



# LAWS OF MALAYSIA

**Act A1670**

**EXCISE (AMENDMENT) ACT 2022**

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## Act A1670

### EXCISE (AMENDMENT) ACT 2022

An Act to amend the Excise Act 1976.

[ ]

**ENACTED** by the Parliament of Malaysia as follows:

#### **Short title and commencement**

**1.** (1) This Act may be cited as the Excise (Amendment) Act 2022.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette*.

#### **General amendment**

**2.** The Excise Act 1976 [*Act 176*], which is referred to as the “principal Act” in this Act, is amended—

(a) by substituting for the words “in the prescribed form”, wherever appearing in subsection 47(2) and paragraphs 13(1)(b), 19(1)(d), 19A(1)(e) and 67(3A)(b), the words “in the form and manner as determined by the Director General”; and

- (b) by substituting for the words “substantially in the prescribed form giving particulars of the goods transported in such vehicle, vessel or aircraft”, wherever appearing in sections 91DC and 91K, the words “in the form and manner as determined by the Director General”.

#### **Amendment of section 5A**

3. Subsection 5A(1) of the principal Act is amended by substituting for the words “Any person may apply, in the prescribed form together with the prescribed fee, to the Director General” the words “Any person may apply to the Director General, in the form and manner as determined by the Director General together with the prescribed fee.”.

#### **Amendment of section 16**

4. Section 16 of the principal Act is amended by deleting subsection (2).

#### **Amendment of section 19B**

5. Section 19B of the principal Act is amended by substituting for the words “in the prescribed form” the words “in the form and manner as determined by the Director General”.

#### **Amendment of section 20**

6. Subsection 20(1) of the principal Act is amended by substituting for the words “in the prescribed form issued by the Director General” the words “issued by the Director General in the form and manner as determined by the Director General”.

#### **Amendment of section 23**

7. Subsection 23(1) of the principal Act is amended by substituting for the words “in the prescribed form approved by the proper officer” the words “, in the form and manner as determined by the Director General, approved by the proper officer”.

**New sections 44AA and 44AB**

**8.** The principal Act is amended by inserting after section 44A the following sections:

**“Power to extend period**

**44AA.** Where, by this Act, a period is specified within which an act or thing is to be done by a person, and the Minister is satisfied that the act or thing could not be completed in that period due to the occurrence of public emergency or public health crisis, the Minister may, upon such terms and conditions as the Minister thinks fit, extend the period for the completion of the act or thing before the expiration of the period.

**Power to modify terms and conditions**

**44AB.** (1) Where terms and conditions are imposed pursuant to this Act, the Minister may, on the advice of the Director General, from time to time modify the terms and conditions for the purpose of carrying out the objects of this Act.

(2) Before modifying the terms and conditions, notice must be given to the person bound by the terms and conditions stating—

(a) the terms and conditions as modified; and

(b) the date the terms and conditions as modified take effect.

(3) The modified terms and conditions shall not take effect in less than fourteen days from the date the notice is issued under subsection (2).

(4) Where the terms and conditions were initially imposed by the Director General pursuant to this Act, the terms and conditions as modified by the Minister shall be deemed to have been imposed by the Director General.

(5) For the purposes of this section, “modify” means add to, delete or vary.”.

**Amendment of section 85**

9. Subsection 85(2) of the principal Act is amended—

(a) by deleting paragraph (bc); and

(b) in paragraph (e) by substituting for the words “this Act” the words “section 35”.

**Amendment of section 90c**

10. Section 90c of the principal Act is amended by substituting for the words “substantially in the prescribed form giving particulars of the goods transported in such vehicles, vessels or aircraft” the words “in the form and manner as determined by the Director General”.

**Amendment of section 91w**

11. Section 91w of the principal Act is amended by substituting for the words “substantially in the prescribed form giving particulars of the goods transported in such vehicle, vessel or aircraft” the words “in the form and manner as determined by the Director General”.