

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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TO ALL MEMBERS

TECHNICAL

INDIRECT TAX

1) Customs (Prohibition of Imports) Order 2012 [P.U. (A) 490/2012]

The Order which comes into operation on 1 March 2013 provides details of **goods prohibited from being imported**. Further information, including description of goods, countries involved and manner of import are explained in the following Schedules:-

| ltem No. | Schedule | Details |
|-------------|---------------------------------|---|
| i. | First Schedule | Goods the import of which is absolutely prohibited. |
| ii. | Part I of the Second Schedule | Goods which may not be imported into Malaysia except under an Import Licence. |
| lii | Part II of the Second Schedule | Goods which may not be imported into Malaysia except under an Import Licence and shall not apply to the specified free zones. |
| iv. | Part III of the Second Schedule | Goods which may not be imported into Malaysia except under an Import Licence and shall not apply to Labuan, Langkawi and Tioman and the specified free zones. |
| V. | Part I of the Third Schedule | Goods which may not be imported into Malaysia except in the manner provided. |
| vi. | Part II of the Third Schedule | Goods which may not be imported into Malaysia except in the manner provided and shall not apply to the free commercial zones. |
| vii. | Part III of the Third Schedule | Goods which may not be imported into Malaysia except in the manner provided and applicable to goods in transit controlled under the International Trade In Endangered Species Act 2008 [Act 686]. |
| viii. | Part I of the Fourth Schedule | Goods which may not be imported into Malaysia except confirming to the Malaysian standards and / or other standards approved by the Malaysian Authorities and in the manner provided. |
| ix. | Part II of the Fourth Schedule | Goods which may not be imported into Malaysia except confirming to the Malaysian standards and / or other standards approved by the Malaysian Authorities and in the manner provided and does not apply to the free commercial zones. |

The *Customs (Prohibition of Import) Order 2008 [P.U. (A) 86/2008]* is revoked. For further details, members may view the <u>Order</u>.



2) Customs (Prohibition of Exports) Order 2012 [P.U. (A) 491/2012]

The Order which comes into operation on 1 March 2013 provides details of **goods prohibited from being exported**. Further information, including description of goods, destinations and manner of export are explained in the following Schedules:-

| ltem No. | Schedule | Details |
|-------------|-------------------------------|--|
| i. | First Schedule | Goods the export of which is absolutely prohibited. |
| ii. | Second Schedule | Goods which may not be exported except under an Export Licence. |
| iii. | Part I of the Third Schedule | Goods which may not be exported except in the manner provided. |
| iv. | Part II of the Third Schedule | Goods which may not be exported except in the manner provided for goods controlled under the International Trade In Endangered Species Act 2008 [Act 686]. |

For further details, members may view the Order.

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