

TECHNICAL

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Indirect Tax

**RMCD – Frequently Asked Questions (FAQs) on Electronic & Non-Electronic Smoking Devices and Electronic Smoking Liquid/Gel Including Vape Liquid/Gel Without Nicotine and the Guide on Licensing Procedures**

The Royal Malaysian Customs Department (“RMCD”) has uploaded the following [FAQs](#) and [Guide](#) on their [website](#)<sup>1</sup>: -

- [FAQs on Imposition of Excise Duty on Electronic & Non-Electronic Smoking Devices and Electronic Smoking Liquid/Gel Including Vape Liquid/Gel Without Nicotine](#)
- [Guide on Licensing Procedures for Electronic & Non-Electronic Smoking Devices and Electronic Smoking Liquid/Gel Including Vape Liquid/Gel Without Nicotine.](#)

According to [J44 \(page 10\) of the FAQs](#) issued by the RMCD, the application for the licence must be made before **15 December 2020** to the RMCD in order for the licence to be effective from 1 January 2021.

The above FAQs and Guide were issued by RMCD following the proposal announced in the [Budget 2021](#)<sup>2</sup> to impose excise duty on electronic and non-electronic smoking devices with effect from 1 January 2021.

Note:

1. uploaded on 8 December 2020 (currently only available in Bahasa Malaysia)
2. reported in our [e-CTIM TECH-DT 77/2020](#) dated 9 November 2020

Members may read the FAQs and the Guide on the websites of the [Institute](#) and the [RMCD](#). Members are also encouraged to visit the Customs website for further updates by the RMCD on the above matters.

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) in respect of any suggestions, concern or comments you may have on the FAQs and the Guide.

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