

# EXCISE REGULATIONS 1977

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EXCISE REGULATIONS 1977  
PU(A) 161/1977

IN exercise of the powers conferred by section 85 of the Excise Act 1976 [Act 176], the Minister makes the following regulations:

PART I  
PRELIMINARY

**1. Citation and commencement**

These regulations may be cited as the Excise Regulations 1977, and shall come into force on the 1st July 1977.

**2. Interpretation**

In these regulations unless the context otherwise requires—

"Act" means the Excise Act 1976;

"deleterious substance" means any matter—

(a) which is unfit for human consumption; or

(b) the consumption of which is harmful to human beings as certified by a government analyst;

"district" means—

(a) the Federal Territory;

(b) in relation to West Malaysia, one of the districts into which a state is divided for administrative purposes;

(c) in relation to Sarawak, one of the divisions into which Sarawak is divided for administrative purposes;

(d) in relation to Sabah, one of the residencies into which Sabah is divided for administrative purposes;

"form" means any form prescribed in the First Schedule;

"full working day" (*Del. Reg. 2, P. U. (A) 411/2019 w.e.f 1/1/2020*);

"government analyst" has the meaning assigned by section 61(5) of the Act;

"half working day" (*Del. Reg. 2, P. U. (A) 411/2019 w.e.f 1/1/2020*);

"working day" means any day which is not weekly holiday, public holiday or rest day;

"rest day" means Saturday;

*(Ins. Reg. 2, P. U. (A) 411/2019 w.e.f 1/1/2020);*

"licensee" means any person licensed under section 25 of the Act;

*(Subst. Reg. 2, P. U. (A) 411/2019 w.e.f 1/1/2020);*

"licensed manufacturer" *(Del. Reg. 2, P. U. (A) 411/2019 w.e.f 1/1/2020);*

"licensed premises" means premises in respect of which a licence has been issued under section 20 or 25 of the Act;

"public holiday" *(Del. Reg. 2, P. U. (A) 411/2019 w.e.f 1/1/2020);*

"weekly rest day" *(Del. Reg. 2, P. U. (A) 411/2019 w.e.f 1/1/2020);*

## PART II

### APPLICATIONS FOR LICENCES – GENERAL

*(Del. Reg. 3, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## PART III

### APPLICATIONS FOR LICENCES UNDER SECTION 20 AND SECTION 25 OF THE ACT

*(Ins. Reg. 4, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### 4. Application for licence

(1) Every application for the grant of a licence under sections 20 and 25 of the Act shall be in Form JKDM No. 1 as prescribed in the Third Schedule to the Customs Regulations 2019 [P.U. (A) 397/2019] and accompanied by the plans and drawings of—

(a) in the case of a license under section 20—

(i) the site;

(ii) the layout of the area and premise to be licensed;

(iii) the layout of the inner locality showing—

(A) the separate storage space for raw materials or other goods to be used in manufacture, the finished products and the waste products of the factory; and

(B) the separate factory space to be used solely for the manufacture of dutiable goods and not for any other purpose.;

(iv) the layout of plant, machinery, equipment and pipe-work;

(v) the types of fencing and partitions; and

(vi) the separate office accommodation for the use of officers of excise as the Director General may deem necessary; and

(b) in the case of a license under section 25—

(i) the site;

(ii) the layout of the area and premises to be licensed;

(iii) the layout of the inner locality;

(iv) the types of fencing and partitions; and

(v) the separate office accommodation for the use of officers of excise as the Director General may deem necessary.

(2) Notwithstanding subregulation (1), in the case of premises already engaged in the manufacture of goods made dutiable under section 6 of the Act, such plans and drawings shall be submitted as early as possible or not later than ninety days from the date such goods become dutiable.

(3) Any application made under subregulation (1) shall be submitted to the senior officer of excise in charge of the district—

(a) in the case of paragraph (1)(a), where the premises will be situated; and

(b) in the case of paragraph(1)(b), where the proposed warehouse will be situated.

(4) Every application under subregulation (1) by a body corporate or by an unincorporated body shall be made by a proprietor or partner or a director as the case may be, or by a person authorised to accept service of notices or other documents on behalf of the said body.

(5) The certificate of registration or the certificate of incorporation as the case may be shall be produced on demand by a senior officer of excise.”.

*(Subst. Reg. 5, P. U. (A) 411/2019 w.e.f 1/1/2020)*

5. *(Del. Reg. 6, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## 6. **Approved plans**

(1) When the Director General is satisfied with any plan submitted to him he shall sign a copy of the plan in token of his approval.

(2) Notwithstanding the provisions of paragraph (1) the Director General may at any time require the applicant to make any alteration to a plan which he considers necessary.



## **7. No deviation from an approved plan**

The applicant shall not deviate from an approved plan except with the written approval of the Director General.

## **8. Plan to be displayed on licensed premises**

A copy of such plan approved by the Director General under regulation 6 shall be prominently displayed on the premises after the said premises have been licensed.

## **9. Director General may test plant**

The Director General may subject or cause to be subjected to such examination or testing as he may consider necessary any premises or plant for which a licence under this Part has been applied for.

## **10. Issuance of license**

(1) The Director General may, upon satisfaction that the premises and plant are complete and ready for operation in relation to the application under regulation 4, issue a license in Form JKDM No. 3 as prescribed in the Third Schedule to the Customs Regulations 2019—

(a) on payment of such fees as prescribed in the Third Schedule of these Regulations; and

(b) on payment of such security as he may deem fit for the protection of the excise revenue.

(2) Any licence granted under this regulation shall be subject to such period and conditions as may be determined by the Director General.

(3) The licence granted under this Part shall take effect on the first day of a month and unless sooner cancelled or suspended shall be valid for such period not less than six consecutive months as specified in the said licence.

*(Subst. Reg. 7, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## **11. Compliance**

Issuance of a licence shall not relieve the licensed manufacturer or licensee from the duty of complying with the requirements of any written law affecting other aspects of his business.

*(Subst. Reg. 8, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## **12. Renewal of licences**

(1) An application for the renewal of a licence issued under this Part shall be in writing to the senior officer of excise of the district at least **ninety days** before the date of expiry of the licence.

*(Subst. Reg. 9, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) Applications made under paragraph (1) shall specify changes, if any, in the ownership, partnership or directorship as the case may be in the **licensed manufacturer's** or licensee's business.

*(Ins. Reg. 9, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(3) The licence may be renewed upon such conditions as the Director General may deem fit to impose.

#### PART IV LICENCES UNDER SECTION 20 OF THE ACT

### **12A. Interpretation**

For the purposes of this Part, "licensed premises" means premises in respect of which a licence has been issued under section 20 of the Act.

*(Ins. Reg. 10, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### **13. Dutiable goods and raw materials to be kept in separate stores**

The finished product of a distillery or factory licensed under section 20 of the Act shall be stored separately from the raw materials or other goods to be used in manufacture in the said distillery or factory as specified in the plan approved by the Director General under regulation 6(1).

### **14. Storage and disposal of waste products**

(1) The waste products of a licensed premises shall be stored separately as specified in the plan approved by the Director General under regulation 6(1).

(2) No waste products of a licensed premises may be destroyed or otherwise disposed of except with the written permission of a senior officer of excise.

(3) The waste products permitted to be destroyed under paragraph (2) shall be destroyed in such manner as the senior officer of excise may in writing, direct.

### **15. Director General may order safeguards**

Notwithstanding any other provisions in these Regulations the Director General may at any time in writing order safeguards to be taken by the **licensed manufacturer** for the keeping and securing the safety of the raw materials, goods to be used in manufacture, and the finished product in the licensed premises.

*(Subst. Reg. 11, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### **16. Goods to be free from contamination**

*(Subst. Reg. 12, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(1) All intoxicating liquors produced on any licensed premises must be free from injurious amounts of metallic contamination to the satisfaction of a Government analyst and must be free from any deleterious substance.

(2) Other edible goods produced on any licensed premises shall be free from any deleterious substance.

#### **17. Contaminated goods to be destroyed or re-prepared**

*(Subst. Reg. 13, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(1) Where any intoxicating liquor produced on any licensed premises is found to be contaminated, the Director General shall instruct the **licensed manufacturer** to destroy, re-distil, re-make or re-prepare such intoxicating liquor and may instruct the **licensed manufacturer** to alter the plant installed in the licensed premises for the distillation or preparation of intoxicating liquors and pending completion of such alterations may suspend the licence granted in respect of the said licensed premises.

*(Subst. Reg. 13, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) All edible goods found to contain any deleterious substance shall not be removed from any licensed premises and, pending their destruction or disposal as the Director General may in writing instruct, shall be stored separately and away from other goods.

#### **18. Duty paid goods not to be stored in licensed premises**

The **licensed manufacturer** shall not, without first obtaining the permission in writing of the senior officer of excise, store on the licensed premises goods upon which the duty has been paid.

*(Subst. Reg. 14, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **19. Goods may not be returned to licensed premises**

(1) The **licensed manufacturer** shall not receive back into the licensed premises—

*(Subst. Reg. 15, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(a) goods upon which the duty has been paid; or

(b) any dutiable goods which have previously been removed, whether for export or otherwise,

without first obtaining the permission in writing of the Director General.

(2) The permission under paragraph (1) shall be given at the discretion of the Director General and subject to such conditions as may be fixed by him in each case.

#### **20. Premises to be opened in the presence of proper officer**

Licensed premises shall be opened in the presence of the proper officer only if the Director General so directs.

*(Subst. Reg. 16, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## **21. Licensed manufacturer to keep records**

(1) The licensed manufacturer shall keep full and true records up to date all the particulars relating to—

- (a) raw materials and other goods to be used in manufacture received into the licensed premises, issued for manufacture, and kept in stock;
- (b) semi-finished or partly finished products in the course of manufacture;
- (c) waste products; and
- (d) finished products manufactured, stored and removed from the licensed premises.

(2) All records of such particulars stated under subregulation (1) shall be updated daily before the hour at which the licensed premises close and shall be balanced at the close of business on the last day of each calendar month.

(3) Every licensed manufacturer shall submit to the senior officer of excise of the district a monthly statement in the form determined by the Director General under the conditions of the licence issued, not later than the tenth day of each month.

*(Subst. Reg. 17, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## **22. Books of account to be kept by licensed manufacturer in tobacco product**

Every licensed tobacco manufacturer shall keep on his licensed premises—

*(Subst. Reg. 18, P. U. (A) 411/2019 w.e.f 1/1/2020)*

- (a) an entry book in the form prescribed as Excise No. 3 in the First Schedule hereto;
- (b) a register in the form prescribed as Excise No. 4 in the First Schedule hereto;
- (c) a delivery book in the form prescribed as Excise No. 5 in the First Schedule hereto; and
- (d) a waste stock book in the form prescribed as Excise No. 6 in the First Schedule hereto.

## **23. *(Del. Reg. 18, P. U. (A) 411/2019 w.e.f 1/1/2020)***

## **24. Inspection**

If so demanded by a senior officer of excise a licensed manufacturer shall—

- (a) produce for inspection such of the books, records and register as are prescribed in regulations 21 and 22 and all bills, invoices or other documents relating to any transaction entered, and any documents or records required to be kept in pursuance of any condition endorsed on his licence;

- (b) render an account in writing of the quantity and description of raw materials and other goods to be used in manufacture in his possession, custody or control and the places or premises in which the said raw materials and goods are kept.

## **PART V LICENCES UNDER SECTION 25 OF THE ACT FOR THE STORAGE OF DUTIABLE GOODS**

25. *(Del. Reg. 19, P. U. (A) 411/2019 w.e.f 1/1/2020)*

26. *(Del. Reg. 19, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### **27. Nature of goods to be kept**

No goods other than the goods specified in the licence shall be stored in any licensed warehouse, unless the prior **written permission** of the senior officer of excise in that behalf has been obtained.

*(Subst. Reg. 20, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### **28. Licensee to keep record**

(1) The licensee shall keep full and true records up to date all the particulars relating to the quantity and description of dutiable goods received into and removed from the licensed warehouse.

(2) All records of such particulars stated under subregulation (1) shall be updated daily before the licensed warehouse is closed and shall be balanced at the close of business on the last day of each calendar month.

*(Subst. Reg. 21, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(3) The licensee shall submit to a senior officer of excise of the district such stock statements as the said officer may require.

(4) Notwithstanding the provisions in paragraph (3) the licensee of any warehouse licensed to store petroleum and petroleum products shall deliver to the senior officer of excise of the district not later than the tenth day of each month a return, in such form as the said officer may require, of all receipts into and removals from the licensed premises during the last preceding calendar month.

### **28A. Director General may order licensee to implement safeguards measures**

Notwithstanding any other provisions in these Regulations, the Director General may at any time in writing order the licensee to implement safeguards measures for keeping and securing the safety of the dutiable goods stored in the licensed premises.

*(Ins. Reg. 22, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## PART VI REMOVAL OF DUTIABLE GOODS FROM LICENSED PREMISES AND LICENSED WAREHOUSES

### 29. Payment of duty

(1) Whenever the owner of dutiable goods or a licensed manufacturer wishes to remove any dutiable goods from licensed premises, or a warehouse or other place approved by the Director General under the Act, for consumption in principal customs area, such owner or licensed manufacturer shall make an application to the proper officer in the form prescribed as Excise No. 7 or No. 7A, as the case may be, in Part I of the First Schedule to these Regulations.

*(Subst. Reg. 23, P. U. (A) 411/2019 w.e.f 1/1/2020)*

- (2) (i) upon payment of the excise duty; or,
- (ii) if the order under section 6 of the Act relating to the duty so allows, upon security being given as provided by that order for payment of the excise duty,

on the goods described in the application made under paragraph (1), the proper officer shall authorise the removal of the said goods.

### **29A. Removal of dutiable goods from a customs warehouse, licensed warehouse, licensed manufacturing warehouse, inland clearance depot or warehouse or other place approved by Director General under the Customs Act 1967.**

(1) Whenever the owner of dutiable goods is desirous of removing the whole or part there from excise control otherwise than under bond or under such other security as the proper officer may approve he shall personally or by his agent:

- (a) submit to the proper officer a requisition in the form Customs No. 9 in the Second Schedule of the Customs Regulations 1977 for permission to remove such goods, provided that the proper officer may in lieu of such requisition accept the import declaration submitted under the provisions of subsection 40 D(1) of the Act;
- (b) produce to the proper officer the deposit receipt issued for dutiable goods deposited in the customs warehouse; and
- (c) pay the excise duty and all charges assessed upon the goods to be removed.

(2) The proper officer shall authorize the removal of the goods:

Provided that nothing in these Regulations shall prevent the licensee of a warehouse licensed for the storage of dutiable petroleum from removing such petroleum in accordance with arrangements made by him with the Director General under section 30 of the Act.

*(Subst. Reg. 24, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### **30. Assessment of duty**

Intoxicating liquors removed from a premise licensed under section 20 of the Act, or a licensed warehouse, or a warehouse or other place approved by the Director General under the Act in bottles, cans, containers or in any other form or manner of storage, shall be assessed for duty on the quantity as determined by a senior officer of excise.

*(Subst. Reg. 25, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### **31. Removal of dutiable goods for deposit in another warehouse**

(1) Whenever the owner of dutiable goods wishes to remove such dutiable goods or any part thereof from premises licensed under section 20 of the Act, a licensed warehouse, or a warehouse or other place approved by the Director General under the Act to premises licensed under section 20 of the Act, a licensed warehouse, or a warehouse or other place approved by the Director General under the Act, he shall submit to the proper officer—

- (a) an application in the Form Excise No. 8 or No. 8A as prescribed in Part I of the First Schedule to these Regulations; or
- (b) a declaration in the Form Customs No. 8 as prescribed in the Third Schedule to the Customs Regulations 2019,

as the case may be, and the proper officer shall thereupon authorise the removal of the goods subject to such conditions which shall be endorsed on the authorisation as he may deem necessary for the purpose of safeguarding the revenues.

*(Subst. Reg. 26, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(1A) Notwithstanding subregulation (1), dutiable goods removed from a licensed premise to a warehouse licensed under the Customs Act 1967 shall be for the purpose of export.

*(Ins. Reg. 25, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) The owner of any goods removed under the provisions of this regulation who fails to deposit such goods within a reasonable time in another licensed warehouse, or warehouse or place approved by the Director General under the Act or premises licensed under section 20 shall, in the absence of proof to the contrary, be presumed to have illegally removed such goods and shall, without prejudice to any proceeding which may be brought against him under the Act, pay forthwith on demand by the proper officer the duty leviable on such goods.

*(Subst. Reg. 26, P. U. (A) 411/2019 w.e.f 1/1/2020)*

**31A.** *(Del. Reg. 27, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### **32. Removal of dutiable goods for export**

(1) Whenever the owner of dutiable goods wishes to remove such goods or any part thereof from a premise licensed under section 20 of the Act, or a licensed warehouse, or a warehouse or other place approved by the Director General under the Act for export, he shall submit to the proper officer—

- (a) an application in Form Excise No. 8 or No. 8A as prescribed in Part I of the First Schedule to these Regulations; or
- (b) a declaration in Form Customs No. 8 as prescribed in the Third Schedule to the Customs Regulations 2019;

as the case may be, and the proper officer shall thereupon authorise the removal of the goods subject to such conditions which shall be endorsed on the authorisation as he may deem necessary for the purpose of safeguarding the revenues.

*(Subst. Reg. 28, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) The owner of any goods removed under this regulation or his agent shall if so required by the proper officer produce evidence that such goods have been exported and, if the said owner or agent fails to produce such evidence within a reasonable time, he shall, in the absence of proof to the contrary, be presumed to have illegally removed such goods and shall, without prejudice to any proceedings which may be brought against him under the Act, pay forthwith on demand by the proper officer the duty leviable on such goods.

### **33. Dutiable goods to be removed in approved vehicles**

No dutiable goods authorised by the proper officer to be removed under the provisions of the regulations in this Part shall be moved in transit by land otherwise than by rail except in a vehicle, or through a pipeline, approved by the Director General.

### **34. Duty paid goods not to be stored in licensed warehouse or warehouse or other place approved by the Director General**

*(Subst. Reg. 29, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(1) No goods upon which excise duty has been paid shall be stored in any licensed warehouse or warehouse or any other place as approved by the Director General under the Act without the prior written permission of the senior officer of excise.

*(Amend Reg. 29, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) No dutiable goods removed for export or otherwise from a licensed warehouse or warehouse or any other place as approved by the Director General under the Act shall be returned to any such warehouse without the prior written permission of the senior officer of excise.

*(Amend Reg. 29, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## **PART VII DENATURING OF DUTIABLE LIQUORS**

### **35. Method of denaturing**

The denaturing of dutiable intoxicating liquors by the addition thereto of such denaturants in such quantities as may from time to time be approved by the Director General for the manufacture of cosmetics, perfumery, pharmaceutical products or any other industrial purpose shall be carried out in a premise licensed under section 20 of the Act.

*(Subst. Reg. 30, P. U. (A) 411/2019 w.e.f 1/1/2020)*



### **36. Production and sampling of denaturant**

(1) Applications to denature intoxicating liquors for industrial purposes shall be made to the senior officer of excise of the district.

(2) The senior officer of excise to whom an application is made under paragraph (1) shall before he permits the use of any denaturant applied to be used satisfy himself that the denaturant is of a type approved by the Director General, and for the purpose of so satisfying himself may take such samples from, and may make such arrangements for the safe custody of, the denaturant as he may think fit.

(3) The samples taken as aforesaid shall be forwarded to a Government analyst or chemist who shall, if he is satisfied with the analysis, issue and forward to the senior officer of excise a certificate stating that the samples analysed are denaturants of an approved type.

### **37. Denaturing of liquors for medical purposes**

(1) No person other than a registered medical practitioner or a licensed pharmacist shall denature intoxicating liquor for medical purposes.

(2) Whenever a registered medical practitioner or a licensed pharmacist wishes to denature dutiable liquor for medical purposes he shall produce the bottles containing the denaturants to the senior officer of excise with their original seals and labels intact, together with a list of the names and quantities of such denaturants and a certificate stating that the bottles have not been opened and that the contents have not been tampered with.

(3) The senior officer of excise shall submit the said list to a Government analyst or chemist who shall, if he is satisfied that the denaturants are suitable, forward a certificate to that effect to such officer.

### **38. Records of process of denaturing**

(1) A licensed manufacturer who carries out the process of denaturing shall at all times keep a record of—

- (a) the quantity and the strength of the liquor denatured in each case; and
- (b) any portion of the denaturants which is left over and issued for further denaturing.

(2) Any disposal of denaturants shall be subject to relevant laws and regulations.  
*(Subst. Reg. 31, P. U. (A) 411/2019 w.e.f 1/1/2020)*

39. *(Deleted by Reg. 32, P. U. (A) 411/2019 w.e.f 1/1/2020)*

40. *(Deleted by Reg. 32, P. U. (A) 411/2019 w.e.f 1/1/2020)*

41. *(Deleted by Reg. 32, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## PART VIII LICENSED PREMISES AND LICENSED WAREHOUSES - GENERAL

### 42. Senior officer of excise may require packages to be marked, stacked and labelled to his satisfaction

(1) A senior officer of excise may require that packages or containers entering premises licensed under section 20 or 25 of the Act or premises licensed under section 65, 65A or 65E of the Customs Act 1967 shall be marked with such identification marks and in such manner as he may by direction specify.

*(Subst. Reg. 33, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) Packages or containers entering the aforesaid premises shall be placed or stacked in such manner as a senior officer of excise may direct, for the purpose of facilitating the inspection and checking thereof.

(3) A senior officer of excise may require a licensee to affix to every lot, stack, bale, bundle, package or other container of dutiable goods or tobacco held by him on the licensed premises a stock-card or other label, in such form as he may specify.

(4) Such stock-card or label shall give a full name and true account of the contents of the lot, stack, bale, bundle or other container to which it is affixed and the licensee shall as soon as he becomes aware of any change in the contents of the said lot, stack, bale, bundle or other package accordingly alter the account contained in such card or label.

### 43. Senior officer of excise may examine stock

Any senior officer of excise or any officer of excise deputed for that purpose by the said senior officer of excise may at any time examine, inspect, weigh, and measure the stock of dutiable goods or tobacco or raw materials or any other goods held in **licensed premises or warehouse or other place approved by the Director General under the Act**, or premises licensed under section 65, 65A, 65D or 65E of the Customs Act 1967 **or warehouse or other place approved by Director General under the same Act** and he may for this purpose inspect every package or container found on any of such premises and the contents thereof.

*(Amend Reg. 34, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### 44. Director General may place locks

(1) The Director General may direct the proper officer to place such locks, seals or other safeguards as he may deem necessary for the protection of the revenues, upon any part of licensed premises or any portion of the plant contained therein, or upon any warehouse or other place approved by Director General under the Act.

*(Subst. Reg. 35, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) Such locks, seals or safeguards shall be provided at the expense of the **licensed manufacturer or** licensee.

*(Ins. Reg. 35, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(3) Where locks, seals or other safeguards are placed upon the outer door or doors or any portion of the plant of a licensed premises, the proper officer shall have

access at all times to such door or doors or any portion of the plant for the inspection of the locks, seals or other safeguards thereon.

**45. No person shall dwell on licensed premises**

*(Subst. Reg. 36, P. U. (A) 411/2019 w.e.f 1/1/2020)*

No person, other than a person permitted in writing by the senior officer of excise of the district shall dwell in any such parts of **licensed premises**.

*(Subst. Reg. 36, P. U. (A) 411/2019 w.e.f 1/1/2020)*

**46. Precautions against fire**

The **licensed manufacturer or licensee of any licensed premises** shall take such precautions against fire **as required under the Fire Services Act 1988 [Act 341] or any other safety measures specified under any written law** and shall at all times keep the premises in a clean and sanitary condition.

*(Subst. Reg. 37, P. U. (A) 411/2019 w.e.f 1/1/2020)*

**47. Alterations to licensed premises**

Except with the written approval of the Director General the **licensed manufacturer or licensee** of any licensed premises shall not—

*(Subst. Reg. 38, P. U. (A) 411/2019 w.e.f 1/1/2020)*

- (a)* make any structural alterations;
- (b)* construct any new building or structure;
- (c)* extend or alter any area or space; or
- (d)* make any alterations or additions to any plant, equipment and pipelines or parts thereof

to or in, as the case may be, the said licensed premises.

**PART IX ORDINARY WORKING HOURS AND FEES FOR OVERTIME, FEES FOR LICENCES**

**48. Ordinary working hours**

**(1) The ordinary working hours of excise offices shall be from 8.00 a.m. to 5.00 p.m., except on Thursday for the states of Kedah, Johor, Kelantan and Terengganu, from 8.00 a.m. to 3.30 p.m.**

**(2) For the purpose of payment of excise duty, payment made other than by electronic banking shall be made during the ordinary working hours and working days in accordance with the First Schedule to the Customs Regulations 2019.**

- (3) Excise offices shall be closed on—**
  - (a)* each weekly holiday and rest day;**

- (b) each Federal Territory public holiday;
- (c) each State public holiday appointed for the State in which the office is situated; and
- (d) any such day or within such time as the Minister may declare by notification in the Gazette.

(4) Where a public holiday falls on a weekly holiday in any State or the Federal Territory, the excise office shall be closed on the day following and if that day is already a public holiday, the excise office shall be closed on the day following.

(5) Where the date of a holiday is declared under the Holidays Act 1951 [Act 369], or any other law for the time being in force in any State relating to declaration of public holidays to be subject to modification, the date of such holidays shall not, for the purposes of these Regulations, be subject to modification.

(6) For avoidance of doubt, "Federal Territory public holiday" and "State public holiday" include "Federal Territory holiday" and "State holiday", respectively.

*(Subst. Reg. 39, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **48A. Working days and hours**

The ordinary working hours on working days for the purpose of imported goods shall be the ordinary working hours as set out in the regulation 3 of the Customs Regulations 2019.

*(Subst. Reg. 40, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **49. Extension of ordinary working hours**

*(Subst. Reg. 41, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(1) The **ordinary working hours** set out in regulation 48 may be extended if an application in writing is submitted to the **senior officer of excise** at least one hour before the previous ordinary closing hour and the applicant undertakes to pay in respect of each officer of excise or clerk required to work beyond the **ordinary working hours** overtime fees in accordance with the rates specified in the Second Schedule hereto. Where no officer of excise or clerk is required to work during the extended period, no fees shall be chargeable.

*(Subst. Reg. 41, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) In calculating overtime periods, no account shall be taken after the first hour of fractions of an hour not exceeding fifteen minutes; fractions of an hour exceeding fifteen minutes shall count as one hour.

(3) *(Deleted by Reg. 41, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **50. Fees for licences**

(1) The fees payable for the issue of licences under sections 20 and 25 of the Act shall be as prescribed in the Third Schedule.

(2) If for any reason whatsoever a licence is cancelled (whether at the instance of the Director General the **licensed manufacturer or licensee**) or is suspended, the **licensed manufacturer or licensee** shall not be entitled to recover any portion of any fee paid by him in advance in respect of the said licence.

*(Ins. Reg. 42, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## **PART X LICENSED PREMISES-PETROLEUM AND PETROLEUM PRODUCTS**

### **51. Petroleum and petroleum products**

Notwithstanding any other provisions in these Regulations the licensed manufacturer of petroleum and the licensee of premises licensed under section 25 of the Act for the warehousing of petroleum and petroleum products shall, in addition, comply with the regulations in this Part.

### **52. Applications for new licences**

(1) Applications for the grant of new licences for the manufacture of dutiable petroleum products under section 20 of the Act shall be made in accordance with the provisions of Part III of these Regulations.

(2) No person shall begin any operation to manufacture dutiable petroleum until he has been issued with a licence under regulation 10:

Provided that the Director General may, on application being made to him in writing and at his discretion, permit trial runs for such manufacture subject to such conditions as he may impose.

### **53. Calibrations**

(1) All pipelines and storage tanks within any licensed premises shall be calibrated by independent surveyors approved by the Director General. Certified copies of the calibrations shall be deposited with the Director General.

(2) All pipelines carrying liquid petroleum or gases shall be coloured in such manner as the Director General may direct.

(3) All pipelines mentioned in paragraph (1) shall be affixed with meters approved by the Director General.

### **54. Meters and devices**

(1) All meters or devices used for measuring petroleum for delivery from licensed premises must be approved by the Director General.

(2) The **licensed manufacturer or licensee** shall ensure that all meters or devices approved in paragraph (1) are properly maintained. A record of such maintenance shall be kept on the licensed premises and shall on demand be produced for inspection of a proper officer.

(3) The **licensed manufacturer or licensee** shall cause all meters and devices to be regularly tested for accuracy.

*(Subst. Reg. 43, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(4) Any damage to or malfunction of any meter or device shall be reported immediately by the **licensed manufacturer or licensee** to the proper officer. Such meter or device shall not be used until it is repaired or replaced.

*(Ins. Reg. 43, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **55. No alteration without approval**

No alteration may be made to any pipeline, storage tank or any metering device without the prior written approval of the Director General.

#### **56. Leakage**

The **licensed manufacturer or licensee** shall take proper precaution to remedy immediately any leakage of petroleum within the licensed premises. In any case, any leakage that has been discovered and remedied shall be reported to the proper officer as soon as possible.

*(Subst. Reg. 44, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **57. Quantity allowed to be written off**

The Director General may, from time to time, fix the permissible maximum quantity of petroleum that may be allowed to be written off as evaporation losses in respect of petroleum in storage or in transit.

#### **58. Grade of petroleum product not to be charged without approval**

The licensee shall not change the grade of any petroleum product stored in any premises licensed under section 25 of the Act without the prior written approval of the Director General and subject to such conditions as he may deem fit to impose.

#### **59. Removal of petroleum by-products**

(1) Petroleum by-products of a **premise** licensed under section 20 which are of a class not liable to excise duty, may only be removed therefrom with the approval of the senior officer of excise.

*(Subst. Reg. 45, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) Application for removal of goods under paragraph (1) shall be made in a form to be prescribed by the Director General.

### **PART XA IMPORTATION, EXPORTATION AND TRANSPORTATION**

#### **59A. Applicability**

This part is applicable to imported goods which are subject to excise duty.

## 59B. Prescribed ports

The ports, landing places, places of import and export, routes for import and export, airports, inland clearance depots and inland customs stations set out in the **Second Schedule to the Customs Regulations 2019** are prescribed as customs ports, legal landing places, places of import and export, routes for import and export, customs airports, inland clearance depots and inland customs stations, for the import or export of such goods, as are prescribed in the said Schedule.

*(Subst. Reg. 46, P. U. (A) 411/2019 w.e.f 1/1/2020)*

59C. *(Deleted by Reg. 47, P. U. (A) 411/2019 w.e.f 1/1/2020)*

## 59D. Transit of goods through Principal Customs Area

(1) No goods shall be moved in transit by land through the Principal Customs Area from a place outside the Principal Customs Area to another place outside the Principal Customs Area unless—

(a) the owner or the agent has submitted to the proper officer at the place of import **a declaration in Form Customs No. 8 in the Third Schedule to the Customs Regulations 2019** in respect of such goods; and

*(Subst. Reg. 48, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(b) the owner or agent has furnished such security for the due observance of the provisions of the Act and all Regulations, Orders, Rules made thereunder as the proper officer may require.

(2) No goods shall be moved in transit by land otherwise than by rail through the Principal Customs Area.

Provided that goods moved in transit by road may only be moved by a licensed carrier.

(3) When the importation or exportation of any goods has been prohibited by any written law, the proper officer acting on the directions of the Director General, may refuse to permit the movement of such goods.

(4) The owner of any goods or his agent shall pay forthwith the excise duty leviable on any such goods moved in transit that are not accounted for at the place of export without prejudice to any proceeding under the Act.

## 59E. Movement of goods from port to inland station

(1) Whenever the owner of dutiable goods which have been landed at a customs port or airport and which are shown by the bill of lading, invoice or other documents covering such goods to be consigned to a place where there is an inland clearance depot or an inland customs station desires to have such goods forwarded by road or rail to such inland clearance depot or inland customs station, he shall personally or by his agent **submit to the proper officer at the port or airport a declaration in Form Customs No. 8 in the Third Schedule of the Customs Regulations 2019** completed in quadruplicate in respect of the goods.

*(Subst. Reg. 49, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) Goods forwarded by road under subregulation (1) may only be moved in ISO containers or by a licensed carrier.

#### **59F. Movement of goods from inland station to port**

(1) Whenever the owner of dutiable goods which have been loaded for export at an inland clearance depot or an inland customs station and which are shown by the bill of lading, invoice or other documents covering such goods to be exported through a customs port or airport or any other places approved by the Director General desires to have such goods forwarded by road or rail to such port or airport or any other places approved by the Director General, he shall personally or by his agent **submit to the proper officer at the inland clearance depot or inland customs station a declaration in Form Customs No. 2 as prescribed in the Third Schedule to the Customs Regulations 2019** completed in quadruplicate in respect of the goods.

*(Subst. Reg. 50, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) Goods forwarded by road under subregulation (1) may only be moved in ISO containers or by a licensed carrier.

#### **59G. Accompanied personal luggage**

*Bona fide* travellers including transit travellers arriving at any customs airport as prescribed in **Part IV of the Second Schedule to the Customs Regulations 2019** shall personally or by a responsible family member present to a proper officer a declaration substantially in the form **Customs No. 7 as prescribed in the Third Schedule to the Customs Regulations 2019** giving the true particulars and value of the goods imported:

*(Subst. Reg. 51, P. U. (A) 411/2019 w.e.f 1/1/2020)*

Provided that regulation 59G shall not apply to bona fide travellers originating from any part of the Principal Customs Area.

#### **59H. Forms**

In relation to imported goods subject to excise duty the forms in the **Third Schedule to the Customs Regulations 2019** hereto are the prescribed forms for use under the Act and the Regulations.

*(Subst. Reg. 52, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### **PART XB IMPORTATION, EXPORTATION AND INTERNAL MOVEMENT OF GOODS INTO OR FROM THE JOINT DEVELOPMENT AREA**

#### **59I. Importation of goods into Joint Development Area**

(1) Whenever the owner of any goods is desirous of importing such goods into the Joint Development Area, he shall personally or by his agent submit to the proper officer at the prescribed place of import **a declaration in Form JDA No. 1 as prescribed in the Third Schedule to the Customs Regulations 2019** together with such documents relating to the goods as may be required by the proper officer.

*(Subst. Reg. 53, P. U. (A) 411/2019 w.e.f 1/1/2020)*



(2) The proper officer shall, if satisfied that the required conditions have been complied with, authorize the importation of the goods.

#### **59J. Exportation of goods produced in Joint Development Area from Joint Development Area**

(1) Whenever the owner of any goods produced in the Joint Development Area is desirous of exporting such goods from the Joint Development Area, he shall personally or by his agent submit to the proper officer at the prescribed place of export a declaration in Form JDA No. 2 as prescribed in the Third Schedule to the Customs Regulations 2019 together with such documents relating to the goods as may be required by the proper officer.

*(Subst. Reg. 54, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) The proper officer shall, if satisfied that the required conditions have been complied with, authorize the exportation of the goods.

#### **59K. Internal movement of goods**

(1) Whenever the owner of any goods is desirous of moving such goods from Malaysia or the Kingdom of Thailand into the Joint Development Area for use in the Joint Development Area or is desirous of moving such goods from the Joint Development Area into Malaysia or the Kingdom of Thailand, he shall personally or by his agent submit to the proper officer at the place of loading from where the goods are intended to be moved a declaration in Form JDA No. 3 as prescribed in the Third Schedule to the Customs Regulations 2019 together with such documents relation to the goods as may be required by the proper officer.

*(Subst. Reg. 55, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(2) The proper officer shall, if satisfied that the required conditions have been complied with, authorize the movement of the goods.

#### **59L. Payment of duties**

Excise duties on goods imported into or exported from the Joint Development Area shall be paid at the prescribed place of import or export, as the case may be.

#### **59M. Loading and unloading of goods in Joint Development Area**

(1) The loading or unloading of goods in the Joint Development Area shall be at such place as may be approved by the Joint Customs Committee.

(2) In this regulation—

"Agreement" has the meaning assigned thereto in section 2 of the Malaysia-Thailand Joint Authority Act 1990 [Act 440];

"Joint Customs Committee" means the Joint Customs Committee established under the Agreement.

## PART XC ASSESSMENT AND PAYMENT OF DUTY

### 59N. Presumption as to quantity contained in receptacle

Every case, cask, receptacle or package containing dutiable goods shall for the purpose of paying excise duties be deemed to contain no less a quantity of goods than is contained in similar cases, casks, receptacles or packages in the ordinary course of business, unless the owner thereof or his agent makes within 24 hours or such further period as the **proper officer of customs** may allow after the arrival of the dutiable goods in the **licensed warehouse other than a warehouse licensed under section 25 of the Act** wherein they are deposited in accordance with section 27A of the Act, a written application for survey.

*(Subst. Reg. 56, P. U. (A) 411/2019 w.e.f 1/1/2020)*

### 59O. Assessment of duty on intoxicating liquors

Intoxicating liquors imported in bottles or other containers shall be assessed for excise duty on the quantity as determined by a senior officer of customs.

### 59P. Survey

(1) When the owner of any dutiable goods or his agent has made an application pursuant to regulation 59N the proper officer shall permit such owner or his agent to survey and recondition the goods, and such survey shall be made in the presence of and under the direction of an officer of excise.

(2) If on any survey made under the provisions of this regulation the quantity of dutiable goods found in any case, cask, receptacle or package is found deficient then the proper officer acting on the direction of the Director General may remit the duty on the goods found deficient.

(3) The proper officer may at the request of the owner or his agent and on payment of a fee of **fifty ringgit** permit further surveys of the dutiable goods contained in any case, cask, receptacle or package and the provisions of paragraphs (1) and (2) shall likewise apply.

*(Subst. Reg. 57, P. U. (A) 411/2019 w.e.f 1/1/2020)*

(4) When dutiable goods which have been surveyed under the provisions of paragraph (1) are under the provisions of regulation 32 move to another customs warehouse or to a licensed warehouse or a warehouse licensed under section 65A of the Customs Act 1967, no survey of such goods shall be permitted at such warehouse except as provided in paragraph (3).

(5) After survey and reconditioning of cases of intoxicating liquor such cases shall be wired and sealed by the owner or his agent to the satisfaction of the proper officer.

### 59Q. Payment of duty in Labuan, Langkawi, **Tioman or Pangkor** on goods to and from the Principal Customs Area

(1) All goods whether liable to or exempted from excise duties on import or export, about to be transported from Labuan, Langkawi, **Tioman or Pangkor** to the

Principal Customs Area, or which have been transported to Labuan, Langkawi, **Tioman or Pangkor** from the Principal Customs Area, shall be declared at the Customs office, Labuan, Langkawi, **Tioman or Pangkor** and excise duties on import or on export, as the case may be, shall be paid in Labuan, Langkawi, **Tioman or Pangkor** on goods liable to such duties in the Principal Customs Area at the rates prescribed for the Principal Customs Area.

(2) The provisions of paragraph (1) shall be applicable when the importers or exporters, as the case may be, have appointed an agent for such purpose and shall have registered the name of such agent with the proper officer in Labuan, Langkawi, **Tioman or Pangkor**. In cases where the importers or exporters, as the case may be, have not appointed an agent for such purpose, the following proviso shall apply:

In the case of imports into the Principal Customs Area from Labuan, Langkawi, **Tioman or Pangkor**—

- (a) the exporters in Labuan, Langkawi, **Tioman or Pangkor** shall be deemed to be the agent of the importers; or
- (b) the **proper officer of customs** may in lieu of accepting duty in Labuan, Langkawi, **Tioman or Pangkor** under the provisions of this regulation, direct that the goods be produced and the duty thereon paid at any place within the Principal Customs Area at which such goods may be produced to the customs.

*(Subst. Reg. 58, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **PART XD**

*(Deleted by Reg. 59, P. U. (A) 411/2019 w.e.f 1/1/2020)*

**59R.** *(Deleted by Reg. 59, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **PART XI**

*(Deleted by Reg. 60, P. U. (A) 411/2019 w.e.f 1/1/2020)*

**60.** *(Deleted by Reg. 60, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **PART XIA MISCELLANEOUS**

*(Inst. Reg. 61, P. U. (A) 411/2019 w.e.f 1/1/2020)*

#### **60A. Claim for drawback or refund of duty**

A declaration relating to a claim for drawback under sections 19 and 19A of the Act or refund of duty under section 13 of the Act shall be made in Form JKDM No. 2 as prescribed in the Third Schedule to the Customs Regulations 2019.

## **60B. Application for review**

Every application for a review made under section 47 of the Act shall be made in Form JKDM No. 4 as prescribed in the Third Schedule to the Customs Regulations 2019.

## **60C. Permission for vessels to go alongside legal landing place, etc.**

The application for the permission of the proper officer for a vessel to go alongside a legal landing place or alongside an ocean going vessel under section 40B of the Act shall be in Form Customs No. 11 as prescribed in the Third Schedule to the Customs Regulations 2019.

## **PART XII TRANSITION PROVISIONS**

### **61. Use of prescribed forms**

Notwithstanding the provisions relating to the use of forms prescribed under the Act or any regulations made thereunder, it shall be lawful for the Director General to permit the use of forms prescribed under and for the purposes connected with the written laws repealed under the provisions of section 92 of the Act for such further period as he may consider necessary after the coming into force of any regulation made under the Act.

## **PART XIII CANCELLATIONS**

### **62. Cancellation**

The following regulations and rules are cancelled:

- (a)* Excise Regulations 1962 [L.N. 115/62];
- (b)* Liquors Revenue Rules (Sabah) [G.N. S. 7/48 & G.N. S. 166/50];
- (c)* Excise (Cigarette) Regulations 1960 (Sabah) [G.N. S. 2/60];
- (d)* Excise (Licence) Rules 1959 (Sabah) [No. S. 53/59];
- (e)* Native Liquor Rules 1959 (Sabah) [No. S. 29/59];
- (f)* Excise (Distillery and Factory) Regulations (Sarawak) [G.N.S. 28/51];
- (g)* Excise (Licence) Rules (Sarawak) [G.N. S. 29/51];
- (h)* Excise (Forms) Rules (Sarawak) [G.N. S. 78/51] ; and
- (i)* Excise (Compoundable Offences) Rules (Sarawak) [G.N. S. 158/56].

FIRST SCHEDULE

PART I

<b>Number of Form</b>	<b>Description of Form</b>
Excise No. 1	(Deleted - PU(A) 452/2007)
Excise No. 2	(Deleted - PU(A) 452/2007)
Excise No. 3	Tobacco Manufacturer's Entry Book
Excise No. 4	Tobacco Manufacturer's Register
Excise No. 5	Tobacco Manufacturer's Delivery Book
Excise No. 6	Tobacco Manufacturer's Waste Stock Book
Excise No. 7	Application to remove dutiable goods from a licensed warehouse under section 25 or premise licensed under section 20 of the Act.
Excise No. 8	Application to remove dutiable goods from a licensed warehouse under section 25 or premise licensed under section 20 of the Act other than on payment of duty.

(JUALAN/SALE)

MALAYSIA

AKTA EKSAIS 1976  
(Perenggan 85(2)(e) dan peraturan 22)

EXCISE ACT 1976  
(Paragraph 85(2)(e) and Regulation 22)

**BUKU CATITAN PENGILANG TEMBAKAU  
TOBACCO MANUFACTURER'S ENTRY BOOK**

Jenis Tembakau\*/Type of Tobacco\* .....

(1) Tarikh <i>Date</i>	(2) Kuantiti Diterima <i>Quantity Received</i>  <i>(kilogram/kg)</i>	(3) No. Invois <i>Invoice No.</i>	(4) No. Resit Duti <i>Duty Receipt No.</i>	(5) Dikeluarkan untuk Pengilangan <i>Issued for Manufacture</i>  <i>(kilogram/kg)</i>	(6) Baki dalam Stok <i>Balance in Stock</i>  <i>(kilogram/kg)</i>

\* Nyatakan sama ada diimport atau ditanam dalam Malaysia, dan juga nama perniagaan serta kualiti.

\* *State whether imported or grown in the Malaysia, also the trade name and quality.*



(JUALAN/SALE)

MALAYSIA

AKTA EKSAIS 1976  
(Perenggan 85(2)(e) dan peraturan 22)

EXCISE ACT 1976  
(Paragraph 85(2)(e) and regulation 22)

**BUKU SERAHAN PENGILANG TEMBAKAU  
TOBACCO MANUFACTURER'S DELIVERY BOOK**

Jenama/Brand: .....

Bungkusan (kilogram setiap kontena)/Packing (kilogram per container): .....

(1)	(2)	(3)	(4)	(5)	(6)
Tarikh <i>Date</i>	Stok dari Hari Sebelumnya <i>Stock from Previous Day</i>  (kilogram (bersih)/kg (nett))	Diterima ke dalam Stok pada Hari Ini <i>Received into Stock During the Day</i>  (kilogram (bersih)/ kg (nett))	Diserahkan <i>Delivered</i>  (kilogram (bersih)/ kg (nett))	No. Invois <i>Invoice No.</i>	Baki dalam Stok <i>Balance in Stock</i>  (kilogram (bersih)/ kg (nett))





(JUALAN/SALE)

Untuk kegunaan rasmi sahaja  
For official use only

No. Siri .....  
Serial No.

MALAYSIA

AKTA EKSAIS 1976  
(Seksyen 23 dan 28 dan peraturan 29)

EXCISE ACT 1976  
(Section 23 and 28 and regulation 29)

**PERMOHONAN UNTUK MEMINDAHKAN BARANG-BARANG BERDUTI DARI GUDANG  
BERLESEN DI BAWAH SEKSYEN 25 ATAU DARI PREMIS YANG DILESEN DI BAWAH SEKSYEN 20 AKTA EKSAIS**

**APPLICATION TO REMOVE DUTIABLE GOODS FROM A LICENSED  
WAREHOUSE UNDER SECTION 25 OR PREMISE LICENSED UNDER SECTION 20 OF THE ACT**

Nama dan alamat pemohon :  
Name and address of the applicant:

.....

Tempat dari mana barang-barang hendak dipindahkan : .....  
Place from which goods are to be removed :

Tarikh dan anggaran waktu barang-barang dicadang hendak dipindahkan : .....  
Date and approximate time of intended removal :

No. Invois/No. Pesanan Penghantaran : .....  
Invoice No./Delivery Order No. :

No. Butiran Item No.	Lot No. Lot No.	Perihal Description	Kod Tariff Tariff Code	Kuantiti yang hendak Dipindahkan Quantity Now to be Removed		Nilai Value (RM)		Kekuatan (Liquor yang Memabukkan Sahaja) atau Kandungan Gula (Minuman Bergula Sahaja) atau apa-apa Maklumat yang Berkaitan Barang Strength (Intoxicating Liquors Only) or Sugar Content (Sweetened Beverages Only) or any Relevant Information of the Goods	Untuk Kegunaan Jabatan Sahaja For Official Use Only	
				Bungkusan Packages	Unit Units	Satu Unit Per Unit	Jumlah Total		Caj Duti Duty Charges	RM
								Jumlah Amaun yang Kena Dibayar Total Amount Payable	RM	

Saya memohon kebenaran untuk memindahkan barang-barang kepunyaan saya yang tersebut di atas, dan

*I request permission to remove the above goods of which I am the owner, and*

\* membayar duti yang kena dibayar atasnya.  
*tender the duty payable thereon.*

\* mengakujaji untuk membayar duti atasnya sebagaimana yang diperuntukkan dalam perintah yang dibuat di bawah seksyen 6.  
*undertake to pay the duty thereon as provided in the order made under section 6.*

Saya mempunyai cara untuk mengetahui dan dengan ini memperakui bahawa:

*I have the means of knowing and do hereby certify that:*

(a) butir-butir tersebut di atas adalah benar dan betul dalam segala hal; dan  
*the above particulars are true and correct in every detail; and*

(b) nilai-nilai yang ditunjukkan adalah mengikut takrif nilai dalam seksyen 2.  
*the values shown are in accordance with the definition of value in section 2.*

Tandatangan .....  
*Signature*

Jawatan .....  
*Status*

Tarikh .....  
*Date*

**Untuk Kegunaan Jabatan Sahaja**  
***For Official Use Only***

Pemindahan dibenarkan tertakluk kepada: *Removal permitted subject to:*

\* pembayaran duti eksais  
*payment of excise duty*

\* suatu akujanji untuk membayar duti eksais sebagaimana diperuntukkan dalam perintah yang dibuat di bawah seksyen 6  
*an undertaking to pay the excise duty as provided in the order made under section 6*

dan semua caj yang ditunjukkan dalam borang ini.  
*and all charges shown herein.*

.....  
Pegawai Yang Hak/Proper Officer

Tarikh .....  
*Date*

Resit resmi, jika berkenaan, bagi jumlah amaun yang kena dibayar akan dicetak dalam borang ini di pejabat Jabatan Kastam Diraja Malaysia di mana ada suatu mesin penerimaan. Dalam hal yang sedemikian resit tidak akan diterima sebagai keterangan pembayaran melainkan dicetak oleh mesin Jabatan Kastam Diraja Malaysia sendiri. Di pejabat-pejabat di mana mesin itu tidak ada suatu resit tulisan tangan akan dikeluarkan yang mengandungi nombor siri permohonan ini.

*The official receipt, if applicable, for the total amount payable will be printed in this form at the Royal Malaysian Customs Department offices where a receipting machine is installed. In such cases a receipt will not be accepted as evidence of payment unless printed by the Royal Malaysian Departments own machine. In offices where no machine is installed a manual receipt will be issued bearing the serial number of this application.*

*\*Potong mana yang tidak berkenaan.  
Delete whichever is inapplicable.*

(Eksais No. 8)(Pin. 2019)  
(Excise No. 8)(Rev. 2019)

(JUALAN/SALE)

Untuk kegunaan rasmi sahaja  
*For official use only*

(Keluar) No. Siri: .....  
*(Out) Serial No:*

(Masuk) No. Siri: .....  
*(In) Serial No:*

MALAYSIA

AKTA EKSAIS 1976  
(Seksyen 23 dan 28 dan peraturan 31 dan 32)

*EXCISE ACT 1976*  
*(Sections 23 and 28 and regulations 31 and 32)*

**PERMOHONAN UNTUK MEMINDAHKAN BARANG-BARANG BERDUTI\* DARI GUDANG BERLESEN DI BAWAH SEKSYEN 25 ATAU DARI PREMIS YANG DILESENKAN DI BAWAH SEKSYEN 20 AKTA DENGAN APA-APA CARA, SELAIN DARIPADA DENGAN CARA MEMBAYAR DUTI**

***APPLICATION TO REMOVE DUTIABLE GOODS \* FROM  
A LICENSED WAREHOUSE UNDER SECTION 25 OR PREMISE LICENSED UNDER  
SECTION 20 OF THE ACT OTHER THAN ON PAYMENT OF DUTY***

Nama dan alamat pemohon: .....  
*Name and address of applicant:*

Tempat dari mana barang-barang hendak dipindahkan: .....  
*Place from which goods are to be removed:*

\*Ke gudang mana barang-barang hendak dipindahkan/tempat eksport: .....  
*Warehouse to which the goods are to be removed/place of export:*

\*Nama vesel, nombor kereta, nombor pengangkut berlesen, nombor kontena atau nombor gerabak keretapi .....  
*Name of vessel, vehicle number, licensed carrier number, container number or railway wagon number.*

.....  
Tarikh barang-barang dicadang hendak dipindahkan: .....  
*Date of intended removal:*

No. Butiran Item No.	No. Lot Lot No.	Perihal Description	Kod Tarif Tariff Code	Kuantiti yang Hendak Dipindahkan Quantity Now to be Removed		Nilai Value (RM)		Kekuatan (Liquor yang Memabukkan Sahaja) atau Kandungan Gula (Minuman Bergula Sahaja) atau apa-apa Maklumat yang Berkaitan Barang Strength (Intoxicating Liquors Only) or Sugar Content (Sweetened Beverages Only) or any Relevant Information of the Goods	Hal lain Other matters
				Bungkusan Packages	Unit Units	Satu Unit Per Unit	Jumlah Total		

Saya memohon kebenaran untuk memindahkan barang-barang kepunaan saya yang tersebut di atas. Saya mempunyai cara untuk mengetahui dan dengan ini memperakui bahawa butir-butir tersebut di atas adalah betul dalam segala hal.  
*I request permission to remove the above goods of which I am the owner, I have the means of knowing and do hereby certify that the above particulars are correct in every detail.*

**Untuk kegunaan rasmi sahaja**  
**For official use only**

Pemindahan yang dipohon dibenarkan,  
 \*tertakluk kepada syarat-syarat yang berikut:  
*Removal permitted as requested, \*subject to the following conditions:*

**SYARAT-SYARAT**  
**CONDITIONS**

Tandatangan: .....  
 Signature:

Jawatan: .....  
 Designation:

Tarikh: .....  
 Date:

.....  
 Pegawai Yang Hak/Proper Officer

.....  
 Tarikh/Date

Pemindahan selesai dijalankan dengan sewajarnya, lihat Daftar Muatan Eksport No. ....  
*Removal duty completed vide Export Manifest No.*

.....  
Pegawai Yang Hak/*Proper Officer*

.....  
Tarikh/*Date*

*\*Potong mana yang tidak berkenaan/Delete whichever is inapplicable*

Untuk kegunaan rasmi sahaja  
*For official use only*

Penjelasan: .....  
*Classification:*

Diterima/*Received*

**SERAHAN DAN BAKI/*DELIVERIES AND BALANCES***


Catitkan di dalam tiap-tiap ruang empat segi itu nombor kuasa pemindahan, kuantiti yang dipindahkan dan baki yang masih ada dalam stok. Tiap-tiap catitan hendaklah disemak dan ditandatangani secara ringkas oleh seorang pegawai kanan eksais.

*Enter in each square the number of the removal authority, the quantity removed and the balance remaining in stock. Each entry must be checked and initiated by a senior officer of excise.*

PART II

*(Deleted by Reg. 62, P. U. (A) 411/2019 w.e.f 1/1/2020)*

SECOND SCHEDULE

FEES FOR OVERTIME

(Regulation 49)

The normal scale of overtime fees to be collected shall be as follows:

<i>Assistant Director of Customs</i>	}	WK 44	RM 14.50	per hour
<i>Superintendent of Customs</i>		WK 41	"	"
<i>Chief Assistant Superintendent of Customs I</i>	}	WK 40	RM10.00	"
<i>Chief Assistant Superintendent of Customs II</i>		WK 36	"	"
<i>Senior Assistant Superintendent of Customs</i>		WK 32	"	"
<i>Assistant Superintendent of Customs</i>		WK 29	RM 8.50	"
<i>Chief Customs Officer I</i>	}	WK 28	RM 7.50	"
<i>Chief Customs Officer II</i>		WK 26		
<i>Senior Customs Officer</i>		WK 22		
<i>Customs Officer</i>		WK 19	RM 5.50	"
<i>Driver</i>	}	H 16	RM 3.00	"
<i>Driver</i>		H 14	RM 3.00	"
<i>Driver</i>		H 11	RM 2.50	"

The rates payable shall be:

	<i>For overtime worked Between the following hours</i>	<i>Rate in relation to the scale as referred to above</i>	<i>Minimum Charge</i>
<i>Working days</i>	6.00 a.m. to 8.00 a.m.	1 1/8	One hour
	3.30 p.m. to 10.00 p.m.		
	10.00 p.m. to 6.00 p.m.	1 1/4	Two hours
<i>Weekly holidays</i>	6.00 a.m. to 10.00 p.m.	1 1/4	Two hours
	10.00 p.m. to 6.00 a.m.	1 1/2	Two hours
<i>Public holidays</i>	6.00 a.m. to 10.00 p.m.	1 3/4	Two hours
	10.00 p.m. to 6.00 a.m.	2	Two hours

Provided that—

- a. The fee for each officer or employee concerned shall be calculated to the nearest higher five cents;
- b. The minimum total fees to be collected shall be RM15



THIRD SCHEDULE  
(Regulation 50)

FEEES FOR LICENCES

<b>Section of the Act which the licence is issued</b>	<b>Fee</b>
<p>Section 20:</p> <p><i>(a)</i> for manufacture of cigarettes</p> <p><i>(b)</i> for manufacture of tobacco (other than cigarettes)—</p> <p>    not exceeding 45 kg per month</p> <p>    exceeding 45 kg per month</p> <p><i>(c)</i> for manufacture of other dutiable goods</p> <p><i>(d)</i> for manufacture of sweetened beverages</p>	<p>RM4,800.00 per year</p> <p>RM10.00 per year</p> <p>RM720.00 per year</p> <p>RM4,800.00 per year</p> <p>RM200.00 per year</p>
<p>Section 25</p>	<p>RM2,400.00 per year</p>