

TECHNICAL

Indirect Taxation

INDIRECT TAX UPDATES – CUSTOMS AND EXCISE ORDERS

The following Orders have been gazetted: -

CUSTOMS DUTIES

P.U. (A)	Remarks
<p>358/2019</p> <p><u>Customs (Prohibition of Imports)(Amendment)(No.5) Order 2019</u></p> <p>Gazette date: 23 December 2019</p>	<p>This Order came into operation on 1 January 2020.</p> <p>Amendments are made to the <u>Customs (Prohibition of Imports) Order 2017 [P.U.(A) 103/2017]</u> dated 31 March 2017 of the First Schedule and Second Schedule as follows:-</p> <p>Item 15(7) - Halon-1301 Bromotrifluoromethane is deleted from the First Schedule (Goods which are absolutely prohibited from import).</p> <p>Substances covered under Montreal Protocol - Bromotrifluoromethane (Halon-1301) is included under Part II (Goods which are prohibited to be imported into Malaysia except under an import licence and shall not apply to the specified free zones) of the Second Schedule</p>
<p>359/2019</p> <p><u>Excise (Determination of Value of Locally Manufactured Goods for The Purpose of Levying Excise Duty) Regulations 2019</u></p> <p>Gazette date: 24 December 2019</p>	<p>These Regulations are deemed to have come into operation on 2 January 2019.</p> <p>According to paragraph 2 of these Regulations, the value of locally manufactured goods for the purpose of levying excise duty shall be the price which a buyer would pay for the goods on purchase in the open market at the time when duty is payable upon the removal of such goods from its place of manufacture excluding any costs, charges and expenses of transportation and storage immediately after such removal.</p>
<p>362/2019</p> <p><u>Customs (Anti-Dumping Duties)(No.2) Order 2019</u></p> <p>Gazette date: 24 December 2019</p>	<p>This Order has effect for the period of 5 years from 25 December 2019 to 24 December 2024.</p> <p>According to paragraph 2 of the Order, anti-dumping duties shall be levied on and paid by the importers in respect of the goods specified in columns (1) and (2) of the Schedule set-out in the <u>Order</u>, 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>Paragraph 3 of the Order states that the anti-dumping duties shall be paid in cash.</p> <p>Paragraph 4 of the Order states that the classification of goods specified in the Schedule shall comply with the General Rules for the Interpretation of the Harmonized System under the International Convention in the Harmonized Commodity Description and Coding System in the Customs Duties Order 2017 [P.U.(A) 5/2017] (reported in our e-CTIM TECH-IT 8/2017 dated 3 April 2017).</p> <p>The Schedule [Columns (1) to (5)] is set-out on page 6 of the Order.</p>
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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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