



# **LAWS OF MALAYSIA**

**Act A1715**

**CUSTOMS (AMENDMENT) ACT 2024**

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# LAWS OF MALAYSIA

## Act A1715

### CUSTOMS (AMENDMENT) ACT 2024

An Act to amend the Customs Act 1967.

[ ]

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

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

**1.** (1) This Act may be cited as the Customs (Amendment) Act 2024.

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

#### **Amendment of section 2**

**2.** The Customs Act 1967 [*Act 235*], which is referred to as the “principal Act” in this Act, is amended—

(a) in subsection 2(1), by inserting after the definition of “public ruling” the following definition:

‘ “Pulau 1” means Pulau 1, Forest City situated in the Mukim of Tanjung Kupang, District of Johor Bahru, Johore as shown in the *Gazette* Plan PW50276 deposited in the Office of the Director of Survey and Mapping, Johore;’ and

- (b) in subsection 2(1B), in the definition of “principal customs area”, by substituting for the words “and Pangkor” the words “, Pangkor and Pulau 1”.

**Amendment of section 154**

3. Section 154 of the principal Act is amended in the definition of “principal customs area” by substituting for the words “and Pangkor” the words “, Pangkor and Pulau 1”.

**Amendment of section 155**

4. Subsection 155(2) of the principal Act is amended by substituting for the words “Subsections 11(2), (3), (4) and (5)” the words “Subsection 11(2)”.

**Amendment of section 163A**

5. Section 163A of the principal Act is amended in the definition of “principal customs area” by substituting for the words “and Pangkor” the words “, Pangkor and Pulau 1”.

**Amendment of section 163B**

6. Subsection 163B(2) of the principal Act is amended by substituting for the words “Subsections 11(2), (3), (4) and (5)” the words “Subsection 11(2)”.

**Amendment of section 163J**

7. Section 163J of the principal Act is amended in the definition of “principal customs area” by substituting for the words “and Pangkor” the words “, Pangkor and Pulau 1”.

**Amendment of section 163k**

**8.** Subsection 163k(2) of the principal Act is amended by substituting for the words “Subsections 11(2), (3), (4) and (5)” the words “Subsection 11(2)”.

**Amendment of section 163q**

**9.** Section 163q of the principal Act is amended in the definition of “principal customs area” by substituting for the words “and Pangkor” the words “, Pangkor and Pulau 1”.

**Amendment of section 163r**

**10.** Subsection 163r(2) of the principal Act is amended by substituting for the words “Subsections 11(2), (3), (4) and (5)” the words “Subsection 11(2)”.

**New Part XIXE**

**11.** The principal Act is amended by inserting after section 163w the following part:

**“PART XIXE**

**SPECIAL PROVISIONS DEALING WITH PULAU 1**

**Interpretation**

**163x.** In this Part, unless the context otherwise requires, “principal customs area” means Malaysia exclusive of Labuan, Langkawi, Tioman, Pangkor and Pulau 1.

**Retail trade in Pulau 1**

**163y.** (1) No person shall sell by retail any goods declared by the Minister under paragraph 163z(1)(a) in Pulau 1 without approval of the Minister.

(2) An application for the approval under subsection (1) shall be made in the manner as prescribed by the Minister in the regulations.

(3) Any person who contravenes this section shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.

### **Customs duties relating to Pulau 1**

**163z.** (1) Import duty shall be payable upon—

- (a) all dutiable goods imported into Pulau 1, other than goods which the Minister may from time to time declare by order published in the *Gazette*; and
- (b) all goods declared by the Minister under paragraph (a), transported to the principal customs area from Pulau 1 as if such transportation to the principal customs area were importation into Malaysia.

(2) Export duty shall be payable upon all dutiable goods transported from the principal customs area to Pulau 1 as if such transportation from the principal customs area were exportation from Malaysia.

(3) The Minister may by order, prescribe the meaning of the word “value” in relation to goods transported to the principal customs area from Pulau 1.

(4) Subsection 11(2) shall apply to any order made by the Minister under subsection (1).

(5) Nothing in this section shall render inapplicable to Pulau 1 any other customs duty which may be fixed by the Minister under subsection 11(1).

**Transportation of goods to or from Pulau 1 from or to the principal customs area**

**163AA.** Where goods are transported—

(a) from Pulau 1 to the principal customs area; or

(b) from the principal customs area to Pulau 1,

the provisions of this Act, other than sections 81, 82, 83, 84, 85, 86 and 87 and paragraph 87A(1)(b), shall with such modifications and adaptations as may be necessary, apply as if such goods were imported into or, as the case may be, exported from, the principal customs area from or to a place outside Malaysia, and without prejudice to the above generality, Part XII shall apply to goods transported to or from Pulau 1 from or to the principal customs area and to persons and vehicles, vessels and aircrafts transporting such goods.

**Declaration of goods transported from Pulau 1 into the principal customs area**

**163AB.** The person in charge of any vehicle, vessel or aircraft on which goods are transported from Pulau 1 to the principal customs area shall make a declaration in the form and manner as determined by the Director General.

**Dutiable goods to be deemed to be non-dutiable while in Pulau 1**

**163AC.** Except for the purposes of section 48, any goods declared by the Minister under paragraph 163z(1)(a) shall, while in Pulau 1, be deemed to be non-dutiable goods and the provisions of this Act shall be construed accordingly.

**Collection of duties**

**163AD.** In making regulations under section 142, the Minister may provide for the collection of the customs duties payable in respect of goods—

- (a) imported into or exported from Pulau 1; and
- (b) transported or about to be transported from or to Pulau 1 to or from the principal customs area.

**Application of Part X to goods transported to Pulau 1**

**163AE.** The provisions of Part X which deals with drawback shall apply to goods declared by the Minister under paragraph 163Z(1)(a), transported from the principal customs area to Pulau 1 as if such goods had been exported.”.