

TECHNICAL

Indirect Taxation

CUSTOMS DUTIES (AMENDMENT) (NO.3) ORDER 2017 [P.U. (A) 196/2017]

The above [Order](#) was gazetted on 14 July 2017 and comes into operation on 15 July 2017. It amends the First Schedule to the [Customs Duties Order 2017 \[P.U. \(A\) 5/2017\]](#) (as reported in our [e-CTIM TECH IT 8/2017](#) dated 3 April 2017) as follows:

Amendment of First Schedule

- Chapter 35 - Albuminoidal substances; modified starches; glues; enzymes:

Subheading	Rate of Duty
	Import
3506.99.00 10	25% 22%

- Chapter 37 - Photographic or cinematographic goods:

Subheading	Rate of Duty
	Import
3707.90.10 00 and 3707.90.90 00	46% 13%

- Chapter 85 - Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles:

Subheading	Rate of Duty
	Import
8518.21.10 00, 8518.21.90 00, 8518.22.10 00, 8518.22.90 00, 8518.30.59 00, 8518.30.90 00, 8518.40.20 00, 8518.40.30 00, 8518.40.40 00, 8518.40.90 00, 8518.50.10 00, 8518.50.20 00 and 8518.50.90 00	45% 12%
8519.81.30 00 and 8519.89.90 30	7% 5%
8527.13.90 00, 8527.19.90 00, 8527.21.00 10, 8527.29.00 00, 8527.92.20 00 and 8527.99.20 00	45% 10%
8527.91.90 00	44%* 7% *15% per the P.U. (A) 5/2017
8528.49.10 00 and 8528.49.20 00	48% 12%

8528.71.11 00 and 8528.71.91 00	22% 15%
8536.30.10 00, 8536.30.90 00, 8536.50.33 00, 8536.50.40 00, 8536.50.51 00, 8536.50.61 00 and 8536.50.99 20	13% 11%
8539.39.30 10	12% 10%

4. Chapter 90 - Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof:

Subheading	Rate of Duty
	Import
9010.50.10 00 and 9010.50.90 00	17% 15%
9028.90.10 00	21% 18%

5. Chapter 95 - Toys, games and sports requisites; parts and accessories thereof:

Subheading	Rate of Duty
	Import
9504.30.10 90	26% 22%

6. In relation to heading 49.11, by substituting for subheading 4911.99.90 00 and the particulars relating to it the following particulars:

Heading [1]	Subheading [2]	Description [3]	Unit of Quantity [4]	Rate of Duty	
				Import [5]	Export [6]
49.11	4911.99.90 00	Other	kg	20%	0%
	4911.99.90	- - - Other:			
	4911.99.90 10	- - - Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile service)	kg	15%	0%
	4911.99.90 90	- - - Other	kg	20%	0%";

Note: The above table is found in the First Schedule, Chapter 49 – Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

Previous Amendment Orders to the [Customs Duties Order 2017 \[P.U. \(A\) 5/2017\]](#) are listed in the table below:

Amendment Order	Gazetted on:	Comes into operation on:
P.U. (A) 101/2017	31 March 2017	1 April 2017
P.U. (A) 118/2017	12 April 2017	1 April 2017

Members may read the Order [P.U. (A) 196/2017] 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.