

TECHNICAL

Indirect Taxation

INDIRECT TAX UPDATES – CUSTOMS, CUSTOMS DUTIES AND TOURISM TAX GAZETTE ORDERS

The following Orders have been gazetted: -

1. CUSTOMS

P.U. (A)	Orders	Gazette Date	Remarks
265/2019	Customs (Provisional Anti-Dumping Duties) Order 2019	23 September 2019	<p>This Order has effect for the period from 24 September 2019 to 21 January 2020.</p> <p>According to para 2 of the Order, provisional anti-dumping duties shall be levied on and paid by the importers in respect of goods specified in columns (1) and (2) of the Schedule, exported from the countries specified in column (3) by the producers or exporters specified in column (4) into Malaysia at the rates specified in column (5).</p> <p>The Schedule [Columns (1) – (5)] is set-out on page 6 of the Order.</p>

2. CUSTOMS DUTIES

P.U. (A)	Orders	Gazette Date	Remarks
266/2019	Customs Duties (Goods Under The Agreement Establishing The Asean – Australia – New Zealand Free Trade Area) Order 2019	27 September 2019	<p>This Order came into operation on 1 October 2019.</p> <p>According to para 3(1) of the Order, subject to the provisions of the First Schedule, an import duty shall be levied on and paid by the importer in respect of goods specified in the Second</p>

			<p>Schedule, originating from ASEAN Member States, Australia or New Zealand, at the rate of import duty specified in the said Second Schedule, imported into Malaysia.</p> <p>The First Schedule and Second Schedule as mentioned above are set-out on page 8 and on page 370 respectively in the Order.</p> <p>The Custom Duties (Goods under the Agreement Establishing the ASEAN – Australia - New Zealand Free Trade Area) Order 2013 [P.U. (A) 378/2013] is revoked.</p>
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3. TOURISM TAX

P.U. (A)	Orders	Gazette Date	Remarks
267/2019	Tourism Tax (Exemption)(Amendment) Order 2019	27 September 2019	<p>This Order came into operation on 1 October 2019 and amends the Tourism Tax (Exemption) Order 2017 [P.U.(A) 240/2017].</p> <p>The amendments include the insertion of a paragraph – ‘a private educational institution registered under the Education Act 1996 (Act 550) operating accommodation premises as a facility to the private educational institution's pupils,’ being an addition to the list of operators who are exempted from collecting the whole of tourism tax and the requirement to register under the Tourism Tax Act 2017 (Act 791).</p>

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

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