
TECHNICAL

Indirect Taxation

[CUSTOMS DUTIES \(GOODS UNDER THE AGREEMENT ESTABLISHING THE ASEAN – HONG KONG, CHINA FREE TRADE AREA\) ORDER 2019 \[P.U. \(A\) 209/2019\]](#)

The above Order has been gazetted on 26 July 2019 and came into operation on 1 August 2019.

According to para 3(1) of the Order, subject to the provisions of the First Schedule of the Order, an import duty shall be levied on and paid by the importer in respect of goods as specified in the Second Schedule of the Order, originating from ASEAN Member States or Hong Kong, China, at the rate of import duty specified in the said Second Schedule, imported into Malaysia.

Para 3(2) to 3(5) of the Order elaborates further on the import duty that is to be levied.

The Order includes the following schedules: -

- First Schedule – The Rule of Origin (Part I)
 - Operational Certification Procedures (Part II)
 - List of data requirements (Appendix A)
 - Certificate of Origin (Appendix B)
 - Product Specific Rules (Part III)
- Second Schedule – Rates of import duty (the rates shown therein shall be expressed as the percentage of the value of goods (Para 4 of the Order)).
- Third Schedule – Abbreviations and symbols (the meanings specified therein shall apply to the abbreviations and symbol used in the Second Schedule (Para 5 of the Order)).

The interpretation of the above-mentioned schedules shall comply with the rules for interpretation of the First Schedule to the [Customs Duties Order 2017](#) (Para 6 of the Order).

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

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