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**TECHNICAL**

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**Indirect Taxation**

**[CUSTOMS \(PROVISIONAL SAFEGUARDS DUTIES\) ORDER 2014 \[P.U. \(A\) 327/2014\]](#)**

The Order, gazetted on 11 December 2014, has effect for the period from **14 December 2014** to **1 July 2015**. Below are the salient points.

**Provisional safeguards duties**

Provisional safeguards duties shall be levied on and paid by the importers in respect of the goods specified in columns (2) and (3) of the First Schedule of this Order, exported from the countries specified in column (4) of the First Schedule of this Order into Malaysia, at the rates specified in column (5) of the First Schedule of this Order.

The goods specified in column (2) and (3) of the First Schedule of this Order shall not include the goods which applications, international standards, grades and titles are specified in the Second Schedule of this Order.

**Security**

The provisional safeguards duties levied under this Order shall be guaranteed by a security which amount is equal to the amount of the duties levied.

**Classification of goods**

The classification of goods specified in the First Schedule of this Order shall comply with the Rules of Interpretation in the [Customs Duties Order 2012 \[P.U. \(A\) 275/2012\]](#).

The heading or subheading number specified in column (2) of the First Schedule of this Order is provided for ease of reference and has no binding effect on the classification of goods described in column (3) of the First Schedule of this Order.

**Effects on import duties, sales tax, and goods and services tax**

The imposition of the provisional safeguards duties under this Order is without prejudice to the imposition and collection of:

- a. import duties under the Customs Act 1967 [Act 235];
- b. sales tax under the Sales Tax Act 1972 [Act 64] from 14 December 2014 to 31 March 2015; and
- c. goods and services tax (GST) under the GST Act 2014 [Act 762] from 1 April 2015 to 1 July 2015.

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

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