

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-IT 52/20⁻
TO ALL MEMBERS

25 November 2015

TECHNICAL

Indirect Taxation

EXCISE DUTIES (AMENDMENT) ORDER 2015 [P.U. (A) 258/2015]

The above order was gazetted on 2 November 2015 and comes into operation on 3 November 2015. It amends Chapter 24 (Tobacco and manufactured tobacco substitutes) of the Schedule to *Excise Duties Order 2012 [P.U. (A) 350/2012]* (as amended by *Excise Duties (Amendment)* Order 2014 [P.U.(A) 287/2014]) by substituting the rate of duty in relation to the following:

Description		Rate of Duty
2402.10 000 -	Cigars, cheroots and cigarillos, containing tobacco	RM280.00 and 20% RM400
2402.90 100 -	Cigars, cheroots and cigarillos of tobacco substitutes	
	Clove cigarettes Other cigarettes containing tobacco	RM0.28 per stk and 20% RM0.40 per stk
2402.90 200 -	Cigarettes of tobacco substitutes	

Members may read the Order at the official website of the Attorney-General's Chambers.

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