



16 Januari 2024
16 January 2024
P.U. (A) 11

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI EKSAIS (PENGEQUALIAN) (PINDAAN) 2024

EXCISE DUTIES (EXEMPTION) (AMENDMENT) ORDER 2024

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

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS (PENGECUALIAN) (PINDAAN) 2024

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Eksais 1976 [Akta 176], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Eksais (Pengecualian) (Pindaan) 2024**.

(2) Perintah ini mula berkuat kuasa pada 1 Mac 2024.

Pindaan Jadual

2. Perintah Duti Eksais (Pengecualian) 2017 [P.U. (A) 444/2017] dipinda dalam Jadual, dalam Bahagian I—

(a) dengan menggantikan butiran 41 dan butir-butir yang berhubungan dengannya dengan butiran dan butir-butir yang berikut:

(1) <i>No.</i>	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"41.	Any person	(a) Premix preparation in which the total sugar content is 33.3 grams per 100 grams (33.3g/100g) or less as follows: (i) food preparations containing cocoa of subheadings 1806.10.00 00,	(a) That the goods are imported or purchased from a licensed manufacturer; (b) that the total sugar content for imported goods shall be a reference to all monosaccharides and disaccharides	(a) The importer or; (b) The person to whom a licence is granted under section 20 of the

(1) <i>No.</i>	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		1806.90.30 00 and 1806.90.90 00; (ii) food preparations of goods of headings 04.01 to 04.04 of subheadings 1901.90.32 00 and 1901.90.39 00; (iii) food preparations of soya-based preparation of subheadings 1901.90.41 00 and 1901.90.49 00; (iv) food preparations of flour, groats, meal, and starch of subheading 1901.90.99 00; (v) preparations with a basis of extracts, essences and concentrates or with a basis of coffee of subheadings 2101.12.10 00, 2101.12.91 00, 2101.12.92 00 and 2101.12.99 00; (vi) preparations with a basis of extracts, essences concentrates or with a basis of tea	contained in the goods either naturally occurring or added and is stated— (i) on the label in accordance with the Food Regulations 1985; or (ii) in the laboratory analysis report issued by a laboratory accredited by the Department of Standards Malaysia or a signatory to the Asia Pacific Accreditation Cooperation (APAC) or the International Laboratory Accreditation Cooperation Mutual Recognition Arrangement (ILAC MRA); (c) that the total sugar content for the goods purchased from a licensed manufacture—	Excise Act 1976"

(1) <i>No.</i>	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		or mate of subheadings 2101.20.30 00 and 2101.20.90 00; (vii) food preparations not elsewhere specified or included of subheadings 2106.90.53 00, and 2106.90 59 00; (b) Infant formula milk for newborn up to twelve months of age as specified in the Food Regulations 1985 for headings 19.01 and 21.06; (c) Formulated milk powder and formula dietary food for children from the age of twelve months to nine years as specified in the Food Regulations 1985 for headings 18.06, 19.01 and 21.06; (d) Follow-up formula for an infant from six months on and for children up to nine years as specified in the Food Regulations 1985 for headings 18.06, 19.01 and 21.06;	(i) shall be a reference to all monosaccharides and disaccharides contained in the goods either naturally occurring or added; (ii) is stated on the label in accordance with the Food Regulations 1985 and in the laboratory analysis report issued by a laboratory accredited by the Department of Standards Malaysia; (d) that the lab analysis report to be produced at the time of importation or when the goods are released from a licensed premises; (e) that the goods are identified to the satisfaction of the proper officer of customs;	

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		(e) Plain milk powder containing 100% lactose with no added sugar of subheading 1901.90.39 00; (f) Flavoured milk powder which a total sugar content is 46.7 grams per 100 grams (46.7g/100g) or less as follows: (i) food preparations containing cocoa of subheading 1806.90.90 00; (ii) food preparations of goods of headings 04.01 to 04.04 of subheadings 1901.90.32 00 and 1901.90.39 00; (g) Food preparations of goods of subheadings 1806.90.90 00, 1901.90.39 00, 1901.90.49 00 and 1901.90.99 00 that is; (i) used as raw material for producing non-beverages products or; (ii) non-beverages products which	(f) that the person keeps proper records or accounts of the goods and such records or accounts shall be made available for inspection by the proper officer of customs at any time; (g) display the Healthier Choice Logo (HCL). This condition only applies to subitem (f), in column (3)	

(1) <i>No.</i>	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		are ready for consumption		

; dan

(b) dalam butiran 42, dalam ruang (4), dengan menggantikan subbutiran (a) dengan subbutiran yang berikut:

“(a) That the goods are imported or purchased from a licensed manufacturer;

(i) for manufacturing dutiable goods; or

(ii) for packing for retail sale in the licensed manufacturer’s premises without changing the nature of the goods;”.

Dibuat 15 Januari 2024

[SULIT KE.HT(96)669/20-4 Klt.3; MOF. TAX(S)700-2/1/16 JLD.13; PN(PU2)337/JLD.28]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan Kedua

EXCISE ACT 1976

EXCISE DUTIES (EXEMPTION) (AMENDMENT) ORDER 2024

IN exercise of the powers conferred by subsection 11(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 Duties (Exemption) (Amendment) Order 2024**.

(2) This Order comes into operation on 1 March 2024.

Amendment of Schedule

2. The Excise Duties (Exemption) Order 2017 [P.U. (A) 444/2017] is amended in the Schedule, in Part I—

(a) by substituting for item 41 and the particulars relating to it the following item and particulars:

(1) <i>No.</i>	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
"41.	Any person	(a) Premix preparation in which the total sugar content is 33.3 grams per 100 grams (33.3g/100g) or less as follows: (i) food preparations containing cocoa of subheadings 1806.10.00 00,	(a) That the goods are imported or purchased from a licensed manufacturer; (b) that the total sugar content for imported goods shall be a reference to all monosaccharides and disaccharides	(a) The importer or; (b) The person to whom a licence is granted under section 20 of the

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		1806.90.30 00 and 1806.90.90 00; (ii) food preparations of goods of headings 04.01 to 04.04 of subheadings 1901.90.32 00 and 1901.90.39 00; (iii) food preparations of soya-based preparation of subheadings 1901.90.41 00 and 1901.90.49 00; (iv) food preparations of flour, groats, meal, and starch of subheading 1901.90.99 00; (v) preparations with a basis of extracts, essences and concentrates or with a basis of coffee of subheadings 2101.12.10 00, 2101.12.91 00, 2101.12.92 00 and 2101.12.99 00; (vi) preparations with a basis of extracts, essences concentrates or with a basis of tea	contained in the goods either naturally occurring or added and is stated— (i) on the label in accordance with the Food Regulations 1985; or (ii) in the laboratory analysis report issued by a laboratory accredited by the Department of Standards Malaysia or a signatory to the Asia Pacific Accreditation Cooperation (APAC) or the International Laboratory Accreditation Cooperation Mutual Recognition Arrangement (ILAC MRA); (c) that the total sugar content for the goods purchased from a licensed manufacture—	Excise Act 1976”

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		or mate of subheadings 2101.20.30 00 and 2101.20.90 00; (vii) food preparations not elsewhere specified or included of subheadings 2106.90.53 00, and 2106.90 59 00; (b) Infant formula milk for newborn up to twelve months of age as specified in the Food Regulations 1985 for headings 19.01 and 21.06; (c) Formulated milk powder and formula dietary food for children from the age of twelve months to nine years as specified in the Food Regulations 1985 for headings 18.06, 19.01 and 21.06; (d) Follow-up formula for an infant from six months on and for children up to nine years as specified in the Food Regulations 1985 for headings 18.06, 19.01 and 21.06;	(i) shall be a reference to all monosaccharides and disaccharides contained in the goods either naturally occurring or added; (ii) is stated on the label in accordance with the Food Regulations 1985 and in the laboratory analysis report issued by a laboratory accredited by the Department of Standards Malaysia; (d) that the lab analysis report to be produced at the time of importation or when the goods are released from a licensed premises; (e) that the goods are identified to the satisfaction of the proper officer of customs;	

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		(e) Plain milk powder containing 100% lactose with no added sugar of subheading 1901.90.39 00; (f) Flavoured milk powder which a total sugar content is 46.7 grams per 100 grams (46.7g/100g) or less as follows: (i) food preparations containing cocoa of subheading 1806.90.90 00; (ii) food preparations of goods of headings 04.01 to 04.04 of subheadings 1901.90.32 00 and 1901.90.39 00; (g) Food preparations of goods of subheadings 1806.90.90 00, 1901.90.39 00, 1901.90.49 00 and 1901.90.99 00 that is; (i) used as raw material for producing non-beverages products or; (ii) non-beverages products which	(f) that the person keeps proper records or accounts of the goods and such records or accounts shall be made available for inspection by the proper officer of customs at any time; (g) display the Healthier Choice Logo (HCL). This condition only applies to subitem (f), in column (3)	

(1) <i>No.</i>	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		are ready for consumption		

; and

(b) in item 42, in column (4), by substituting for subitem (a) the following subitem:

“(a) That the goods are imported or purchased from a licensed manufacturer;

(i) for manufacturing dutiable goods; or

(ii) for packing for retail sale in the licensed manufacturer’s premises without changing the nature of the goods;”.

Made 15 January 2024

[SULIT KE.HT(96)669/20-4 Klt.3; MOF. TAX(S)700-2/1/16 JLD.13; PN(PU2)337/JLD.28]

DATUK SERI AMIR HAMZAH AZIZAN
Second Minister of Finance