



15 Disember 2025
15 December 2025
P.U. (A) 430

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI KASTAM (BARANG-BARANG
DI BAWAH PERJANJIAN PERKONGSIAN EKONOMI
KOMPREHENSIF MALAYSIA-EMIRIAH ARAB BERSATU)
(PINDAAN) (NO. 2) 2025

*CUSTOMS DUTIES (GOODS UNDER THE
MALAYSIA-UNITED ARAB EMIRATES COMPREHENSIVE
ECONOMIC PARTNERSHIP AGREEMENT)
(AMENDMENT) (NO. 2) ORDER 2025*

DISIARKAN OLEH/
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AKTA KASTAM 1967

PERINTAH DUTI KASTAM (BARANG-BARANG DI BAWAH PERJANJIAN PERKONGSIAN
EKONOMI KOMPREHENSIF MALAYSIA-EMIRIAH ARAB BERSATU)
(PINDAAN) (NO. 2) 2025

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Kastam 1967 [*Akta 235*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Barang-Barang di bawah Perjanjian Perkongsian Ekonomi Komprehensif Malaysia-Emiriah Arab Bersatu) (Pindaan) (No. 2) 2025**.

(2) Perintah ini mula berkuat kuasa pada 16 Disember 2025.

Pindaan perenggan 3

2. Perintah Duti Kastam (Barang-Barang di bawah Perjanjian Perkongsian Ekonomi Komprehensif Malaysia-Emiriah Arab Bersatu) 2025 [*P.U. (A) 238/2025*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam perenggan 3—

(a) dalam subperenggan (2), dengan menggantikan perkataan “Perintah Duti Kastam 2022 [*P.U. (A) 114/2022*]” dengan perkataan “Perintah Duti Kastam 2025 [*P.U. (A) 384/2025*]”; dan

(b) dalam subperenggan (4), dengan menggantikan perkataan “Perintah Duti Kastam 2022” dengan perkataan “Perintah Duti Kastam 2025”.

Penggantian perenggan 4

3. Perintah ibu dipinda dengan menggantikan perenggan 4 dengan perenggan yang berikut:

“Pengiraan duti import

4. Bagi maksud penentuan duti import yang dilevi di bawah perenggan 3,

duti import hendaklah dikira mengikut peratusan nilai barang-barang itu sebagaimana yang ditetapkan di bawah Peraturan-Peraturan Kastam (Kaedah Penilaian) 1999 [*P.U. (A) 507/1999*].”.

Penggantian perenggan 5

4. Perintah ibu dipinda dengan menggantikan perenggan 5 dengan perenggan yang berikut:

“Penjenisan barang-barang

5. Penjenisan barang-barang yang dinyatakan dalam Jadual Pertama dan Jadual Kedua hendaklah mematuhi Rukun Tafsiran Am Sistem Berharmonis sebagaimana yang dinyatakan dalam perenggan 4 Perintah Duti Kastam 2025.”.

Dibuat 15 Disember 2025

[SULIT KE.HT(96)670/30; MOF.TAX(R)700-2/2/30 JLD.3; PN(PU2)338/JLD.80]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan II

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

CUSTOMS ACT 1967

CUSTOMS DUTIES (GOODS UNDER THE MALAYSIA-UNITED ARAB EMIRATES
COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT)
(AMENDMENT) (NO. 2) ORDER 2025

IN exercise of the powers conferred by subsection 11(1) of the Customs Act 1967 [Act 235], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs Duties (Goods under the Malaysia-United Arab Emirates Comprehensive Economic Partnership Agreement) (Amendment) (No. 2) Order 2025**.

(2) This Order comes into operation on 16 December 2025.

Amendment of paragraph 3

2. The Customs Duties (Goods under the Malaysia-United Arab Emirates Comprehensive Economic Partnership Agreement) Order 2025 [P.U. (A) 238/2025], which is referred to as the “principal Order” in this Order, is amended in paragraph 3—

(a) in subparagraph (2), by substituting for the words “Customs Duties Order 2022 [P.U. (A) 114/2022]” the words “Customs Duties Order 2025 [P.U. (A) 384/2025]”; and

(b) in subparagraph (4), by substituting for the words “Customs Duties Order 2022” the words “Customs Duties Order 2025”.

Substitution of paragraph 4

3. The principal Order is amended by substituting for paragraph 4 the following paragraph:

“Calculation of import duty

4. For the purpose of determining the import duty levied under paragraph 3, the import duty shall be calculated according to

the percentage of the value of the goods as prescribed under the Customs (Rules of Valuation) Regulations 1999 [*P.U. (A) 507/1999*].”.

Substitution of paragraph 5

4. The principal Order is amended by substituting for paragraph 5 the following paragraph:

“Classification of goods

5. The classification of goods specified in the First Schedule and the Second 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.”.

Made 15 December 2025

[SULIT KE.HT(96)670/30; MOF.TAX(R)700-2/2/30 JLD.3; PN(PU2)338/JLD.80]

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*]