KEDAI BEBAS CUKAI KATEGORI LAPANGAN TERBANG

1. **Pembeli yang layak:**

   i. **Pelancong luar negara yang tiba** dan berhasrat untuk berada di Malaysia untuk satu tempoh yang tidak kurang dari 48 jam;

   Kuantiti yang dibenarkan adalah selaras dengan Butiran IOA, Perintah Duti Kastam (Pengecualian) 2017 dan Butiran 16A, Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 dan Butiran 36A, Perintah Duti Eksais (Pengecualian) 2017.

   ii. **Warganegara Malaysia yang tiba** setelah berada di luar negara melebihi 48 jam;

   Kuantiti yang dibenarkan adalah selaras dengan Butiran IOA, Perintah Duti Kastam (Pengecualian) 2017 dan Butiran 16A, Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 dan Butiran 36A, Perintah Duti Eksais (Pengecualian) 2017.

   iii. **Warganegara Malaysia / Pelancong luar negara** yang akan berlepas ke luar negara

   Kuantiti yang dibenarkan:

   a. Minuman Keras : 5 liter

   b. Rokok : 3 karton (200 batang sekarton)

2. Bagi pemeriksaan kastam, kuantiti yang dibenarkan adalah termasuk yang dibeli di Kedai Bebas Cukai atau dibawa masuk ke Malaysia atau keduaduanya.

3. Barang-barang tersebut yang melebihi had kuantiti yang ditetapkan adalah tertakluk kepada pembayaran duti / cukai di Pejabat Kastam.

4. Rokok tidak boleh dijual kepada pembeli berumur kurang daripada 18 tahun.

5. Minuman keras tidak boleh dijual kepada pembeli beragama Islam dan berumur kurang daripada 21 tahun.

6. Rokok, produk tembakau, peranti rokok elektronik dan bukan elektronik termasuk vape serta cecair / gel tanpa nikotin yang digunakan dalam rokok elektronik yang di bawa masuk ke dalam Malaysia adalah tertakluk kepada pembayaran duti / cukai mulai 1 Julai 2021.

(1) No	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
"10a.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) by air	(i) Wine, spirits, beer or malt liquor not exceeding 1 litre in total; (ii) new apparels not exceeding 3 pieces; (iii) new footwear not exceeding one pair; (iv) new portable electrically or battery- operated appliances for personal care and hygiene not exceeding 1 unit each; (vi) all goods other than the goods specified in subitems (i) to (vi) in this column, to a total value not exceeding RM1,000.00, excluding (a) (b) (c) (d) (e) (f) (ii) tyres and tubes; cigarettes; tobacco products; smoking pipes (including pipe bowls); electronic cigarettes and similar personal electric vaporising devices; preparation of a kind used for smoking	(i) That the person entering Malaysia through the following international airports— (a) Kuala Lumpur International Airport, Sepang; (b) Kuala Lumpur International Airport 2, Sepang; (c) Penang International Airport, Penang; (d) Langkawi International Airport, Kedah; (e) Senai International Airport, Johor; (f) Kota Kinabalu International Airport,	Certificate not required";

		through electronic cigarette and electric vaporising device, in forms of liquid or gel, not containing nicotine"; dan	Sabah; (g) Kuching International Airport, Sarawak; (ii) that the goods are imported or purchased from any duty free shops licensed under section 65D Customs Act 1967 at international airports listed under subitem (i) in this column including Sultan Abdul Aziz Shah Airport and Malacca International Airport; (iii) that the goods are imported or transported on or with the person or in his baggage; (iv) that the person satisfies the proper officer of customs that he is either— (a) not normally	

			resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours; (b) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 48 hours; (v) that in respect of subitems (i) and (ii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only based on the prevailing rate imposed; (vi) that in respect of subitems (iii) to (vii) in column (3), if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only at a flat rate of 10% ad valorem	

(1) No	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
"36a.	Any person entering Malaysia (other than Labuan, Langkawi, Tioman and Pangkor) by air	Wine, spirit, beer or malt liquor not exceeding 1 litre in total"; dan	(a) That the person entering Malaysia through the following international airports— (i) Kuala Lumpur International Airport, Sepang; (ii) Kuala Lumpur International Airport 2, Sepang; (iii) Penang International Airport, Penang; (iv) Langkawi International Airport, Kedah; (v) Senai International Airport, Johor; (vi) Kota Kinabalu International Airport, Sabah; (vii) Kuching International Airport, Sarawak; (b) that the goods are imported or purchased from any duty free shops licensed under section 65D Customs Act 1967 at international airports listed under subitem (a) in this column including Sultan Abdul Aziz Shah	Certificate not required"; dan

			Airport and Malacca International Airport; (c) that the goods are imported on or transported with the person or in his baggage; (d) that the person satisfies the proper officer of customs that he is either— (i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours; (ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 48 hours; (e) that if the person imports or purchases in excess of the quantity or value of goods exempted, he shall be liable to pay duty on the excess only based on the prevailing rate imposed	

(1) No	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
"16A.	Any person entering Malaysia (other than designated area) through air mode	(a) Wine, spirits, beer or malt liquor not exceeding 1 litre in all; (b) new apparels not exceeding 3 pieces; (c) new footwear not exceeding one pair; (d) food preparations to a total value not exceeding RM150.00; (e) new portable electrically or battery-operated appliances for personal care and hygiene not exceeding 1 unit each; (f) all goods other than specified in this column to a total value not exceeding RM1,000.00 excluding— (i) tyres and tubes; (ii) cigarettes; (iii) tobacco products; (iv) smoking pipes (including pipe bowls); (v) electronic cigarettes and similar personal electric vaporising devices; (vi) preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in	(a) That the person entering Malaysia through the following international airports— (i) Kuala Lumpur International Airport, Sepang; (ii) Kuala Lumpur International Airport 2, Sepang; (iii) Penang International Airport, Penang; (iv) Langkawi International Airport, Kedah; (v) Senai International Airport, Johor; (vi) Kota Kinabalu International Airport, Sabah; or (vii) Kuching International Airport, Sarawak; (b) that the goods are imported or purchased from any duty free shops licensed under section 65D of the Customs Act 1967 at international airports listed under subitem (a) in this column including Sultan Abdul Aziz Shah Airport and Malacca International Airport; (c) that the goods are imported or transported on or with the person or in his baggage; (d) that the person satisfied the	Certificate not required"; dan

		forms of liquid or gel, not containing nicotine.	proper officer of customs that he is either— (i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 48 hours; or (ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 48 hours; (e) that if the person imported or purchased in excess of the quantity or value of goods exempted, he shall be liable to pay sales tax on the excess only based on the prevailing rate imposed.	