

**TECHNICAL**

**Indirect Taxation**

**INDIRECT TAX UPDATES – RECENT CUSTOMS AND CUSTOMS DUTIES ORDERS AND REGULATIONS**

The following Orders and Regulations have been gazetted: -

<b>P.U. (A)</b>	<b>Remarks</b>
<p>396/2019 <a href="#">Customs Duties (Exemption) (Amendment) (No. 3) Order 2019</a>  Gazette date: 31 December 2019</p>	<p>This Order came into operation on 1 January 2020. It amends the <a href="#">Customs Duties (Exemption) Order 2017 [P.U.(A) 445/2017]</a> (reported in our <a href="#">e-CTIM TECH-IT 6/2018</a> dated 18 January 2018) in item 67, Part I of the Schedule on the persons exempted as follows:-</p> <ul style="list-style-type: none"> <li>• in paragraph (viii) by substituting for the words “Murphy Sarawak Oil Co. Ltd” the words “PTTEP Sarawak Oil Limited” (new name); and</li> <li>• in paragraph (ix) by substituting for the words “Murphy Sabah Oil Co. Ltd” the words “PTTEP Sabah Oil Limited” (new name).</li> </ul>
<p>397/2019 <a href="#">Customs Regulations 2019</a>  Gazette date: 31 December 2019</p>	<p>These Regulations came into operation on 1 January 2020 and consist of 60 Regulations and 6 Schedules. The Customs Regulations 1977 [P.U.(A) 162/1977] are revoked as per Regulation 59. The savings and transitional provisions are stated in Regulation 60 (page 189).</p>
<p>403/2019 <a href="#">Customs Duties (Exemption) (Amendment) (No. 4) Order 2019</a>  Gazette date: 31 December 2019</p>	<p>This Order came into operation on 1 January 2020.</p> <p>This Order amends the <a href="#">Customs Duties (Exemption) Order 2017 [P.U.(A) 445/2017]</a> (reported in our <a href="#">e-CTIM TECH-IT 6/2018</a> dated 18 January 2018) in Part I of the Schedule as follows:-</p> <ul style="list-style-type: none"> <li>• Inclusion of “Pangkor” in item 10 and item 11.</li> <li>• Deletion of item 115 and the particulars relating to it (i.e. any person licensed under paragraph 35(1)(a) or (b) of the Excise Act 1976 to operate a public house or beer house in Labuan, Langkawi or Tioman).</li> </ul>
<p>405/2019 <a href="#">Customs (Customs Ruling) (Amendment) Regulations 2019</a>  Gazette date: 31 December 2019</p>	<p>These Regulations came into operation on 1 January 2020 and amend the Customs (Customs Ruling) Regulations 2007 [P.U.(A) 149/2007] by amending the application form for customs ruling in the Schedule A, customs ruling form in the Schedule B and the application form for renewal of customs ruling in Schedule C.</p>

<p>407/2019</p> <p><a href="#">Customs (Prohibition of Imports) (Amendment) (No. 6) Order 2019</a></p> <p>Gazette date: 31 December 2019</p>	<p>This Order came into operation on 1 January 2020.</p> <p>This Order amends the <a href="#">Customs (Prohibition of Imports) Order 2019 [P.U. (A) 103/2017]</a>. Amendments are made to paragraphs 3, 4, 5, 7, 10 and Part III of the Second Schedule with the insertion of the word "Pangkor".</p>
<p>413/2019</p> <p><a href="#">Customs Duties (Pangkor) Order 2019</a></p> <p>Gazette date: 31 December 2019</p>	<p>This Order came into operation on 1 January 2020.</p> <p>Import duties are levied on and paid by the importer in respect of motor vehicles imported into Pangkor at the rates specified in column (5) of the First Schedule to the <a href="#">Custom Duties Order 2017 [P.U.(A) 5/2017]</a> (reported in our <a href="#">e-CTIM TECH-IT 8/2017</a> dated 3 April 2017).</p>
<p>2/2020</p> <p><a href="#">Customs Duties (Exemption) 2017 (Amendment) Order 2020</a></p> <p>Gazette date: 6 January 2020</p>	<p>This Order came into operation on 6 January 2020.</p> <p>Amendments are made to the <a href="#">Customs Duties (Exemption) Order 2017 [P.U. (A) 445/2017]</a> (reported in our <a href="#">e-CTIM TECH-IT 6/2018</a> dated 18 January 2018) in item 76, Part I of the Schedule with the inclusion of anchovies product under subheading 0305.59.29 00 produced from fry fish less than 10 cm long under goods exempted for the importer.</p>

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

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the above Orders and Regulations so that we may raise them to the RMCD.

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