

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

TECHNICAL - INDIRECT TAXATION

e-CTIM TECH-IT 31/2021

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Customs (Anti-Dumping Duties) Order 2021 [P.U.(A) 197/2021]

Anti-dumping duties

- According to paragraph 2(1) of the Order, anti-dumping duties shall be levied on an paid by the importers in respect of the goods specified in columns (1) and (2) of the Schedule 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).
- Notwithstanding paragraph 2(1), anti-dumping duties shall not be imposed on the goods specified in column (1) and (2) of the Schedule exported from the Republic of Indonesia by producer or exporter PT Indonesia Ruipu Nickel and Chrome Alloy.

Payment of anti-dumping duties

 Paragraph 3 states that the anti-dumping duties payable under this Order shall be paid in cash.

Classification of goods

 Paragraph 4 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 on the Harmonized Commodity Description and Coding System in the Customs Duties Order 2017 [P.U.(A) 5/2017]

This Order was gazetted on 26 April 2021 and is deemed to have effect for a period of 5 years from 27 April 2021 to 23 April 2026.

Members may read the Customs Order in full at the official website of the Attorney-General's Chambers.

Reference:

- Customs (Anti-Dumping Duties) Order 2021 [P.U.(A) 197/2021]
- Customs Duties Order 2017 [P.U.(A) 5/2017]

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