

TO ALL MEMBERS

TECHNICAL

Indirect Taxation

INDIRECT TAX UPDATES – CUSTOMS GAZETTE ORDERS

The following Orders have been gazetted: -

CUSTOMS DUTIES

P.U. (A)	Remarks
<a href="#">324/2019</a> <b>Customs (Provisional Anti-Dumping Duties) (No. 2) Order 2019</b>  <b>Gazette date:</b> 25 November 2019	<p>Further to our <a href="#">e-CTIM TECH-IT 44/2019</a> dated 20 November 2019 on Customs (Provisional Anti-Dumping Duties) Order 2019, this Order has effect for the period from <b>26 November 2019 to 20 March 2020</b>.</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 (<i>cellulose fibre reinforced cement flat and pattern sheet and specifically excluding external roofing</i>), exported from the country specified in column (3) by the producers or exporters specified in column (4) into Malaysia at the rates specified in column (5).</p>
<a href="#">331/2019</a> <b>Customs (Prohibition of Exports) (Amendment) (No. 2) Order 2019</b>  <b>Gazette date:</b> 4 December 2019	<p>This Order comes into operation on 1 January 2020.</p> <p>The <a href="#">Customs (Prohibition of Exports) Order 2017 [P.U.(A) 102/2017]</a> is amended in the <b>Third Schedule</b> in <b>Part I</b> in relation to goods which are prohibited for export except in the manner provided under item 25 and 26 (<i>i.e. on page 97 and 98 of the Order</i>).</p> <p>The requirements (manner of export – Column 5) for exportation from Peninsular Malaysia and Labuan and for exportation from Sabah and Sarawak have been amended for specific description of goods (column 2).</p>
<a href="#">332/2019</a> <b>Customs (Prohibition of Imports) (Amendment) (No. 4) Order 2019</b>  <b>Gazette date:</b> 4 December 2019	<p>This Order comes into operation on 1 January 2020.</p> <p>The <a href="#">Customs (Prohibition of Exports) Order 2017 [P.U.(A) 103/2017]</a> is amended in:-</p> <ul style="list-style-type: none"> <li>the <b>Second Schedule</b> in <b>Part I</b> by deleting item 5 in relation to goods which are prohibited from importation into Malaysia except under an import licence (<i>i.e. on page 35 of the Order</i>);</li> <li>the <b>Third Schedule</b> in <b>Part I</b> in relation to goods which are prohibited from importation into Malaysia except in the manner provided under item 25 and 26 (<i>i.e. on page 114 and 115 of the</i></li> </ul>

	<p><i>Order).</i></p> <p>The requirements (manner of export – Column 5) for importation into Peninsular Malaysia and Labuan and for importation into Sabah and Sarawak have been amended for specific description of goods (column 2); <i>and</i></p> <ul style="list-style-type: none"><li>• the <b>Fourth Schedule</b> in <b>Part II – Item 3</b>, by insertion after subitem 44 (<i>i.e. on page 237 of the Order</i>), the prescribed goods which may not be imported into Malaysia except for those goods conforming to the Malaysian Standard or other standards approved by the Malaysian Authorities and in the manner provided and does not apply to free commercial zones.</li></ul>
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Members may read the above Orders in full at the official website of the [Attorney-General's Chambers](#).

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