



31 Mei 2019  
31 May 2019  
P.U. (A) 154

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI EKSAIS (PINDAAN) 2019

*EXCISE DUTIES (AMENDMENT) ORDER 2019*

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

## AKTA EKSAIS 1976

## PERINTAH DUTI EKSAIS (PINDAAN) 2019

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 (Pindaan) 2019**.

(2) Perintah ini mula berkuat kuasa pada 1 Julai 2019.

**Pindaan Jadual**

2. Perintah Duti Eksais 2017 [*P.U. (A) 92/2017*] dipinda dalam Jadual—

(a) dengan memasukkan sebelum Bab 22 dan butir-butir yang berhubungan dengannya Bab dan butir-butir yang berikut:

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

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
20.09	2009.11.00 00	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar other sweetening matter.</b> - Orange juice: - - Frozen	kg	RM 0.40 per litre
	2009.12.00 00	- - Not frozen, of a Brix value not exceeding 20	kg	RM 0.40 per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2009.19.00 00	- - Other	kg	RM 0.40 per litre
	2009.21.00 00	- Grapefruit (including pomelo) juice: - - Of a Brix value not exceeding 20	kg	RM 0.40 per litre
	2009.29.00 00	- - Other	kg	RM 0.40 per litre
	2009.31.00 00	- Juice of any other single citrus fruit: - - Of a Brix value not exceeding 20	kg	RM 0.40 per litre
	2009.39.00 00	- - Other	kg	RM 0.40 per litre
	2009.41.00 00	- Pineapple juice: - - Of a Brix value not exceeding 20	kg	RM 0.40 per litre
	2009.49.00 00	- - Other	kg	RM 0.40 per litre
	2009.50.00 00	- Tomato juice	kg	RM 0.40 per litre
	2009.61.00 00	- Grape juice (including grape must): - - Of a Brix value not exceeding 30	kg	RM 0.40 per litre
	2009.69.00 00	- - Other	kg	RM 0.40 per litre
	2009.71.00 00	- Apple juice: - - Of a Brix value not exceeding 20	kg	RM 0.40 per litre
	2009.79.00 00	- - Other	kg	RM 0.40 per litre
	2009.81	- Juice of any other single fruit or vegetable: - - Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis- idaea</i> ) juice:		
	2009.81.10 00	- - - Suitable for infants or young children	kg	RM 0.40 per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2009.81.90 00	- - - Other	kg	RM 0.40 per litre
	2009.89	- - Other:		
	2009.89.10	- - - Blackcurrant juice:	kg	RM 0.40 per litre
	2009.89.10 10	- - - - Suitable for infants or young children	kg	RM 0.40 per litre
	2009.89.10 90	- - - - Other	kg	RM 0.40 per litre
		- - - Other:		
	2009.89.91 00	- - - - Suitable for infants or young children	kg	RM 0.40 per litre
	2009.89.99 00	- - - - Other	kg	RM 0.40 per litre
	2009.90	- Mixtures of juices:		
	2009.90.10 00	- - Suitable for infants or young children	kg	RM 0.40 per litre
		- - Other:		
	2009.90.91 00	- - - Ready for immediate consumption	kg	RM 0.40 per litre
	2009.90.99 00	- - - Other	kg	RM 0.40 per litre"; dan

(b) berhubung dengan Bab 22, dengan memasukkan sebelum kepala 22.03 dan butir-butir yang berhubungan dengannya kepala dan butir-butir yang berikut:

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
"22.02		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	2202.10.10 00	- - Sparkling mineral waters or aerated waters, flavoured	<i>l</i>	RM 0.40 per litre
	2202.10.90 00	- - Other	<i>l</i>	RM 0.40 per litre
		- Other:		
	2202.91.00 00	- - Non-alcoholic beer	<i>l</i>	RM 0.40 per litre
	2202.99	- - Other:		
	2202.99.10 00	- - - Flavoured UHT milk based drinks	<i>l</i>	RM 0.40 per litre
	2202.99.20 00	- - - Soya milk drinks	<i>l</i>	RM 0.40 per litre
	2202.99.40 00	- - - Coffee based drinks or coffee flavoured drinks	<i>l</i>	RM 0.40 per litre
	2202.99.50 00	- - - Other non-aerated beverages ready for immediate consumption without dilution	<i>l</i>	RM 0.40 per litre
	2202.99.90 00	- - - Other	<i>l</i>	RM 0.40 per litre.”.

Dibuat 30 Mei 2019

[Sulit KE.HT(96)669/19-8 Klt.3 SK.25; Perb. 0.9060/18(SJ.34); PN(PU2)337/XXIII]

LIM GUAN ENG  
Menteri Kewangan

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

## EXCISE ACT 1976

## EXCISE DUTIES (AMENDMENT) ORDER 2019

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 (Amendment) Order 2019**.

(2) This Order comes into operation on 1 July 2019.

**Amendment of Schedule**

2. The Excise Duties Order 2017 [P.U. (A) 92/2017] is amended in the Schedule—

(a) by inserting before Chapter 22 and the particulars relating to it the following Chapter and particulars:

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

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
<b>20.09</b>		<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar other sweetening matter.</b>		
	2009.11.00 00	- Orange juice: - - Frozen	kg	RM 0.40 per litre
	2009.12.00 00	- - Not frozen, of a Brix value not exceeding 20	kg	RM 0.40 per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2009.19.00 00	- - Other	kg	RM 0.40 per litre
	2009.21.00 00	- Grapefruit (including pomelo) juice: - - Of a Brix value not exceeding 20	kg	RM 0.40 per litre
	2009.29.00 00	- - Other	kg	RM 0.40 per litre
	2009.31.00 00	- Juice of any other single citrus fruit: - - Of a Brix value not exceeding 20	kg	RM 0.40 per litre
	2009.39.00 00	- - Other	kg	RM 0.40 per litre
	2009.41.00 00	- Pineapple juice: - - Of a Brix value not exceeding 20	kg	RM 0.40 per litre
	2009.49.00 00	- - Other	kg	RM 0.40 per litre
	2009.50.00 00	- Tomato juice	kg	RM 0.40 per litre
	2009.61.00 00	- Grape juice (including grape must): - - Of a Brix value not exceeding 30	kg	RM 0.40 per litre
	2009.69.00 00	- - Other	kg	RM 0.40 per litre
	2009.71.00 00	- Apple juice: - - Of a Brix value not exceeding 20	kg	RM 0.40 per litre
	2009.79.00 00	- - Other	kg	RM 0.40 per litre
	2009.81	- Juice of any other single fruit or vegetable: - - Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis- idaea</i> ) juice:		
	2009.81.10 00	- - - Suitable for infants or young children	kg	RM 0.40 per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2009.81.90 00	- - - Other	kg	RM 0.40 per litre
	2009.89	- - Other:		
	2009.89.10	- - - Blackcurrant juice:	kg	RM 0.40 per litre
	2009.89.10 10	- - - - Suitable for infants or young children	kg	RM 0.40 per litre
	2009.89.10 90	- - - - Other	kg	RM 0.40 per litre
	2009.89.91 00	- - - Other: - - - - Suitable for infants or young children	kg	RM 0.40 per litre
	2009.89.99 00	- - - - Other	kg	RM 0.40 per litre
	2009.90	- Mixtures of juices:		
	2009.90.10 00	- - Suitable for infants or young children	kg	RM 0.40 per litre
	2009.90.91 00	- - Other: - - - Ready for immediate consumption	kg	RM 0.40 per litre
	2009.90.99 00	- - - Other	kg	RM 0.40 per litre"; and

(b) in relation to Chapter 22, by inserting before the heading 22.03 and particulars relating to it the following heading and particulars:

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
"22.02		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not</b>		



Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		<b>including fruit or vegetable juices of heading 20.09.</b>		
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	2202.10.10 00	- - Sparkling mineral waters or aerated waters, flavoured	<i>l</i>	RM 0.40 per litre
	2202.10.90 00	- - Other	<i>l</i>	RM 0.40 per litre
		- Other:		
	2202.91.00 00	- - Non-alcoholic beer	<i>l</i>	RM 0.40 per litre
	2202.99	- - Other:		
	2202.99.10 00	- - - Flavoured UHT milk based drinks	<i>l</i>	RM 0.40 per litre
	2202.99.20 00	- - - Soya milk drinks	<i>l</i>	RM 0.40 per litre
	2202.99.40 00	- - - Coffee based drinks or coffee flavoured drinks	<i>l</i>	RM 0.40 per litre
	2202.99.50 00	- - - Other non-aerated beverages ready for immediate consumption without dilution	<i>l</i>	RM 0.40 per litre
	2202.99.90 00	- - - Other	<i>l</i>	RM 0.40 per litre".

Made 30 May 2019

[Sulit KE.HT(96)669/19-8 Klt.3 SK.25; Perb. 0.9060/18(SJ.34); PN(PU2)337/XXIII]

LIM GUAN ENG  
*Minister of Finance*

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