



31 Disember 2020
31 December 2020
P.U. (A) 417

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI EKSAIS (PINDAAN) 2020

EXCISE DUTIES (AMENDMENT) ORDER 2020

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

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS (PINDAAN) 2020

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) 2020**.
- (2) Perintah ini mula berkuat kuasa pada 1 Januari 2021.

Pindaan Jadual

2. Perintah Duti Eksais 2017 [*P.U. (A) 92/2017*] dipinda dalam Jadual—
 - (a) dengan memasukkan selepas Bab 24 dan butir-butir yang berhubungan dengannya Bab dan butir-butir yang berikut:

**“Chapter 38
Miscellaneous chemical products**

Heading	Subheading	Descriptions of goods	Unit of Quantity	Rate of Duty
(1)	(2)	(3)	(4)	(5)
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.		
	3824.99	- Other:		
	3824.99.99	- - Other:		
	3824.99.99 10	- - - Other:		
		- - - - Preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in form of liquid or gel, not containing nicotine	kg	RM 0.40 per millilitre

Chapter 85
Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.70	- Other machines and apparatus:		
	8543.70.90	- - Other:		
	8543.70.90 10	- - - Electronic cigarettes and similar personal electric vaporising devices	u	10%"; dan

(b) dengan memasukkan selepas Bab 95 dan butir-butir yang berhubungan dengannya Bab dan butir-butir yang berikut:

“Chapter 96
Miscellaneous manufactured articles

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
	9614.00.90	- Other:		
	9614.00.90 10	- - Smoking pipes (including pipe bowls)	kg	10%”.

Dibuat 31 Disember 2020
[MOF.TAX(S)700-1/1/7 JLD.6; PN(PU2)337/XXV]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ
Menteri Kewangan

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

EXCISE ACT 1976

EXCISE DUTIES (AMENDMENT) ORDER 2020

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 2020**.

(2) This Order comes into operation on 1 January 2021.

Amendment of Schedule

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

(a) by inserting after Chapter 24 and the particulars relating to it the following Chapters and particulars:

**“Chapter 38
Miscellaneous chemical products**

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.		
	3824.99	- Other:		
	3824.99.99	- - Other:		
	3824.99.99 10	- - - - - Preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in form of liquid or gel, not containing nicotine	kg	RM 0.40 per millilitre

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.70	- Other machines and apparatus:		
	8543.70.90	- - Other:		
	8543.70.90 10	- - - Electronic cigarettes and similar personal electric vaporising devices	u	10%"; and

(b) by inserting after Chapter 95 and the particulars relating to it the following Chapter and particulars:

"Chapter 96 Miscellaneous manufactured articles

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
	9614.00.90	- Other:		
	9614.00.90 10	- - Smoking pipes (including pipe bowls)	kg	10%".

Made 31 December 2020
[MOF.TAX(S)700-1/1/7 JLD.6; PN(PU2)337/XXV]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ
Minister of Finance

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