

TECHNICAL

Indirect Taxation

INDIRECT TAX UPDATES - CUSTOMS DUTIES ORDERS, EXCISE DUTIES ORDERS AND SALES TAX ORDERS

The Institute is pleased to inform that the following Orders have been gazetted on 26 March 2019 and came into operation on 27 March 2019.

1. CUSTOMS DUTIES ORDERS

P.U. (A)	Title	Remarks
85/2019	Customs Duties (Langkawi) (Amendment) Order 2019	This Order amends the Customs Duties (Langkawi) (Amendment) Order 1986 [P.U. (A) 489/1986].
86/2019	Customs Duties (Tioman) (Amendment) Order 2019	This Order amends the Customs Duties (Tioman) (Amendment) Order 2019 [P.U. (A) 239/2004].
87/2019	Customs Duties (Labuan) (Revocation) Order 2019	This Order revoked the Customs Duties (Labuan) Order 2016 [P.U. (A) 286/2016] .

2. EXCISE DUTIES ORDERS

P.U. (A)	Title	Remarks
88/2019	Excise Duties (Langkawi) (Revocation) Order 2019	This Order revoked the Excise Duties (Langkawi) Order 2016 [P.U. (A) 283/2016] .
89/2019	Excise Duties (Labuan) (Revocation) Order 2019	This Order revoked the Excise Duties (Labuan) Order 2016 [P.U. (A) 284/2016] .

90/2019	Excise Duties (Tioman) (Amendment) Order 2019	This Order amends the Excise Duties (Tioman) (Amendment) Order 2004 [P.U. (A) 242/2004].
91/2019	Excise Duties (Exemption) (Amendment) Order 2019	This Order amends the Excise Duties (Exemption) Order 2017 . [P.U. (A) 444/2017].

3. SALES TAX ORDERS

P.U. (A)	Title	Remarks
92/2019	Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) (Amendment) Order 2019	This Order amends the Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) Order 2018 [P.U. (A) 206/2018].
93/2019	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2019	This Order amends the Sales Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2018 [P.U. (A) 210/2018].

Members may read the above orders 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.