

TECHNICAL

Indirect Taxation

CUSTOMS (ANTI-DUMPING DUTIES) ORDER 2014 [P.U.(A) 81/2014]

The above Order was gazetted on 27 March 2014 and has effect from 30 March 2014 to 29 March 2019. It provides for anti-dumping duties to be paid by importers of goods which are specified in the Schedule to the Order. The duties must be paid in cash. The following are specified in the Schedule:

Column	Column Heading	Description
(1)	No.	1.
(2)	Heading No./Subheading according to H.S. Code [AHTN Code]	<i>Cellulose Fibre Reinforced Cement Flat Sheet and Pattern Sheets and specifically excluding external roofing.</i>
(3)	Description of goods	
(4)	Country	<i>Thailand</i>
(5)	Exporters/ Producers	<i>Mahaphant Fibre-Cement Public Co. Ltd, The Saim Fibre-Cement Co Ltd, Conwood Co. Ltd and Others</i>
(6)	Rate of duty [% of the Cost, Insurance and Freight (CIF)]	<i>Ranging from nil to 31.14 %.</i>

The Order also provides that the imposition of anti-dumping duties is without prejudice to the imposition/ collection of import duties under the Customs Act 1967, and sales tax under the Sales Tax Act 1972 (Para. 5).

You may view the full text of [the Order](#) at the official website of the Attorney-General's Chambers.

Background :

On 3 June 2013, the Government received a petition for imposition of anti-dumping duty on imports of cellulose fibre reinforced cement flat and pattern sheet (FCB), originating in or exported from the Kingdom of Thailand (Thailand). It was alleged that the FCB imported are being dumped into Malaysia at a price much lower than the price in the domestic market of the alleged country, causing material injury to the domestic industry in Malaysia. As a result, the petitioner had suffered material injury, among others, price undercutting, price depression, loss of market share, reduction in domestic sales and decline in profitability.

Based on the official petition received, the Government initiated an investigation on imports of FCB from Thailand on 2 July 2013. The investigation was concluded with the imposition of anti-dumping duties.

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.