (Administrative Review) (No. 3) Order 2021 [*P.U. (A) 384/2021*] is revoked.

SCHEDULE

[Paragraph 2]

ANTI-DUMPING DUTIES

(1) Heading/ Subheading Number according to H.S. Code	(2) Description of Goods	(3) Country	(4) Producer/ Exporter	(5) Rate of Duties [Percentage (%) of the Cost, Insurance and Freight (CIF) Value]
7209.15.00 00 7209.16.10 00 7209.16.90 00 7209.17.10 00 7209.17.90 00 7209.18.99 00 7225.50.10 00 7225.50.90 00	Cold rolled coils of alloy and non-alloy steel of a thickness between 0.20 millimetres to 2.60 millimetres and width between 700 millimetres to 1,300 millimetres excluding tin mill black plate	*(a)* The People's Republic of China	(i) Bengang Steel Plates Co., Ltd.	42.08%
			(ii) BX Steel POSCO Cold Rolled Sheet Co., Ltd.	35.89%
			(iii) Jiangsu Shagang International Trade Co., Ltd.	42.08%

(1) Heading/ Subheading Number according to H.S. Code	(2) Description of Goods	(3) Country	(4) Producer/ Exporter	(5) Rate of Duties [Percentage (%) of the Cost, Insurance and Freight (CIF) Value]
	and imported for the purpose of automotive end-usage of all grades and specifications		(iv) Other producer or exporter	42.08%
		(b) The Republic of Korea	(i) Hyundai Steel Company	11.55%
			(ii) POSCO	Nil
			(iii) Other producer or exporter	21.64%
		(c) The Socialist Republic of Viet Nam	(i) China Steel Sumikin Viet Nam Joint Stock Company	33.70%
			(ii) POSCO-Viet Nam Co., Ltd.	7.42%
			(iii) Other producer or exporter	33.70%

Made 14 January 2026
[SULIT KE.HT(96)669/12-249 Klt.11; MOF.TAX(R)700-2/2/30 JLD.3; PN(PU2)338D/JLD.9]

DATUK SERI AMIR HAMZAH AZIZAN
Minister of Finance II

[*To be laid before the Dewan Rakyat pursuant to subsection 11(2) of the Customs Act 1967*]