



31 Mei 2019  
31 May 2019  
P.U. (A) 156

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI EKSAIS (PENGEQUALIAN) (PINDAAN)  
(NO. 2) 2019

*EXCISE DUTIES (EXEMPTION)(AMENDMENT)  
(NO. 2) ORDER 2019*

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

## AKTA EKSAIS 1976

## PERINTAH DUTI EKSAIS (PENGECCUALIAN) (PINDAAN) (NO. 2) 2019

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) 2019**.

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

**Pindaan Jadual**

2. Perintah Duti Eksais (Pengeccualian) 2017 [*P. U. (A) 444/2017*] dipinda dalam Bahagian I Jadual dengan memasukkan selepas butiran 37 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>
"38.	Any person	<p>(a) Fruit juices and vegetable juices under heading 20.09 of the prevailing Excise Duties Order which the total sugars content is 12 grams per 100 millilitres (12g/100ml) or less;</p> <p>(b) concentrated fruit and vegetable juices under heading 20.09 of the prevailing Excise Duties Order</p>	<p>(a) That the goods are imported or purchased from a licensed manufacturer;</p> <p>(b) that the goods in column (3) item (a) are ready to drink whether or not packing for retail sale;</p> <p>(c) that the total sugars content:</p> <p>(i) shall be a reference to all monosaccharides</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 [<i>Act 176</i>]</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>and disaccharides contained in a food and beverage either naturally occurring or added;</p> <p>(ii) is stated on the label according to the Food Regulations 1985 and lab analysis report issued by any accredited lab listed by 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> <p>(f) 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>	

(1) No.	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
			<i>(g)</i> any other conditions that the Director General may deem fit to impose	
39.	Any person	<p><i>(a)</i> Beverages under heading 22.02 of the prevailing Excise Duties Order which the total sugars content is 5 grams per 100 millilitres (5 g/100 ml) or less except for beverages in column (3) item <i>(b)</i>;</p> <p><i>(b)</i> beverages of heading 22.02, based on milk of Chapter 4 which the total sugars content is 7 grams per 100 millilitres (7 g/100 ml) or less</p>	<p><i>(a)</i> That the goods are imported or purchased from a licensed manufacturer;</p> <p><i>(b)</i> that the total sugars content:</p> <p><i>(i)</i> shall be a reference to all monosaccharides and disaccharides contained in a food and beverage either naturally occurring or added;</p> <p><i>(ii)</i> is stated on the label according to the Food Regulations 1985 and lab analysis report issued by any accredited lab listed by Department of Standards Malaysia;</p> <p><i>(c)</i> that the lab analysis report to be produced at the time of importation or when the goods are released</p>	<p><i>(a)</i> The importer; or</p> <p><i>(b)</i> the person to whom a license is granted under section 20 of the Excise Act 1976</p>

(1) No.	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
			<p>from a licensed premise;</p> <p>(d) that the goods are identified to the satisfaction of the proper officer of Customs;</p> <p>(e) 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> <p>(f) any other conditions that the Director General may deem fit to impose</p>	
40.	The person to whom a license is granted under section 20 of the Excise Act 1976	<p>(a) Fruit juices and vegetable juices under heading 20.09 of the prevailing Excise Duties Order;</p> <p>(b) beverages under heading 22.02 of the prevailing Excise Duties Order</p>	<p>(a) That the goods are imported or purchased from a licensed manufacturer for packing for retail sale without changing the nature of the beverages;</p> <p>(b) that the goods are identified to the satisfaction of the proper officer of Customs;</p> <p>(c) that the person keeps proper records or accounts of the goods and such records or</p>	Certificate not required".

(1) <i>No.</i>	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			<p>accounts shall be made available for inspection by the proper officer of customs at any time;</p> <p>(d) any goods that cannot be accounted shall pay the excise duty;</p> <p>(e) any other conditions that the Director General may deem fit to impose</p>	

Dibuat 30 Mei 2019

[SULIT KE.HT(96)669/20-4 Sk.12;Perb.0.9060/18(SJ.34); PN(PU2)337/XXIII]

LIM GUAN ENG  
*Menteri Kewangan*

## EXCISE ACT 1976

## EXCISE DUTIES (EXEMPTION) (AMENDMENT) (NO. 2) ORDER 2019

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 2019**.

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

**Amendment of Schedule**

2. The Excise Duties (Exemption) Order 2017 [P. U. (A) 444/2017] is amended in Part I of the Schedule by inserting after item 37 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>
"38.	Any person	<p>(a) Fruit juices and vegetable juices under heading 20.09 of the prevailing Excise Duties Order which the total sugars content is 12 grams per 100 millilitres (12g/100ml) or less;</p> <p>(b) concentrated fruit and vegetable juices under heading 20.09 of the prevailing Excise Duties Order</p>	<p>(a) That the goods are imported or purchased from a licensed manufacturer;</p> <p>(b) that the goods in column (3) item (a) are ready to drink whether or not packing for retail sale;</p> <p>(c) that the total sugars content:</p> <p>(i) shall be a reference to all monosaccharides and disaccharides</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 [Act 176]</p>

(1) No.	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
			<p>contained in a food and beverage either naturally occurring or added;</p> <p>(ii) is stated on the label according to the Food Regulations 1985 and lab analysis report issued by any accredited lab listed by 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> <p>(f) 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> <p>(g) any other conditions that the Director</p>	



(1) No.	(2) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
			General may deem fit to impose	
39.	Any person	<p>(a) Beverages under heading 22.02 of the prevailing Excise Duties Order which the total sugars content is 5 grams per 100 millilitres (5 g/100 ml) or less except for beverages in column (3) item (b);</p> <p>(b) beverages of heading 22.02, based on milk of Chapter 4 which the total sugars content is 7 grams per 100 millilitres (7 g/100 ml) or less.</p>	<p>(a) That the goods are imported or purchased from a licensed manufacturer;</p> <p>(b) that the total sugars content:</p> <p>(i) shall be a reference to all monosaccharides and disaccharides contained in a food and beverage either naturally occurring or added;</p> <p>(ii) is stated on the label according to the Food Regulations 1985 and lab analysis report issued by any accredited lab listed by Department of Standards Malaysia;</p> <p>(c) 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>(d) that the goods are identified to the</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) Persons exempted	(3) Goods exempted	(4) Conditions	(5) Certificate to be signed by
			<p>satisfaction of the proper officer of Customs;</p> <p>(e) 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> <p>(f) any other conditions that the Director General may deem fit to impose</p>	
40.	The person to whom a license is granted under section 20 of the Excise Act 1976	<p>(a) Fruit juices and vegetable juices under heading 20.09 of the prevailing Excise Duties Order;</p> <p>(b) beverages under heading 22.02 of the prevailing Excise Duties Order;</p>	<p>(a) That the goods are imported or purchased from a licensed manufacturer for packing for retail sale without changing the nature of the beverages;</p> <p>(b) that the goods are identified to the satisfaction of the proper officer of Customs;</p> <p>(c) 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>	Certificate not required".

(1) <i>No.</i>	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			<p><i>(d)</i> any goods that cannot be accounted shall pay the excise duty;</p> <p><i>(e)</i> any other conditions that the Director General may deem fit to impose</p>	

Made 30 May 2019

[SULIT KE.HT(96)669/20-4 Sk.12;Perb.0.9060/18(SJ.34); PN(PU2)337/XXIII]

LIM GUAN ENG  
*Minister of Finance*