



2 November 2023
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P.U. (A) 333

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI KASTAM (PENGEQUALIAN)
(PINDAAN) (NO. 4) 2023

*CUSTOMS DUTIES (EXEMPTION)
(AMENDMENT) (NO. 4) ORDER 2023*

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (PENGECUALIAN) (PINDAAN) (NO. 4) 2023

PADA menjalankan kuasa yang diberikan oleh subseksyen 14(1) Akta Kastam 1967 [*Akta 235*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Pengecualian) (Pindaan) (No. 4) 2023**.

(2) Perintah ini mula berkuat kuasa pada 1 Disember 2023.

Pindaan Jadual

2. Perintah Duti Kastam (Pengecualian) 2017 [*P.U. (A) 445/2017*] dipinda dalam Jadual, dalam Bahagian I, dengan memasukkan selepas butiran 116 dan butir-butir yang berhubungan dengannya butiran dan butir-butir yang berikut:

CUSTOMS ACT 1967

CUSTOMS DUTIES (EXEMPTION) (AMENDMENT) (NO. 4) ORDER 2023

IN exercise of the powers conferred by subsection 14(1) of the Customs Act 1967 [*Act 235*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs Duties (Exemption) (Amendment) (No. 4) Order 2023**.

(2) This Order comes into operation on 1 December 2023.

Amendment of Schedule

2. The Customs Duties (Exemption) Order 2017 [*P.U. (A) 445/2017*] is amended in the Schedule, in Part I, by inserting after item 116 and the particulars relating to it the following items and particulars:

(1) No.	(2) Persons Exempted	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
"117.	Any Aerospace Maintenance, Repair and Overhaul (MRO) company endorsed by MIDA	Machinery, equipment and specialized tools endorsed by MIDA which to be used for MRO activities	<ul style="list-style-type: none"> <li data-bbox="1093 352 1621 683">(i) That the goods are imported, purchased from a licensed warehouse under section 65 of the Customs Act 1967 or licensed manufacturing warehouse under section 65A of the Customs Act 1967, or from a free zone under the Free Zones Act 1990; <li data-bbox="1093 727 1621 799">(ii) that the goods are new and unused; <li data-bbox="1093 844 1621 951">(iii) that the goods are used directly in the MRO activities within Malaysia by the person; <li data-bbox="1093 995 1621 1177">(iv) that the goods are used at all times at the premises of the company approved by the Civil Aviation Authority of Malaysia (CAAM); <li data-bbox="1093 1222 1621 1361">(v) that the goods are not disposed of, transferred, exported or taken out of the premises of the company approved by the CAAM 	The person authorized by the Aerospace MRO company

(1) No.	(2) Persons Exempted	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>without the approval of the Director General;</p> <p>(vi) that the company shall pay all the duties on any goods that cannot be accounted for;</p> <p>(vii) for the purposes of the disposal, transfer, sale and donation of goods, that have been granted duty exemption, the company must obtain written permission from the Director General subject to the following conditions:</p> <p>(a) for the goods which are less than ten years old from the date of import or purchase:</p> <p>(1) the company shall pay all duties based on the item description and the rate of duty as provided under</p>	

(1) No.	(2) Persons Exempted	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>the prevailing Customs Duties Order. However, the company is exempted from paying applicable duties if the goods are re-exported; and</p> <p>(2) for goods to be sold as scraps as imposed by the Director General, the company shall pay the duties based on the rate of duty under the scraps tariff code (if any);</p> <p>(b) for the goods that have achieved economic lifespan of ten years or more, the company is exempted from duties involved and is not</p>	

(1) No.	(2) Persons Exempted	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>required to pay back the duties which is exempted;</p> <p>(viii) that any person who has been given an exemption shall keep records or account of the goods imported or purchased and the records or accounts are made available for inspection at any time at least for ten years; and</p> <p>(ix) any other conditions as the Director General may deem fit to impose</p>	
118.	Any Aerospace MRO company endorsed by MIDA	Spare parts, components, materials and specialized consumables goods endorsed by MIDA which to be used for MRO activities	(i) That the goods are imported, purchased from a licensed warehouse under section 65 of the Customs Act 1967 or licensed manufacturing warehouse under section 65A of the Customs Act 1967, or from a free zone under the Free Zones Act 1990;	The person authorized by the Aerospace MRO company

(1) No.	(2) Persons Exempted	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<ul style="list-style-type: none"> <li data-bbox="1093 352 1621 424">(ii) that the goods are new and unused; <li data-bbox="1093 464 1621 571">(iii) that the goods are used directly in the MRO activities within Malaysia by the person; <li data-bbox="1093 611 1621 759">(iv) that the goods are used at all times at the premises of the company approved by the CAAM; <li data-bbox="1093 791 1621 1015">(v) that the goods are not disposed of, transferred, exported or taken out of the premises of the company approved by the CAAM without the approval of the Director General; <li data-bbox="1093 1046 1621 1158">(vi) that the company shall pay all the duties on any goods that cannot be accounted for; <li data-bbox="1093 1198 1621 1388">(vii) for the purposes of the disposal, transfer, sale and donation of goods, that have been granted duty exemption, the company must obtain written permission 	

(1) No.	(2) Persons Exempted	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>from the Director General subject to the following conditions:</p> <p>(1) the company shall pay all duties based on the item description and the rate of duty as provided under the prevailing Customs Duties Order; and</p> <p>(2) for goods to be sold as scraps as imposed by the Director General, the company shall pay the duties based on the rate of duty under the scraps tariff code (if any);</p> <p>(viii) any person who has been given an exemption shall keep records or account of the goods imported or purchased and the records or accounts are made available for inspection</p>	

(1) No.	(2) Persons Exempted	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>at any time at least for seven years; and</p> <p>(ix) any other conditions as the Director General may deem fit to impose</p>	
119.	Federal or State officials who have completed official service abroad	<p>(a) One imported motor vehicle under heading 87.03 or 87.04; or</p> <p>(b) one imported motorcycle under heading 87.11,</p> <p>of the prevailing Customs Duties Order</p>	<p>(i) Fifty per cent exemption of import duty based on the rate imposed under the prevailing Customs Duties Order;</p> <p>(ii) that the officials have served at least twelve months abroad;</p> <p>(iii) that the goods to be imported should be registered by the authority responsible for registering or licensing in any foreign country, in the name of the officials not less than six months from the date the officials returns to Malaysia;</p>	The Head of Department or such other officers or authorized by him

(1) No.	(2) Persons Exempted	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
			<p>(iv) that the goods shall be registered with the Road Transport Department of Malaysia in the name of the officials;</p> <p>(v) that the officials must obtained a written permission from the Director General for importation of the goods within six months from the date the officials report for duty; and</p> <p>(vi) that the goods shall not be sold or otherwise disposed of except after the payment of import duty has been made</p>	
120.	Federal or State officials who have completed official service in Labuan or Langkawi	<i>(a)</i> One motor vehicle under heading 87.03 or 87.04; or	(i) Fifty per cent exemption of import duty based on the rate imposed under the prevailing Customs Duties Order;	The Head of Department or such other officers authorized by him”.

(1) No.	(2) Persons Exempted	(3) Goods Exempted	(4) Conditions	(5) Certificate to be signed by
		<p><i>(b)</i> one motorcycle under heading 87.11, of the prevailing Customs Duties Order</p>	<p>(ii) that the officials have served at least twelve months in Labuan or Langkawi;</p> <p>(iii) that the goods to be imported or transported should be registered with the Road Transport Department of Malaysia in the name of the officials not less than six months from the date of return to principal customs area;</p> <p>(iv) that the officials must obtained a written permission from the Director General for importation of the goods within six months from the date the officials report for duty; and</p> <p>(v) that the goods shall not be sold or otherwise disposed of except after the payment of import duty has been made</p>	

Dibuat 25 Oktober 2023

Made 25 October 2023

[MOF.TAX(S).700-1/2/21(18); SULIT.KE.HT(96)669/13-66Klt.11; PN(PU2)338B/JLD.22]

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