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P.U. (A) 444

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI EKSAIS (PENGEQUALIAN) 2017

EXCISE DUTIES (EXEMPTION) ORDER 2017

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

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS (PENGECUALIAN) 2017

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) 2017**.

(2) Perintah ini mula berkuat kuasa pada 3 Januari 2018.

Pengecualian daripada pembayaran duti eksais

2. (1) Tertakluk kepada perenggan 3, orang yang dinyatakan dalam ruang (2) Bahagian I Jadual dikecualikan daripada pembayaran duti eksais ke atas barang-barang yang dinyatakan dalam ruang (3) tertakluk kepada syarat yang dinyatakan dalam ruang (4).

(2) Orang yang dinyatakan dalam ruang (5) Bahagian I Jadual hendaklah mengemukakan suatu perakuan sebagaimana dalam Bahagian II Jadual yang ditandatangani oleh orang itu kepada pegawai eksais yang hak.

Had pengecualian

3. Pengecualian yang disebut dalam perenggan 2 hendaklah diberikan sepenuhnya berkenaan dengan barang-barang yang dinyatakan dalam ruang (3) Bahagian I Jadual melainkan jika diperuntukkan selainnya dalam syarat yang dinyatakan dalam ruang (4).

Masa pengecualian berkuat kuasa

4. Pengecualian yang disebut dalam perenggan 2 hendaklah mula berkuat kuasa—

(a) jika pengecualian itu tertakluk kepada pengemukaan suatu perakuan, pada masa perakuan itu diluluskan oleh pegawai eksais yang hak; dan

- (b) dalam hal barang-barang lain, apabila pegawai eksais yang hak membenarkan pelepasan barang-barang itu dari suatu gudang berlesen atau premis berlesen.

Pembatalan

5. Perintah Duti Eksais (Pengecualian) 2013 [*P.U. (A) 379/2013*] dibatalkan.

EXCISE ACT 1976

EXCISE DUTIES (EXEMPTION) ORDER 2017

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) Order 2017**.
- (2) This Order comes into operation on 3 January 2018.

Exemption from payment of excise duty

2. (1) Subject to paragraph 3, the persons specified in column (2) of Part I of the Schedule are exempted from the payment of excise duty on goods specified in column (3) subject to the conditions specified in column (4).

(2) The person specified in column (5) of Part I of the Schedule shall produce a certificate as in Part II of the Schedule signed by such person to the proper officer of excise.

Extent of exemption

3. The exemption referred to in paragraph 2 shall be granted in full in respect of goods specified in column (3) of Part I of the Schedule unless otherwise provided in the conditions specified in column (4).

Time when exemption operates

4. The exemption referred to in paragraph 2 shall take effect—
 - (a) where the exemption is subject to the production of a certificate, at the time such certificate is approved by a proper officer of excise; and
 - (b) in the case of other goods, when the proper officer of excise permits the release of the goods from a licensed warehouse or licensed premises.

Revocation

5. The Excise Duties (Exemption) Order 2013 [*P.U. (A) 379/2013*] is revoked.

JADUAL/SCHEDULE
BAHAGIAN I/PART I

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
1.	The Yang di-Pertuan Agong	All goods	That it is proved to the satisfaction of the Director General that the goods are imported or purchased from a licensed manufacturer or released from licensed warehouses or licensed premises for the personal or official use of the Yang di-Pertuan Agong	The Comptroller of the Household
2.	The Ruler of any State, including the Ruling Chiefs of Negeri Sembilan, and the Yang di-Pertua Negeri of Melaka, Pulau Pinang, Sabah and Sarawak	All goods	<p>(a) That it is proved to the satisfaction of the Director General that the goods are imported or purchased from a licensed manufacturer or released from licensed warehouses or licensed premises for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri;</p> <p>(b) that in respect of motor cars, the quantity does not exceed in number from those decided by the Rulers in Council</p>	The officer designated by the Ruler, Ruling Chiefs or Yang di-Pertua Negeri

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
3.	The Governors and Trustees of the Lady Templar Tuberculosis Hospital Fund Registered and Sabah Anti T.B. Association	All goods	<p>(a) That the goods are purchased from a licensed manufacturer by or on behalf of the Fund or Association;</p> <p>(b) that the goods are to be used solely in the Lady Templar Tuberculosis Hospital or by the Sabah Anti T.B. Association</p>	The person approved by the Director General
4.	<p>(a) Rubber Research Institute of Malaysia (RRIM);</p> <p>(b) Forest Research Institute Malaysia (FRIM);</p> <p>(c) Standards and Industrial Research Institute of Malaysia (SIRIM);</p> <p>(d) Malaysian Agricultural Research and Development Institute (MARDI);</p> <p>(e) Palm Oil Research Institute of</p>	All goods excluding motor cars	<p>(a) That the goods are imported or purchased from a licensed manufacturer or licensed premises solely for use of the Institute for research purposes only;</p> <p>(b) that the goods will not be sold or disposed of to the public except after payment of excise duty</p>	<p>In relation to—</p> <p>(a) RRIM, its Director;</p> <p>(b) FRIM, its Director General;</p> <p>(c) SIRIM, its Director General;</p> <p>(d) MARDI, its Director General;</p> <p>(e) PORIM, its Director General;</p> <p>(f) MRRDB, its Controller;</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>Malaysia (PORIM);</p> <p>(f) Malaysian Rubber Research and Development Board (MRRDB);</p> <p>(g) The Tin Industry (Research and Development) Board</p>			(g) The Tin Industry (Research and Development) Board, its Secretary
5.	Any <i>bona fide</i> dealer in motor vehicles and his duly authorised agents	Motor vehicles falling under heading 87.03	<p>(a) That the motor vehicles are removed from the places of manufacture specified in a license issued under section 20 of the Act in accordance with an order made by the Minister under subsection 6(1) of the Act;</p> <p>(b) that the motor vehicles are in the possession or control of the dealer solely for the purpose of sale or other <i>bona fide</i> disposal prior to the registration under the provisions of any written law relating to road traffic;</p>	Certificate not required

(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>(c) that the motor vehicles are kept or stored by the dealer or his authorised agents in the normal place of business;</p> <p>(d) that the motor vehicles are not used or driven otherwise than for the purpose of demonstration or of effecting the registration under the provisions of any written law relating to road traffic;</p> <p>(e) that the dealer keeps such books of account or other records of the motor vehicles as the Director General may direct;</p> <p>(f) that on the direction of the Director General the dealer shall produce all dutiable motor vehicles for inspection by the proper officer of excise</p>	
6.	The person to whom a license is granted under section 20 of the Act and subregulation	Undenatured ethyl alcohol	(a) That the undenatured ethyl alcohol is imported or purchased from a licensed manufacturer;	Certificate not required

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	3(1) of the Excise (Bottling and Movement of Intoxicating Liquors) Regulations 1977		<p>(b) that the undenatured ethyl alcohol is imported or purchased solely to be used in the manufacture of Compounded Hard Liquor (CHL) under section 20 of the Act;</p> <p>(c) any other conditions as the Director General may deem fit to impose</p>	
7.	Any Federal or State Government Department	All goods excluding imported motor cars	<p>(a) That the goods are imported or purchased from a licensed manufacturer;</p> <p>(b) that the goods are used solely by the department concerned and are not sold or otherwise disposed of except as sanctioned by the Head of Department concerned;</p> <p>(c) that the cost of the goods is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of any other funds</p>	The Head of the Department or such other officer nominated by him as the Director General may approve

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
8.	Any person approved by the Director General	All goods excluding imported motor cars	<p>(a) That the goods are imported or purchased from a licensed manufacturer or licensed warehouse for supply to any Federal or State Government Department in Malaysia;</p> <p>(b) that the Head of Department certifies in writing to a senior officer of excise—</p> <p>(i) that the goods are to be purchased and supplied to his department at a price exclusive of excise duty in accordance with the terms of contract;</p> <p>(ii) that the goods are used solely by the Government Department concerned and are not sold or otherwise disposed of except as sanctioned by him;</p> <p>(iii) that the cost of the goods is charged</p>	The Head of the Department or such other officer nominated by him as the Director General may approve

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			to a departmental vote appearing in the Federal or State Estimates and are not purchased out of any other funds	
9.	Local Authorities in Peninsular Malaysia, Sabah or Sarawak	All goods excluding motor cars	<p>(a) That the goods are imported or purchased from a licensed manufacturer or licensed warehouse by the local authority concerned;</p> <p>(b) that the goods are used solely by the local authority concerned and are not sold or otherwise disposed of except after payment of excise duty;</p> <p>(c) that the cost of the goods is charged to a vote appearing in the Local Authority's Estimates and are not purchased out of any other funds</p>	The Chairman of the Local Authority or any officer nominated by him and approved by the Director General
10.	Any person approved by the Director General	All goods excluding motor cars	(a) That the goods are imported or purchased from a licensed manufacturer or licensed warehouse for supply to any local	The Chairman of the Local Authority or any officer nominated by him and

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			<p>authority in Peninsular Malaysia, Sabah or Sarawak;</p> <p>(b) that the Chairman of any local authority certified in writing to a senior officer of excise—</p> <p>(i) that the goods are to be purchased and supplied to his local authority at a price exclusive of excise duty in accordance with the terms of contract;</p> <p>(ii) that the goods will be used solely by the local authority concerned and are not sold or otherwise disposed of except after payment of excise duty;</p> <p>(iii) that the cost of the goods is charged to a vote appearing in the Local Authority's Estimates and are</p>	approved by the Director General

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			not purchased out of any other funds	
11.	Sabah State Railway	All goods excluding motor cars	<p>(a) That the goods are imported or purchased from a licensed manufacturer or licensed warehouse;</p> <p>(b) that the goods are used solely by the State Railway concerned and are not sold or otherwise disposed of except after payment of excise duty;</p> <p>(c) that the cost of the goods is charged to a vote appearing in the State Railway Estimates and are not purchased out of any other funds</p>	The Head of Department or Chairman of the local authority or any officer of the Department or local authority nominated by him and approved by the Director General
12.	The person approved by the Director General	All goods excluding motor cars	<p>(a) That the goods are imported or purchased from a licensed manufacturer or licensed warehouse for supply to Sabah State Railway;</p> <p>(b) that the head of Sabah State Railway certifies in writing to a senior officer of excise—</p>	The Head of Department or Chairman of the local authority or any officer of the Department or local authority nominated by him and approved by the Director General

(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>(i) that the goods are to be purchased and supplied to his State Railway at a price exclusive of excise duty in accordance with the terms of contract;</p> <p>(ii) that the goods will be used solely by the State Railway and are not sold or otherwise disposed of except after payment of excise duty;</p> <p>(iii) that the cost of the goods is charged to a vote appearing in his State Railway Estimates and are not purchased out of any other funds</p>	
13.	Any person who has been granted a taxi cab licence, airport taxi cab licence or a hire car licence	Motor cars and other motor vehicle principally designed for the transport of persons falling under heading 87.03 excluding All-Terrain	(a) That the person produces to a senior officer of excise, at the time of claiming the exemption, a taxi cab licence, airport taxi cab licence or hire car licence, issued by the Land Public Transport Commission as	The person exempted

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		Vehicle (ATV), hearses, prison vans, go-karts, ambulances, golf cars and golf buggies and motor-homes	<p>defined under section 2 of the Land Public Transport Act 2010 [Act 715];</p> <p>(b) that the motor vehicle is purchased from a manufacturer licensed under section 20 of the Act or from any <i>bona fide</i> dealer in such motor vehicle or his duly authorised agent;</p> <p>(c) that the motor vehicle is new and unregistered having a new engine and chassis;</p> <p>(d) that the motor vehicle is not sold or otherwise disposed of to any person except as sanctioned by the Road Transport Department of Malaysia and after payment of the relevant excise duty;</p> <p>(e) that this exemption is not applicable to a person who has been granted a licence to operate a "limousine taxi cab" or a "hire and drive car" by the Land</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>
			Public Transport Commission	
14.	Any person	<p><i>(a)</i> Goods sold or otherwise disposed of to any person by any Federal or State Government Department;</p> <p><i>(b)</i> goods mentioned in <i>(a)</i> above subsequently sold or otherwise disposed of to any other person</p>	That the first sale or disposal other than by way of sale has been sanctioned in writing by the Head of Department concerned	Certificate not required
15.	Perbadanan Perwira Niaga Malaysia (PERNAMA)	Goods approved for sale in any PERNAMA establishment	<p><i>(a)</i> That the goods have been approved by the Secretary General of the Treasury;</p> <p><i>(b)</i> that the goods are imported or purchased by PERNAMA from a warehouse or place licensed under section 20 or 25 of the Act on account of—</p> <p><i>(i)</i> members of the Malaysian Armed Forces serving on</p>	The person approved by the Director General

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			<p>full pay, including their spouses but excluding the civilian staff of the Malaysian Armed Forces;</p> <p>(ii) members of the Malaysian Volunteer Armed Forces undergoing full training;</p> <p>(iii) members and honorary members of the Volunteer Armed Forces, although not called out for continuous training, solely for the purpose of consumption of beer on the premises of messes or canteens;</p> <p>(iv) retired members of the Malaysian Armed Forces or Malaysian Volunteer Armed Forces;</p> <p>(c) that the goods purchased under this exemption are stored</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>at the premises of PERNAMA under such conditions as may be imposed by the Director General;</p> <p>(d) that every bottle or other container for beer supplied under this exemption shall be marked in such manner as the Director General may from time to time direct;</p> <p>(e) that with regard to beer, PERNAMA—</p> <p>(i) shall limit the quantity sold to each member or retired member of the Armed Forces eligible under this exemption to 48 bottles or 48 other containers of beer per month;</p> <p>(ii) shall not sell to persons professing the Islamic faith or to those below 18 years of age;</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>(f) that PERNAMA shall keep such records or accounts pertaining to goods purchased or sold as required by the Director General;</p> <p>(g) that in respect of motorcycle, PERNAMA shall sell only one unit to any person eligible for such exemption;</p> <p>(h) that PERNAMA shall pay excise duty on goods found to be deficient in quantity or not accounted for in its stock or records;</p> <p>(i) that PERNAMA shall submit to the State Director of Customs a half-yearly return in such form and manner as the Director General may require, not later than the 15th day of the following month, furnishing an account of goods purchased and sold</p>	
16.	Any person	Gifts of dutiable goods	(a) That the goods are to be donated or given free of charge to any Federal or State Government	The Head of the Department or statutory body or such other officer nominated by him as the Director

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			<p>Department or a statutory body;</p> <p>(b) that it is proved to the satisfaction of the Director General that the goods are released from licensed premises direct to the Department or statutory body concerned;</p> <p>(c) that the goods are used solely by the Department or statutory body and are not sold or otherwise disposed of except as sanctioned by the Head of Department or statutory body concerned;</p> <p>(d) that every application for exemption is accompanied by a certificate of the head of the relevant Department or statutory body stating that the goods are to be supplied to the Department without charge</p>	General may approve
17.	U.N.I.C.E.F.	Supplies and equipment	(a) That the goods are purchased from a licensed manufacturer	The Secretary General of the Ministry of Health or officer

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			solely for use of the Ministry of Health; (b) that the goods are not sold or otherwise disposed of except as sanctioned by the Secretary General of the Treasury	authorised by him and approved by the Director General
18.	Approved Educational Institutions in Sabah and Sarawak	School laboratory equipment and material	(a) That the institution concerned is approved by the Ministry of Education; (b) that the goods are imported or purchased from a licensed manufacturer and kept by the institution concerned solely for educational purposes and will not be sold or disposed of to the public	The Head of the Institution
19.	Malaysian Red Crescent Society	All goods	That the goods are purchased from a licensed manufacturer for use by the Malaysian Red Crescent Society and will not be sold to the public	The person approved by the Director General
20.	St. John's Ambulance Association	Equipment	That the goods are purchased from a licensed manufacturer for use by the St. John's Ambulance Association and will not be sold to the public	The person approved by the Director General

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
21.	All recognised Associations for the Blind, Deaf or Dumb	Goods and equipment for the blind, deaf or dumb	That the goods are purchased from a licensed manufacturer and are specially designed, adapted or manufactured for and are for the exclusive use of the blind, deaf or dumb	The person approved by the Director General
22.	Private and Public Charitable Institutions	Relief goods	<p>(a) That the goods are purchased from a licensed manufacturer by the institution;</p> <p>(b) that the goods are to be used solely in accordance with the declared objects of the institution for the relief of distress and sufferings and will not be sold to the public</p>	The person approved by the Director General
23.	The Sungei Buloh Settlement Council and other Leper Hospital	Goods and equipment	That the goods are purchased from a licensed manufacturer solely for the welfare and use of the Settlement or Hospital	The person approved by the Director General
24.	<p>(a) Malaysia Airlines Berhad;</p> <p>(b) Maswings Sdn. Bhd.;</p> <p>(c) Firefly Sdn. Bhd.;</p>	<p>(a) Ground equipment and instructional materials;</p> <p>(b) training aids;</p> <p>(c) spare parts;</p>	(a) That the goods are purchased from a licensed manufacturer, solely to be used either as ground equipment within the limits of any airport in connection with the establishment or maintenance of the	The person approved by the Director General

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	<p>(d) MAB Kargo Sdn. Bhd.;</p> <p>(e) Aero Darat Sdn. Bhd.</p>	<p>(d) equipment for aircraft;</p> <p>(e) store for aircraft</p>	<p>international or domestic service operated by the airline or as instructional material and training aids for use in connection with the technical training of ground and flight personnel required to establish and maintain such international or domestic service;</p> <p>(b) that the goods shall be subject to such conditions as the Director General may deem fit to impose</p>	
25.	Malaysia Airlines Berhad	All goods including intoxicating liquor, tobacco and cigarettes	<p>(a) That the goods are imported solely to be used by and in aircraft of Malaysia Airlines Berhad, or to be supplied to any designated international airline;</p> <p>(b) that the goods shall be subject to such conditions as the Director General may deem fit to impose</p>	The person approved by the Director General
26.	Any person	All goods	That the goods are purchased from a licensed manufacturer for use or	Malaysian Chief Executive Officer of Malaysia Thailand Joint

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			consumption in the Joint Development Area (JDA)	Authority (MTJA) or such other person authorized by him
27.	Any manufacturer licensed under section 65 or 65A of the Customs Act 1967 [Act 235]	All goods under the prevailing Excise Duties Order	That the goods are manufactured within the premises as approved by the Director General	Certificate is not required
28.	Any household producer of Red Wine	Red Wine produced for household consumption	That the Red Wine is produced for household consumption and cannot be sold or removed from the said household	Certificate is not required
29.	The Owner	Duty paid motor vehicle falling under headings 87.03 and 87.11 exported and subsequently re-imported	(a) That the goods are identified to the satisfaction of the proper officer of customs; (b) that the goods are re-imported within one year from the date of export, or such period as the Director General may approve	The Importer
30.	Foreign nationals and any Malaysian holding Permanent Resident (PR) status or valid working permit of	One motor vehicle of any description or one motor cycle	(a) That it has been registered by the authority responsible for registering or licensing motor vehicles in any foreign country;	(a) The Importer; (b) Certificate is not required in the case of a motor vehicle or motor cycle driven or

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	any foreign country		<p>(b) that it will be exported within three months of the date of import;</p> <p>(c) any other conditions the Director General may deem fit to impose,</p> <p>provided that this exemption shall not apply to motor vehicles or motor cycles registered in Labuan or Langkawi and transported to the principal customs area</p>	ridden by the Importer
31.	The Driver/Rider	One motor vehicle of any description or one motor cycle registered in and transported from Labuan or Langkawi and subsequently returned to Labuan or Langkawi	<p>(a) That it has been registered by the Road Transport Department of Malaysia;</p> <p>(b) that it is registered by the proper officer of customs at Labuan or Langkawi at the time of importation;</p> <p>(c) that it may only be landed at a customs port in the principal customs area;</p> <p>(d) that the motor vehicle or motor cycle may remain in the principal customs area for a period not</p>	The Driver/Rider

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			<p>exceeding ninety days in any one year;</p> <p>(e) that immediately on its return from the principal customs area, the motor vehicle or motor cycle shall be produced to the proper officer of customs at Labuan or Langkawi;</p> <p>(f) that security as determined by the Director General is furnished to customs for its return to Labuan or Langkawi</p>	
32.	The Importer	One motor vehicle of any description or one motor cycle	<p>(a) That it has been registered by the Road Transport Department of Malaysia;</p> <p>(b) any other conditions the Director General may deem fit to impose</p>	<p>(a) The Importer;</p> <p>(b) Certificate is not required in the case of a motor vehicle or motor cycle driven or ridden by the Importer</p>
33.	Air Asia X Sdn. Bhd.	All goods including intoxicating liquor, tobacco and cigarettes	(a) That the goods are imported or purchased from a licensed manufacturer solely to be used by and in the aircraft of Air Asia X Sdn. Bhd.;	The person approved by the Director General

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			<i>(b)</i> that the goods shall be subject to such conditions as the Director General may deem fit to impose	
34.	Air Asia Berhad	All goods including intoxicating liquor, tobacco and cigarettes	<p><i>(a)</i> That the goods are imported or purchased from a licensed manufacturer and are solely to be used or for sale by and in the aircraft of Air Asia Berhad in its international flights;</p> <p><i>(b)</i> that the goods shall be subject to such conditions as the Director General may deem fit to impose</p>	The person approved by the Director General
35.	Any person licensed under paragraph 35(1)(a) or (b) of the Act to operate a public house or beer house in Labuan, Langkawi or Tioman	Intoxicating liquor	<p><i>(a)</i> That prior approval of a proper officer of customs must be obtained by the licensed person;</p> <p><i>(b)</i> the goods are imported into, and deposited in, a bonded warehouse in Labuan, Langkawi or Tioman;</p> <p><i>(c)</i> that the goods are used directly in the licensed person's business at the</p>	The person approved by the Director General

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			<p>licensed person's premises;</p> <p>(d) that the licensed person shall keep records or accounts of the goods purchased and that such records and accounts be made available for inspection by a proper officer of customs at any time;</p> <p>(e) that the licensed person shall pay the duties on any goods that cannot be accounted for</p>	
36.	Any person entering Malaysia including Labuan, Langkawi and Tioman	<p>(a) Wine, spirit beer or malt liquor not exceeding 1 litre in all;</p> <p>(b) tobacco product not exceeding 225 grams (equivalent to 200 stick of cigarettes)</p>	<p>(a) That the goods are imported on or with the person or in his baggage;</p> <p>(b) that the person satisfies the proper officer of customs that he is either—</p> <p>(i) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours;</p>	Certificate not required

(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>(ii) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours;</p> <p>(c) that if the person imports in excess of the quantity or value of goods exempted, he shall be liable to pay duty on the excess only base on the prevailing rate imposed</p>	
37.	Any person entering Malaysia from Labuan, Langkawi and Tioman	<p>(a) Wine, spirit beer or malt liquor not exceeding 1 litre in all;</p> <p>(b) cigarettes not exceeding 200 sticks or tobacco product (other than cigarettes) not exceeding 225 grams</p>	<p>(a) That the goods are imported on or with the person or in his baggage;</p> <p>(b) that in the case of Labuan, the person satisfies the proper officer of customs that he has visited Labuan for a period of not less than 24 hours;</p> <p>(c) that in the case of Langkawi or Tioman, that the person satisfies the proper officer of customs that he has visited Langkawi or Tioman</p>	Certificate not required

(1) No.	(2) <i>Persons exempted</i>	(3) <i>Goods exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			for a period of not less than 48 hours; (d) that if the person imports in excess of the quantity or value of goods exempted, he shall be liable to pay duty on the excess only based on the prevailing rate imposed	

JADUAL/SCHEDULE
BAHAGIAN II/PART II

AKTA EKSAIS 1976
EXCISE ACT 1976

PERAKUAN DI BAWAH PERINTAH DUTI EKSAIS (PENGEQUALIAN) 2017
CERTIFICATE UNDER THE EXCISE DUTIES (EXEMPTION) ORDER 2017

Saya dengan ini memperakui bahawa barang-barang yang diperihalkan di atas akan
I hereby certify that the goods described above are to be

dibekalkan kepada.....(Nama orang atau establismen
supplied to *(Name of the person or establishment*

yang berkenaan dengannya pengecualian dituntut) dan pengecualian duti adalah
dituntut di bawah
in respect of which exemption is claimed) and exemption from duty is claimed under

Butiran.....Perintah Duti Eksais (Pengecualian) 2017, tertakluk
kepada
Item *of the Excise Duties (Exemption) Order 2017, subject to*

syarat yang dinyatakan di dalamnya.
the conditions therein specified.

Tandatangan.....
Signature

Nama.....
Name

No. Kad Pengenalan.....
Identity Card No.

Jawatan/Pangkat.....
Office/Rank

Tarikh.....
Date

Dibuat 28 Disember 2017

Made 28 December 2017

[SULIT KE.HT(96)669/20-4 Klt.2 Sk.10(25); Perb.0.9060/18 (SJ.22); PN(PU2) 337/XXII]

DATUK SERI JOHARI BIN ABDUL GHANI

*Menteri Kewangan Kedua /
Second Minister of Finance*