

TECHNICAL

Indirect Taxation

INDIRECT TAX UPDATES – CUSTOMS DUTIES, STAMP DUTY AND EXCISE DUTIES ORDERS

The following Orders have been gazetted on 26 June 2019 and 28 June 2019: -

1. CUSTOMS DUTIES ORDER

P.U. (A)	Orders	Remarks
171/2019	Customs Duties (Amendment) Order 2019	This Order amends the Customs Duties Order 2017 [P.U. (A) 5/2017] and came into operation on 1 July 2019.

2. STAMP DUTY ORDERS

P.U. (A)	Orders	Remarks
173/2019	Stamp Duty (Exemption) (No. 2) Order 2019 (Amendment) Order 2019	This Order amends the Stamp Duty (Exemption) (No. 2) Order 2019 [P.U. (A) 81/2019] . *
174/2019	Stamp Duty (Exemption) (No. 3) Order 2019 (Amendment) Order 2019	This Order amends the Stamp Duty (Exemption) (No. 3) Order 2019 [P.U. (A) 82/2019] . *

Note: * - As reported in our [e-CTIM TECH-IT 14/2019](#) dated 25 March 2019.

The Stamp Duty (Exemption) (No. 2) Order 2019 [P.U. (A) 81/2019] and Stamp Duty (Exemption) (No. 3) Order 2019 [P.U. (A) 82/2019] are amended in subsubparagraph 2(2)(a) by substituting for the words “30 June 2019” the words “31 December 2019”.

With these amendments, the extract of the amended paragraphs on exemption would now be read as: -

*“(a) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 January 2019 but not later than ~~30 June 2019~~ **31 December 2019** and is stamped at any branch of the Inland Revenue Board Malaysia;”*

3. EXCISE DUTIES ORDERS

P.U. (A)	Orders	Remarks
176/2019	Excise Duties (Sweetened Beverages) (Payment) Order 2019	<ul style="list-style-type: none"> • This Order came into operation on 1 July 2019. • Applicable to the licensed manufacturer and licensee in respect of sweetened beverages (SB) manufactured in Malaysia. • The taxable period is 1 calendar month. • Excise duty becomes due:- <ul style="list-style-type: none"> - at the time the SB are removed from the place licensed for consumption within Malaysia (for licensed manufacture in Malaysia); and - at the time the SB are removed from the licensed warehouse for consumption within Malaysia (for SB stored by the licensee in a licensed warehouse). • Excise duty becomes payable: - <ul style="list-style-type: none"> - not later than the last day of the following month from the expiration of the taxable period.

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

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