

# e-CIRCULAR TO MEMBERS

## **CHARTERED TAX INSTITUTE OF MALAYSIA (225750-**

21 January 2013

TO ALL MEMBERS

e-CTIM No.12/2013

**TECHNICAL** 

#### **INDIRECT TAX**

## 1) Customs (Prohibition of Imports) Order 2012 [P.U. (A) 490/2012]

The Order which comes into operation on 1 March 2013 provides details of **goods prohibited from being imported**. Further information, including description of goods, countries involved and manner of import are explained in the following Schedules:-

Item No.	Schedule	Details
i.	First Schedule	Goods the import of which is absolutely prohibited.
ii.	Part I of the Second Schedule	Goods which may not be imported into Malaysia except under an Import Licence.
lii	Part II of the Second Schedule	Goods which may not be imported into Malaysia except under an Import Licence and shall not apply to the specified free zones.
iv.	Part III of the Second Schedule	Goods which may not be imported into Malaysia except under an Import Licence and shall not apply to Labuan, Langkawi and Tioman and the specified free zones.
V.	Part I of the Third Schedule	Goods which may not be imported into Malaysia except in the manner provided.
vi.	Part II of the Third Schedule	Goods which may not be imported into Malaysia except in the manner provided and shall not apply to the free commercial zones.
vii.	Part III of the Third Schedule	Goods which may not be imported into Malaysia except in the manner provided and applicable to goods in transit controlled under the International Trade In Endangered Species Act 2008 [Act 686].
viii.	Part I of the Fourth Schedule	Goods which may not be imported into Malaysia except confirming to the Malaysian standards and / or other standards approved by the Malaysian Authorities and in the manner provided.
ix.	Part II of the Fourth Schedule	Goods which may not be imported into Malaysia except confirming to the Malaysian standards and / or other standards approved by the Malaysian Authorities and in the manner provided and does not apply to the free commercial zones.

### **CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)**

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For further details, members view the Order.

#### 2) Customs (Prohibition of Exports) Order 2012 [P.U. (A) 491/2012]

The Order which comes into operation on 1 March 2013 provides details of goods prohibited from being exported. Further information, including description of goods, destinations and manner of export are explained in the following Schedules:-

Item No.	Schedule	Details
i.	First Schedule	Goods the export of which is absolutely prohibited.
ii.	Second Schedule	Goods which may not be exported except under an Export Licence.
iii.	Part I of the Third Schedule	Goods which may not be exported except in the manner provided.
iv.	Part II of the Third Schedule	Goods which may not be exported except in the manner provided for goods controlled under the International Trade In Endangered Species Act 2008 [Act 686].

For further details, members view the Order.

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