

# e-CIRCULAR TO MEMBERS

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

e-CTIM TECH 132/20
TO ALL MEMBERS

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**TECHNICAL** 

#### **Indirect Taxation**

### Customs (Anti-Dumping Duties) (No.3) Order 2013 [P.U. (A) 339/2013]

The above Order shall have effect for the period from 16 November 2013 to 15 November 2018. The salient points to note are as follows:-

### **Anti-dumping duties**

Anti-dumping duties shall be levied on and paid by the importers in respect of the Electrolytic Tinplate (H.S. 7210.12.200) / (AHTN 7210.12.90 00) exported from Republic of Korea and People's Republic of China into Malaysia by the exporters or producers specified in the column (5) at the rates specified in column (6) of the Schedule.

# Classification of goods

The classification of goods specified in the Schedule shall be governed by the Rules of Interpretation in the <u>Customs Duties Order 2012 [P.U. (A) 275/2012]</u>.

### Effect on import duties and sales tax

The imposition of anti-dumping duties shall be without prejudice to the imposition and collection of

- (a) import duties under the Customs Act 1967; and
- (b) sales tax under the Sales Tax Act 1972 [Act 64].

The legislation can be viewed from the Attorney-General's Chambers website.

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