
TECHNICAL

Indirect Taxation

IMPOSITION OF TAX FOR SUPPLIES IN RESPECT OF DESIGNATED AREAS

Subsequent from the 2017 Budget Announcement, the following orders were gazetted on 31 October 2016 and it comes into operation on 1 November 2016:

1. [Goods and Services Tax \(Imposition of Tax for Supplies in respect of Designated Areas\)\(Amendment\) Order 2016 \[P.U.\(A\)278-2016\]](#)
2. [Excise duties \(Langkawi\) Order 2016 \[P.U.\(A\)283-2016\]](#)
3. [Excise Duties \(Labuan\) Order 2016 \[P.U.\(A\)284-2016\]](#)
4. [Excise Duties \(Tioman\)\(Amendment\) Order 2016 \[P.U.\(A\)285-2016\]](#)
5. [Customs Duties \(Labuan\) Order 2016 \[P.U.\(A\)286-2016\]](#)
6. [Customs Duties \(Langkawi\)\(Amendment\) Order 2016 \[P.U.\(A\)287-2016\]](#)
7. [Customs Duties \(Tioman\)\(Amendment\) Order 2016 \[P.U.\(A\)288-2016\]](#)

These orders seek to impose GST, Excise Duty and Customs Duty on the supply of intoxicating liquors, tobacco products and cigarettes to designated areas (i.e. Labuan, Langkawi and Tioman) or the importation of said goods into designated areas from importers.

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

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