



30 Mei 2022  
30 May 2022  
P.U. (A) 173

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

### PERINTAH DUTI EKSAIS (KENDERAAN BERMOTOR) (BAYARAN) 2022

### *EXCISE DUTIES (MOTOR VEHICLES) (PAYMENT) ORDER 2022*

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

## AKTA EKSAIS 1976

## PERINTAH DUTI EKSAIS (KENDERAAN BERMOTOR) (BAYARAN) 2022

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 (Kenderaan Bermotor) (Bayaran) 2022**.

(2) Perintah ini mula berkuat kuasa pada 1 Jun 2022.

**Tafsiran**

2. Bagi maksud Perintah ini—

“kenderaan bermotor” ertinya kenderaan bermotor di bawah subkepala yang berikut sebagaimana dalam Perintah Duti Eksais 2022 [P.U. (A) 163/2022]:

8703.21.45 00	8703.23.67 00	8703.32.63 00
8703.21.51 00	8703.23.68 00	8703.32.71 00
8703.21.59 00	8703.23.71 00	8703.32.72 00
8703.21.91 00	8703.23.72 00	8703.32.73 00
8703.21.99 00	8703.23.73 00	8703.32.74 00
8703.22.47 00	8703.23.74 00	8703.32.75 00
8703.22.51 00	8703.24.45 00	8703.32.76 00
8703.22.59 00	8703.24.49 00	8703.32.81 00
8703.22.90 00	8703.24.51 00	8703.32.82 00
8703.23.55 00	8703.24.59 00	8703.32.83 00
8703.23.56 00	8703.24.61 00	8703.33.61 00
8703.23.57 00	8703.24.69 00	8703.33.62 00
8703.23.58 00	8703.31.47 00	8703.33.71 00
8703.23.61 00	8703.31.51 00	8703.33.72 00
8703.23.62 00	8703.31.59 00	8703.33.80 00
8703.23.63 00	8703.31.91 00	8703.33.90 00
8703.23.64 00	8703.31.99 00	8703.40.61 00
8703.23.65 00	8703.32.61 00	8703.40.62 00
8703.23.66 00	8703.32.62 00	8703.40.63 00

8703.40.64 00	8703.50.77 00	8703.60.94 00
8703.40.65 00	8703.50.81 00	8703.60.95 00
8703.40.66 00	8703.50.82 00	8703.60.96 00
8703.40.67 00	8703.50.83 00	8703.60.97 00
8703.40.68 00	8703.50.84 00	8703.60.98 00
8703.40.71 00	8703.50.85 00	8703.70.61 00
8703.40.72 00	8703.50.86 00	8703.70.62 00
8703.40.73 00	8703.50.87 00	8703.70.63 00
8703.40.74 00	8703.50.91 00	8703.70.64 00
8703.40.75 00	8703.50.92 00	8703.70.65 00
8703.40.76 00	8703.50.93 00	8703.70.66 00
8703.40.77 00	8703.50.94 00	8703.70.67 00
8703.40.81 00	8703.50.95 00	8703.70.71 00
8703.40.82 00	8703.50.96 00	8703.70.72 00
8703.40.83 00	8703.50.97 00	8703.70.73 00
8703.40.84 00	8703.60.61 00	8703.70.74 00
8703.40.85 00	8703.60.62 00	8703.70.75 00
8703.40.86 00	8703.60.63 00	8703.70.76 00
8703.40.87 00	8703.60.64 00	8703.70.77 00
8703.40.91 00	8703.60.65 00	8703.70.81 00
8703.40.92 00	8703.60.66 00	8703.70.82 00
8703.40.93 00	8703.60.67 00	8703.70.83 00
8703.40.94 00	8703.60.68 00	8703.70.84 00
8703.40.95 00	8703.60.71 00	8703.70.85 00
8703.40.96 00	8703.60.72 00	8703.70.86 00
8703.40.97 00	8703.60.73 00	8703.70.87 00
8703.40.98 00	8703.60.74 00	8703.70.91 00
8703.50.61 00	8703.60.75 00	8703.70.92 00
8703.50.62 00	8703.60.76 00	8703.70.93 00
8703.50.63 00	8703.60.77 00	8703.70.94 00
8703.50.64 00	8703.60.81 00	8703.70.95 00
8703.50.65 00	8703.60.82 00	8703.70.96 00
8703.50.66 00	8703.60.83 00	8703.70.97 00
8703.50.67 00	8703.60.84 00	8703.80.97 00
8703.50.71 00	8703.60.85 00	8703.80.98 00
8703.50.72 00	8703.60.86 00	8703.80.99 00
8703.50.73 00	8703.60.87 00	8703.90.97 00
8703.50.74 00	8703.60.91 00	8703.90.98 00
8703.50.75 00	8703.60.92 00	8703.90.99 00
8703.50.76 00	8703.60.93 00	

“pemegang lesen” ertinya orang yang kepadanya lesen dikeluarkan di bawah subseksyen 20(1) Akta;

“tempat pengilangan” ertinya tempat pengilangan kenderaan bermotor sebagaimana yang dinyatakan dalam lesen yang dikeluarkan di bawah subseksyen 20(1) Akta.

### **Duti eksais**

3. Duti eksais pada kadar yang dinyatakan dalam ruang (5) Jadual kepada Perintah Duti Eksais 2022 hendaklah dilevi ke atas dan dibayar oleh pengilang berkenaan dengan barang-barang yang dikilangkan di Malaysia yang dinyatakan dalam ruang (3) Jadual kepada Perintah Duti Eksais 2022.

### **Cara pembayaran bagi pemindahan kenderaan bermotor dari tempat pengilangan**

4. (1) Duti eksais hendaklah dibayar dengan segera oleh pemegang lesen bagi semua kenderaan bermotor yang dipindahkan dari tempat pengilangan bagi pendaftaran di bawah mana-mana undang-undang bertulis yang berhubungan dengan pengangkutan jalan.

(2) Ketua Pengarah boleh, jika berpuas hati sedemikian, membenarkan suatu sekuriti diberikan oleh pemegang lesen bagi pembayaran duti eksais bagi kenderaan bermotor yang dipindahkan dari tempat pengilangan.

(3) Sekuriti yang diberikan di bawah subperenggan (2) hendaklah menjadi kena dibayar oleh pemegang lesen atau ejen yang diberi kuasa bagi semua kenderaan bermotor yang dipindahkan dari tempat pengilangan dengan syarat—

(a) pemegang lesen itu pada setiap masa adalah bertanggung bagi duti eksais ke atas semua kenderaan bermotor yang dipindahkan dari tempat pengilangan itu;

- (b) Ketua Pengarah boleh menuntut bayaran duti eksais daripada pemegang lesen ke atas mana-mana kenderaan bermotor yang dipindahkan dari tempat pengilangan itu jika Ketua Pengarah mempunyai sebab untuk mempercayai bahawa kenderaan bermotor itu akhirnya tidak akan didaftarkan di bawah mana-mana undang-undang bertulis yang berhubungan dengan pengangkutan jalan; atau
- (c) pemegang lesen hendaklah bertanggung bagi duti eksais ke atas semua kenderaan bermotor jika kenderaan bermotor itu tidak didaftarkan dalam masa empat tahun dari tarikh pemindahan dari tempat pengilangan itu.

### **Pembatalan**

5. Perintah Duti Eksais (Kenderaan Bermotor) (Bayaran) 2017 [*P.U. (A) 93/2017*] dibatalkan.

### **Kecualian**

6. Apa-apa sekuriti yang diberikan di bawah Perintah Duti Eksais (Kenderaan Bermotor) (Bayaran) 2017 yang dibatalkan hendaklah disifatkan sebagai diberikan di bawah Perintah ini dan hendaklah terus berkuat kuasa dan berkesan sepenuhnya.

Dibuat 30 Mei 2022

[SULIT KE.HT(96)669/19-9 SK.12; Perb.MOF.TAX(S)700-2/1/55 JLD.3; PN(PU2)337/JLD. 26]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ  
*Menteri Kewangan*

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

## EXCISE ACT 1976

## EXCISE DUTIES (MOTOR VEHICLES) (PAYMENT) ORDER 2022

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 (Motor Vehicles) (Payment) Order 2022**.

(2) This Order comes into operation on 1 June 2022.

**Interpretation**

2. For the purpose of this Order—

“motor vehicles” means motor vehicles falling under the following subheadings as in the Excise Duties Order 2022 [*P.U. (A) 163/2022*]:

8703.21.45 00	8703.23.67 00	8703.32.63 00
8703.21.51 00	8703.23.68 00	8703.32.71 00
8703.21.59 00	8703.23.71 00	8703.32.72 00
8703.21.91 00	8703.23.72 00	8703.32.73 00
8703.21.99 00	8703.23.73 00	8703.32.74 00
8703.22.47 00	8703.23.74 00	8703.32.75 00
8703.22.51 00	8703.24.45 00	8703.32.76 00
8703.22.59 00	8703.24.49 00	8703.32.81 00
8703.22.90 00	8703.24.51 00	8703.32.82 00
8703.23.55 00	8703.24.59 00	8703.32.83 00
8703.23.56 00	8703.24.61 00	8703.33.61 00
8703.23.57 00	8703.24.69 00	8703.33.62 00
8703.23.58 00	8703.31.47 00	8703.33.71 00
8703.23.61 00	8703.31.51 00	8703.33.72 00
8703.23.62 00	8703.31.59 00	8703.33.80 00
8703.23.63 00	8703.31.91 00	8703.33.90 00
8703.23.64 00	8703.31.99 00	8703.40.61 00
8703.23.65 00	8703.32.61 00	8703.40.62 00
8703.23.66 00	8703.32.62 00	8703.40.63 00
8703.40.64 00	8703.50.77 00	8703.60.94 00

8703.40.65 00	8703.50.81 00	8703.60.95 00
8703.40.66 00	8703.50.82 00	8703.60.96 00
8703.40.67 00	8703.50.83 00	8703.60.97 00
8703.40.68 00	8703.50.84 00	8703.60.98 00
8703.40.71 00	8703.50.85 00	8703.70.61 00
8703.40.72 00	8703.50.86 00	8703.70.62 00
8703.40.73 00	8703.50.87 00	8703.70.63 00
8703.40.74 00	8703.50.91 00	8703.70.64 00
8703.40.75 00	8703.50.92 00	8703.70.65 00
8703.40.76 00	8703.50.93 00	8703.70.66 00
8703.40.77 00	8703.50.94 00	8703.70.67 00
8703.40.81 00	8703.50.95 00	8703.70.71 00
8703.40.82 00	8703.50.96 00	8703.70.72 00
8703.40.83 00	8703.50.97 00	8703.70.73 00
8703.40.84 00	8703.60.61 00	8703.70.74 00
8703.40.85 00	8703.60.62 00	8703.70.75 00
8703.40.86 00	8703.60.63 00	8703.70.76 00
8703.40.87 00	8703.60.64 00	8703.70.77 00
8703.40.91 00	8703.60.65 00	8703.70.81 00
8703.40.92 00	8703.60.66 00	8703.70.82 00
8703.40.93 00	8703.60.67 00	8703.70.83 00
8703.40.94 00	8703.60.68 00	8703.70.84 00
8703.40.95 00	8703.60.71 00	8703.70.85 00
8703.40.96 00	8703.60.72 00	8703.70.86 00
8703.40.97 00	8703.60.73 00	8703.70.87 00
8703.40.98 00	8703.60.74 00	8703.70.91 00
8703.50.61 00	8703.60.75 00	8703.70.92 00
8703.50.62 00	8703.60.76 00	8703.70.93 00
8703.50.63 00	8703.60.77 00	8703.70.94 00
8703.50.64 00	8703.60.81 00	8703.70.95 00
8703.50.65 00	8703.60.82 00	8703.70.96 00
8703.50.66 00	8703.60.83 00	8703.70.97 00
8703.50.67 00	8703.60.84 00	8703.80.97 00
8703.50.71 00	8703.60.85 00	8703.80.98 00
8703.50.72 00	8703.60.86 00	8703.80.99 00
8703.50.73 00	8703.60.87 00	8703.90.97 00
8703.50.74 00	8703.60.91 00	8703.90.98 00
8703.50.75 00	8703.60.92 00	8703.90.99 00
8703.50.76 00	8703.60.93 00	

“holder of a licence” means the person to whom a licence is issued under subsection 20(1) of the Act;

“places of manufacture” means the places of manufacture of motor vehicles as specified in the licence issued under subsection 20(1) of the Act.

**Excise duty**

3. Excise duty at the rates specified in column (5) of the Schedule to the Excise Duties Order 2022 shall be levied on and paid by the manufacturer in respect of the goods manufactured in Malaysia specified in column (3) of the Schedule to the Excise Duties Order 2022.

**Method of payment for removal of motor vehicles from places of manufacture**

4. (1) Excise duty shall immediately be paid by the holder of a licence for all motor vehicles removed from the places of manufacture for registration under any written law relating to road transport.

(2) The Director General may, if so satisfied, allow a security to be given by the holder of a licence for payment of the excise duty for motor vehicles removed from the places of manufacture.

(3) The security given under subparagraph (2) shall become payable by the holder of a licence or an authorized agent for all motor vehicles removed from the place of manufacture provided that—

(a) the holder of a licence is at all times liable for the excise duty on all motor vehicles removed from the place of manufacture;

(b) the Director General may demand payment of the excise duty from the holder of a licence on any motor vehicles removed from the place of manufacture if the Director General has reason to believe that such motor vehicle will not ultimately be registered under any written law relating to road transport; or



- (c) the holder of a licence shall be liable for the excise duty on all motor vehicles if the motor vehicles are not registered within four years from the date of removal from the place of manufacture.

**Revocation**

5. The Excise Duties (Motor Vehicles) (Payment) Order 2017 [*P.U. (A) 93/2017*] is revoked.

**Saving**

6. Any security given under the revoked Excise Duties (Motor Vehicles) (Payment) Order 2017 shall be deemed to be given under this Order and shall remain in force and fully effective.

Made 30 May 2022

[SULIT KE.HT(96)669/19-9 SK.12; Perb.MOF.TAX(S)700-2/1/55 JLD.3; PN(PU2)337/JLD. 26]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ  
*Minister of Finance*

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