
TECHNICAL

Indirect Taxation

[Customs \(Amendment\) Regulations 2014 \[P.U. \(A\) 160/2014\]](#)

Commencement

The Order comes into operation on 1 July 2014.

Amendments

The Order amends Custom regulations 1977, as below;

Part	Regulation	Amendments
Part IV of the Importation of Intoxicating Liquor, Tobacco and Denatured Spirit	Regulation 19(1) – Forms of licences	(1) Every licence as required under Regulation 18 to import intoxicating liquor, tobacco or denatured spirit shall be substantially in the form Customs No. 12 in the Second Schedule, and the fee for any such licence shall be RM20 instead of RM10 for each calendar month or part thereof payable prior to the issue of such licence, provided that where a licence is taken out in respect of a period of six consecutive calendar months the fee increase to RM96 .
Part V of the Assessment And Payment Of Duty	Subregulation 25(3) – Survey	(3) The proper officer of customs may at the request of the owner or his agent and on payment of a fee of RM40 instead of RM20 permit further survey of the dutiable goods contained in any case, cask, receptacle or package and the provisions of paragraphs (1) and (2) shall likewise apply.

You may read the Regulations in full at the official website of the [Attorney-General's Chambers](#).

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this E-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this E-CTIM.