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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI EKSAIS (PENGECUALIAN) 2017

EXCISE DUTIES (EXEMPTION) ORDER 2017

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

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS (PENGECUALIAN) 2017

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Eksais 1976 [*Akta 176*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Eksais (Pengecualian) 2017**.

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

Pengecualian daripada pembayaran duti eksais

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

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

Had pengecualian

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

Masa pengecualian berkuat kuasa

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

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

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

Pembatalan

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

EXCISE ACT 1976

EXCISE DUTIES (EXEMPTION) ORDER 2017

IN exercise of the powers conferred by subsection 11(1) of the Excise Act 1976 [*Act 176*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Excise Duties (Exemption) Order 2017**.
- (2) This Order comes into operation on 3 January 2018.

Exemption from payment of excise duty

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

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

Extent of exemption

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

Time when exemption operates

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

Revocation

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

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

(1) <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 goods	That it is proved to the satisfaction of the Director General that the goods are imported or purchased from a licensed manufacturer or released from licensed warehouses or licensed premises for the personal or official use of the Yang di-Pertuan Agong	The Comptroller of the Household
2.	The Ruler of any State, including the Ruling Chiefs of Negeri Sembilan, and the Yang di-Pertua Negeri of Melaka, Pulau Pinang, Sabah and Sarawak	All goods	(a) That it is proved to the satisfaction of the Director General that the goods are imported or purchased from a licensed manufacturer or released from licensed warehouses or licensed premises for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri; (b) that in respect of motor cars, the quantity does not exceed in number from those decided by the Rulers in Council	The officer designated by the Ruler, Ruling Chiefs or Yang di-Pertua Negeri