



31 Disember 2025  
31 December 2025  
P.U. (A) 479

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI KASTAM (LABUAN)  
(PINDAAN) 2025

*CUSTOMS DUTIES (LABUAN)  
(AMENDMENT) ORDER 2025*

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

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (LABUAN) (PINDAAN) 2025

PADA menjalankan kuasa yang diberikan oleh perenggan 155(1)(a) Akta Kastam 1967 [*Akta 235*] dibaca bersama-sama perenggan 156(b) Akta, Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Labuan) (Pindaan) 2025**.

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

**Penggantian perenggan 2**

2. Perintah Duti Kastam (Labuan) 2025 [*P.U. (A) 385/2025*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dengan menggantikan perenggan 2 dengan perenggan yang berikut:

**“Duti import**

2. Duti import hendaklah dilevi atas dan dibayar oleh pengimport pada kadar duti import yang dinyatakan dalam ruang (5) Jadual Pertama kepada Perintah Duti Kastam 2025 [*P.U. (A) 384/2025*] berkenaan dengan barang-barang yang berikut yang diimport masuk ke dalam Labuan atau diangkut dari kawasan utama kastam ke Labuan:

(a) rokok;

(b) produk tembakau;

(c) paip tembakau (termasuk kepala paip);

- (d) kenderaan motor pasang siap di bawah kepala 87.03 dan 87.11 Jadual Pertama kepada Perintah Duti Kastam 2025 dengan nilai kos, insurans dan tambang melebihi tiga ratus ribu ringgit.”.

### **Pemotongan Jadual**

3. Perintah ibu dipinda dengan memotong Jadual.

Dibuat 31 Disember 2025

[SULIT KE.HT(96)669/12-4 Sk. 16; MOF.700-2/1/16 JLD.16(S); PN(PU2)338/JLD.80]

**ANWAR BIN IBRAHIM**  
*Menteri Kewangan*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 155(2) Akta Kastam 1967]*

CUSTOMS ACT 1967

CUSTOMS DUTIES (LABUAN) (AMENDMENT) ORDER 2025

IN exercise of the powers conferred by paragraph 155(1)(a) of the Customs Act 1967 [Act 235] read together with paragraph 156(b) of the Act, the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Customs Duties (Labuan) (Amendment) Order 2025**.

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

**Substitution of paragraph 2**

2. The Customs Duties (Labuan) Order 2025 [*P.U. (A) 385/2025*], which is referred to as the “principal Order” in this Order, is amended by substituting for paragraph 2 the following paragraph:

**“Import duty**

2. Import duty shall be levied on and paid by the importer at the rate of import duty specified in column (5) of the First Schedule to the Customs Duties Order 2025 [*P.U. (A) 384/2025*] in respect of the following goods which are imported into Labuan or transported from the principal customs area to Labuan:

- (a) cigarettes;
- (b) tobacco products;
- (c) smoking pipes (including pipe bowls);

- (d) completely built-up motor vehicles under headings 87.03 and 87.11 of the First Schedule to the Customs Duties Order 2025 with cost, insurance and freight value exceeding three hundred thousand ringgit.”.

**Deletion of Schedule**

3. The principal Order is amended by deleting the Schedule.

Made 31 December 2025

[SULIT KE.HT(96)669/12-4 Sk. 16; MOF.700-2/1/16 JLD.16(S); PN(PU2)338/JLD.80]

ANWAR BIN IBRAHIM  
*Minister of Finance*

*[To be laid before the Dewan Rakyat pursuant to subsection 155(2) of the Customs Act 1967]*