

# e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

15 August 2016

# TO ALL MEMBERS

### TECHNICAL

# Indirect Taxation

New Customs Offices And Warehouses -- Working Hours and Landing Places <u>Customs (Amendment) (No.2) Regulations 2016 [P.U. (A) 213/2016]</u> <u>Customs (Amendment) (No.3) Regulations 2016 [P.U. (A) 214/2016]</u> <u>Customs (Amendment) (No.4) Regulations 2016 [P.U. (A) 215/2016]</u>

The above Amendment Regulations were gazetted on 29 July 2016 and came into operation on 1 August 2016. They amend the <u>Customs Regulations 1977 [P.U.(A) 162/1977]</u> by inserting the new Customs Offices and Warehouses as follows (in *blue italic*):

#### Regulation 3. Working days and hours.

(1) The ordinary hours during which customs offices and warehouses shall be opened for business to the public shall be as follows:

Full working days	8.00 a.m. to 3.30 p.m.
Half working days	8.00 a.m. to 12.15 p.m.

Provided that—

.....

(xxxiv)	at Tok Bali Supply Base, Mukim Semerak, Jajahan Pasir Puteh, Kelantan, the hours shall be—
	at all times on any day."; and
(xxxv)	at Tanjung Langsat, Mukim Sungai Tiram, District of Johor Bahru, Johor, the hours shall be
	at all times on any day."; and
(xxxvi)	at PETRONAS Floating Liquefied Natural Gas Satu (PFLNG-1), Kumang Cluster Kanowit Field, Bintulu, Sarawak, the hours shall be—
	at all times on any day."; and

.....

(4) The ordinary hours during which goods other than the personal effects of *bonafide* travellers may be unloaded, landed, shipped or made waterborne to be shipped shall be as follows —

Full working days	6.00 a.m. to 6.00 p.m.
Half working days	6.00 am. to 12.00 p.m.

Provided that —

(xxxiii) at Tok Bali Supply Base, Mukim Semerak, Jajahan Pasir Puteh, Kelantan, the hours shall be—

at all times on any day.

(xxxiv) at Tanjung Langsat, Mukim Sungai Tiram, District of Johor Bahru, Johor, the hours shall be --

at all times on any day.

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(xxxvi) at PETRONAS Floating Liquefied Natural Gas Satu (PFLNG-1), Kumang Cluster Kanowit Field, Bintulu, Sarawak, the hours shall be—

at all times on any day."; and

Amendment to First Schedule

FIRST SCHEDULE (Regulation 11)\*

PART I

# CUSTOM'S PORTS AND LEGAL LANDING PLACES

Customs Port	Description of Goods	Legal Landing Place	
STATES OF MALAYA			
Tanjung Langsat, <i>Mukim Sungai Tiram, District of Johor Bahru,</i> Johor	All goods	The Jetty of Tanjung Langsat Port Berhad Industrial Complex, Mukim Sungai Tiram, District of Johor Bahru, Johor, extending for a distance of 1188.335 meters to the sea located on the west bank of Sungai Johor at:	
		Latitude : 01 <sup>o</sup> -26' 30.98" N, Longitude : 104 <sup>o</sup> -00' 41.82" E	
		Jetty No. 1 (JETTY F): Latitude: 1:26'16.06"N, Longitude: 104:00'33.15"E;	
		Jetty No. 2 (JETTY E): Latitude: 1:26'18.57"N; Longitude: 104:00'31.33"E	
		Jetty No. 3 (JETTY D): Latitude: 1:26'30.25"N, Longitude: 104:00'36.27"E;	
		Jetty No. 4 (JETTY C): Latitude: 1:26'30.71"N, Longitude: 104:00'34.65"E;	
		Jetty No. 5 (JETTY B): Latitude: 1:26'43.14"N, Longitude: 104:00'40.23"E;	
		Jetty No. 6 (DRY CARGO JETTY): Latitude: 1:27'19.69"N, Longitude: 104:00'41.03"E;	
		Jetty No. 7 (DRY CARGO JETTY): Latitude: 1:27'26.39"N, Longitude: 104:00'42.42"E	
		Jetty No. 8 (JETTY A) Latitude: 1:26'54.55"N, Longitude: 104:00'43.13"E;	
		Jetty No. 9 (JETTY G): Latitude: 1:26'00.53"N, Longitude: 104:00'29.13"E	
Kota Bharu	All goods	The Customs wharf, the Railway jetty, the Penambang Haji Idris Jetty and the river bank between them.	
Tok Bali Supply	Materials and	Tok Bali Supply Base, Mukim Semerak, Jajahan	



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Base, Mukim Semerak,	equipment used directly for petroleum and gas	Pasir Puteh, Kelantan located at –		
Jajahan Pasir	upstream operations,	Point A: Latitude: 5:53'46.87" N, Longitude: 102:29'16.13" E		
Puteh, Kelantan.	and such other goods			
	as may be approved by the Director General	Point B: Latitude: 5:53'44.45" N, Longitude: 102:29'17.96" E		
		Point C: Latitude: 5:53'43.82" N, Longitude: 102:29'16.93" E;		
		Point D: Latitude: 5:53'24.30" N, Longitude: 102:29'31.62" E;		
		Point E: Latitude: 5:53'20.91" N, Longitude: 102:29'26.82"E		
		Point F: Latitude: 5:53'18.98" N, Longitude: 102:29'13.31"E		
		Point G: Latitude: 5:53'32.25" N, Longitude: 102:29'17.39"E		
		Point H: Latitude: 5:53'39.35" N, Longitude: 102:29'12.07"E		
		Point I: Latitude: 5:53'38.85" N, Longitude: 102:29'11.31"E		
		Point J: Latitude: 5:53'39.85" N, Longitude: 102:29'10.53"E		
		Point K: Latitude: 5:53'38.36" N, Longitude: 102:29'08.11"E		
		Point L: Latitude: 5:53'40.13" N, Longitude: 102:29'07.02" E		
SARAWAK				
Bintulu				
PETRONAS Floating	Liquefied Natural Gas	PETRONAS Floating Liquefied Natural Gas Satu (PFLNG-1) located at –		
Liquefied Natural Gas		Latitude: 4 <sup>0</sup> 20'16.281"N, Longitude: 111 <sup>0</sup> 58'11.213"E".		
Satu (PFLNG- 1), Kumang				
Cluster Kanowit				
Field, Bintulu , Sarawak				

#### \*Note :

#### Regulation 11. Prescribed Ports.

(1) The ports, landing places, places of import and export, routes for import and export, airports, inland clearance depot and inland customs stations set forth in the First Schedule to these Regulations are prescribed as customs ports, legal landing places, places of import and export, routes for import and export, customs airports, inland clearance depot and inland customs stations, for the import or export of such goods, as are prescribed in the said Schedule.



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(2) Unless otherwise prescribed in these Regulations, the limit of the customs ports in Part I of the First Schedule shall be the limits prescribed by the Merchant Shipping Ordinance of the States of Malaya, and the Merchant Shipping Ordinance in Sabah and Sarawak.

Members may read the Orders [P.U. (A) 213/2015 ; P.U. (A) 214/2015 ; P.U. (A) 215/2015] in full at the official website of Attorney-General's Chambers.

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