

# e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

02 December 2013

# TO ALL MEMBERS

### TECHNICAL

# **Indirect Taxation**

## Customs (Provisional Anti-Dumping Duties)(No. 2) Order 2013 [P.U.(A) 349/2013]

The above Order has effect from 30 November 2013 to 29 March 2014.

#### Provisional anti-dumping duties

Provisional anti-dumping duties shall be levied on and paid by importers in respect of the goods specified in the Schedule exported from Thailand by exporters or producers specified in Column (5) at rates specified in Column (6) of the Schedule.

Under Columns (2) and (3) of the Schedule, the following are the goods specified:

(2) Heading No./Subheading No. according to H.S. Code [AHTN Code]	(3) Description of goods	Note Under paragraph 4 (Classification of Goods) of this Order, the classification of goods in the Schedule is governed by the Rules of Interpretation in the Customs Duties Order 2012 and the heading or subheading number specified in column (2) is for ease of reference and has no binding
6811.82 100 and 6811.82 900 (6811.82.90 10 and 6811.82.90 90)	Cellulose fibre reinforced cement flat and pattern sheets	
(Please see Note)		effect on the classification of goods described in column (3).

#### Effect on import duties and sales tax

The imposition of provisional 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.

The <u>Order</u> may be viewed at the official website of Attorney-General's Chambers.

You may write to the Institute at <u>technical@ctim.org.my</u> or <u>secretariat@ctim.org.my</u> in respect of any concern or comments you may have on the Order.

#### Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.