



31 Oktober 2025
31 October 2025
P.U. (A) 389

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI EKSAIS 2025

EXCISE DUTIES ORDER 2025

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

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS 2025

PADA menjalankan kuasa yang diberikan oleh subseksyen 6(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 2025**.
- (2) Perintah ini mula berkuat kuasa pada 1 November 2025.

Kadar duti eksais

2. Duti eksais hendaklah dilevi atas dan dibayar oleh pengilang atau pengimport berkenaan dengan barang-barang yang dikilang dalam Malaysia atau diimport ke dalam Malaysia yang dinyatakan dalam ruang (3) Jadual Pertama pada kadar duti yang dinyatakan dalam ruang (5).

Pengiraan duti eksais

3. Bagi maksud penentuan duti eksais yang dilevi di bawah perenggan 2—
 - (a) jika kadar duti eksais itu dinyatakan sebagai peratusan, duti eksais hendaklah dikira mengikut peratusan nilai barang-barang itu sebagaimana yang ditetapkan di bawah Peraturan-Peraturan Kastam (Kaedah Penilaian) 1999 [*P.U. (A) 507/1999*]; dan
 - (b) jika kadar duti eksais itu dinyatakan sebagai sejumlah wang, duti eksais hendaklah dikira mengikut jumlah wang itu atas tiap-tiap unit yang dinyatakan dalam ruang (4) Jadual Pertama.

Penjenisan barang-barang

4. Penjenisan barang-barang yang dinyatakan dalam Jadual Pertama hendaklah mematuhi Rukun Tafsiran Am Sistem Berharmonis sebagaimana yang dinyatakan dalam perenggan 4 Perintah Duti Kastam 2025 [*P.U. (A) 384/2025*].

Singkatan dan simbol

5. Singkatan dan simbol yang digunakan dalam Jadual Pertama hendaklah mempunyai erti sebagaimana yang dinyatakan dalam Jadual Kedua.

Pembatalan

6. Perintah Duti Eksais 2022 [*P.U. (A) 163/2022*] dibatalkan.

EXCISE ACT 1976

EXCISE DUTIES ORDER 2025

IN exercise of the powers conferred by subsection 6(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 Order 2025**.
- (2) This Order comes into operation on 1 November 2025.

Rate of excise duties

2. Excise duties shall be levied on and paid by the manufacturer or importer in respect of the goods manufactured in Malaysia or imported into Malaysia specified in column (3) of the First Schedule at the rate of duties specified in column (5).

Calculation of excise duties

3. For the purpose of determining the excise duties levied under paragraph 2—
 - (a) where the rate of excise duties is specified as a percentage, the excise duties shall be calculated according to the percentage of the value of the goods as prescribed under the Customs (Rules of Valuation) Regulations 1999 [*P.U. (A) 507/1999*]; and
 - (b) where the rate of excise duties is specified as a sum of money, the excise duties shall be calculated according to the sum of money upon every unit specified in column (4) of the First Schedule.

Classification of goods

4. The classification of goods specified in the First Schedule shall comply with the General Rules for the Interpretation of the Harmonized System as specified in paragraph 4 of the Customs Duties Order 2025 [*P.U. (A) 384/2025*].

Abbreviations and symbols

5. The abbreviations and symbols used in the First Schedule shall have the meaning as specified in the Second Schedule.

Revocation

6. The Excise Duties Order 2022 [*P.U. (A) 163/2022*] is revoked.

JADUAL PERTAMA/*FIRST SCHEDULE*

[Perenggan 2/*Paragraph 2*]

Chapter 18 Cocoa and cocoa preparations

(1) <i>Kepala/ Heading</i>	(2) <i>Subkepala/ Subheading</i>	(3) <i>Perihaln barang-barang/ Descriptions of goods</i>	(4) <i>Unit kuantiti/ Unit of quantity</i>	(5) <i>Kadar duti/ Rate of duty</i>
18.06		Chocolate and other food preparations containing cocoa.		
	1806.10.00 00	- Cocoa powder, containing added sugar or other sweetening matter	kg	RM0.47 per 100 grams
	1806.90	- Other:		
	1806.90.30 00	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50% by weight of cocoa calculated on a totally defatted basis	kg	RM0.47 per 100 grams
	1806.90.90 00	- - Other	kg	RM0.47 per 100 grams

Chapter 19**Preparations of cereals, flour, starch or milk; pastrycooks' products**

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalalan barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		
	1901.90	- Other:		
		- - Other, of goods of heading 04.01 to 04.04:		
	1901.90.32 00	- - - Other, containing cocoa powder	kg	RM0.47 per 100 grams
	1901.90.39 00	- - - Other	kg	RM0.47 per 100 grams
		- - Other soya-based preparations:		
	1901.90.41 00	- - - In powder form	kg	RM0.47 per 100 grams
	1901.90.49 00	- - - In other forms	kg	RM0.47 per 100 grams
		- - Other:		
	1901.90.99 00	- - - Other	kg	RM0.47 per 100 grams

Chapter 20
Preparations of vegetables, fruit, nuts or other parts of plants

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalalan barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
		- Orange juice:		
	2009.11.00 00	- - Frozen	kg	RM0.90 per litre
	2009.12.00 00	- - Not frozen, of a Brix value not exceeding 20	kg	RM0.90 per litre
	2009.19.00 00	- - Other	kg	RM0.90 per litre
		- Grapefruit juice; pomelo juice:		
	2009.21.00 00	- - Of a Brix value not exceeding 20	kg	RM0.90 per litre
	2009.29.00 00	- - Other	kg	RM0.90 per litre
		- Juice of any other single citrus fruit:		
	2009.31.00 00	- - Of a Brix value not exceeding 20	kg	RM0.90 per litre
	2009.39.00 00	- - Other	kg	RM0.90 per litre
		- Pineapple juice:		
	2009.41.00 00	- - Of a Brix value not exceeding 20	kg	RM0.90 per litre
	2009.49.00 00	- - Other	kg	RM0.90 per litre
	2009.50.00 00	- Tomato juice	kg	RM0.90 per litre

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
		- Grape juice (including grape must):		
	2009.61.00 00	- - Of a Brix value not exceeding 30	kg	RM0.90 per litre
	2009.69.00 00	- - Other	kg	RM0.90 per litre
		- Apple juice:		
	2009.71.00 00	- - Of a Brix value not exceeding 20	kg	RM0.90 per litre
	2009.79.00 00	- - Other	kg	RM0.90 per litre
		- Juice of any other single fruit, nut or vegetable:		
	2009.81	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice:		
	2009.81.10 00	- - - Suitable for infants or young children	kg	RM0.90 per litre
	2009.81.90 00	- - - Other	kg	RM0.90 per litre
	2009.89	- - Other:		
	2009.89.10 00	- - - Blackcurrant juice	kg	RM0.90 per litre
	2009.89.20 00	- - - Coconut water	kg	RM0.90 per litre
	2009.89.30 00	- - - Coconut water concentrate	kg	RM0.90 per litre
	2009.89.40 00	- - - Mango juice concentrate	kg	RM0.90 per litre
		- - - Other:		
	2009.89.91 00	- - - - Suitable for infants or young children	kg	RM0.90 per litre

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	2009.89.99 00	- - - - Other	kg	RM0.90 per litre
	2009.90	- Mixtures of juices:		
	2009.90.10 00	- - Suitable for infants or young children	kg	RM0.90 per litre
		- - Other:		
	2009.90.91 00	- - - Ready for immediate consumption	kg	RM0.90 per litre
	2009.90.99 00	- - - Other	kg	RM0.90 per litre

Chapter 21

Miscellaneous edible preparations

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
21.01		Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
	2101.12	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
21.06	2101.12.10 00	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	RM0.47 per 100 grams
		- - - Other:		
	2101.12.91 00	- - - - Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	kg	RM0.47 per 100 grams
	2101.12.92 00	- - - - Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	kg	RM0.47 per 100 grams
	2101.12.99 00	- - - - Other	kg	RM0.47 per 100 grams
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
	2101.20.30 00	- - Preparations of tea consisting of a mixture of tea, milk powder and sugar	kg	RM0.47 per 100 grams
	2101.20.90 00	- - Other	kg	RM0.47 per 100 grams
		Food preparations not elsewhere specified or included.		
	2106.90	- Other:		
		- - Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:		
	2106.90.53 00	- - - Ginseng based products	kg	RM0.47 per 100 grams

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalalan barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	2106.90.59 00	- - - Other	kg	RM0.47 per 100 grams

Chapter 22
Beverages, spirits and vinegar

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalalan barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.		
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	2202.10.20 00	- - Energy drink whether or not aerated	<i>l</i>	RM0.90 per litre
	2202.10.30 00	- - Other sparkling mineral waters or aerated waters, flavoured	<i>l</i>	RM0.90 per litre
	2202.10.90 00	- - Other	<i>l</i>	RM0.90 per litre
		- Other:		
	2202.91.00 00	- - Non-alcoholic beer	<i>l</i>	RM0.90 per litre
	2202.99	- - Other:		
	2202.99.10 00	- - - Flavoured UHT milk based drinks	<i>l</i>	RM0.90 per litre

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
22.03	2202.99.20 00	- - - Soya milk drinks	<i>l</i>	RM0.90 per litre
	2202.99.30 00	- - - Coconut water based drinks	<i>l</i>	RM0.90 per litre
	2202.99.40 00	- - - Coffee based drinks or coffee flavoured drinks	<i>l</i>	RM0.90 per litre
	2202.99.50 00	- - - Other non-aerated beverages ready for immediate consumption without dilution	<i>l</i>	RM0.90 per litre
	2202.99.90 00	- - - Other	<i>l</i>	RM0.90 per litre
	2203.00	Beer made from malt.		
		- Stout and porter:		
	2203.00.11 00	- - Of an alcoholic strength by volume not exceeding 5.8% vol.	<i>l</i>	RM192.50 per 100% vol. per litre
	2203.00.19 00	- - Other	<i>l</i>	RM192.50 per 100% vol. per litre
		- Other, including ale:		
22.04	2203.00.91 00	- - Of an alcoholic strength by volume not exceeding 5.8% vol.	<i>l</i>	RM192.50 per 100% vol. per litre
	2203.00.99 00	- - Other	<i>l</i>	RM192.50 per 100% vol. per litre
		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
	2204.10.00 00	- Sparkling wine	<i>l</i>	RM495.00 per 100% vol. per litre

(1)	(2)	(3)	(4)	(5)
Kepala/ Heading	Subkepala/ Subheading	Perihal barang-barang/ Descriptions of goods	Unit kuantiti/ Unit of quantity	Kadar duti/ Rate of duty
	2204.21	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - - In containers holding 2l or less: - - - Wine:		
	2204.21.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	l	RM165.00 per 100% vol. per litre
	2204.21.13 00	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	l	RM165.00 per 100% vol. per litre
	2204.21.14 00	- - - - Of an alcoholic strength by volume exceeding 23% vol.	l	RM165.00 per 100% vol. per litre
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	l	RM165.00 per 100% vol. per litre
	2204.21.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	l	RM165.00 per 100% vol. per litre
	2204.22	- - In containers holding more than 2l but not more than 10l: - - - Wine:		
	2204.22.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	l	RM165.00 per 100% vol. per litre
	2204.22.12 00	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	l	RM165.00 per 100% vol. per litre
	2204.22.13 00	- - - - Of an alcoholic strength by volume exceeding 23% vol.	l	RM165.00 per 100% vol. per litre

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.22.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM165.00 per 100% vol. per litre
	2204.22.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM165.00 per 100% vol. per litre
	2204.29	- - Other:		
		- - - Wine:		
	2204.29.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM165.00 per 100% vol. per litre
	2204.29.12 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM165.00 per 100% vol. per litre
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.29.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM165.00 per 100% vol. per litre
	2204.29.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM165.00 per 100% vol. per litre
	2204.30	- Other grape must:		
	2204.30.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM165.00 per 100% vol. per litre
	2204.30.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM165.00 per 100% vol. per litre

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
	2205.10	- In containers holding 2l or less:		
	2205.10.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	l	RM165.00 per 100% vol. per litre
	2205.10.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	l	RM165.00 per 100% vol. per litre
	2205.90	- Other:		
	2205.90.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	l	RM165.00 per 100% vol. per litre
	2205.90.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	l	RM165.00 per 100% vol. per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		
	2206.00.10 00	- Cider and perry	l	RM66.00 per 100% vol. per litre
	2206.00.20 00	- Saké	l	RM66.00 per 100% vol. per litre
		- Coconut palm toddy:		
	2206.00.31 00	- - In container holding 2l or less	l	RM44.00 per 100% vol. per litre

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
22.07	2206.00.39 00	- - Other	<i>l</i>	RM44.00 per 100% vol. per litre
		- Shandy:		
	2206.00.41 00	- - Of an alcoholic strength by volume not exceeding 1.14% vol.	<i>l</i>	RM66.00 per 100% vol. per litre
	2206.00.49 00	- - Other	<i>l</i>	RM66.00 per 100% vol. per litre
	2206.00.50 00	- Mead	<i>l</i>	RM44.00 per 100% vol. per litre
	2206.00.60 00	- Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes	<i>l</i>	RM66.00 per 100% vol. per litre
		- Other:		
	2206.00.91 00	- - Other rice wine (including medicated rice wine)	<i>l</i>	RM66.00 per 100% vol. per litre
	2206.00.99 00	- - Other	<i>l</i>	RM44.00 per 100% vol. per litre
		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.		
	2207.10.00 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	<i>l</i>	RM24.75 per 100% vol. per litre and 15%
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength: - - Denatured ethyl alcohol, including methylated spirits:		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
22.08	2207.20.11 00	- - - Ethyl alcohol of an alcoholic strength by volume of exceeding 99% vol.	l	RM1.21 and 15%
	2207.20.19 00	- - - Other	l	RM1.21 and 15%
	2207.20.90 00	- - Other	l	RM1.21 and 15%
		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.		
	2208.20	- Spirits obtained by distilling grape wine or grape marc:		
	2208.20.50 00	- - Brandy	l	RM165.00 per 100% vol. per litre
	2208.20.90 00	- - Other	l	RM165.00 per 100% vol. per litre
	2208.30	- Whiskies:		
	2208.30.10 00	- - In containers holding more than 5l	l	RM165.00 per 100% vol. per litre
	2208.30.90 00	- - Other	l	RM165.00 per 100% vol. per litre
	2208.40.00 00	- Rum and other spirits obtained by distilling fermented sugar-cane products	l	RM165.00 per 100% vol. per litre
	2208.50.00 00	- Gin and Geneva	l	RM165.00 per 100% vol. per litre
	2208.60.00 00	- Vodka	l	RM165.00 per 100% vol. per litre

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	2208.70	- Liqueurs and cordials:		
	2208.70.10 00	- - Of an alcoholic strength by volume not exceeding 57% vol.	<i>l</i>	RM66.00 per 100% vol. per litre
	2208.70.90 00	- - Other	<i>l</i>	RM66.00 per 100% vol. per litre
	2208.90	- Other:		
	2208.90.10 00	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM66.00 per 100% vol. per litre
	2208.90.20 00	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM66.00 per 100% vol. per litre
	2208.90.30 00	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM66.00 per 100% vol. per litre
	2208.90.40 00	- - Other samsu of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM66.00 per 100% vol. per litre
	2208.90.50 00	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM66.00 per 100% vol. per litre
	2208.90.60 00	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM66.00 per 100% vol. per litre
	2208.90.70 00	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	<i>l</i>	RM44.00 per 100% vol. per litre
	2208.90.80 00	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	<i>l</i>	RM44.00 per 100% vol. per litre
		- - Other:		
	2208.90.91 00	- - - Of an alcoholic strength by volume not exceeding 1.14% vol.	<i>l</i>	RM66.00 per 100% vol. per litre

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	2208.90.99 00	- - - Other	l	RM66.00 per 100% vol. per litre

Chapter 24
Tobacco and manufactured tobacco substitutes

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	2402.10.00 00	- Cigars, cheroots and cigarillos, containing tobacco	kg	RM440.00
	2402.20	- Cigarettes containing tobacco:		
	2402.20.10 00	- - Beedies	kg	RM7.50 and 5%
	2402.20.20 00	- - Clove cigarettes	kg	RM0.42 per stk
	2402.20.90 00	- - Other	kg	RM0.42 per stk
	2402.90	- Other:		
	2402.90.10 00	- - Cigars, cheroots and cigarillos of tobacco substitutes	kg	RM440.00
	2402.90.20 00	- - Cigarettes of tobacco substitutes	kg	RM0.42 per stk
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
	2403.11	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter:		
	2403.11.10 00	- - - Packed for retail sale	kg	RM27.00 and 5%
	2403.11.90 00	- - - Other	kg	RM15.00 and 5%
	2403.19	- - Other:		
		- - - Packed for retail sale:		
	2403.19.11 00	- - - - Ang Hoon	kg	RM27.00 and 5%
	2403.19.19 00	- - - - Other	kg	RM27.00 and 5%
	2403.19.20 00	- - - Other manufactured tobacco for the manufacture of cigarettes	kg	RM15.00 and 5%
		- - - Other:		
	2403.19.91 00	- - - - Ang Hoon	kg	RM15.00 and 5%
	2403.19.99 00	- - - - Other	kg	RM15.00 and 5%
		- Other:		
	2403.91	- - "Homogenised" or "reconstituted" tobacco:		
	2403.91.10 00	- - - Packed for retail sale	kg	RM27.00 and 5%
	2403.99	- - Other:		
	2403.99.40 00	- - - Snuff, whether or not dry	kg	RM27.00 and 5%
	2403.99.50 00	- - - Chewing and sucking tobacco	kg	RM27.00 and 5%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.		
		- Products intended for inhalation without combustion:		
	2404.11.00 00	- - Containing tobacco or reconstituted tobacco	kg	RM798.00 per kg of tobacco content
	2404.12	- - Other, containing nicotine:		
	2404.12.10 00	- - - E-cigarette liquid or gel	kg	RM0.40 per millilitre
	2404.12.90 00	- - - Other	kg	RM0.40 per millilitre
	2404.19	- - Other:		
	2404.19.20 00	- - - Containing nicotine substitutes	kg	RM0.40 per millilitre

Chapter 85**Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.40.00 00	- Electronic cigarettes and similar personal electric vaporising devices	u	10%

Chapter 87**Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof**

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihalán barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
	8703.21	- Other vehicles, with only spark-ignition internal combustion piston engine:		
		- - Of a cylinder capacity not exceeding 1,000cc:		
		- - - Other:		
	8703.21.42 00	- - - - All-Terrain Vehicles (ATV)	u	65%
	8703.21.45 00	- - - - Sedan	u	75%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.21.51 00	- - - - - Of four-wheel drive	u	75%
	8703.21.59 00	- - - - - Other	u	75%
		- - - - Other:		
	8703.21.91 00	- - - - - Three-wheeled vehicles	u	60%
	8703.21.99 00	- - - - - Other	u	60%
	8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500cc:		
		- - - Other:		
	8703.22.42 00	- - - - All-Terrain Vehicles (ATV)	u	65%
	8703.22.44 00	- - - - Hearses	u	65%
	8703.22.45 00	- - - - Prison vans	u	65%
	8703.22.47 00	- - - - Sedan	u	75%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.22.51 00	- - - - - Of four-wheel drive	u	75%
	8703.22.59 00	- - - - - Other	u	75%
	8703.22.90 00	- - - - Other	u	60%
	8703.23	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:		
		- - - Other:		
	8703.23.52 00	- - - - Hearses	u	90%
	8703.23.53 00	- - - - Prison vans	u	90%
		- - - - Sedan:		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihaln barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.23.55 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.23.56 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.23.57 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.58 00	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.23.61 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.23.62 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.23.63 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.64 00	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.23.65 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.23.66 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.23.67 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.68 00	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - - - Other:		
	8703.23.71 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.23.72 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.23.73 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.74 00	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%
	8703.24	- - Of a cylinder capacity exceeding 3,000cc:		
		- - - Other:		
	8703.24.42 00	- - - - Hearses	u	105%
	8703.24.43 00	- - - - Prison vans	u	105%
		- - - - Sedan:		
	8703.24.45 00	- - - - - Of four-wheel drive	u	105%
	8703.24.49 00	- - - - - Other	u	105%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.24.51 00	- - - - - Of four-wheel drive	u	105%
	8703.24.59 00	- - - - - Other	u	105%
		- - - - Other:		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.24.61 00	- - - - - Of four-wheel drive	u	105%
	8703.24.69 00	- - - - - Other	u	105%
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.31	- - Of a cylinder capacity not exceeding 1,500cc:		
		- - - Other:		
	8703.31.42 00	- - - - All-Terrain Vehicles (ATV)	u	65%
	8703.31.44 00	- - - - Hearses	u	65%
	8703.31.45 00	- - - - Prison vans	u	65%
	8703.31.47 00	- - - - Sedan	u	75%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.31.51 00	- - - - - Of four-wheel drive	u	75%
	8703.31.59 00	- - - - - Other	u	75%
		- - - - Other:		
	8703.31.91 00	- - - - - Three-wheeled vehicles	u	60%
	8703.31.99 00	- - - - - Other	u	60%
	8703.32	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:		
		- - - Other:		
	8703.32.52 00	- - - - Hearses	u	90%
	8703.32.53 00	- - - - Prison vans	u	90%
		- - - - Sedan:		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.32.61 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.32.62 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.32.63 00	- - - - - Of a cylinder capacity exceeding 2,000cc	u	90%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.32.71 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.32.72 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.32.73 00	- - - - - Of a cylinder capacity exceeding 2,000cc	u	90%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.32.74 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.32.75 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.32.76 00	- - - - - Of a cylinder capacity exceeding 2,000cc	u	90%
		- - - - - Other:		
	8703.32.81 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.32.82 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.32.83 00	- - - - - Of a cylinder capacity exceeding 2,000cc	u	90%
	8703.33	- - Of a cylinder capacity exceeding 2,500cc: - - - Other:		
	8703.33.52 00	- - - - Hearses	u	105%
	8703.33.53 00	- - - - Prison vans - - - - Sedan:	u	105%
	8703.33.61 00	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.33.62 00	- - - - - Of a cylinder capacity exceeding 3,000cc - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel-drive:	u	105%
	8703.33.71 00	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.33.72 00	- - - - - Of a cylinder capacity exceeding 3,000cc	u	105%
	8703.33.80 00	- - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel-drive	u	105%
	8703.33.90 00	- - - - Other	u	105%
	8703.40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
		capable of being charged by plugging to external source of electric power:		
		- - Other:		
		- - - All-Terrain Vehicles (ATV):		
	8703.40.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.40.33 00	- - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.40.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.40.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.40.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.40.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.40.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Prison vans:		
	8703.40.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.40.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.40.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.40.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000cc	u	90%
	8703.40.55 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Sedan:		
	8703.40.61 00	- - - - Of a cylinder capacity not exceeding 1,000 cc	u	75%
	8703.40.62 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.40.63 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.40.64 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.40.65 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.66 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.67 00	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive	u	105%
	8703.40.68 00	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive	u	105%
		- - - Other motor cars (including station wagons and sports cars,		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
		but not including vans), of four wheel drive:		
	8703.40.71 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.40.72 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.40.73 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.40.74 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.40.75 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.76 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.77 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.40.81 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.40.82 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.40.83 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.40.84 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.40.85 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.86 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.87 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other:		
	8703.40.91 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	60%
	8703.40.92 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	60%
	8703.40.93 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.40.94 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.40.95 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.96 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.97 00	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive	u	105%
	8703.40.98 00	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive	u	105%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
		- - Other:		
		- - - All-Terrain Vehicles (ATV):		
	8703.50.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.50.33 00	- - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.50.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.50.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.50.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.50.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.50.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Prison vans:		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.50.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.50.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.50.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.50.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc	u	90%
	8703.50.55 00	- - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - Sedan:		
	8703.50.61 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.50.62 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.50.63 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.50.64 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.50.65 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.66 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.67 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars,		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihaln barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
		but not including vans), of four wheel drive:		
	8703.50.71 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.50.72 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.50.73 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.50.74 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.50.75 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.76 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.77 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.50.81 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.50.82 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.50.83 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.50.84 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihaln barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.50.85 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.86 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.87 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other:		
	8703.50.91 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	60%
	8703.50.92 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	60%
	8703.50.93 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.50.94 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.50.95 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.96 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.97 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
	8703.60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: - - Other: - - - All-Terrain Vehicles (ATV):		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.60.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.60.33 00	- - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.60.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.60.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.60.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.60.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.60.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Prison vans:		
	8703.60.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.60.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.60.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihaln barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.60.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000cc	u	90%
	8703.60.55 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Sedan:		
	8703.60.61 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.60.62 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.60.63 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.60.64 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.60.65 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.66 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.67 00	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive	u	105%
	8703.60.68 00	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.60.71 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.60.72 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.60.73 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.60.74 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.60.75 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.76 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.77 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.60.81 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.60.82 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.60.83 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.60.84 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.60.85 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihaln barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.60.86 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.87 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other:		
	8703.60.91 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	60%
	8703.60.92 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	60%
	8703.60.93 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.60.94 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.60.95 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.96 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.97 00	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive	u	105%
	8703.60.98 00	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive	u	105%
	8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
		- - Other:		
		- - - All-Terrain Vehicles (ATV):		
	8703.70.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.70.33 00	- - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.70.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.70.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.70.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.70.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.70.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Prison vans:		
	8703.70.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.70.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.70.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.70.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc	u	90%
	8703.70.55 00	- - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - Sedan:		
	8703.70.61 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.70.62 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.70.63 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.70.64 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.70.65 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.66 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.67 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.70.71 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihaln barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.70.72 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.70.73 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.70.74 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.70.75 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.76 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.77 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.70.81 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.70.82 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.70.83 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.70.84 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.70.85 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8703.70.86 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.87 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other:		
	8703.70.91 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	60%
	8703.70.92 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	60%
	8703.70.93 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.70.94 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.70.95 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.96 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.97 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
	8703.80	- Other vehicles, with only electric motor for propulsion:		
		- - Other:		
	8703.80.92 00	- - - All-Terrain Vehicles (ATV)	u	10%
	8703.80.94 00	- - - Hearses	u	10%
	8703.80.95 00	- - - Prison vans	u	10%
	8703.80.97 00	- - - Sedan	u	10%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
87.11	8703.80.98 00	- - - Other motor cars (including station wagons and sports cars, but not including vans)	u	10%
	8703.80.99 00	- - - Other	u	10%
	8703.90	- Other:		
		- - Other:		
	8703.90.92 00	- - - All-Terrain Vehicles (ATV)	u	65%
	8703.90.94 00	- - - Hearses	u	65%
	8703.90.95 00	- - - Prison vans	u	65%
	8703.90.97 00	- - - Sedan	u	60%
	8703.90.98 00	- - - Other motor cars (including station wagons and sports cars, but not including vans)	u	60%
	8703.90.99 00	- - - Other	u	65%
		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	8711.10	- With internal combustion piston engine of a cylinder capacity not exceeding 50cc:		
		- - Other:		
	8711.10.92 00	- - - Mopeds or motorised bicycles	u	20%
	8711.10.94 00	- - - Powered kick scooters; pocket motorcycles	u	20%
	8711.10.95 00	- - - Other motorcycles and motor scooters	u	20%
	8711.10.99 00	- - - Other	u	20%
	8711.20	- With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:		

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
		- - Other:		
	8711.20.92 00	- - - Mopeds or motorised bicycles	u	20%
	8711.20.93 00	- - - Pocket motorcycles	u	20%
		- - - Other motorcycles (with or without side-cars), including motor scooters:		
	8711.20.94 00	- - - - Of a cylinder capacity exceeding 150cc but not exceeding 200cc	u	30%
	8711.20.95 00	- - - - Of a cylinder capacity exceeding 200cc but not exceeding 250cc	u	30%
	8711.20.96 00	- - - - Other	u	20%
	8711.20.99 00	- - - Other	u	20%
	8711.30	- With internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc:		
	8711.30.90 00	- - Other	u	30%
	8711.40	- With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc:		
	8711.40.90 00	- - Other	u	30%
	8711.50	- With internal combustion piston engine of a cylinder capacity exceeding 800cc:		
	8711.50.90 00	- - Other	u	30%
	8711.60	- With electric motor for propulsion:		
		- - Other:		
	8711.60.92 00	- - - Kick scooters; self-balancing cycle; pocket motorcycles	u	10%

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
	8711.60.93 00	- - - Other motorcycles	u	10%
	8711.60.94 00	- - - Bicycles, with an auxiliary electric motor not exceeding 250W and with the maximum speed not exceeding 25km/h	u	10%
	8711.60.95 00	- - - Other bicycles	u	10%
	8711.60.99 00	- - - Other	u	30%
	8711.90	- Other:		
	8711.90.90 00	- - Other	u	30%

Chapter 95

Toys, games and sports requisites; part and accessories thereof

(1) Kepala/ Heading	(2) Subkepala/ Subheading	(3) Perihal barang-barang/ Descriptions of goods	(4) Unit kuantiti/ Unit of quantity	(5) Kadar duti/ Rate of duty
95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.		
	9504.40.00 00	- Playing cards	u (pack)	10%
	9504.90	- Other:		
		- - Gambling equipment and paraphernalia:		
	9504.90.34 00	- - - Mahjong tiles, of wood or of paper or of plastics	u	10%
	9504.90.35 00	- - - Other Mahjong tiles	u	5%

Chapter 96
Miscellaneous manufactured articles

(1) <i>Kepala/ Heading</i>	(2) <i>Subkepala/ Subheading</i>	(3) <i>Perihal barang-barang/ Descriptions of goods</i>	(4) <i>Unit kuantiti/ Unit of quantity</i>	(5) <i>Kadar duti/ Rate of duty</i>
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
	9614.00.90	- Other:		
	9614.00.90 10	- - Smoking pipes (including pipe bowls)	kg	10%

JADUAL KEDUA/SECOND SCHEDULE

[Perenggan 5/Paragraph 5]

SINGKATAN DAN SIMBOL/ABBREVIATIONS AND SYMBOLS

cc	cubic centimetre(s)
kg	kilogram(s)
km/h	kilometre(s) per hour
l	litre(s)
RM	Ringgit Malaysia
stk	stick(s)
u(pack)	Packs
u	pieces/items
vol.	Volume
W	Watt(s)
%	Percent

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Made 31 October 2025

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DATUK SERI AMIR HAMZAH AZIZAN

Menteri Kewangan II/

Minister of Finance II

[*Akan dibentangkan di hadapan Dewan Rakyat menurut subseksyen 6(2) Akta Eksais 1976*]

[*To be laid before the Dewan Rakyat pursuant to subsection 6(2) of the Excise Act 1976*]