



24 Disember 2013
24 December 2013
P.U. (A) 371

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI KASTAM (PENGECUALIAN) 2013

CUSTOMS DUTIES (EXEMPTION) ORDER 2013



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

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (PENGECUALIAN) 2013

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) 2013**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2014.

Pengecualian daripada pembayaran duti kastam

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

(2) Seseorang yang dinamakan dalam ruang (5) adalah tertakluk kepada syarat untuk mengemukakan suatu sijil yang ditandatangani oleh orang yang dinamakan itu sebagaimana yang diperihalkan dalam Bahagian II Jadual kepada pegawai kastam yang hak.

Had pengecualian

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

Masa pengecualian berkuat kuasa

4. Pengecualian daripada pembayaran duti ke atas barangan itu mula berkuat kuasa—

(a) jika pengecualian itu tertakluk kepada pengemukakan sijil, pada waktu sijil itu diluluskan oleh pegawai kastam yang hak; dan

- (b) dalam hal barangan lain, apabila pegawai kastam yang hak yang kepadanya barang itu telah diikrar, membenarkan import atau eksport barang itu.

Pembatalan

5. Perintah Duti Kastam (Pengecualian) 1988 [*P.U. (A) 410/1987*] dibatalkan.

CUSTOMS ACT 1967

CUSTOMS DUTIES (EXEMPTION) ORDER 2013

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) Order 2013**.

(2) This Order comes into operation on 1 January 2014.

Exemption from payment of customs 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 customs duty on the goods specified in column (3) subject to the conditions in column (4).

(2) A person designated in column (5) is subject to a condition to produce a certificate signed by such designated person as described in Part II of the Schedule to the proper officer of customs.

Extent of exemption

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

Time when exemption operates

4. The exemption from payment of duty on goods will take effect—

(a) where the exemption is subject to the production of a certificate, at the time the certificate is approved by the proper officer of customs; and

- (b) in the case of other goods, where the proper officer of customs to whom the goods have been declared, permits the import or export of such goods.

Revocation

5. The Customs Duties (Exemption) Order 1988 [*P.U. (A) 410/1987*] is revoked.

JADUAL/*SCHEDULE*
BAHAGIAN I/*PART I*

(1) <i>No.</i>	(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 imported goods	That it is proved to the satisfaction of the Director General that the goods are imported or released from customs control for the personal or official use of the Yang di-Pertuan Agong	The Controller 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 imported goods	<p>(i) That it is proved to the satisfaction of the Director General that the goods are imported or released from customs control for the personal or official use of the Ruler, Ruling Chief or Yang di-Pertua Negeri;</p> <p>(ii) 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 Chief or Yang di-Pertua Negeri
3.	Any Federal or State Government Department	All goods excluding motor cars	<p>(i) That the goods are imported by the department concerned;</p> <p>(ii) that they 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>	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>
			(iii) that their cost is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of any other funds	
4.	The Importer	All goods excluding motor cars	(i) That the goods are imported for supply to any Federal or State Government Department; (ii) that they will be used solely by the government department concerned and are not sold or otherwise disposed of except as sanctioned by the head of department concerned; (iii) that their cost is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of any other funds; (iv) that every application for exemption is accompanied by a certificate from the head of the relevant department that the goods are authorised to be imported on his behalf and are for supply to his department at a price exclusive of customs	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>
			duty in accordance with the terms of contract	
5.	Sabah State Railway and Local Authorities in Sabah	All goods	(i) That the goods are imported by the state railway or local authority concerned; (ii) that they are used solely by the state railway or local authority concerned and are not sold or otherwise disposed of except after payment of customs duty; (iii) that their cost is charged to a vote appearing in the State Railway or Local Authority's Estimates and are not purchased out of any other funds	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
6.	The Importer	All goods	(i) That the goods are imported for supply to the Sabah State Railway or any local authority in Sabah; (ii) that they will be used solely by the state railway or local authority concerned and are not sold or otherwise disposed of except after payment of customs duty;	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>(iii) that their cost is charged to a vote appearing in the State Railway or Local Authority's Estimates and are not purchased out of any other funds;</p> <p>(iv) that every application for exemption is accompanied by a certificate from the Head of the Sabah State Railway or chairman of the relevant local authority that the goods are authorised to be imported on his behalf and are for supply to his state railway or local authority at a price exclusive of customs duty as in accordance with the terms of contract</p>	
7.	Local Authorities in Peninsular Malaysia and Sarawak	All goods excluding motor cars	<p>(i) That the goods are imported by the local authority concerned;</p> <p>(ii) that they are used solely by the local authority concerned and are not sold or otherwise disposed of except after payment of customs duty;</p> <p>(iii) that their cost is charged to a</p>	The chairman of the local authority or any officer 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>
			vote appearing in the Local Authority's Estimates and that they are not purchased out of any other funds	
8.	The Importer	All goods excluding motor cars	<p>(i) That the goods are imported for supply to any local authority in Peninsular Malaysia or Sarawak;</p> <p>(ii) that they will be used solely by the local authority concerned and are not sold or otherwise disposed of except after payment of customs duty;</p> <p>(iii) that their cost is charged to a vote appearing in the Local Authority's Estimates and are not purchased out of any other funds;</p> <p>(iv) that every application for exemption is accompanied by a certificate from the chairman of the relevant local authority that the goods are authorised to be imported on his behalf and are for supply to his local authority at a price exclusive of customs duty in accordance with the terms of contract</p>	The chairman of the local authority or any officer 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>
9.	Any person entering Malaysia	Used portable articles excluding household effects	<p>(i) That the articles are imported on his person or in his baggage;</p> <p>(ii) that the articles have been in the regular and private use of that person for such period prior to their importation as the proper officer of customs may, in each case, require;</p> <p>(iii) that the articles are imported for his regular and private use</p>	Certificate not required
10.	Any person entering Malaysia	<p>(i) Wine, spirit, beer or malt liquor not exceeding 1 litre in all;</p> <p>(ii) tobacco not exceeding 225 grams (equivalent to 200 cigarettes);</p> <p>(iii) wearing apparels not exceeding 3 pieces;</p> <p>(iv) footwear not exceeding one pair;</p>	<p>(i) That the articles are imported on or with the person or in the baggage of the importer;</p> <p>(ii) that the importer satisfies the proper officer of customs that he is either—</p> <p style="padding-left: 40px;">(a) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours;</p> <p style="padding-left: 40px;">(b) normally resident in Malaysia and is</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>(v) food preparations to a total value not exceeding RM75.00;</p> <p>(vi) portable electrically or battery operated appliances for personal care and hygiene not exceeding 1 unit each;</p> <p>(vii) all other goods (including souvenirs and gift) other than (i) and (ii) of this column and tyres and tubes, to a total value not exceeding RM400.00;</p> <p>(viii) in respect of goods from Labuan, Langkawi or Tioman, all other goods (including souvenirs and gift) other than (i) and (ii) of this column and tyres and tubes, to a total value not exceeding RM500.00</p>	<p>returning after an absence from Malaysia of not less than 72 hours;</p> <p>(iii) 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>(iv) that in the case of Langkawi or Tioman, that the person satisfies the proper officer of customs that he has visited Langkawi or Tioman for a period of not less than 48 hours;</p> <p>(v) that in respect of the items in column (3), if the importer imports in excess of the quantity or value of goods exempted, he shall be liable to pay duty on the excess only</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>
11.	Foreign travel writers and journalists	Equipment normally used by travel writers and journalists	(i) That the goods are identifiable, to the satisfaction of the Director General, to be normally used by travel writers and journalists in the course of their work; (ii) that the said goods are imported for the regular and private use of the person while in Malaysia and are intended to be re-exported	The Importer
12.	Foreign nationals and any Malaysian holding Permanent Resident (PR) status or valid working permit of any foreign country	One motor vehicle of any description or one motor cycle	(i) That it has been registered by the authority responsible for registering or licensing motor vehicles in any foreign country; (ii) that it will be exported within three months of the date of import; (iii) any other conditions the Director General may deem fit to impose; 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	(i) The Importer; (ii) certificate is not required in the case of a motor vehicle or motor cycle driven or ridden by the importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
13.	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	<ul style="list-style-type: none"> <li data-bbox="1052 285 1530 456">(i) That the motor vehicle/ motor cycle has been registered by the authority responsible for registering or licensing the motor vehicle/ motor cycle; <li data-bbox="1052 488 1530 659">(ii) that the motor vehicle/ motor cycle is registered by the proper officer of customs at Labuan or Langkawi at the time of transportation; <li data-bbox="1052 691 1530 829">(iii) that the motor vehicle/ motor cycle may only be landed at a customs port in the principal customs area; <li data-bbox="1052 862 1530 1097">(iv) that the motor vehicle/ motor cycle may remain in the principal customs area for a period not exceeding 30 days per trip, subject to a maximum period of 90 days in any one year; <li data-bbox="1052 1130 1530 1341">(v) that immediately on its return from the principal customs area the motor vehicle/ motor cycle shall be produced to the proper officer of customs at Labuan or Langkawi; 	The Driver / Rider

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			(vi) that security as determined by the Director General is furnished to customs for the return of the motor vehicle/ motor cycle to Labuan or Langkawi	
14.	The Importer	One motor vehicle of any description or one motor cycle	(i) That it has been registered by the Road Transport Department of Malaysia; (ii) any other conditions the Director General may deem fit to impose	(i) The Importer; (ii) certificate is not required in the case of a motor vehicle or motor cycle driven or ridden by the importer
15.	Any International Airline	Ground equipment, instructional materials and training aids	(i) That the goods are imported solely to be used either as ground equipment within the limits of an international airport in connection with the establishment or maintenance of an international service operated by the airline, or as instructional material and training aids for use in connection with technical training of ground and flight personnel required to establish and maintain such international service; (ii) that the goods shall be subject to	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>
			such conditions as the Director General may deem fit to impose	
16.	Malaysian Airline System Berhad	Ground equipment, instructional materials and training aids	<p>(i) That the goods are imported solely to be used either as ground equipment within the limits of any airport in connection with the establishment or maintenance of an international or domestic service operated by the airline, as instructional material and training aids for use in connection with technical training of ground and flight personnel required to establish and maintain such international or domestic service;</p> <p>(ii) 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
17.	Malaysian Airline System Berhad	All goods excluding intoxicating liquor, tobacco and cosmetics	<p>(i) That goods are imported solely to be used by and in aircraft of Malaysian Airline System Berhad, or to be supplied to any designated international airline;</p> <p>(ii) that the goods shall be subject to such conditions as the Director General may impose</p>	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>
18.	Any international airline entitled under the provisions of an Air Services Agreement entered into with the Government of Malaysia to exemption from customs duty on goods imported for the use of the airline	Spare parts, regular equipment and stores for aircraft	(i) That the goods are imported solely to be used by and in aircraft of an international airline departing to a destination outside Malaysia; (ii) that the goods shall be subject to such conditions as the Director General may impose	The person approved by the Director General
19.	Malaysian Red Crescent Society	All imported goods	That the goods are for the Red Crescent and will not be sold to the public	The person approved by the Director General
20.	St. John's Ambulance Association	Equipment imported	That the goods are for the use of the Association and will not be sold to the public	The person approved by the Director General
21.	All recognised Associations for the Blind, Deaf or Dumb	Good and equipment imported for the blind, deaf or dumb	That the goods 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.	The Sabah Anti T.B. Association	All imported goods	That the goods are imported by or on behalf of the Association and used solely by the Association	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>
23.	Private and public charitable institutions	Relief goods imported	That the importing institutions satisfies the Director General that the goods are to be used solely in accordance with the declared objects of the institution for the relief of distress and suffering and will not sold to member of the public	The person approved by the Director General
24.	The Sungei Buloh Settlement Council and other Leper hospitals	Goods and equipment imported for use of the settlement or hospital	That the goods are imported solely for the welfare and use of the settlement or hospital	The person approved by the Director General
25.	U.N.I.C.E.F.	Supplies and equipment	(i) That the goods are imported solely for the use of the Ministry of Health; (ii) that the goods are not sold or otherwise disposed of except as sanctioned by the Secretary General to the Treasury	The Secretary General of the Ministry of Health or officers authorised by him and approved by the Director General
26.	The Boy Scouts and Girl Guides Associations in Sabah and Sarawak	Uniform and equipment	(i) That the goods are imported for the sole use of the Associations; (ii) that the goods will not be sold to the public	The person approved by the Director General
27.	The Importer	Sound recordings	(i) That the recordings are certified by the Secretary General to the Ministry of Education to be for use as teaching aids; (ii) that they will be kept by the	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			importer primarily for such use	
28.	Approved Educational Institutions in Sabah and Sarawak	(i) School laboratory equipment and materials; (ii) audio and visual aids, educational equipment and duplicating machines	(i) That the institution concerned is approved by the Ministry of Education; (ii) that the goods are imported 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
29.	(a) Rubber Research Institute of Malaysia Malaysia (RRIM); (b) Forest Research Institute Malaysia (FRIM); (c) Standards and Industrial Research Institute of Malaysia	All goods excluding motor cars	(i) That the goods are for the use of the Institute for research purposes only; (ii) that the goods will not be sold or disposed of to the public except after payment of import duty	In relation to— (i) RRI, its Director; (ii) FRIM, its Director General; (iii) SIRIM, its Director General; (iv) MARDI, its Director General; (v) PORIM, its Director General; (vi) MRRDB, its Controller;

(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>(SIRIM);</p> <p>(d) Malaysian Agricultural Research and Development Institute (MARDI);</p> <p>(e) Palm Oil Research Institute of Malaysia (PORIM);</p> <p>(f) Malaysian Rubber Research and Development Board (MRRDB);</p> <p>(g) The Tin Industry (Research and Development) Board</p>			<p>(vii) The Tin Industry (Research and Development) Board, its Secretary</p>

(1) <i>No.</i>	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
30.	The British Council	All imported goods	That the goods are imported by the Council for its sole use	The person approved by the Director General
31.	The Kelantan Malay Arts and Crafts Society, the Terengganu Arts and Crafts Society and Batek Malaysia Berhad	Silver	That the silver is to be supplied or to be sold to local craftsmen	The person approved by the Director General
32.	Any contractor engaged in shipbuilding in Malaysia	Accessories and equipment for fitting in vessels	<p>(i) That the accessories and equipment for fitting in the vessel have been approved by the Director General;</p> <p>(ii) that the accessories and equipment will be fitted and exported as part of the vessel on its completion;</p> <p>(iii) that the vessel will be registered outside Malaysia;</p> <p>(iv) that security as determined by the Director General is furnished to customs for the re-export of the goods</p>	The person approved by the Director General
33.	Any pineapple canner	Artificial sweetening substances for use in canning pineapples	(i) That the artificial sweetening substances imported shall be used solely in the manufacture of canned pineapple for export and sale overseas;	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>
			<p>(ii) that the label used on every tin on canned pineapple containing sweetening substances shall be as approved by the Secretary General to the Ministry of Health;</p> <p>(iii) that the manufacturer shall keep an account of artificial sweetening substances received and issued for manufacturing purposes;</p> <p>(vi) that the manufacturer shall keep an account of canned pineapple produced containing artificial sweetening substances;</p> <p>(v) that the accounts referred to in conditions (iii) and (iv) above are made available for inspection by a proper officer of customs or an authorised official of the Ministry of Health;</p> <p>(vi) that any written law in force relating to the importation of artificial sweetening substances is complied with</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>
34.	Tin mining companies	Trailing cables	That the trailing cables are for use in the tin mining industry	The person approved by the Director General
35.	Any manufacturer in Malaysia	Imported textiles	(i) That the goods will be used in the manufacture of tin-ore bags Malaysia; (ii) that they are imported at such places as the Director General may permit; (iii) that written authority for their import from the Director General is produced to the proper officer of customs at the place of import; (iv) that the manufacturer keeps such accounts of the manufacture as the proper officer of customs may direct	The Importer
36.	The Importer	Goods exported to any country or a free trade zone, transported to Labuan or moved to a warehouse licensed under section 65A of the Act for repair and subsequently reimported or returned	(i) (a) That the goods are exported and reimported by the same route; or (b) if reimported by any other route, export documents endorsed by the export station are produced to the proper officer of customs at the place of reimport	The Importer

(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>certifying that the goods were exported for repair and are being reimported or returned;</p> <p>(ii) that the export and reimport are registered by the proper officer of customs at the time of export and reimport;</p> <p>(iii) that the goods are identified to the satisfaction of the proper officer of customs;</p> <p>(iv) that the certificate is produced from the repairer to the effect that new parts have not been added, as the case may be;</p> <p>(v) that where new parts have been added the exemption granted under this item shall operate only in respect of the remaining original parts of the article reimported and shall be contingent upon the repairer certifying the details and values of the individual new parts added and upon payment of the appropriate duty on the new parts that have been added</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>
37.	The Importer	Goods imported (or transported from Labuan) for repairs and subsequently re-exported (or returned to Labuan)	<ul style="list-style-type: none"> <li data-bbox="1052 289 1528 354">(i) That the goods are imported and re-exported by the same route; <li data-bbox="1052 386 1528 524">(ii) that the import and re-export are registered by the proper officer of customs at the place of import and re-export; <li data-bbox="1052 557 1528 662">(iii) that the goods are identified to the satisfaction of the proper officer of customs; <li data-bbox="1052 695 1528 833">(iv) that security as determined by the proper officer of customs is furnished to the amount of the duty on the goods imported 	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
38.	The Importer or Exporter	All goods	<p>(i) That it is shown to the satisfaction of the Director General that the goods are imported or exported solely for the purpose or propaganda, research or demonstration;</p> <p>(ii) that an authorisation signed by or on behalf of the Director General certifying that the goods are intended for propaganda, research or demonstration purposes, is produced to the proper officer of customs at the place of import or export;</p> <p>(iii) that in issuing such authorisation, the Director General may impose such conditions as he may deem necessary</p>	The Importer or Exporter
39.	The Importer	Trophies and medals	<p>(i) That the importer satisfies the Director General that the trophies and medals and other similar awards were won abroad or are to be contested for within three months of the date of importation sporting, academic or other competitions to be held in Malaysia;</p>	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			(ii) that the trophies, medals and other similar awards imported must be appropriately inscribed or engraved before importation	
40.	The Importer	Wooden pallets and slings	That the wooden pallets and slings are used for the transportation of goods	The Importer
41.	The Importer	Radio telephone apparatus	(i) That the apparatus is imported with the written approval of the Director General of Telecommunications; (ii) that the proper officer of customs is satisfied that the apparatus is in accordance with the specification and frequency plan as approved by the Director General of Telecommunications	The Importer
42.	The Importer	Golf bags and golf gloves	That the proper officer of customs is satisfied that the goods are solely used for sports	The Importer
43.	The Importer	Theatrical properties and musical instruments	(i) That the importer satisfies the Director General that the goods to be imported will be re-exported by him within three months or such longer period as the Director General may approve;	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			(ii) that the importer furnishes such security for the re-export of the goods imported as the Director General may require; (iii) that any goods exempted from duty are used only in connection with theatrical, musical or circus performances	
44.	The Importer	Tin-ore bags and cloth tags therefor	That the proper officer of customs is satisfied that such bags are solely for the purpose of packing tin-ore	The Importer
45.	The Importer	Locally produced or manufactured goods exported and subsequently reimported	(i) That the goods are identified to the satisfaction of the proper officer of customs; (ii) that the goods are reimported within one year from the date of export; (iii) that no claim to drawback under section 99 of the Customs Act 1967 has been made on the goods at the time of export; (iv) that no exemption or remission of excise duty has been allowed on the goods at the time of	The Exporter

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			export	
46.	The Importer	Locally produced or manufactured goods exported and subsequently reimported for reprocessing	(i) That the goods are identified to the satisfaction of the proper officer of customs; (ii) that the goods are reimported within one year from the date of export	The Exporter
47.	The Importer	Fresh fruits falling within Chapter 8 of the prevailing Customs Duties Order	(i) That the fruits concerned are imported direct by sea from the country of origin through any Malaysian port; (ii) that the fruits are fresh and are not dried or preserved in any manner whatsoever; (iii) that the importer pays import duty at 90% of the rate specified in the prevailing Customs Duties Order	The Importer
48.	A member of a visiting force or civilian component	One motor car imported or purchased locally	(i) That the motor car is imported or purchased locally for his personal use and that of his dependants; (ii) that the motor car is imported or purchased at the time of or within a period of three months	The Importer

(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>after his entry into Malaysia;</p> <p>(iii) that the exemption applies to the importation of or purchase locally in Malaysia of one motor vehicle only;</p> <p>(iv) that he is not entitled to the exemption unless he is serving on full pay and for the time being in Malaysia but not domiciled therein;</p> <p>(v) that the exemption shall cease to have effect if the motor vehicle is transferred to a person other than a member of a force;</p> <p>(vi) that at the time of importation of the motor vehicle, he submits to the proper officer of customs a certificate substantially in the form set out in Part III of the First Schedule hereto;</p> <p>(vii) that the motor vehicle, immediately after importation, is registered in the name of the member of a force who imported such vehicle in</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>accordance with the law relating to the registration and licensing of motor vehicle in Malaysia;</p> <p>(viii) that for the purpose of this exemption, "force", "civilian component" and "dependent" shall have the same meaning respectively as in the Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Federation on external defence and mutual assistance; signed at Kuala Lumpur on the 12th day of October 1957;</p> <p>(ix) such further conditions as the Director General may impose</p>	
49.	The Exporter	Timber, log and sawn	<p>(i) That the royalty prescribed in the Royalty Rate List as set out in the prevailing Forest Rules has been paid;</p> <p>(ii) that the timber is produced in and exported from Sabah</p>	The Exporter

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
50.	The Exporter	Timber, log and sawn	(i) That the royalty prescribed in the Royalty Rate List is set out in the prevailing Forest Rates has been paid; (ii) that the timber is produced in and exported from Sarawak	The person approved by the Director of Forest, Sarawak
51.	The Exporter	Goods falling under headings/sub-headings 01.02, 01.04, 0106.41 900 , 0106.49 900, 0106.90 900, 03.01, 03.02, 03.03, 03.04, 03.05, 0308.21 000, 0308.30 100, 0308.90 100, 04.07, 0408.11 000, 0408.19 000, 0408.91 000, 0408.99 000 (excluding egg albumin), 0801.21 000, 0801.22 000, 0804.40 000, 08.05, 08.09, 0901.90 100, 23.01, 23.02, 23.03, 2305.00 000, 23.06, 2307.00 000, 23.08, 6801.00 000, 68.02, 6803.00, 68.07, 6808.00 100, 6811.40 210, 6811.40 220, 6811.40 290, 6811.40 910, 6811.40 990, 6811.82 100, 6811.82 200, 6811.82 900, 6811.89 100, 6811.89 900 of the prevailing Customs Duties Order transported from the	(i) That the goods are used for manufacturing purposes or consumed locally in Labuan; (ii) that the goods are not exported from Labuan in the same state as they were transported from the Principal Customs Area	The Exporter

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		Principal Customs Area to Labuan		
52.	<p>(i) Malaysia Marine and Heavy Engineering Sdn. Bhd.;</p> <p>(ii) MARA Shipyard and Engineering (Terengganu) Sdn. Bhd.;</p> <p>(iii) <i>Bona fide</i> ship and boat builders and repairers as approved by the Secretary General to the Treasury</p>	Materials and equipment used directly for the construction or repairing of vessels	<p>(i) That the goods have been approved by the Secretary General to the Treasury and are imported or purchased from a warehouse licensed under sections 65 or 65A of the Act by the said companies, builders or repairers;</p> <p>(ii) that the goods are used solely and directly in the construction or repairing of vessels by the said companies, builders or repairers at their premises or at such other places as approved by the Director General and that such goods are stocked at the said premises under such conditions as may be imposed by the Director General;</p> <p>(iii) that the goods shall not be sold or otherwise disposed of except after payment of customs duty;</p> <p>(iv) that the said companies, builders or repairers shall keep such account, as required by</p>	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>
			<p>the Director General, of goods imported or purchased from a warehouse licensed under sections 65 or 65A of the Act, and used, and shall furnish not later than the 10th of each month to the Treasury and Customs a return in such form and manner as the Director General may prescribe;</p> <p>(v) that if any question arises as to whether any particular goods are or are not included in the class of goods subject to exemption, such question shall be decided by the Director General</p>	
53.	The Exporter	Palm oil produced in Sabah or Sarawak falling under subheadings 1511.10 000 and 1511.90 990 of the prevailing Customs Duties Order	<p>(i) That the exporter pays export duty at 70% of the current rate specified in the prevailing Customs Duties Order;</p> <p>(ii) that the palm oil is exported direct from Sabah or Sarawak to a place outside Malaysia</p>	The Exporter

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
54.	Manufacturer licensed under section 65/65A of the Customs Act 1967	Machinery and equipment including accessories and spare parts used directly in the manufacture of finished goods in a licensed manufacturing warehouse	<ul style="list-style-type: none"> <li data-bbox="1066 277 1541 423">(i) That the goods belong to a category that has been approved by the Director General; <li data-bbox="1066 423 1541 537">(ii) that the goods are new and unused; <li data-bbox="1066 537 1541 699">(iii) that the goods are used directly in the manufacture of finished goods at the licensed manufacturing warehouse; <li data-bbox="1066 699 1541 959">(iv) that in the case used goods the written approval of the Ministry of Trade and Industry is submitted at the time of import showing that there is no objection to the granting of duty exemption; <li data-bbox="1066 959 1541 1105">(v) that the goods are stored at all times at the licensed manufacturing warehouse; <li data-bbox="1066 1105 1541 1375">(vi) that the goods are not sold, transferred, exported or taken out of the licensed manufacturing warehouse without the approval of the Director General; 	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>(vii) that the manufacturer keeps such records of the goods at the licensed manufacturing warehouse as directed by the proper officer of customs;</p> <p>(viii) any other conditions for the proper use and safe custody of the goods as imposed by the Director General</p>	
55.	The Exporter	Goods used directly in the manufacture of finished goods in a Free Industrial Zone	<p>(i) That the goods are used directly in the manufacture of finished goods in the Free Industrial Zone;</p> <p>(ii) that the goods are not removed for export to a country outside Malaysia</p>	The manufacturer in the Free Industrial Zone
56.	The Exporter	All goods exported to a Free Zone	<p>(i) That the goods are consumed in the Free Zone;</p> <p>(ii) that the goods are not removed for export to a country outside Malaysia</p>	Certificate not required
57.	The Importer	Empty containers including bottles, drums, cylinders and other reusable packaging material exported and subsequently reimported	<p>(i) That a notice is given at the time of export that the reusable packaging material will be reimported;</p>	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			(ii) that the proper officer of customs is satisfied that they are being returned to Malaysia after having been exported containing the goods	
58.	The Exporter	Rattans and canes, whole, falling under subheading 1401.20 100 of the prevailing Customs Duties Order exported from Sabah and Sarawak	(i) That the exporter pays export duty at RM1.35 per kg for manau; (ii) that the exporter pays export duty at RM0.25 per kg for other than manau	The Exporter
59.	The Exporter	Rattans, split, falling under subheadings 1401.20 210, 1401.20 290, 1401.20 300 and 1401.20 900 of the prevailing Customs Duties Order exported from Sabah and Sarawak	That the exporter pays export duty at RM0.125 per kg	The Exporter
60.	Any <i>bona fide</i> manufacturer	Rubber thread falling under subheadings 4007.00 000, 5604.10 000 and 5604.90 200 of the prevailing Customs Duties Order	(i) That the goods are manufactured in the free industrial zone or warehouse licensed under section 65A of the Act; (ii) that the importer pays import duty at 3%; (iii) that the goods are imported	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>from the free trade zone or obtained from a warehouse licensed under section 65A of the Act;</p> <p>(iv) that the goods are used in the manufacture of other goods;</p> <p>(v) that the importer keeps proper records of the use of the goods as directed by the proper officer of customs</p>	
61.	Any batik manufacturer	<p>(i) White fabrics of silk, rayon and voile;</p> <p>(ii) white cotton fabrics</p>	<p>(i) That the manufacturer is approved by the Director General under the Sales Tax Act 1972;</p> <p>(ii) that the fabrics are imported solely for the use in the manufacture of batik;</p> <p>(iii) that the importer keeps proper records or account of the goods and such records or accounts shall be made available for inspection by the proper officer of customs</p>	The person approved by the Director General
62.	(i) Koperasi Serbaguna Pembatik Kelantan Bhd.;	<p>(i) White fabrics of silk, rayon and voile;</p> <p>(ii) white cotton fabrics</p>	(i) That the fabrics are imported by the persons exempted or are acquired from persons storing the fabrics in a licensed	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>
	(ii) Syarikat Bekalan Pembatik Sdn. Bhd.; (iii) STR Sdn. Bhd.; (iv) Syarikat Usaha Desa Terengganu Sdn. Bhd.; (v) Batik Malaysia Bhd.		warehouse; (ii) that the fabrics are for sale or supply to person exempted under item 61 of Part I of this Schedule; (iii) that the importer keeps proper records or accounts of the goods and such records or accounts shall be made available for inspection by the proper officer of customs	
63.	Any person	(i) Goods sold or otherwise disposed of to any person by any Federal or State Government Department; (ii) goods mentioned in (i) above subsequently sold or otherwise disposed of to any other person	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

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
64.	Asean Bintulu Fertilizer Sdn. Bhd.	Materials and machinery/ equipment (including spare parts) used directly for the manufacture of ammonia and urea	<p>(i) That the materials and machinery/ equipment have been approved by the Secretary General to the Treasury and are imported by the said Company;</p> <p>(ii) that the materials and machinery/ equipment are used in the manufacture of ammonia and urea by the said Company and at the said Company's premises;</p> <p>(iii) that the materials and machinery/ equipment shall not be sold or otherwise disposed of except as sanctioned by the Secretary General to the Treasury;</p> <p>(iv) that the materials and machinery/ equipment are stocked at the Company's premises under such conditions as may be imposed by the Director General;</p> <p>(v) that the said Company shall keep such account of the materials and machinery/ equipment imported and used, as required by the Director</p>	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>
			<p>General;</p> <p>(vi) that the said Company shall furnish not later than the 10th of each month to the Treasury and Customs a return in such form and manner as the Secretary General to the Treasury may prescribe</p>	
65.	Malaysian Helicopter Services Berhad	Spare parts for helicopter and aircraft	<p>(i) That the goods are imported solely to be used in a helicopter or an aircraft belonging to Malaysian Helicopter Services Berhad;</p> <p>(ii) that the said Company shall keep such account of the spare parts imported and used, as may be required by the Director General</p>	The person approved by the Director General
66.	<p>(i) Exxon Mobil Exploration and Production Malaysia Inc.;</p> <p>(ii) Sabah Shell Petroleum Co.;</p> <p>(iii) Sarawak Shell Berhad;</p>	Materials and equipment used directly for petroleum and gas upstream operations	<p>(i) That the materials and equipment to be obtained by the said Companies or Corporations for their use have been approved by the Secretary General to the Treasury;</p> <p>(ii) that the materials and equipment are used solely and directly in petroleum upstream</p>	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>
	<div data-bbox="321 321 611 418">(iv) Petronas Carigali Sdn. Bhd.;</div> <div data-bbox="321 459 611 589">(v) JX Nippon Oil & Gas Exploration (Malaysia) Limited;</div> <div data-bbox="321 630 510 727">(vi) Talisman Malaysia Limited;</div> <div data-bbox="321 768 611 865">(vii) Petrofac (Malaysia - PM 304) Limited;</div> <div data-bbox="306 906 611 971">(viii) Murphy Sarawak Oil Co. Ltd.;</div> <div data-bbox="321 1011 611 1076">(ix) Murphy Sabah Oil Co. Ltd.;</div> <div data-bbox="321 1117 611 1247">(x) Syarikat Newfield Peninsular Malaysia Inc.;</div> <div data-bbox="321 1287 611 1385">(xi) Syarikat Newfield Sarawak</div>		<div data-bbox="1119 289 1533 386">operations which includes exploration, drilling and production;</div> <div data-bbox="1050 427 1533 654">(iii) that the materials and equipment are obtained from Asian Supply Base Sdn. Bhd. at Rantau-Rantau, Labuan and those licensed under sections 65 and 65A of the Customs Act 1967;</div> <div data-bbox="1050 695 1533 963">(iv) that, for the materials and equipment which cannot be acquired from depots mentioned in condition (iii), approval of the Director General shall be obtained in order to acquire them from other sources;</div> <div data-bbox="1050 1003 1533 1174">(v) that the materials and equipment shall not be sold or otherwise disposed to except as sanctioned by the Director General;</div> <div data-bbox="1050 1214 1533 1377">(vi) that the Companies or Corporations shall keep such account of the materials and equipment imported and used as may be required by the</div>	

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
	Malaysia Inc.; (xii) PCPP Operating Company Sdn. Bhd.; (xiii) Kebabangan Petroleum Operating Company Sdn Bhd.; (xiv) TOTAL E & P Malaysia (xv) Lundin Malaysia B.V.		Director General	
67.	(i) Malaysia Marine and Heavy Engineering Sdn. Bhd.; (ii) Bredero Shaw (Malaysia) Sdn. Berhad; (iii) Boustead Penang Shipyard Sdn. Bhd.; (iv) Wasco Coatings	Raw materials and components used directly for the production of the following finished products— (i) living quarters/ accommodation modules; (ii) production modules and all other modules; (iii) jacket structures	(i) That the raw materials and components imported by the said Company shall be as approved by the Secretary General to the Treasury; (ii) that the said goods are used directly in the production activity at the said Company's premises or at such other places as approved by the Director General; (iii) that the said goods shall not be	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>
	<p>Malaysia Sdn. Bhd.;</p> <p>(v) THHE Fabricators Sdn. Bhd.;</p> <p>(vi) Syarikat Perbadanan Urusan Kejuruteraan dan Limbungan Brooke (Brooke Dockyard & Engineering Works Corporation) Kuching, Sarawak;</p> <p>(vii) Syarikat Kencana HL Sdn. Bhd.;</p> <p>(viii) Sime Darby Engineering Sdn.Bhd.</p>	<p>including vent boom, flareboom, helideck, conductors and piles;</p> <p>(iv) mooring system;</p> <p>(v) pipe coating</p>	<p>sold or otherwise disposed of except as sanctioned by the Director General;</p> <p>(iv) that the said goods are stocked at the said Company's premises under such conditions as may be imposed by the Director General;</p> <p>(v) that the said Company shall keep such accounts of the raw materials and components imported and used, as required by the Director General;</p> <p>(vi) that the said company shall furnish not later than the 10th of each month to the Treasury and Customs a return in such form and manner as the Director may prescribed;</p> <p>(vii) that if any question arises as to whether any particular goods are or are not included in the class of goods subject to exemption, such question shall be decided by the Secretary General to the Treasury;</p> <p>(viii) that upon claiming exemption,</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>
			the Company shall furnish the original document issued by the Up Stream Petroleum Company to confirm that it has acquired the contract from the said Company, together with the list of raw materials and components required under the said contract	
68.	Perbadanan Perwira Niaga Malaysia (PERNAMA)	Goods approved for sale in any PERNAMA establishment	<p>(i) That the goods have been approved by the Secretary General to the Treasury;</p> <p>(ii) that the goods are imported or acquired by PERNAMA from a warehouse licensed under section 65 of the Customs Act 1967 on account of and to be sold to—</p> <p style="padding-left: 40px;">(a) any members of the Malaysian Armed Forces (including the spouses of any serving members but excluding civilian staff working in the Malaysian Armed Forces) serving on full pay or on account of and to be sold to members of the</p>	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>
			<p>Malaysian Volunteer Armed Forces called out for continuous training;</p> <p>(b) any retired members of the Malaysian Armed Forces or Malaysian Volunteer Armed Forces;</p> <p>(iii) that the goods so exempted from customs duties are stored at the premises of PERNAMA under such conditions as may be imposed by the Director General;</p> <p>(iv) that PERNAMA shall keep such records or accounts of the goods imported and sold, as may be required by the Director General;</p> <p>(v) that PERNAMA shall not sell more than one unit of each of the following goods to any person eligible for such exemption within a period of three years from the date of such sale—</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>(i) video cassette recorder or video disc player;</p> <p>(ii) hi-fi set;</p> <p>(iii) freezer;</p> <p>(iv) clothes dryer;</p> <p>(v) pressure cooker;</p> <p>(vi) oven or ovenette;</p> <p>(vii) vacuum cleaner or floor polisher;</p> <p>(viii) lawn mower or grass cutter;</p> <p>(vi) 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 imported and sold;</p> <p>(vii) that PERNAMA shall pay the customs duties on goods found to be deficient in quantity or not accounted for in its stock or records</p>	
69.	The Importer	Sample of all goods taken by proper officer of customs in accordance with Section 104 of the Customs Act 1967	(i) That appropriate endorsement is made by the proper officer of customs on the relevant import declaration;	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>
			(ii) that the samples taken shall be disposed of in such manner as the Director General shall direct	
70.	The Importer	Goods imported for the purpose of evaluation or testing	(i) That it is shown to the satisfaction of the Director General that such goods are imported solely for the purpose of evaluation or testing by a Federal or State Government Department or a Statutory body; (ii) that every application for exemption is accompanied by a certificate from the head of the relevant department or statutory body certifying that the goods are imported solely for evaluation or testing; (iii) that after evaluation or testing, as the case may be, such goods shall be disposed of in such manner as the Director General shall direct	The Importer
71.	The Importer	Goods falling under subheadings 0305.71 000, 0305.72 190, 0407.29 100, 0407.90 200, 0712.31 000	(i) That the goods are imported through Malaysian ports and airports;	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		and 0712.39 900 of the prevailing Customs Duties Order	(ii) that the importer pays 75% of the import duty payable on the goods	
72.	The Importer	Goods falling under subheadings 0305.59 190, 0305.69 300, 0305.72 919, 0305.79 190, 0306.24 and 0307.59 200 of the prevailing Customs Duties Order	(i) That the goods are imported through Malaysian ports and airports; (ii) that the importer pays 50% of the import duty payable on the goods	The Importer
73.	The Importer	Empty containers including bottles, drums, flexibags and cylinders imported for the purpose of refilling with goods and subsequently re-exported	(i) That the containers are identified to the satisfaction of the proper officer of customs; (ii) that the importer keeps proper records of the containers imported and exported as required by the Director General	The Importer
74.	The Importer	Filled containers including bottles, drums, flexibags and cylinders, on their second and subsequent importation in the case of foreign manufactured containers, imported with their contents intended for local use and subsequently re-exported empty	(i) That the importer pays import duty only on the contents; (ii) that the containers are identified to the satisfaction of the proper officer of customs	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
75.	The Importer	(i) Bird's eggs; (ii) cement; (iii) marble; (iv) ikan bilis; (v) coconuts; (vi) coffee powder; (vii) fruits; (viii) honey; (ix) sugar cane; (x) vegetables; (xi) poultry; (xii) wood charcoal; (xiii) kayu bakau; (xiv) handicraft; (xv) whetstones; (xvi) eggs;	That it is proved to the satisfaction of the Director General that— (i) the goods are of Langkawi origin; (ii) the goods are imported direct from Langkawi	(i) The Importer; (ii) certificate not required if imported by <i>bona fide</i> traveller

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		(xvii) copra; (xviii) sawn rubberwood; (xix) air gamat; (xx) makjun gamat; (xxi) gamat herbal pills		
76.	The Importer	All imported gifts	(i) That the gifts are meant for any Federal or State Government Department or a Statutory Body; (ii) that the gifts will be used solely by the Government Department or Statutory Body concerned and are not sold or otherwise disposed of to members of the public except as sanctioned in writing by the head of department or statutory body concerned; (iii) that every application for exemption is accompanied by a certificate from the head of the relevant department or statutory body that the gifts are imported by him or authorised to be imported on his behalf	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>
			and are given to his department or statutory body gratis	
77.	The Exporter	(i) Live poultry; (ii) fish; (iii) bird's eggs; (iv) live animals of the bovine species; (v) fruits; (vi) animal feed; (vii) budded rubber stumps; (viii) seeding rubber stumps; (ix) rubber budwood; (x) rotan	(i) That the goods are exported to Langkawi; (ii) that the goods are not for re-export	(i) The Exporter; (ii) certificate not required if exported by <i>bona fide</i> traveller

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
78.	Higher Education Institution Established under Universities and University Colleges Act 1971 [Act 30] or Universiti Teknologi MARA Act 1976 [Act 173]	All goods excluding motor cars	(i) That the goods are imported by the University or University College concerned; (ii) that they are used by the University or University College concerned for its own activities; (iii) that they are not sold except after payment of customs duty	The Head of the University, University College or any other officer nominated by him as the Director General may approve
79.	The Importer	All goods excluding motor cars	(i) That the goods are imported for supply to any University or University College appearing in column (2) of item 78 of this Order; (ii) that they will be used by the University or University College concerned for its own activities; (iii) that every application for exemption is accompanied by a certificate from the Head of such relevant University or University College that the goods are authorised to be imported on his behalf and are for supply to his University or University College at a price exclusive of customs duty as in	The Head of the University, University College or any 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>
			accordance with the terms of contract	
80.	The Importer	Production samples	<p>(i) That it is shown to the satisfaction of the Director General that the goods are imported solely as a production sample for the purpose of manufacturing;</p> <p>(ii) that the said goods shall not be sold or otherwise disposed of except in such manner as the Director General may determine;</p> <p>(iii) that the said goods must be re-exported within one year from the date of import or such further period as the Director General may approve or dispose of in such manner as the Director may determine;</p> <p>(iv) that written authorisation for their import from the Director General is produced to the proper officer of customs;</p> <p>(v) that in issuing such authorisation the Director General may impose such other</p>	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			conditions as he may deem necessary	
81.	The Exporter	Palm kernel oil produced in Sabah or Sarawak falling under subheading 1513.21 100 of the prevailing Customs Duties Order	<ul style="list-style-type: none"> (i) That the exporter pays export duty at 70% of the current rate specified in the prevailing Customs Duties Order; (ii) that the palm kernel oil is exported direct from Sabah or Sarawak to a place outside Malaysia 	The Exporter
82.	The Importer	Duty paid goods exported and subsequently reimported	<ul style="list-style-type: none"> (i) That the goods are identified to the satisfaction of the proper officer of customs; (ii) that the goods are reimported within one year from the date of export, or such period as the Director General may approve; (iii) that no new parts have been added to the goods at the time of reimport; (iv) that no claim to drawback under the Customs Act 1967 has been made on the goods at the time of export 	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
83.	The Owner	One motor vehicle falling under headings 87.03 and 87.11 of the prevailing Customs Duties Order imported from all countries, including Labuan and Langkawi	<ul style="list-style-type: none"> <li data-bbox="1066 289 1541 423">(i) That the motor vehicles are identified to the satisfaction of the proper officer of the customs; <li data-bbox="1066 456 1541 558">(ii) that the motor vehicle was assembled in the Principal Customs Area; <li data-bbox="1066 591 1541 693">(iii) that the said motor vehicle is for personal use and not for commercial use; <li data-bbox="1066 725 1541 860">(iv) that the motor vehicle has been registered in the owner's name in the said country for a period of not less than 6 months; <li data-bbox="1066 893 1541 1066">(v) that the owner of the motor vehicle has transferred his residence from the said country to the Principal Customs Area; <li data-bbox="1066 1099 1541 1234">(vi) that the owner of the vehicle has been a resident in the said country for more than one year; <li data-bbox="1066 1266 1541 1369">(vii) that the owner will not dispose of the said motor vehicle within 6 months from the date of 	The Owner

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
			importation	
84.	Manufacturers licensed under section 65/65A of the Customs Act 1967	Raw materials or components used directly in the manufacture of finished or semi-finished goods in premises of manufacturers undertaking subcontract work in the Principal Customs Area	<p>(i) That the goods belong to a category that has been approved by the Director General;</p> <p>(ii) that prior approval of the Director General must be obtained by the said manufacturer licensed under section 65/65A of the Customs Act 1967;</p> <p>(iii) that the manufacturer licensed under section 65/65A of the Customs Act 1967 keeps such accounts of the issue of the raw materials or components and receipt of the finished or semi-finished goods to and from the subcontractor;</p> <p>(iv) that the said manufacturer licensed under section 65/65A of the Customs Act 1967 shall furnish not later than the 10th of each month to the Customs a return in such form and manner as the Director General may prescribe;</p>	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>
			<p>(v) that the security as determined by the Director General is furnished to Customs for the return of the finished or semi-finished goods to the said manufacturer licensed under section 65/65A of the Customs Act 1967;</p> <p>(vi) that in issuing such approval the Director General may impose such conditions as he may deem necessary</p>	
85.	Manufacturer in the Free Industrial Zone	Raw materials or components used directly in the manufacture of finished or semi-finished goods in premises of manufacturers undertaking subcontract work in the Principal Customs Area	<p>(i) That the goods belong to a category that has been approved by the Director General;</p> <p>(ii) that prior approval of the Director General must be obtained by the said manufacturer in the Free Industrial Zone on every occasion that the goods are to be subcontracted;</p> <p>(iii) that the manufacturer in the Free Industrial Zone keeps such accounts of the issue of the raw materials or components and receipt of the</p>	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>
			<p>finished or semi-finished goods to and from the subcontractor;</p> <p>(iv) that the said manufacturer in the Free Industrial Zone shall furnish not later than the 10th of each month to the Customs a return in such form and manner as the Director General may prescribe;</p> <p>(v) that the security as determined by the Director General is furnished to the Customs for the return of the finished or semi-finished goods to the said manufacturer in the Free Industrial Zone;</p> <p>(vi) that in issuing such approval the Director General may impose such conditions as he may deem necessary</p>	
86.	The Importer	<p>Articles and accessories as listed below—</p> <p>(i) riding gloves;</p> <p>(ii) riding caps;</p> <p>(iii) jodhpurs;</p>	That the proper officer of customs is satisfied that the goods are solely used for horse riding and for the maintenance of horses	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		(iv) windsuckers; (v) stirrups; (vi) hoof picks; (vii) girth; (viii) fly veils; (ix) halters; (x) martingales; (xi) saddle stand		
87.	The Importer	(i) Motorcycle electrical parts, as listed below— (a) main switch assembly assy; (b) speedometer assy; (c) tachometer assy; (d) pilot lamps	(i) That every application for exemption is accompanied by a "Certificate of Eligibility" issued by the ASEAN Secretariat, which is endorsed by the Secretary General of the ASEAN and the Chairman of the ASEAN Senior Economic Officials Meeting (SEOM); (ii) that the importer pays 10% of the import duty payable on the goods	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		assy; (e) stop switch; (f) head light assy; (g) horn; (h) flasher; (i) relay assy; (j) audio Pilot assy; (k) wire harness; (l) ignition coil assy; (m) fuel gauge hose; (n) rectifier regulator assy; (o) regulator assy; (p) rectifier assy		

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		and CDI unit assy; <i>(q)</i> liner holder assy; <i>(r)</i> switch handle assy (ii) soya sauce powder; (iii) breakfast cereals; (iv) non-dairy creamer; (v) soya based powder, in bulk or in retail pack		
88.	The Malaysia-Thailand Joint Authority (MTJA)	Materials and equipment used directly in the Joint Development Area (JDA)	(i) That the materials and equipment are imported by the MTJA or any person authorised by the MTJA; (ii) that the materials and equipment have been approved by the Joint Customs Committee (JCC); (iii) that the materials and equipment are obtained from bonded premises operating in	The person approved by the Joint Customs Committee

(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>specified Supply Bases;</p> <p>(iv) that the materials and equipment should not be sold or otherwise disposed of except as sanctioned by the JCC;</p> <p>(v) that the MTJA and its contractors keep such accounts of the materials and equipment imported and used, as required by the JCC;</p> <p>(vi) that if the materials and equipment cannot be obtained from bonded premises operating in specified Supply Bases as required in condition (iii), approval from the JCC shall be obtained to acquire them from other sources</p>	
89.	The Importer	All goods	<p>(i) That the goods are imported for use or consumption in the Joint Development Area (JDA);</p> <p>(ii) that the importer pays 50% of the prevailing import duty</p>	The person approved by the Joint Customs Committee

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
90.	The Malaysia-Thailand Joint Authority (MTJA)	Crude petroleum falling under heading 27.09 of the prevailing Customs Duties Order	<p>(i) That the crude petroleum is produced in and exported from the Joint Development Area (JDA);</p> <p>(ii) that the contractor with the MTJA are exempted from payment of export duty on crude petroleum and condensates produced in and exported from the JDA to Malaysia and Thailand;</p> <p>(iii) that the contractor with the MTJA are exempted from payment of export duty in excess of 5% on crude petroleum and condensates produced in and exported from the JDA to countries outside Malaysia and Thailand;</p> <p>(iv) that the MTJA is exempted from payment of export duty on crude petroleum and condensates produced in and exported from the JDA</p>	The person approved by the Joint Customs Committee
91.	Any person approved by the Director General	Goods manufactured in a premise licensed under Section 65A of the Customs Act 1967 for export	(i) That the goods shall be exported within 6 months from the date of purchase;	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>
			<p>(ii) that the goods shall be kept in a premise approved by the Director General and shall not be sold or disposed of in Malaysia ;</p> <p>(iii) that the person approved shall keep records or accounts of the goods purchased and that such records and accounts be made available for inspection by an officer of customs at any time;</p> <p>(iv) that the person approved shall pay all the duties on any goods that cannot be accounted for;</p> <p>(v) that if the goods are not exported within 6 months from the date of purchase, the person approved shall be liable to pay all the customs duties on the goods not exported</p>	
92.	Manufacturer in the Principal Customs Area	All goods exported to a Free Industrial Zone or moved to a manufacturing warehouse licensed under Section 65/65A of the Customs Act 1967 for subcontract work and subsequently reimported or returned	<p>(i) That prior approval of the Director General must be obtained by the manufacturer;</p> <p>(ii) that the goods belong to a category that has been approved by the Director General;</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>(iii) that the said goods are exported/moved and reimported/moved by the same route;</p> <p>(iv) that the said manufacturer keeps such accounts of the issue of the raw materials or components and receipt of the finished or semi-finished goods to and from the subcontractor;</p> <p>(v) that the said manufacturer shall furnish not later than the 10th of each month to the Customs a return in such form and manner as the Director General may prescribe;</p> <p>(vi) that in issuing such approval the Director General may impose such conditions as he may deem necessary</p>	
93.	Any person importing goods using air courier service	All goods excluding cigarettes, tobacco and intoxicating liquor	<p>(i) That the goods are imported by any person using air courier service through the following international airports—</p> <p style="text-align: right;">(a) Kuala Lumpur International Airport;</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>(b) Bayan Lepas (Penang);</p> <p>(c) Senai (Johor Bahru);</p> <p>(d) Kota Kinabalu;</p> <p>(e) Kuching;</p> <p>(f) Subang</p> <p>(ii) that the goods imported are of a total value not exceeding RM500.00 per consignment</p>	
94.	Persatuan Nelayan Kebangsaan (NEKMAT)	<p>(i) Trammel gill net;</p> <p>(ii) outboard engine;</p> <p>(iii) marine engine (7.5kW to 40kW);</p> <p>(iv) echo-sounder;</p> <p>(v) sonar;</p> <p>(vi) Geographical Positioning System(GPS);</p> <p>(vii) other electronic</p>	<p>(i) That prior confirmation is obtained from the Malaysian Industrial Development Authority (MIDA) that the goods are not locally produced or manufactured;</p> <p>(ii) that the person approved in column (2) shall keep records or accounts of the goods purchased and that such records or accounts be made available for inspection by an officer of customs at any time;</p> <p>(iii) that the person approved in</p>	The person approved by 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>
		apparatus for use in fishing boats	<p>column (2) shall pay all the duties on any goods that cannot be accounted for;</p> <p>(iv) that the person approved in column (2) shall comply with any other conditions that the Director General may impose from time to time</p>	
95.	The Importer	Parts of garments under subheadings 6117.90 000 and 6217.90 000 of the prevailing Customs Duties Order	<p>(i) That the importer is licensed to carry out trading business;</p> <p>(ii) that the FOB value of the goods imported is RM200.00 and above per unit;</p> <p>(iii) that the goods are subject to any other conditions that the Director General may impose</p>	The Importer
96.	The Importer	Vintage cars	<p>(i) That the vintage cars are manufactured before the year 1941;</p> <p>(ii) that the importer pays customs duty at a flat rate of RM1,000.00 per unit</p>	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
97.	The Importer	Sports footwear classified under subheading 6402.19.000 of the prevailing Customs Duties Order fitted with spikes, studs, bars and <i>etc.</i>	That the proper officer of custom is satisfied that the goods are solely used for sport	The Importer
98.	The Importer	(i) video conferencing system comprising of the following components— (a) set top box (codec unit); (b) ISDN receiver; (c) camera; (d) microphone; (e) remote control; (f) custom made adapter and power supply unit complete with cables and wires falling under	That the video or audio conferencing system is imported in one consignment	The Importer

(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>subheadings 8517.62 610 and 8517.69 900 of the prevailing Customs Duties Order</p> <p>(ii) audio conferencing system comprising of the following components—</p> <p>(a) base unit;</p> <p>(b) maximum of two extension microphones;</p> <p>(c) remote control;</p> <p>(d) custom made adapter and power supply unit complete with cables and wires</p> <p>falling under subheadings 8517.18 000, 8517.69 100 and 8517.69 900 of the prevailing</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>
		Customs Duties Order		
99.	AirAsia Berhad	Spare parts and equipment for aircraft	<p>(i) That the goods are imported solely to be used in aircraft of AirAsia Berhad;</p> <p>(ii) that the goods shall be subject to such conditions as the Director General may impose</p>	The person approved by the Director General
100.	The Importer	<p>Goods falling under subheadings 7206.10 900, 7207.20 900, 7213.10 000, 7213.20 000, 7213.91 000, 7213.99 000, 7214.10 210, 7214.10 290, 7214.10 910, 7214.20 210, 7214.20 290, 7214.20 910, 7214.30 100, 7214.30 900, 7214.91 200, 7214.99 210, 7214.99 290, 7214.99 910, 7215.10 100, 7215.10 900, 7215.50 210, 7215.50 290, 7215.50 910, 7215.90 100, 7215.90 900, 7216.22 000, 7216.32 000, 7216.33 200, 7216.33 900, 7216.40 100, 7216.40 200, 7216.50 100, 7218.91 000, 7218.99 000, 7221.00 000, 7222.11 000, 7222.20 100, 7222.30 100, 7222.40 110, 7222.40 190, 7222.40 200,</p>	That every application for the exemption is accompanied by a mill certificate from the manufacturer	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		7224.10 000, 7224.90 000, 7228.70 110, 7228.70 190 and 7228.70 200 of the prevailing Customs Duties Order		
101.	The Importer	Goods falling under subheadings 2523.29 900 and 2523.90 000 of the prevailing Customs Duties Order	That the goods are used for construction industry	The Importer
102.	AirAsia X Sdn. Bhd.	Ground equipment, instructional materials and training aids	<p>(i) That the goods are imported solely to be used either as ground equipment within the limits of any airport in connection with the establishment or maintenance of an international or domestic service operated by the airline, or as instructional material and training aids for use in connection with technical training of ground and flight personnel required to establish and maintain such international or domestic service;</p> <p>(ii) 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

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
103.	AirAsia X Sdn. Bhd.	Spare parts, equipment for aircraft and stores for air craft	(i) That the goods are imported solely to be used in the aircraft of AirAsia X Sdn. Bhd.; (ii) that the goods shall be subject to such conditions as the Director General may deem fit to impose	The person approved by the Director General
104.	AirAsia X Sdn. Bhd.	All goods including intoxicating liquor, tobacco and cigarettes	(i) That the goods are imported solely to be used in the aircraft of AirAsia X Sdn. Bhd.; (ii) that the goods shall be subject to such conditions as the Director General may deem fit to impose	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>
105.	FireFly Sdn. Bhd.	Ground equipment, instructional materials and training aids	(i) That the goods are imported solely to be used either as ground equipment within the limits of any airport in connection with the establishment or maintenance of an international or domestic service operated by the airline, or as instructional material and training aids for use in connection with technical training of ground and flight personnel required to establish and maintain such international or domestic service; (ii) that the goods shall be subject to such conditions as the Director General may deem fit to impose	The person approved by the Director General
106.	FireFly Sdn. Bhd.	Spare parts, equipment for aircraft and stores for air craft	(i) That the goods are imported solely to be used in the aircraft of FireFly Sdn. Bhd.; (ii) that the goods shall be subject to such conditions as the Director General may deem fit to impose	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>
107.	The Importer	Goods falling under subheadings 0305.20 220, 0305.42 000, 0305.61 000, 0305.62 000, 0305.72 190, 0305.72 919, 0305.79 190, 0306.24 190, 1601.00 100, 1601.00 910, 1601.00 990, 1602.10 120, 1602.41 190, 1602.42 190, 1602.49 190, 1602.90 200, 1603.00 100, 1902.11 100, 1902.11 900, 1902.19 200, 1902.19 300, 1902.19 400, 1902.19 900, 1902.20 200, 1902.20 300, 1902.20 900, 1902.30 200, 1902.30 300, 1902.30 400, 1902.30 500, 1902.30 900, 1905.31 000, 1905.32 000, 1905.40 900, 1905.90 100, 2005.10 910, 2005.20 910, 2005.59 910, 2005.80 100, 2005.80 900, 2005.99 910, 2008.20 200, 2008.20 900, 2008.91 000, 2009.41 000, 2009.49 000, 2009.81 910, 2009.81 990, 2009.89 911, 2009.89 919, 2009.89 990, 2009.90 910, 2009.90 990, 2101.11 000, 2101.12 900, 2102.10 000, 2104.10 900, 2104.20 900, 2106.10 000, 2106.90 300, 2106.90 500,	-	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>
		2106.90 600 and 2106.90 990 of the prevailing Customs Duties Order		
108.	The Manufacturer	Goods falling under subheadings 0307.59 200, 0708.20 900, 1902.11 900, 1902.20 200, 1902.20 300, 2518.10 000, 2518.20 000, 2518.30 000, 2715.00 100, 2806.20 000, 2809.20 190, 2842.90 210, 2842.90 290, 3212.90 390, 3403.11 000, 3403.91 000, 3502.20 000, 4421.90 200, 5204.11 100, 5204.11 900, 5204.19 100, 5204.19 900, 5204.20 000, 5205.11 000, 5205.12 000, 5205.13 000, 5205.14 000, 5205.15 000, 5205.21 000, 5205.22 000, 5205.23 000, 5205.24 000, 5205.26 000, 5205.27 000, 5205.28 000, 5205.31 000, 5205.32 000, 5205.33 000, 5205.34 000, 5205.35 000, 5205.41 000, 5205.42 000, 5205.43 000, 5205.44 000, 5205.46 000, 5205.47 000, 5205.48 000,	That the manufacturer is licensed under the Industrial Co-ordination Act 1975 [<i>Act 156</i>], Customs Act 1967, Sales Tax Act 1972 [<i>Act 64</i>] or Excise Act 1976 [<i>Act 176</i>]	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>
		5206.11 000, 5206.12 000, 5206.13 000, 5206.14 000, 5206.15 000, 5206.21 000, 5206.22 000, 5206.23 000, 5206.24 000, 5206.25 000, 5206.31 000, 5206.32 000, 5206.33 000, 5206.34 000, 5206.35 000, 5206.41 000, 5206.42 000, 5206.43 000, 5206.44 000, 5206.45 000, 5207.10 000, 5207.90 000, 5208.11 000, 5208.12 000, 5208.13 000, 5208.19 000, 5208.21 000, 5208.22 000, 5208.23 000, 5208.29 000, 5208.31 000, 5208.32 000, 5208.33 000, 5208.39 000, 5208.41 000, 5208.42 000, 5208.43 000, 5208.49 000, 5208.51 100, 5208.51 910, 5208.51 990, 5208.52 100, 5208.52 910, 5208.52 990, 5208.59 100, 5208.59 910, 5208.59 990, 5402.31 000, 5402.32 000, 5402.33 000, 5402.39 000, 5509.11 000, 5509.12 000, 5509.21 000, 5509.22 000, 5509.41 000, 5509.42 000, 5509.51 000, 5509.52 000, 5509.53 000, 5509.59 000, 5509.61 000, 5509.62 000, 5509.69 000,		

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		5509.91 000, 5509.92 000, 5509.99 000, 5510.11 000, 5510.12 000, 5510.20 000, 5510.30 000, 5510.90 000, 7003.20 000, 7003.30 000, 7004.90 900, 7010.90 100, 8402.90 000, 8404.90 900, 8407.31 000, 8407.32 100, 8407.32 200, 8409.91 100, 8409.91 922, 8413.19 100, 8413.20 900, 8414.80 300, 8414.80 510, 8418.61 000, 8419.90 100, 8419.90 410, 8421.29 600, 8422.11 100, 8422.11 200, 8422.90 100, 8425.11 100, 8425.11 900, 8425.31 000, 8425.39 000, 8425.41 000, 8425.42 000, 8425.49 000, 8431.10 000, 8431.20 000, 8431.49 100, 8431.49 200, 8431.49 300, 8433.90 100, 8451.30 100, 8451.90 100, 8452.10 000, 8452.90 700, 8452.90 800, 8480.30 900, 8483.20 000, 8483.30 000, 8483.40 000, 8483.50 000, 8483.60 000, 8483.90 000, 8484.20 000, 8484.90 000, 8486.20 420, 8607.11 000, 8607.12 000, 8607.30 000 and 8804.00 100 of the		

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		prevailing Customs Duties Order		
109.	The Manufacturer	Goods falling under subheadings 7204.50 000, 7216.21 000, 7220.11 230, 7220.12 130, 7220.20 130, 7220.90 130, 7222.40 190, 7222.40 200, 7223.00 000, 7226.11 110, 7226.19 110, 7226.20 130, 7226.91 130, 7226.92 130, 7226.99 130, 7227.10 000, 7227.20 000, 7227.90 000, 7228.20 100, 7228.30 100, 7228.40 100, 7228.50 100, 7228.60 100, 7228.70 190, 7228.70 200, 7228.80 100, 7228.80 910, 7229.20 000, 7229.90 200, 7229.90 900, 7301.10 000, 7301.20 000, 7302.10 000, 7302.90 100, 7304.11 000, 7304.22 000, 7304.29 000, 7304.31 100, 7304.31 900, 7304.39 100, 7304.39 900, 7304.41 100, 7304.41 900, 7304.49 100, 7304.49 900, 7304.51 100, 7304.51 900, 7304.59 100, 7304.59 900, 7304.90 100, 7304.90 900, 7307.11 000, 7307.21 100, 7307.21 900, 7307.22 100,	(i) That the manufacturer is licensed under the Industrial Co-ordination Act 1975, Customs Act 1967, Sales Tax Act 1972 or Excise Act 1976; (ii) that every application for exemption is accompanied by a mill certificate from the manufacturer	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>
		7307.22 900, 7307.23 100, 7307.23 900, 7307.29 100, 7307.29 900, 7307.91 100, 7307.91 900, 7307.92 100, 7307.92 900, 7307.93 100, 7307.93 900, 7307.99 100, 7307.99 900, 7308.10 000, 7308.20 000, 7308.30 000, 7308.40 000, 7308.90 200, 7308.90 910, 7308.90 990, 7309.00 100, 7309.00 900, 7310.10 200, 7310.10 900, 7310.21 200, 7310.21 900, 7310.29 200, 7310.29 900, 7311.00 990, 7314.12 000, 7314.14 000, 7314.19 000, 7315.11 200, 7315.11 990, 7315.12 200, 7315.12 900, 7315.19 400, 7315.19 990, 7315.20 000, 7315.81 000, 7315.82 000, 7315.89 200, 7315.89 900, 7315.90 200, 7515.90 900, 7316.00 000, 7321.81 100, 7321.81 900, 7321.82 000, 7321.89 000, 7321.90 100, 7321.90 210, 7321.90 220, 7321.90 290, 7321.90 900, 7323.10 000, 7323.91 100, 7323.92 000, 7323.93 900, 7323.94 000, 7323.99 100, 7323.99 900, 7324.21 100, 7324.21 900,		

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
		7324.29 100, 7324.29 900, 7324.90 890, 7324.90 920, 7324.90 930, 7324.90 990, 7325.10 100, 7325.10 900, 7325.91 000, 7325.99 100, 7325.99 900, 7326.11 000, 7326.20 900, 7326.90 110, 7326.90 190, 7326.90 300, 7326.90 500, 7326.90 800, 7412.20 200, 7612.10 000, 7905.00 100, 8302.10 000, 8302.20 900, 8302.30 100, 8302.41 100, 8302.42 100 and 8302.60 000 of the prevailing Customs Duties Order		
110.	The Importer	Goods falling under subheadings 7319.40 000 (safety pins only), 7321.11 000, 7321.12 000, 7321.19 000, 7323.93 100, 7324.10 100 and 7326.90 200 of the prevailing Customs Duties Order	-	The Importer

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
111.	AirAsia Berhad	Ground equipment, instructional materials and training aids	<p>(i) That the goods are imported solely to be used either as ground equipment within the limits of any airport in connection with the establishment or maintenance of an 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>(ii) 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
112.	AirAsia Berhad	All goods including intoxicating liquor, tobacco and cigarettes	<p>(i) That the goods are imported solely to be used or for sale by and in the aircraft of AirAsia Berhad in its international flights;</p> <p>(ii) 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

(1) No.	(2) <i>Persons Exempted</i>	(3) <i>Goods Exempted</i>	(4) <i>Conditions</i>	(5) <i>Certificate to be signed by</i>
113.	Petroleum Nasional Berhad (PETRONAS) or any companies authorized by PETRONAS and approved by the Director General of Customs	(i) Machinery, equipment, feedstock tanks, finish products tanks and spare parts used directly for the construction and maintenance of the plants in the RAPID complex; (ii) materials used directly for the construction and maintenance of plants in the RAPID complex; (iii) safety and environmental protection equipment used for the refinery and petrochemical plants	(i) That the goods are imported by the said Companies as approved by the Director General; (ii) that the goods shall not be sold or otherwise disposed of except after the payment of customs duty; (iii) that the said Company shall keep such account of the goods imported and used, as required by the Director General; (iv) that the said Company shall furnish every three months to the Director General a return in such form and manner as the Director General may prescribe	The persons approved by the Director General
114.	Petroleum Nasional Berhad (PETRONAS) or any companies authorized by PETRONAS and approved by the Director General of Customs	Raw materials and consumable items used directly in the production activities of plants in the RAPID complex	(i) That the goods are imported by the said Companies as approved by the Director General; (ii) that the goods shall not be sold or otherwise disposed of except after the payment of	The persons 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>customs duty;</p> <p>(iii) that the said Company shall keep such account of the goods imported and used, as required by the Director General;</p> <p>(iv) that the said Company shall furnish every three months to the Director General a return in such form and manner as the Director General may prescribe</p>	
115.	Any manufacturer in Principal Customs Area endorsed by MIDA	Machinery and equipment excluding spare parts and consumables	<p>(i) That the goods belong to a category that has been approved by the Secretary General of Treasury;</p> <p>(ii) that the goods are imported or purchased from a Licensed Manufacturing Warehouse, Bonded Warehouse and Free Zones;</p> <p>(iii) that the goods are new and unused;</p> <p>(iv) that the goods are used directly in the manufacture of finished goods at the</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>approved manufacturers' premises;</p> <p>(v) that the goods are placed at all times at the approved manufacturers' premises;</p> <p>(vi) that the goods are not sold, transferred, exported or taken out of the approved manufacturers' premises without the approval of the Director General of Customs;</p> <p>(vii) that the manufacturer keeps such records of the goods at the approved manufacturers' premises as directed by the proper officer of customs;</p> <p>(viii) that the manufacturer shall pay all the duties on any goods that cannot be accounted for;</p> <p>(ix) for the purposes of disposal, transfer, sale, export and donation of goods that has been granted duty exemption, the company must obtain written permission from the Director General of Customs subject to the following</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>conditions:</p> <p>(a) for the goods which are less than 10 years old from the date of import or purchase:</p> <p>(1) the manufacturer shall pay all duties based on the item description and the rate of duty as in the prevailing Customs Duties Order and Sales Tax Order. However, the manufacturer is exempted from paying applicable duties if the goods are re-exported; and</p> <p>(2) for goods to be sold as scraps as imposed by Director General of Customs, the manufacturer shall pay the duties based on the rate of duty under the scraps tariff code (if any);</p> <p>(b) for the goods that have</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>achieved economic lifespan of 10 years or more, the manufacturer is exempted from duty involved and is not required to pay back the duty which was exempted;</p> <p>(x) that if any question arise as to whether any particular goods are not included in the class of goods subject to exemption, such question shall be decided by the Director General of Customs;</p> <p>(xi) any other conditions imposed by the Director General of Customs</p>	
116.	Any company engaged in a hotel business endorsed by MIDA	Equipment or machinery as approved by the Secretary General to the Treasury	<p>(i) That the goods are imported or purchased from a Licensed Manufacturing Warehouse, Bonded Warehouse or Free Zones;</p> <p>(ii) that the goods are new and unused;</p> <p>(iii) that the goods are used directly in the hotel business</p>	The company engaged in a hotel business

(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 approved hotels' premises;</p> <p>(iv) that the goods are used at all times at the approved hotels' premises;</p> <p>(v) that the goods are not sold, transferred, exported or taken out of the approved hotels' premises without the approval of the Director General of Customs;</p> <p>(vi) that the company keeps such records of the goods as directed by the proper officer of customs;</p> <p>(vii) that the company shall pay all the duties on any goods that cannot be accounted for;</p> <p>(viii) for the purposes of disposal, transfer, sale, export and donation of goods that has been granted duty exemption, the company must obtain written permission from the Director General of Customs subject to the following conditions:</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>(a) for the goods which are less than 10 years old from the date of import or purchase:</p> <p>(1) the company shall pay all duties based on the item description and the rate of duty as in the prevailing Customs Duties Order and Sales Tax Order. However, the company is exempted from paying applicable duties if the goods are re-exported; and</p> <p>(2) for goods to be sold as scraps as imposed by Director General of Customs, the company shall pay the duties based on the rate of duty under the scraps tariff code (if any);</p> <p>(b) for the goods that have</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>achieved economic lifespan of 10 years or more, the company is exempted from duty involved and is not required to pay back the duty which was exempted;</p> <p>(ix) that if any question arise as to whether any particular goods are not included in the class of goods subject to exemption, such question shall be decided by the Director General of Customs;</p> <p>(x) any other conditions imposed by the Director General of Customs</p>	

BAHAGIAN II/PART II

AKTA KASTAM 1967
CUSTOMS ACT 1967

SIJIL DI BAWAH PERINTAH DUTI KASTAM (PENGECUALIAN) 2013
CERTIFICATE UNDER THE CUSTOMS DUTIES (EXEMPTION) ORDER 2013

Saya dengan ini mengesahkan bahawa barang yang diperihalkan di atas adalah
I hereby certify that the goods described above are

*diimport oleh/dieksport oleh/dibekalkan kepada
**imported by/exported by/are to be supplied to*

.....
(Nama dan alamat orang atau badan bagi siapa pengecualian dituntut)
(Name and address of person or establishment in respect of whom exemption is claimed)

dan pengecualian daripada duti kastam adalah dituntut di bawah Butiran
and exemption from customs duty is claimed under Item

Perintah Duti Kastam (Pengecualian) 2013 tertakluk kepada syarat yang dinyatakan di dalamnya.
Customs Duties (Exemption) Order 2013 subject to the conditions therein specified.

Tandatangan.....
Signature

Nama.....
Name

No. Kad Pengenalan
Identity Card No.

Pangkat.....
Rank

Tarikh.....
Date

*Potong mana yang tidak berkenaan.
**Delete whichever is not applicable.*

AKTA KASTAM 1967
CUSTOMS ACT 1967

SIJIL DI BAWAH BUTIRAN 4 BAHAGIAN I JADUAL KEPADA PERINTAH DUTI KASTAM
(PENGECCUALIAN) 2013
CERTIFICATE UNDER ITEM 4 PART I OF THE SCHEDULE TO THE CUSTOMS DUTIES
(EXEMPTION) ORDER 2013

Saya dengan ini mengesahkan bahawa barang yang diperihalkan di atas adalah
I hereby certify that the goods described above are

*diimport oleh Syarikat
**imported by Syarikat*

bagi kegunaan Kementerian/Jabatan
for the use of Ministry/Department

dan pengecualian daripada duti kastam dituntut di bawah Butiran 4 Perintah Duti
Kastam
and exemption from customs duty is claimed under Item 4 of the Customs Duties

(Pengeccualian) 2013 dan Butiran 4 Perintah Cukai Jualan (Pengeccualian) 2013 tertakluk
(Exemption) 2013 and Item 4 of the Sales Tax (Exemption) Order 2013 subject

kepada syarat yang dinyatakan di dalamnya.
to the condition therein specified.

2. Saya juga mengaku bahawa pembelian barang tersebut adalah dibiaya oleh wang
I also certify that the purchase of the above goods are funded by the

peruntukan Kementerian/Jabatan No. Vot
Ministry's/Department's Vote No.

dan harga adalah tidak termasuk elemen duti dan cukai.
and the value does not include the duty and tax element.

Tandatangan.....
Signature

Nama.....
Name

No. Kad Pengenalan
Identity Card No.

Pangkat.....
Rank

Tarikh.....
Date

AKTA KASTAM 1967
CUSTOMS ACT 1967

SIJIL DI BAWAH BUTIRAN 48 BAHAGIAN I JADUAL KEPADA PERINTAH DUTI KASTAM
(PENGECUALIAN) 2013
CERTIFICATE UNDER ITEM 48 PART I OF THE SCHEDULE TO THE CUSTOMS DUTIES
(EXEMPTION) ORDER 2013

A— Untuk dipenuhi dan ditandatangani oleh pengimport—
To be completed and signed by the importer—

1. Saya dengan ini mengesahkan bahawa saya ialah pengimport kereta yang dinyatakan di bawah ini dan kereta itu adalah diimport untuk kegunaan saya sendiri dan orang-orang dibawah tanggungan saya.

I hereby certify that I am the importer of the motor car described hereunder and that the motor car is imported for my personal use and that of my dependants.

2. Saya juga mengesahkan bahawa saya tidak mengimport sebarang kereta sebelum ini dan tidak menuntut pengecualian untuknya.

I also certify that I have not imported any motor car before nor have I claimed any exemption therefor.

3. Butir-butir kereta saya ialah seperti berikut:
Particulars of my motor car are as follows:

(a) Buatan	Jenis
Make	Type

(b) Tahun dikilang
Year of manufacture

(c) Tarikh dan tempat import
Date and place of import

Tandatangan.....
Signature

Nama.....
Name

No. Kad Pengenalan
Identity Card No.

Pangkat.....
Rank

Tarikh.....
Date

B— Untuk dipenuhi dan ditandatangani oleh Pegawai Pemerintah Unit di mana
pengimport bekerja—
*To be completed and signed by the Commanding Officer of the Unit in which the
importer is serving—*

Tarikh
Date

Tandatangan
Signature

Nama
Name

Jawatan
Position

Dibuat 19 Disember 2013
Made 19 December 2013

[3SULIT KE.HT(96)669/13-66 SK.16; Perb. 0.9060/18 Jld.28(SK.2)C; PN(PU2)338B/XVII]

DATO' SERI HAJI AHMAD HUSNI MOHAMAD HANADZLAH
Menteri Kewangan Kedua/Second Minister of Finance