

**e-CTIM No.158/2012**

**2 November 2012**

**TO ALL MEMBERS**

---

**TECHNICAL**

---

## **INDIRECT TAX**

### **Excise Duties (Exemption) Amendment Order 2012 [P.U (A) 336/2012]**

The Order, which comes into operation on 16 October 2012, amends Part I of the Schedule of the *Excise Duties (Exemption) Order 1977 [P.U.(A) 151/1977]* as follows:-

- (a) in column (2), by inserting after the words “cab licence” the words “airport taxi cab”;
- (b) in column (4) –
  - (i) by inserting after the words “taxi cab” wherever appearing the words “airport taxi cab”;
  - (ii) by substituting for the words “Commercial Vehicles Licensing Board” wherever appearing the words “Land Public Transport Commission”;
  - (iii) by substituting for the words “Commercial Vehicles Licensing Board Act 1987 [Act 334]” wherever appearing the words “Land Public Transport Act 2010 [Act 715]”;
  - and
  - (iv) by inserting after subitem (viii) the following subitem:  
“(ix) that the motor vehicle is purchased from the excise duty unpaid stock.”

Members may click [here](#) to view the Regulations.

#### **Disclaimer**

This document is only meant for members of the Chartered Tax Institute of Malaysia (CTIM) only. Although the CTIM has taken all reasonable care in the preparation and compilation of the information contained in the CTIM e-circular, the Institute / each party providing the material displayed herein expressly disclaim all and any liability or responsibility to any person(s) for any errors or omissions in the contents of the CTIM e-circular or for anything done or omitted to be done by any such person in reliance whether wholly or partially, upon the whole or any part of the contents of the CTIM e-circular.