



9 September 2022
9 September 2022
P.U. (A) 288

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI EKSAIS (PENGEQUALIAN)
(PINDAAN) (NO. 2) 2022

*EXCISE DUTIES (EXEMPTION)
(AMENDMENT) (NO. 2) ORDER 2022*

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

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS (PENGECCUALIAN) (PINDAAN) (NO. 2) 2022

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Eksais 1976 [*Akta 176*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Eksais (Pengeccualian) (Pindaan) (No. 2) 2022**.

(2) Perintah ini mula berkuat kuasa pada 1 November 2022.

Pindaan Jadual

2. Perintah Duti Eksais (Pengeccualian) 2017 [*P. U. (A) 444/2017*] dipinda dalam Jadual, dalam Bahagian I, dengan memasukkan selepas butiran 40 dan butir-butir yang berhubungan dengannya butiran dan butir-butir yang berikut:

| (1) No. | (2) <i>Persons exempted</i> | (3) <i>Goods exempted</i> | (4) <i>Conditions</i> | (5) <i>Certificate to be signed by</i> |
|------------|--------------------------------|--|---|--|
| "41. | Any person | <p>(a) Premix preparation which the total sugars content is 33.3 grams per 100 grams (33.3g/100g) or less as follows:</p> <p>(i) Food preparations containing cocoa of subheadings 1806.10.00 00, 1806.90.30 00 and 1806.90.90 00;</p> <p>(ii) Food preparations of goods of</p> | <p>(a) That the goods are imported or purchased from a licensed manufacturer;</p> <p>(b) that the total sugars content for imported goods shall be a reference to all monosaccharides and disaccharides contained in the goods either naturally occurring</p> | <p>(a) The importer; or</p> <p>(b) the person to whom a license is granted under section 20 of the Excise Act 1976</p> |

| (1) No. | (2) <i>Persons exempted</i> | (3) <i>Goods exempted</i> | (4) <i>Conditions</i> | (5) <i>Certificate to be signed by</i> |
|------------|------------------------------------|--|--|---|
| | | <p>headings 04.01 to 04.04 of subheadings 1901.90.32 00 and 1901.90.39 00;</p> <p>(iii) Food preparations of soya-based preparations of subheadings 1901.90.41 00 and 1901.90.49 00;</p> <p>(iv) Food preparations of flour, groats, meal and starch of subheading 1901.90.99 00;</p> <p>(v) Preparations with a basis of extracts, essences or concentrates or with a basis of coffee of subheadings 2101.12.10 00, 2101.12.91 00, 2101.12.92 00 and 2101.12.99 00;</p> <p>(vi) Preparations with basis of extracts, essences or concentrates or with a basis of tea or maté of subheadings</p> | <p>or added and is stated –</p> <p>(i) on the label according to the Food Regulations 1985; or</p> <p>(ii) in the laboratory analysis report issued by a laboratory accredited by the Department of Standards Malaysia or a signatory to the Asia Pacific Accreditation Cooperation (APAC) or the International Laboratory Accreditation Cooperation Mutual Recognition Arrangement (ILAC MRA);</p> <p>(c) that the total sugars content for the goods purchased from a licensed manufacturer—</p> | |

| (1) No. | (2) <i>Persons exempted</i> | (3) <i>Goods exempted</i> | (4) <i>Conditions</i> | (5) <i>Certificate to be signed by</i> |
|------------|------------------------------------|---|--|---|
| | | <p>2101.20.30 00 and 2101.20.90 00;</p> <p>(vii) Food preparation not elsewhere specified or included of subheadings 2106.90.53 00 and 2106.90 59 00;</p> <p>(b) Infant formula milk specially prepared for new born person up to twelve months of age as stated in the Food Regulations 1985 for headings 18.06, 19.01 and 21.06;</p> <p>(c) Formulated milk powder specially prepared for children from the age of twelve months to nine years as stated in the Food Regulations 1985 for headings 18.06, 19.01 and 21.06</p> | <p>(i) shall be a reference to all monosaccharides and disaccharides contained in the goods either naturally occurring or added;</p> <p>(ii) is stated on the label according to the Food Regulations 1985 and in the laboratory analysis report issued by a laboratory accredited by the Department of Standards Malaysia;</p> <p>(d) that the lab analysis report to be produced at the time of importation or when the goods are released from a licensed premise;</p> <p>(e) that the goods are identified to the satisfaction of the proper officer of customs;</p> | |

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|------------|---|--|---|---|
| | | | <i>(f)</i> that the person keeps proper records or accounts of the goods and such records or accounts shall be made available for inspection by the proper officer of customs at any time | |
| 42. | The person to whom a license is granted under section 20 of the Excise Act 1976 | <p><i>(a)</i> Food preparations containing cocoa of subheadings 1806.10.00 00, 1806.90.30 00 and 1806.90.90 00;</p> <p><i>(b)</i> Food preparations of goods of headings 04.01 to 04.04 of subheadings 1901.90.32 00 and 1901.90.39 00;</p> <p><i>(c)</i> Food preparations of soya-based preparations of subheadings 1901.90.41 00 and 1901.90.49 00;</p> <p><i>(d)</i> Food preparations of flour, groats, meal and starch of subheading 1901.90.99 00;</p> <p><i>(e)</i> Preparations with a basis of extracts,</p> | <p><i>(a)</i> That the goods are imported or purchased from a licensed manufacturer solely for packing for retail sale in the licensed manufacturer's premise without changing the nature of the goods;</p> <p><i>(b)</i> that the goods are identified to the satisfaction of the proper officer of customs;</p> <p><i>(c)</i> that the person keeps proper records or accounts of the goods and such records or accounts shall be made available for inspection by the proper officer of customs at any time;</p> | The person exempted". |

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|------------|------------------------------------|--|--|---|
| | | <p>essences or concentrates or with a basis of coffee of subheadings 2101.12.10 00, 2101.12.91 00, 2101.12.92 00 and 2101.12.99 00;</p> <p><i>(f)</i> Preparations with basis of extracts, essences or concentrates or with a basis of tea or maté of subheadings 2101.20.30 00 and 2101.20.90 00;</p> <p><i>(g)</i> Food preparation not elsewhere specified or included of subheadings 2106.90.53 00 and 2106.90 59 00</p> | <p><i>(d)</i> that the person shall pay the excise duty for any goods that cannot be accounted</p> | |

Dibuat 7 September 2022

[SULIT KE.HT(96)669/20-4 Klt.3 Sk.3; MOF.TAX(S)700-1/3/97; PN(PU2)337/JLD. 26]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan

EXCISE ACT 1976

EXCISE DUTIES (EXEMPTION) (AMENDMENT) (NO. 2) ORDER 2022

IN exercise of the powers conferred by subsection 11(1) of the Excise Act 1976 [Act 176], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Excise Duties (Exemption) (Amendment) (No. 2) Order 2022**.

(2) This Order comes into operation on 1 November 2022.

Amendment of Schedule

2. The Excise Duties (Exemption) Order 2017 [P. U. (A) 444/2017] is amended in the Schedule, in Part I, by inserting after item 40 and the particulars relating to it the following items and particulars:

| (1) No. | (2) <i>Persons exempted</i> | (3) <i>Goods exempted</i> | (4) <i>Conditions</i> | (5) <i>Certificate to be signed by</i> |
|------------|--------------------------------|--|---|--|
| "41. | Any person | <p>(a) Premix preparation which the total sugars content is 33.3 grams per 100 grams (33.3g/100g) or less as follows:</p> <p>(i) Food preparations containing cocoa of subheadings 1806.10.00 00, 1806.90.30 00 and 1806.90.90 00;</p> <p>(ii) Food preparations of goods of</p> | <p>(a) That the goods are imported or purchased from a licensed manufacturer;</p> <p>(b) that the total sugars content for imported goods shall be a reference to all monosaccharides and disaccharides contained in the goods either naturally occurring</p> | <p>(a) The importer; or</p> <p>(b) the person to whom a license is granted under section 20 of the Excise Act 1976</p> |

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| | | <p>headings 04.01 to 04.04 of subheadings 1901.90.32 00 and 1901.90.39 00;</p> <p>(iii) Food preparations of soya-based preparations of subheadings 1901.90.41 00 and 1901.90.49 00;</p> <p>(iv) Food preparations of flour, groats, meal and starch of subheading 1901.90.99 00;</p> <p>(v) Preparations with a basis of extracts, essences or concentrates or with a basis of coffee of subheadings 2101.12.10 00, 2101.12.91 00, 2101.12.92 00 and 2101.12.99 00;</p> <p>(vi) Preparations with basis of extracts, essences or concentrates or with a basis of tea or maté of subheadings</p> | <p>or added and is stated –</p> <p>(i) on the label according to the Food Regulations 1985; or</p> <p>(ii) in the laboratory analysis report issued by a laboratory accredited by the Department of Standards Malaysia or a signatory to the Asia Pacific Accreditation Cooperation (APAC) or the International Laboratory Accreditation Cooperation Mutual Recognition Arrangement (ILAC MRA);</p> <p>(c) that the total sugars content for the goods purchased from a licensed manufacturer—</p> | |

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| | | <p>2101.20.30 00 and 2101.20.90 00;</p> <p>(vii) Food preparation not elsewhere specified or included of subheadings 2106.90.53 00 and 2106.90 59 00;</p> <p>(b) Infant formula milk specially prepared for new born person up to twelve months of age as stated in the Food Regulations 1985 for headings 18.06, 19.01 and 21.06;</p> <p>(c) Formulated milk powder specially prepared for children from the age of twelve months to nine years as stated in the Food Regulations 1985 for headings 18.06, 19.01 and 21.06</p> | <p>(i) shall be a reference to all monosaccharides and disaccharides contained in the goods either naturally occurring or added;</p> <p>(ii) is stated on the label according to the Food Regulations 1985 and in the laboratory analysis report issued by a laboratory accredited by the Department of Standards Malaysia;</p> <p>(d) that the lab analysis report to be produced at the time of importation or when the goods are released from a licensed premise;</p> <p>(e) that the goods are identified to the satisfaction of the proper officer of customs;</p> | |

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| | | | <i>(f)</i> that the person keeps proper records or accounts of the goods and such records or accounts shall be made available for inspection by the proper officer of customs at any time | |
| 42. | The person to whom a license is granted under section 20 of the Excise Act 1976 | <p><i>(a)</i> Food preparations containing cocoa of subheadings 1806.10.00 00, 1806.90.30 00 and 1806.90.90 00;</p> <p><i>(b)</i> Food preparations of goods of headings 04.01 to 04.04 of subheadings 1901.90.32 00 and 1901.90.39 00;</p> <p><i>(c)</i> Food preparations of soya-based preparations of subheadings 1901.90.41 00 and 1901.90.49 00;</p> <p><i>(d)</i> Food preparations of flour, groats, meal and starch of subheading 1901.90.99 00;</p> <p><i>(e)</i> Preparations with a basis of extracts,</p> | <p><i>(a)</i> That the goods are imported or purchased from a licensed manufacturer solely for packing for retail sale in the licensed manufacturer's premise without changing the nature of the goods;</p> <p><i>(b)</i> that the goods are identified to the satisfaction of the proper officer of customs;</p> <p><i>(c)</i> that the person keeps proper records or accounts of the goods and such records or accounts shall be made available for inspection by the proper officer of customs at any time;</p> | The person exempted". |

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Made 7 September 2022

[SULIT KE.HT(96)669/20-4 Klt.3 Sk.3; MOF.TAX(S)700-1/3/97; PN(PU2)337/JLD. 26]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Minister of Finance