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P.U. (A) 273

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN  
(PELEPASAN) 2014

*GOODS AND SERVICES TAX (RELIEF) ORDER 2014*



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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) 2014

PADA menjalankan kuasa yang diberikan oleh seksyen 56 Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014**.

(2) Perintah ini mula berkuat kuasa pada 13 Oktober 2014.

**Pelepasan daripada pengenaan dan pembayaran cukai**

2. (1) Orang yang dinyatakan dalam ruang (2) Jadual Pertama dilepaskan daripada pembayaran cukai ke atas perolehan barang yang dinyatakan dalam ruang (3) Jadual Pertama tertakluk kepada syarat sebagaimana yang dinyatakan dalam ruang (4) Jadual Pertama.

(2) Orang yang dinyatakan dalam ruang (2) Jadual Kedua dilepaskan daripada pengenaan cukai ke atas pembekalan barang yang dinyatakan dalam ruang (3) Jadual Kedua tertakluk kepada syarat sebagaimana yang dinyatakan dalam ruang (4) Jadual Kedua.

(3) Orang yang ditetapkan dalam ruang (5) Jadual Pertama dan Jadual Kedua hendaklah mengemukakan suatu sijil yang ditandatangani oleh orang yang ditetapkan itu sebagaimana yang diperihalkan dalam Jadual Ketiga kepada pegawai cukai barang dan perkhidmatan.

**Pelepasan daripada pembayaran cukai ke atas barang diimport**

3. Mana-mana orang yang mengimport barang yang ditentukan dalam Jadual Pertama kepada Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014 [*P.U. (A) 272/2014*] adalah dilepaskan daripada pembayaran cukai ke atas pengimportan barang itu.

### **Takat pelepasan**

4. Pelepasan yang disebut dalam perenggan 2 hendaklah diberikan sepenuhnya berkenaan dengan barang yang dinyatakan dalam ruang (3) Jadual Pertama dan Jadual Kedua melainkan jika dinyatakan selainnya dalam syarat sebagaimana dalam ruang (4) Jadual Pertama dan Jadual Kedua itu.

### **Masa apabila pelepasan berkuat kuasa**

5. Pelepasan daripada pengenaan atau pembayaran cukai ke atas barang hendaklah mula berkuat kuasa—

- (a) jika pelepasan itu tertakluk kepada pengemukaan sijil, pada masa sijil itu diluluskan oleh pegawai cukai barang dan perkhidmatan; dan
- (b) dalam hal barang import, jika pegawai kastam yang hak yang kepadanya barang itu telah diisytihar, membenarkan import atau eksport barang itu.

### **Syarat lain**

6. Mana-mana orang yang telah diberikan pelepasan hendaklah tertakluk kepada syarat-syarat yang berikut:

- (a) apa-apa barang yang diberikan pelepasan hendaklah tidak dilupuskan, dijual, dipindahkan dalam negara atau tidak diakaunkan, dengan syarat bahawa bayaran cukai telah dibuat;
- (b) mana-mana orang yang menuntut pelepasan daripada pembayaran cukai hendaklah melengkapkan dan memberikan suatu sijil sebagaimana dalam Jadual Ketiga; dan
- (c) mana-mana orang yang diberikan pelepasan hendaklah menyimpan rekod atau akaun barang yang diimport atau dibeli dan rekod atau akaun itu tersedia untuk pemeriksaan oleh mana-mana pegawai kanan cukai barang dan perkhidmatan pada bila-bila masa.

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (RELIEF) ORDER 2014

IN exercise of the powers conferred by section 56 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Goods and Services Tax (Relief) Order 2014**.

(2) This Order comes into operation on 13 October 2014.

**Relief from charging and payment of tax**

2. (1) The persons specified in column (2) of the First Schedule are relieved from the payment of tax on the acquisition of goods specified in column (3) of the First Schedule subject to the conditions as specified in column (4) of the First Schedule.

(2) The persons specified in column (2) of the Second Schedule are relieved from charging tax on the supply of goods specified in column (3) of the Second Schedule subject to the conditions as specified in column (4) of the Second Schedule.

(3) The person designated in column (5) of the First Schedule and the Second Schedule shall produce a certificate signed by such designated person as described in the Third Schedule to the officer of goods and services tax.

**Relief from payment of tax on imported goods**

3. Any person importing goods which are determined in the First Schedule to the Goods and Services Tax (Zero-Rated Supply) Order 2014 [P.U. (A) 272/2014] is relieved from the payment of tax on the importation of such goods.

**Extent of relief**

4. The relief referred to in paragraph 2 shall be granted in full in respect of the goods specified in column (3) of the First Schedule and the Second Schedule unless otherwise specified in the conditions as in column (4) of the First Schedule and the Second Schedule.

**Time when relief takes effect**

5. The relief from charging or payment of tax on goods shall take effect—

- (a) where the relief is subject to the production of a certificate, at the time the certificate is approved by the officer of goods and services tax; and
- (b) in the case of imported goods, where the proper officer of customs to whom the goods have been declared, permits the import or export of such goods.

**Other conditions**

6. Any person who has been granted relief shall be subject to the following conditions:

- (a) any goods given relief shall not be disposed of, sold, transferred locally or not accounted for, on the condition that the payment of the tax has been made;
- (b) any person claiming relief from the payment of tax shall complete and furnish a certificate as in the Third Schedule; and
- (c) any person given relief shall keep records or accounts of the goods imported or purchased and the records or accounts is made available for inspection by any senior officer of goods and services tax at any time.

JADUAL PERTAMA/*FIRST SCHEDULE*PELEPASAN DARIPADA PEMBAYARAN CUKAI BARANG DAN PERKHIDMATAN KE ATAS PEROLEHAN BARANG/  
*RELIEF FROM THE PAYMENT OF GOODS AND SERVICES TAX ON ACQUISITION OF GOODS*

For the purposes of this Schedule—

“educational institution” means a school or any other place where, in the carrying on of the work of an organization or institution, persons are habitually taught, whether in one or more classes, and includes a kindergarten and a distance education centre but does not include—

- (a) any place where the teaching is confined exclusively to the teaching of any religion; or
- (b) any place which are categorized as a private educational institution registered under the Education Act 1996 [Act 550] providing tuition classes, training in language, computer, skills, vocation, profession or trade, commerce, mind enrichment and guidance centre; or
- (c) any place declared by the Minister charged with the responsibility for education by notification in the *Gazette* not to be an educational institution for the purposes of the Education Act 1996;

“Joint Development Area” has the same meaning assigned to it in section 2 of the Malaysia-Thailand Joint Authority Act 1990 [Act 440];

“principal customs area” has the same meaning assigned to it in the Customs Act 1967 [Act 235];

“private charitable entity” means a non-profit organization registered under any written law and administered by any private entity, to carry out social obligations for the public;

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
1.	The Yang di-Pertuan Agong	All goods excluding petroleum	That it is proved to the satisfaction of the Director General that the goods are imported, purchased from a registered person or purchased under the warehousing scheme 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 Dipertua Negeri of Melaka, Pulau Pinang, Sabah and Sarawak	All goods excluding petroleum	<i>(a)</i> That it is proved to the satisfaction of the Director General that the goods are imported, purchased from a registered person or purchased under the warehousing scheme for the personal or official use of the Ruler, the Ruling Chief or the Yang Dipertua Negeri; and	The officer designated by the Ruler, the Ruling Chief or the Yang Dipertua Negeri

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<i>(b)</i> that in respect of motor cars, the quantity does not exceed in number from those decided by the Rulers in Council.	
3.	Federal or State Government Department	All goods excluding petroleum and imported motor cars	<p><i>(a)</i> That the goods are imported or purchased from a registered person or purchased under the warehousing scheme;</p> <p><i>(b)</i> 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; and</p> <p><i>(c)</i> 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.</p>	The head of department or such other officer authorized by him



<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
4.	Public higher educational institution registered under the Education Act 1996, Universities and University Colleges Act 1971 [Act 30] and Universiti Teknologi MARA Act 1976 [Act 173]	Equipment and materials	<p><i>(a)</i> That the goods acquired are directly used for the purpose to provide tertiary education courses approved by the Malaysian Qualification Agency;</p> <p><i>(b)</i> that it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered person, or purchased under the warehousing scheme, for the purpose to provide tertiary education courses approved by the Malaysian Qualification Agency; and</p> <p><i>(c)</i> that the cost is charged to a vote appearing in the public higher educational institutions estimates and are not purchased out of any other funds.</p>	The Vice Chancellor or such other officer authorized by him

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
5.	<p><i>(a)</i> Private educational institution for childcare, pre-schools, primary and secondary schools registered under the—</p> <p>(i) Education Act 1961 [Act 43 of 1961] or the Education Act 1996;</p> <p>(ii) Child Care Centre Act 1984 [Act 308];</p> <p>(iii) Control of Islamic Religious Schools Enactment</p>	<p><i>(a)</i> Multimedia equipment directly used as a teaching aid</p> <p><i>(b)</i> Equipment for science and linguistic laboratory</p> <p><i>(c)</i> Tools and equipment for technical or vocational studies</p> <p><i>(d)</i> Chemicals, solution and gas for the use in science laboratory</p>	<p><i>(a)</i> That the goods acquired are directly used for the purpose to provide child care, pre-school, primary and secondary education according to the National Curriculum, approved curriculum by the Ministry of Education or the approved curriculum by the state Islamic religious authorities; and</p> <p><i>(b)</i> that it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered person, or purchased under the warehousing scheme, solely for the educational purposes.</p>	<p><i>(a)</i> The Head of Private Education Division, Ministry of Education or such other officer authorized by him</p> <p><i>(b)</i> The Head of Department of Islamic Development Malaysia (JAKIM) or such other officer nominated by him for the religious school of the Federal Territories</p> <p><i>(c)</i> The head of state religious department or such other officer nominated by him for states Islamic religious schools</p>

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
	<p>1988 (En. 5/89) for the State of Perlis, Control of Islamic Religious Schools Enactment 1988 (En. 8/88) for the State of Kedah, Control of Islamic Religious Schools Enactment (Penang) 1989 (En. 1/89) for the State of Penang, Control of Islamic Religious Schools Enactment 1996</p>			

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
	<p>(En. 10/96) for the State of Perak, Control of Islamic Religious Schools Enactment 1988</p> <p>(En. 2/88) for the State of Selangor, Control of Islamic Religious Schools Enactment 1996</p> <p>(En. 6/96) for the State of Negeri Sembilan, Control of Islamic Religious Schools (Malacca)</p>			

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
	<p>Enactment 2002 (En. 3/02) for the State of Malacca, Control of Islamic Religious Schools Enactment 1991 (En. 11/91) for the State of Johor, Administration of Islamic Law Enactment 1991 [En. 3/1991] for the State of Pahang, Registration and Control of Islamic Religious School</p>			

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
	<p>Rules 1988 (Tr. P.U 16/88) for the State of Terengganu and Kelantan Council of Religion and Malay Custom Enactment 1966 [Kelantan En. 2 of 1966] for the State of Kelantan;</p> <p>(iv) Administration of Islamic Law (Federal Territories) Act 1993 [Act 505] for the Federal Territories;</p> <p>(v) Control of Islamic Religious</p>			

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
	<p>Schools Enactment 1991 (En. 7/91) for the State of Sabah; or</p> <p>(vi) Majlis Islam Sarawak Ordinance 2001 (Chapter 41) for the State of Sarawak</p> <p><i>(b)</i> Secondary schools established under the Majlis Amanah Rakyat Act 1966 [Act 489]</p>	<p><i>(a)</i> Multimedia equipment directly used as a teaching aid</p> <p><i>(b)</i> Equipment for science and linguistic laboratory</p> <p><i>(c)</i> Tools and equipment for technical or vocational studies</p>	<p><i>(a)</i> That the goods acquired are directly used for the purpose to provide secondary education according to the National Curriculum or approved curriculum by the Ministry of Education; and</p> <p><i>(b)</i> that it is proved to the satisfaction of the Director General that the goods are</p>	<p>The Director General of Majlis Amanah Rakyat (MARA) or such other officer authorized by him</p>

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
	<i>(c)</i> Private higher educational institution registered under the Private Higher Educational Institutions Act 1996 [Act 555] and Universities and University Colleges Act 1971	<p><i>(d)</i> Chemicals, solution and gas for the use in science laboratory</p> <p><i>(a)</i> Multimedia equipment directly used as a teaching aid</p> <p><i>(b)</i> Equipment for science and linguistic laboratory</p> <p><i>(c)</i> Tools and equipment for technical or vocational studies</p> <p><i>(d)</i> Chemical, solution and gas for the use in science laboratory</p>	<p>imported or purchased from a registered person, or purchased under the warehousing scheme, solely for the educational purposes.</p> <p><i>(a)</i> That the goods acquired are directly used for the purpose to provide tertiary education courses approved by the Malaysian Qualification Agency; and</p> <p><i>(b)</i> that it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered person, or purchased under the warehousing scheme, for the use of the private higher educational institution.</p>	The Vice Chancellor or such other officer authorized by him



<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
6.	Private hospital established under the Private Healthcare Facilities and Services Act 1998 [Act 586]	Medical Equipment	Medical equipment used directly for the purpose of providing healthcare services as approved by the Director General.	The Director General of Health or such other person nominated by him
7.	Private charitable entity for persons with disabilities	<p><i>(a)</i> Artificial limbs</p> <p><i>(b)</i> Wheelchair</p> <p><i>(c)</i> Electrically/mechanically adjustable bed designed for handicapped</p> <p><i>(d)</i> Braille embossers</p> <p><i>(e)</i> Pick-up sticks</p> <p><i>(f)</i> Text telephone for the dumb</p> <p><i>(g)</i> Whistling cup for blind people</p>	<p><i>(a)</i> The private charitable entity is registered with the Social Welfare Department;</p> <p><i>(b)</i> that the goods are specially designed, adapted or manufactured for and are for the exclusive use of person with disability;</p> <p><i>(c)</i> that it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered person, or purchased under the warehousing scheme; and</p>	The head of the private charitable entity or other person authorized by him

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
		<p><i>(h)</i> White canes for blind people</p> <p><i>(i)</i> Specialize footwear</p> <p><i>(j)</i> Hearing Aid</p> <p><i>(k)</i> Low vision aid</p>	<p><i>(d)</i> that the goods are to be given free or sold at a nominal value to members of the private charitable entity concerned and the members who are registered under the Persons with Disabilities Act 2008 [Act 685].</p>	
8.	Private charitable entity	Goods excluding motor vehicles and petroleum	<p><i>(a)</i> The private charitable entity is registered under the Care Centres Act 1993 [Act 506] and with the Social Welfare Department;</p> <p><i>(b)</i> that the goods belong to a category that has been approved by the Director General; and</p> <p><i>(c)</i> that it is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered person, or purchased under the warehousing scheme</p>	The head of the private charitable entity or other person authorized by him

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			and the goods are to be used solely by the private charitable entity concerned for carrying out its charitable activities.	
9.	Any person entering Malaysia other than designated areas	<p><i>(a)</i> Wine, spirit beer or malt liquor not exceeding 1 liter in all</p> <p><i>(b)</i> Tobacco not exceeding 225 grams (equivalent to 200 cigarettes)</p> <p><i>(c)</i> Wearing apparels not exceeding 3 pieces</p> <p><i>(d)</i> Footwear not exceeding one pair</p> <p><i>(e)</i> Food preparation to a total value not exceeding RM75.00</p>	<p><i>(a)</i> That the articles are imported or with a person or in a baggage of the person;</p> <p><i>(b)</i> that the proper officer of customs is satisfied that such person is either:</p> <p><i>(i)</i> not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours; or</p> <p><i>(ii)</i> normal resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours;</p>	Certificate not required

(1) Item No.	(2) Persons	(3) Goods	(4) Conditions	(5) Certificate to be signed by
		<p>(f) Portable electrically or battery operated appliances for personal care and hygiene not exceeding 1 unit each</p> <p>(g) All other goods (including souvenirs and gift) other than (a) and (b) of this column to a total value not exceeding RM400.00</p> <p>(h) In respect of goods from Langkawi, Labuan or Tioman, all other goods (including souvenirs and gifts) other than (a) and (b) of this column to a total value not exceeding RM500.00</p>	<p>(c) 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>(d) 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>(e) that the goods are his property and are for his personal use;</p> <p>(f) that in respect of items in column (3), goods and equipment are imported by <i>bona fide</i> travelers for the regular and private use of the person while in Malaysia and intended to be re-exported; and</p>	

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<i>(g)</i> that if the importer imports in excess of the quantity or value of goods relieved, he shall be liable to pay tax on the excess only.	
10.	Foreign travel writers and journalists	Equipment normally used by travel writer and journalist	<p><i>(a)</i> That the goods are identifiable, to the satisfaction of the Director General, to be normally used by travel writer and journalist in the course of their work; and</p> <p><i>(b)</i> that the said goods are imported for the regular and private use of the person while in Malaysia and intended to be re-exported after completion of work.</p>	The importer
11.	Foreign national 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>(a)</i> That it has been registered by the authority responsible for registering or licensing motor vehicles in any foreign country;	<i>(a)</i> Certificate is not required in the case of motor vehicle or motor cycle driven or ridden by the importer; and

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p><i>(b)</i> that it will be exported within three months of the date of import; and</p> <p><i>(c)</i> any other conditions the Director General may deem fit to impose,</p> <p>provided that this relief shall not apply to motor vehicles or motor cycles registered in Labuan or Langkawi and transported to the principal customs area; and</p> <p><i>(d)</i> tax shall be levied and paid if the motor vehicle or motor cycle is sold, disposed of or there is a change of ownership.</p>	<i>(b)</i> The importer.
12.	Any person entering Malaysia	Used portable articles other than household effects	<i>(a)</i> That the articles are imported by the person or in his baggage;	Certificate is not required

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p><i>(b)</i> that the articles have been in the regular and private use of that person for such period prior to their importation; and</p> <p><i>(c)</i> that the articles are imported for his regular and private use.</p>	
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	<p><i>(a)</i> That the motor vehicle/motor cycle has been registered by the Road Transport Department;</p> <p><i>(b)</i> that the motor vehicle/motor cycle is registered by the proper officer of customs at Labuan or Langkawi at the time of transportation;</p> <p><i>(c)</i> that the motor vehicle/motor cycle shall be landed at a customs port in the principle customs area;</p>	The driver/rider and to be approved by the Director General

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p><i>(d)</i> 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 a year;</p> <p><i>(e)</i> 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; and</p> <p><i>(f)</i> that the Director General may impose any other conditions or requires security as he may deem fit.</p>	
14.	Any person	Goods from principal customs area sent to designated area for repair or reprocessing and subsequently returned to principal customs area	<i>(a)</i> (i) That the goods are sent and returned by the same route; or	The importer and to be approved by the Director General



<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
			<p>(ii) if returned by any other route, export documents endorsed by the export station are produced to the proper officer of customs at the place of re-import certifying that the goods were sent for repair and are being returned;</p> <p><i>(b)</i> that the export and re-import are registered by the proper officer of customs at the time of export and re-import;</p> <p><i>(c)</i> that the goods are identified to satisfaction of the proper officer of customs;</p> <p><i>(d)</i> that the certificate is produced from the repairer to the effect that new parts have not been added, as the case may be;</p>	

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p><i>(e)</i> that where new parts have been added the relief granted under this item shall operate only in respect of the remaining original parts of the article re-imported and shall be contingent upon the repairer; and</p> <p><i>(f)</i> that certifying the details and value of the new parts added and upon payment of the tax on the new parts added.</p>	
15.	The importer	Goods imported into principal customs area for repair and subsequently re-exported	<p><i>(a)</i> That the goods are imported and re-exported by the same route;</p> <p><i>(b)</i> that the import and re-export are registered by the proper officer of customs at the place of import and re-export;</p> <p><i>(c)</i> that the goods are identified to the satisfaction of the proper officer of customs; and</p>	The importer as approved by the Director General

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<i>(d)</i> that the security as determined by the proper officer of customs is furnished to the amount of the tax on the goods imported.	
16.	The importer	Goods exported and subsequently re-imported for repair or reprocessing	<p><i>(a)</i> That the exporter and the importer must be the same person;</p> <p><i>(b)</i> that the goods are identified to the satisfaction of the proper officer of customs;</p> <p><i>(c)</i> that the goods are re-imported within one year from the date of export; and</p> <p><i>(d)</i> that supporting documents are produced in relation to the goods imported.</p>	The importer as approved by the Director General.

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
17.	Any public body	Goods taken as sample for regulatory and enforcement purposes	<p><i>(a)</i> That a written notification is given by the public body to the person from whom the sample is taken;</p> <p><i>(b)</i> that the goods taken as sample are imported, taken from a registered person or from a person under the warehousing scheme; and</p> <p><i>(c)</i> that the sample taken shall be disposed of in such manner as the Director General shall direct.</p>	Certificate not required
18.	The importer	Production samples	<p><i>(a)</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>	Approval by the Director General

<i>(1)</i> <i>Item</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be signed by</i>
			<p><i>(b)</i> that the said goods shall not be sold or otherwise disposed of except in such manner as the Director General may determine;</p> <p><i>(c)</i> 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 General may determine;</p> <p><i>(d)</i> that a written authorization for the import from the Director General is produced to the proper officer of customs; and</p> <p><i>(e)</i> that in issuing such authorization the Director General may impose such other condition as he may deem necessary.</p>	

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
19.	The importer	Pallets and empty containers including bottles, drums, flexi-bags and cylinders exported and subsequently re-imported	<p><i>(a)</i> That the proper officer of customs is satisfied that the pallets and empty containers are used for the transportation of goods; and</p> <p><i>(b)</i> that the importer keeps proper records as required by the Director General.</p>	The importer
20.	The importer	Pallets and empty containers including bottles, drums, flexi-bags and cylinders imported for the purpose of refilling with the goods and subsequently re-exported	<p><i>(a)</i> That the pallets and containers are identified to the satisfaction of the proper officer of customs; and</p> <p><i>(b)</i> that the importer keeps proper records of the pallets and containers imported and exported as required by the Director General.</p>	The importer
21.	The importer	Filled containers including bottles, drums, flexi-bags and	<i>(a)</i> That the importer pays tax only on the contents;	The importer

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
		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	<p><i>(b)</i> that the containers are identified to the satisfaction of the proper officer of customs; and</p> <p><i>(c)</i> that the importer keeps proper records of the containers imported and exported as required by the Director General.</p>	
22.	Any person importing goods using air courier services	All goods excluding cigarette, tobacco and intoxicating liquor	<p><i>(a)</i> That the goods are imported by any person using air courier service through the following international airports:</p> <p>(i) Kuala Lumpur International Airport using Sepang Air Cargo Express;</p> <p>(ii) Bayan Lepas (Penang)</p> <p>(iii) Senai (Johor Baharu)</p> <p>(iv) Kota Kinabalu; and</p>	Certificate not required

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p>(v) Kuching; and</p> <p><i>(b)</i> that the goods imported are of a total value not exceeding RM500.00 per consignment.</p>	
23.	The importer	All goods in transit	<p><i>(a)</i> That the proper officer of customs is satisfied that the goods are in transit to another destination outside Malaysia; and</p> <p><i>(b)</i> that the security as determined by the proper officer of customs as may be required to be furnished.</p>	The importer and to be approved by the Director General
24.	Any person	Personal and household effect excluding motor vehicles	<p><i>(a)</i> That he is changing his place of residence from outside Malaysia or from Langkawi, Labuan or Tioman;</p>	The importer



<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p><i>(b)</i> that the personal/household effects imported have been used for a period of more than three months; and</p> <p><i>(c)</i> that the goods declared are personal effect to the satisfaction of the proper officer of customs.</p>	
25.	Any person	Coffin inclusive of human corpses, human remains, human bones, or urn containing cremated human ashes	That the death certificate is produced to the proper officer of customs.	The importer
26.	Persons entitled to diplomatic privileges under the Diplomatic Ordinance 1949 and Diplomatic Privileges (Vienna Convention) Act 1966 [Act 636] respectively	Goods excluding petroleum	<p><i>(a)</i> That the goods are used for the official use of the embassy; and</p> <p><i>(b)</i> that the goods are purchased from a registered person.</p>	The officer designated by such diplomatic missions

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
27.	<p><i>(a)</i> The Malaysia-Thailand Joint Authority (MTJA)</p> <p><i>(b)</i> The joint operating company (JOC) and the venturers of the production sharing contract signed with MTJA</p>	Goods under the Joint Development Area (JDA) Master Exemption List which will be used directly in the JDA	<p><i>(a)</i> That the goods are acquired from a registered person or imported by the MTJA or JOC or venturers with the MTJA;</p> <p><i>(b)</i> that the goods are acquired or imported for use or consumed in the JDA or for incorporation or fabricating of products for use in the JDA;</p> <p><i>(c)</i> that the goods have been approved by the Joint Customs Committee (JCC); and</p> <p><i>(d)</i> that the goods are not to be sold or otherwise disposed of except as sanctioned by the JCC.</p>	The person approved by the JCC
28.	<i>(a)</i> The Malaysia-Thailand Joint Authority (MTJA)	Goods not under the Joint Development Area (JDA) Master Exemption List which will be used directly in the JDA	<i>(a)</i> That the goods are acquired from a registered person or imported by the MTJA or JOC or the venturers with the MTJA;	The person approved by the Joint Customs Committee (JCC)

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
	<i>(b)</i> The joint operating company (JOC) and the venturers of the production sharing contract signed with MTJA		<p><i>(b)</i> that the goods are acquired or imported for use or consumption in the JDA or for incorporation or fabricating of products for use in the JDA; and</p> <p><i>(c)</i> that the MTJA or JOC or the venturers with the MTJA pays 50% of the prevailing goods and services tax rate.</p>	
29.	Any person	Crude petroleum and condensates falling under heading 27.09 and raw gas falling under heading 27.11 of the prevailing Customs Duties Order	<p><i>(a)</i> That the goods are produced in and supplied directly from the Joint Development Area (JDA) to any person approved by the Malaysia-Thailand Joint Authority (MTJA) or the contractors with the MTJA; and</p> <p><i>(b)</i> that the person pays 50% of the prevailing goods and services tax on the supply of goods made to him.</p>	The person who acquired the goods directly from the JDA.

JADUAL KEDUA/*SECOND SCHEDULE*PELEPASAN DARIPADA PENGENAAN CUKAI BARANG DAN PERKHIDMATAN KE ATAS PEMBEKALAN BARANG DAN PERKHIDMATAN/*RELIEF FROM CHARGING GOODS AND SERVICES TAX ON SUPPLY OF GOODS AND SERVICES*

For the purposes of this Schedule, "Joint Development Area" has the same meaning assigned to it in section 2 of the Malaysia-Thailand Joint Authority Act 1990.

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
1.	Any person	Supplies made in a fund raising event	<p><i>(a)</i> That the person organizing the fund raising event has to be a registered person and is not in the business of raising fund;</p> <p><i>(b)</i> that the relief is to be given four times in one calendar year; and</p> <p><i>(c)</i> that the person shall submit a list of supplies to be made in the fund raising event to the Director General for approval prior to the event.</p>	Approval from the Director General

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
2.	Developer or land owner	Supply of land by the developer or land owner to the government, local authority or any other person in compliance of the requirement by the Government or local authority for the purpose of providing public amenities and public utilities for no consideration or for a nominal value	<p><i>(a)</i> The project has been approved and fulfilled all the conditions under the—</p> <ul style="list-style-type: none"> <li><i>(i)</i> Department of Town and Country Planning;</li> <li><i>(ii)</i> Public Works Department;</li> <li><i>(iii)</i> Department of Drainage and Irrigation; and</li> <li><i>(iv)</i> Fire and Rescue Department; and</li> </ul> <p><i>(b)</i> that the building plan is approved by Local Authority.</p>	The head of the developer or the land owner
3.	Duty free shop licensed under the Customs Act 1967	All goods supplied at a duty free shop	<p><i>(a)</i> That the buyers of such goods possess a valid Malaysian passport or international passport;</p>	The person approved by the Director General

<i>(1)</i> Item No.	<i>(2)</i> Persons	<i>(3)</i> Goods	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be signed by
			<p><i>(b)</i> that the goods belong to a category that has been approved by the Director General to be sold at a duty free shop;</p> <p><i>(c)</i> that the goods are sold at the duty free shop situated at the airport, port or border; and</p> <p><i>(d)</i> the person has to be a registered person.</p>	
4.	Any person	Goods and services supplied within Joint Development Area (JDA)	<p><i>(a)</i> That the goods and services are supplied within the JDA to the joint operating company (JOC) and the venturers of the production sharing contract signed with Malaysia-Thailand Joint Authority (MTJA); and</p> <p><i>(b)</i> that the person has to be a registered person.</p>	The person approved by the Joint Customs Committee (JCC) and MTJA.

JADUAL KETIGA/*THIRD SCHEDULE*

BAHAGIAN I/*PART I*

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014  
*GOODS AND SERVICES TAX ACT 2014*

SIJIL DI BAWAH PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) 2014  
*CERTIFICATE UNDER THE GOODS AND SERVICES TAX (RELIEF) ORDER 2014*

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

\*diperolehi daripada/dibekalkan kepada \_\_\_\_\_

*\*acquired from/supplied to* \_\_\_\_\_

(Nama dan alamat orang atau pertubuhan yang berkenaan dengan pelepasan yang dituntut)

*(Name and address of the person or the establishment in respect of the relief claimed)*

dan pelepasan daripada \*pengenaan/pembayaran cukai barang dan perkhidmatan adalah dituntut di bawah Butiran \_\_\_\_\_

*and relief from \*charging/payment of goods and services tax is claimed under Item* \_\_\_\_\_

Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 tertakluk kepada syarat yang dinyatakan di dalamnya.

*of the Goods and Services Tax (Relief) Order 2014 subject to the conditions therein specified.*

Tandatangan \_\_\_\_\_  
*Signature*

Nama \_\_\_\_\_  
*Name*

No. Kad Pengenalan \_\_\_\_\_  
*Identity Card No.*

Pangkat \_\_\_\_\_  
*Rank*

Tarikh \_\_\_\_\_  
*Date*

\*Potong mana-mana yang tidak berkaitan

*\*Delete whichever is not applicable*

Nota:

*Note:*

- (i) Bagi barang import, sijil ini hendaklah disertakan bersama Borang Kastam No. 1/Borang Kastam No. 9.  
*For imported goods, this certificate shall be accompanied with the Customs Form No. 1/Customs Form No. 9.*
- (ii) Bagi barang yang diperoleh dalam negara, orang yang menuntut pelepasan hendaklah mengesahkan pembelian dengan menandatangani pengisytiharan atas inuis pembelian.  
*For locally acquired goods, the person who claims the relief shall certify the purchase by signing the declaration on the purchase invoice.*



## BAHAGIAN II/PART II

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014  
GOODS AND SERVICES TAX ACT 2014SIJIL DI BAWAH BUTIRAN \_\_\_\_\_ JADUAL PERTAMA KEPADA PERINTAH CUKAI  
BARANG DAN PERKHIDMATAN (PELEPASAN) 2014CERTIFICATE UNDER ITEM \_\_\_\_\_ OF THE FIRST SCHEDULE TO THE GOODS AND  
SERVICES TAX (RELIEF) ORDER 2014A – Untuk dilengkapi dan ditandatangani oleh pengimport/pembeli  
*To be completed and signed by the importer/buyer*

1. Saya dengan ini mengesahkan bahawa saya ialah \*pengimport/pembeli kenderaan bermotor yang dinyatakan di bawah ini dan kenderaan bermotor itu adalah \*diimport/dibeli untuk kegunaan saya sendiri dan orang-orang di bawah tanggungan saya.

*I hereby certify that I am the \*importer/buyer of the motor vehicle specified hereunder and that the motor vehicle is \*imported/purchased for my personal use and that of my dependents.*

2. Saya juga mengesahkan bahawa saya tidak \*mengimport/membeli apa-apa kenderaan bermotor sebelum ini dan tidak pernah menuntut pelepasan untuknya dan bahawa semua butir-butir yang diisytiharkan adalah benar dan betul.

*I also certify that I have not \*imported/purchased any motor vehicle before nor have I claimed any relief and that all the particulars declared are true and correct.*

3. Butir-butir kenderaan bermotor saya ialah seperti yang berikut:  
*Particulars of my motor vehicle are as follows:*

- |     |  |       |                      |       |
|-----|--|-------|----------------------|-------|
| (a) | No. Pendaftaran Kenderaan<br><i>Vehicle Registration No.</i> | _____ | Jenis<br><i>Type</i> | _____ |
| (b) | Model<br><i>Model</i>  | _____ |                      |       |
| (c) | Tahun dikilang<br><i>Year of manufacture</i>                 | _____ |                      |       |
| (d) | Tarikh dan tempat import<br><i>Date and place of import</i>  | _____ |                      |       |

Tandatangan  
*Signature* \_\_\_\_\_Diluluskan oleh  
*Approved by* \_\_\_\_\_

Nama \_\_\_\_\_  
*Name*

Nama \_\_\_\_\_  
*Name*

No. Kad Pengenalan \_\_\_\_\_  
*Identity Card No.*

No. Kad Pengenalan \_\_\_\_\_  
*Identity Card No.*

Jawatan \_\_\_\_\_  
*Designation*

Seksyen/Unit \_\_\_\_\_  
*Section/Unit*

Tarikh \_\_\_\_\_  
*Date*

Tarikh \_\_\_\_\_  
*Date*

Dibuat 10 Oktober 2014

*Made 10 October 2014*

[SULIT KE.HT(96)669/48(1); Perb. R.0.3865/356/1 Jld. 15(SK. 2); PN(PU2)721/IV]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH

*Menteri Kewangan Kedua/*

*Second Minister of Finance*

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 56(2) Akta Cukai Barang dan Perkhidmatan 2014*]

[*To be laid before the Dewan Rakyat pursuant to subsection 56(2) of the Goods and Services Tax Act 2014*]