



14 Mac 2024  
14 March 2024  
P.U. (A) 86

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI KASTAM (PENGEQUALIAN)  
(PINDAAN) (NO. 2) 2024

*CUSTOMS DUTIES (EXEMPTION)  
(AMENDMENT) (NO. 2) ORDER 2024*

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

## AKTA KASTAM 1967

## PERINTAH DUTI KASTAM (PENGECUALIAN) (PINDAAN) (NO. 2) 2024

PADA menjalankan kuasa yang diberikan oleh subseksyen 14(1) Akta Kastam 1967 [*Akta 235*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Pengecualian) (Pindaan) (No. 2) 2024**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2024.

**Pindaan Jadual**

2. Perintah Duti Kastam (Pengecualian) 2017 [*P.U. (A) 445/2017*] dipinda dalam Jadual, dalam Bahagian I, dengan memasukkan selepas butiran 120 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>
121.	<p>(a) Any manufacturer licensed under section 65A of the Act; or</p> <p>(b) Any manufacturer in the free industrial zone declared under section 3 of the Free Zones Act 1990</p>	Manufacturing aids and cleanroom equipment	<p>(i) That the goods are used directly or indirectly in the manufacture of the manufacturer's finished goods;</p> <p>(ii) that in the case of the goods to be used indirectly in the manufacture of the manufacturer's finished goods, prior approval from the Director General shall be obtained by the manufacturer;</p> <p>(iii) that the goods are imported or purchased from a warehouse licensed under section 65 of the Act;</p>	The manufacturer

(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>(iv) that the goods are imported or purchased from the free industrial zone declared under section 3 of the Free Zones Act 1990;</p> <p>(v) that the goods shall not be part of the manufacturer's finished goods;</p> <p>(vi) that the goods are stored at the manufacturer's premises approved by the Director General;</p> <p>(vii) that the goods shall not be sold, disposed of, transferred, exported or taken out of the manufacturer's premises without the approval of the Director General;</p> <p>(viii) where the goods are found damaged, destroyed due to unavoidable accident or does not meet the specified quality, the manufacturer may export, transport or return the goods to the supplier, and no duty shall be levied on the goods;</p> <p>(ix) any other conditions as the Director General may deem fit to impose</p>	

Dibuat 6 Mac 2024

[SULIT KE.HD(122)860/02Klt.7(1); MOF.TAX(S) 2/1/16 ]ld.13; PN(PU2)338/JLD.72]

DATUK SERI AMIR HAMZAH AZIZAN  
*Menteri Kewangan Kedua*

## CUSTOMS ACT 1967

## CUSTOMS DUTIES (EXEMPTION) (AMENDMENT) (NO. 2) ORDER 2024

IN exercise of the powers conferred by subsection 14(1) of the Customs Act 1967[Act 235], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Customs Duties (Exemption) (Amendment) (No. 2) Order 2024**.

(2) This Order is deemed to have come into operation on 1 January 2024.

**Amendment of Schedule**

2. The Customs Duties (Exemption) Order 2017 [P.U. (A) 445/2017] is amended in the Schedule, in Part I, by inserting after item 120 and the particulars relating to it the following item 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>
121.	<p>(a) Any manufacturer licensed under section 65A of the Act; or</p> <p>(b) Any manufacturer in the free industrial zone declared under section 3 of the Free Zones Act 1990</p>	Manufacturing aids and cleanroom equipment	<p>(i) That the goods are used directly or indirectly in the manufacture of the manufacturer's finished goods;</p> <p>(ii) that in the case of the goods to be used indirectly in the manufacture of the manufacturer's finished goods, prior approval from the Director General shall be obtained by the manufacturer;</p> <p>(iii) that the goods are imported or purchased from a warehouse licensed under section 65 of the Act;</p>	The manufacturer

(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>(iv) that the goods are imported or purchased from the free industrial zone declared under section 3 of the Free Zones Act 1990;</p> <p>(v) that the goods shall not be part of the manufacturer's finished goods;</p> <p>(vi) that the goods are stored at the manufacturer's premises approved by the Director General;</p> <p>(vii) that the goods shall not be sold, disposed of, transferred, exported or taken out of the manufacturer's premises without the approval of the Director General;</p> <p>(viii) where the goods are found damaged, destroyed due to unavoidable accident or does not meet the specified quality, the manufacturer may export, transport or return the goods to the supplier, and no duty shall be levied on the goods;</p> <p>(ix) any other conditions as the Director General may deem fit to impose</p>	

Made 6 March 2024

[SULIT KE.HD(122)860/02Klt.7(1); MOF.TAX(S) 2/1/16 ]ld.13; PN(PU2)338/JLD.72]

DATUK SERI AMIR HAMZAH AZIZAN  
*Second Minister of Finance*