

e-CTIM TECH-IT 13/2021

4 February 2021

TO ALL MEMBERS

TECHNICAL

Indirect Taxation

RMCD – Notification on the extension of time for duty drawback under Section 99 of the Customs Act 1967 and Section 19 of the Excise Act 1976 due to the MCO

The Royal Malaysian Customs Department (“RMCD”) has uploaded on its [website](#) the [Notification on the extension of time for duty drawback under Section 99 of the Customs Act 1967² and Section 19 of the Excise Act 1976²](#) dated 21 January 2021 (available in Bahasa Malaysia only) due to the imposition of Movement Control Order (“MCO”) with effect from 13 January 2021.

According to the Notification: -

- The re-exporting period of finished goods from the date the duty is paid, is extended up to **30 September 2021 or up to 3 months from the date that the MCO ends (whichever is the earlier)** if the last date of the finished goods which are supposed to be exported, falls during the MCO period.
- Claims and related documents are to be submitted **before 31 July 2021 or up to 30 days from the date that the MCO ends (whichever is the earlier)** if the last date of the submission of claim falls during the MCO period.
- For the purpose of re-exporting of finished goods, the extension of time is only applicable to all companies located in the States which were imposed with the MCO, Enhanced MCO (EMCO), Conditional MCO (CMCO) or Recovery MCO (RMCO).
- The extension date for submission of drawback claim is only applicable to companies located in the States which were imposed with the MCO, EMCO and CMCO only.

Note:

1. Related references: [Customs Act 1967](#) and [Excise Act 1976](#)

Members may read the Notification in full 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 in respect of any suggestions, concern or comments you may have on the said Notification.

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