



16 Januari 2024
16 January 2024
P.U. (A) 10

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI EKSAIS (PINDAAN) 2024

EXCISE DUTIES (AMENDMENT) ORDER 2024

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

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS (PINDAAN) 2024

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 Duti Eksais (Pindaan) 2024**.

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

Pindaan Jadual

2. Perintah Duti Eksais 2022 [*P.U. (A) 163/2022*] dipinda dalam Jadual—

(a) dengan memasukkan sebelum Bab 20 dan butir-butir yang berhubungan dengannya Bab dan butir-butir yang berikut:

**“Chapter 18
Cocoa and cocoa preparations**

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
18.06		Chocolate and other food preparations containing cocoa.		
	1806.10.00 00	- Cocoa powder, containing added sugar or other sweetening matter	kg	RM0.47 per 100 grams
	1806.90	- Other:		
	1806.90.30 00	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50% by weight of cocoa calculated on a totally defatted basis	kg	RM0.47 per 100 grams

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	1806.90.90 00	- - Other	kg	RM0.47 per 100 grams

Chapter 19
Preparations of cereals, flour, starch or milk; pastrycooks' products

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		
	1901.90	- Other:		
		- - Other, of goods of headings 04.01 to 04.04:		
	1901.90.32 00	- - - Other, containing cocoa powder	kg	RM0.47 per 100 grams
	1901.90.39 00	- - - Other	kg	RM0.47 per 100 grams
		- - Other soya-based preparations:		
	1901.90.41 00	- - - In powder form	kg	RM0.47 per 100 grams
	1901.90.49 00	- - - In other forms	kg	RM0.47 per 100 grams

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	1901.90.99 00	- - Other: - - - Other	kg	RM0.47 per 100 grams

”; dan

(b) dengan memasukkan selepas Bab 20 dan butir-butir yang berhubungan dengannya Bab dan butir-butir yang berikut:

**“Chapter 21
Miscellaneous edible preparations**

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
21.01		Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
	2101.12	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
		- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
	2101.12.10 00	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	RM0.47 per 100 grams
		- - - Other:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
21.06	2101.12.91 00	- - - - Coffee preparations with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	kg	RM0.47 per 100 grams
	2101.12.92 00	- - - - Coffee preparations with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	kg	RM0.47 per 100 grams
	2101.12.99 00	- - - - Other	kg	RM0.47 per 100 grams
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
	2101.20.30 00	- - Preparations of tea consisting of a mixture of tea, milk powder and sugar	kg	RM0.47 per 100 grams
	2101.20.90 00	- - Other	kg	RM0.47 per 100 grams
		Food preparations not elsewhere specified or included.		
	2106.90	- Other:		
		- - Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:		
	2106.90.53 00	- - - Ginseng based products	kg	RM0.47 per 100 grams
	2106.90.59 00	- - - Other	kg	RM0.47 per 100 grams

Pembatalan

3. Perintah Duti Eksais (Pindaan) 2022 [*P.U. (A) 287/2022*] dibatalkan.

Dibuat 15 Januari 2024

[Sulit KE.HT(96)669/19-8 Klt.4 Sk.5; MOF.TAX(S)700-2/1/16 JLD.13; PN(PU2)337/JLD. 28]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan Kedua

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

EXCISE ACT 1976

EXCISE DUTIES (AMENDMENT) ORDER 2024

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 Duties (Amendment) Order 2024**.

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

Amendment of Schedule

2. The Excise Duties Order 2022 [*P.U. (A) 163/2022*] is amended in the Schedule—

(a) by inserting before Chapter 20 and the particulars relating to it the following Chapters and particulars:

**“Chapter 18
Cocoa and cocoa preparations**

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
18.06		Chocolate and other food preparations containing cocoa.		
	1806.10.00 00	- Cocoa powder, containing added sugar or other sweetening matter	kg	RM0.47 per 100 grams
	1806.90	- Other:		
	1806.90.30 00	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50% by weight of cocoa calculated on a totally defatted basis	kg	RM0.47 per 100 grams

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	1806.90.90 00	- - Other	kg	RM0.47 per 100 grams

Chapter 19
Preparations of cereals, flour, starch or milk; pastrycooks' products

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		
	1901.90	- Other:		
		- - Other, of goods of headings 04.01 to 04.04:		
	1901.90.32 00	- - - Other, containing cocoa powder	kg	RM0.47 per 100 grams
	1901.90.39 00	- - - Other	kg	RM0.47 per 100 grams
		- - Other soya-based preparations:		
	1901.90.41 00	- - - In powder form	kg	RM0.47 per 100 grams

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)	
	1901.90.49 00	- - - In other forms	kg	RM0.47 per 100 grams	
		- - Other:			
	1901.90.99 00	- - - Other	kg	RM0.47 per 100 grams	”; and

(b) by inserting after Chapter 20 and the particulars relating to it the following Chapter and particulars:

**“Chapter 21
Miscellaneous edible preparations**

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
21.01		Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
	2101.12	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
		- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
	2101.12.10 00	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	RM0.47 per 100 grams

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
21.06		- - - Other:		
	2101.12.91 00	- - - - Coffee preparations with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	kg	RM0.47 per 100 grams
	2101.12.92 00	- - - - Coffee preparations with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	kg	RM0.47 per 100 grams
	2101.12.99 00	- - - - Other	kg	RM0.47 per 100 grams
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
	2101.20.30 00	- - Preparations of tea consisting of a mixture of tea, milk powder and sugar	kg	RM0.47 per 100 grams
	2101.20.90 00	- - Other	kg	RM0.47 per 100 grams
		Food preparations not elsewhere specified or included.		
	2106.90	- Other:		
		- - Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2106.90.53 00	- - - Ginseng based products	kg	RM0.47 per 100 grams
	2106.90.59 00	- - - Other	kg	RM0.47 per 100 grams

Revocation

3. The Excise Duties (Amendment) Order 2022 [*P.U. (A) 287/2022*] is revoked.

Made 15 January 2024

[Sulit KE.HT(96)669/19-8 Klt.4 Sk.5; MOF.TAX(S)700-2/1/16 JLD.13; PN(PU2)337/JLD. 28]

DATUK SERI AMIR HAMZAH AZIZAN
Second Minister of Finance

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