



2 November 2023
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P.U. (A) 331

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI EKSAIS (PENGEQUALIAN)
(PINDAAN) 2023

*EXCISE DUTIES (EXEMPTION)
(AMENDMENT) ORDER 2023*

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

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS (PENGECUALIAN) (PINDAAN) 2023

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 (Pengecualian) (Pindaan) 2023**.

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

Pindaan Jadual

2. Perintah Duti Eksais (Pengecualian) 2017 [P.U. (A) 444/2017] dipinda dalam Jadual, dalam Bahagian I, dengan memasukkan selepas butiran 42 dan butir-butir yang berhubungan dengannya butiran dan butir-butir yang berikut:

(1) No.	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
"43.	Federal or State officials who have completed official service abroad	One imported motor vehicle under heading 87.03 or one motorcycle under heading 87.11 of the prevailing Customs Duties Order	<p>(a) Fifty per cent exemption of excise duty based on the rate imposed under the prevailing Excise Duties Order;</p> <p>(b) that the officials have served at least twelve months abroad;</p> <p>(c) that the goods imported should be registered by the authority responsible for registering or licensing in any foreign country,</p>	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>in the name of officials not less than six months from the date the officials return to Malaysia;</p> <p><i>(d)</i> that the goods shall be registered with the Road Transport Department of Malaysia in the name of the officials;</p> <p><i>(e)</i> that the officials must obtain 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><i>(f)</i> that the goods shall not be sold or disposed of except after the payment of excise duty</p>	
44.	Federal or State officials who have completed official service in Labuan or Langkawi	One motor vehicle under heading 87.03 or one motorcycle under heading 87.11 of the prevailing Customs Duties Order	<p><i>(a)</i> Fifty per cent exemption of excise duty based on the rate imposed under the prevailing Excise Duties Order;</p> <p><i>(b)</i> that the officials have served at least twelve months in Labuan or Langkawi;</p>	The Head of Department or such other officers authorised by him".

(1) No.	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
			<p>(c) that the goods 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 date of return to the principal customs area;</p> <p>(d) that the officials must obtain 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>(e) that the goods shall not be sold or disposed of except after the payment of excise duty</p>	

Dibuat 25 Oktober 2023

[SULIT KE.HT(96)669/20-4 Klt.3; MOF.TAX(S).700-1/2/21(18); PN(PU2)337/JLD. 28]

ANWAR BIN IBRAHIM
Menteri Kewangan

EXCISE ACT 1976

EXCISE DUTIES (EXEMPTION) (AMENDMENT) ORDER 2023

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) Order 2023**.

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

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 42 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
"43.	Federal or State officials who have completed official service abroad	One imported motor vehicle under heading 87.03 or one motorcycle under heading 87.11 of the prevailing Customs Duties Order	<p>(a) Fifty per cent exemption of excise duty based on the rate imposed under the prevailing Excise Duties Order;</p> <p>(b) that the officials have served at least twelve months abroad;</p> <p>(c) that the goods imported should be registered by the authority responsible for registering or</p>	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>licensing in any foreign country, in the name of officials not less than six months from the date the officials return to Malaysia;</p> <p><i>(d)</i> that the goods shall be registered with the Road Transport Department of Malaysia in the name of the officials;</p> <p><i>(e)</i> that the officials must obtain 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><i>(f)</i> that the goods shall not be sold or disposed of except after the payment of excise duty</p>	
44.	Federal or State officials who have completed official service in Labuan or Langkawi	One motor vehicle under heading 87.03 or one motorcycle under heading 87.11 of the prevailing Customs Duties Order	<p><i>(a)</i> Fifty per cent exemption of excise duty based on the rate imposed under the prevailing Excise Duties Order;</p> <p><i>(b)</i> that the officials have served at least twelve months in Labuan or Langkawi;</p>	The Head of Department or such other officers authorised by him".

(1) No.	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
			<p>(c) that the goods 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 date of return to the principal customs area;</p> <p>(d) that the officials must obtain 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>(e) that the goods shall not be sold or disposed of except after the payment of excise duty</p>	

Made 25 October 2023

[SULIT KE.HT(96)669/20-4 Klt.3; MOF.TAX(S).700-1/2/21(18); PN(PU2)337/JLD. 28]

ANWAR BIN IBRAHIM
Minister of Finance