

D.R. 3/99

Naskhah Sahih—Bahasa Kebangsaan

## RANG UNDANG-UNDANG

*bernama*

Suatu Akta untuk meminda Akta Kastam 1967.

[ ]

**DIPERBUAT** oleh Parlimen Malaysia seperti yang berikut:

### **Tajuk ringkas**

1. Akta ini bolehlah dinamakan Akta Kastam (Pindaan) 1999.

### **Pindaan seksyen 2**

2. Akta Kastam 1967[*Akta 235*], yang disebut "Akta ibu" dalam Akta ini, dipinda dalam seksyen 2—

(a) dalam subseksyen (1) dengan menggantikan takrif "petroleum" dengan takrif yang berikut:

' "petroleum" means any mineral oil or relative hydrocarbon in its solid, liquid or gaseous form existing in its natural condition and -includes casing head petroleum spirit, bituminous shales, other stratified deposits from which oil can be extracted commercially and petroleum products obtained from the process of manufacture;'; dan

(b) dalam subseksyen (2) dengan memasukkan selepas perkataan "aircraft" perkataan ", pipeline".

### **Pindaan seksyen 16**

3. Seksyen 16 Akta ibu dipinda—

- (a) dengan memotong perkataan "or as warehouse rent"; dan
- (b) dengan menggantikan proviso kepada seksyen itu dengan proviso yang berikut:

"Provided that—

- (a) no such refund shall be allowed unless a claim in respect of it is made in the prescribed form within one year after the overpayment or erroneous payment was made; or
- (b) in the case where any customs duty has been paid under protest under section 13B, no claim of refund shall be allowed unless such claim is made in the prescribed form within one year after the decision on classification or valuation is made known to the claimant.".

### **Seksyen baru 17 A**

4. Akta ibu dipinda dengan memasukkan selepas seksyen 17 seksyen yang berikut:

*"Recovery  
of  
customs  
duties  
from  
persons  
leaving  
Malaysia."*

17A. (1) Where the Director General has reason to believe that any person is about or is likely to leave Malaysia without paying any customs duties, he may issue to any Director of Immigration a certificate containing particulars of the duties so payable with a request that such person be prevented from leaving Malaysia unless and until he pays all the duties so payable or furnishes security to the satisfaction of the Director General for its payment.

(2) Subject to any order issued or made under any written law relating to banishment or immigration, any Director of Immigration who receives a request under subsection (1) in respect of a person shall exercise all measures which may include the removal or retention of any certificate of identity, passport, exit permit or other travel documents in relation to that person as may be necessary to give effect to the request.

(3) The Director General shall cause a notice of the issue of a certificate under subsection (1) to be served personally or by registered post on the person to whom the certificate relates:

Provided that the non-receipt of the notice by that person shall not invalidate anything done under this section.

(4) Where the person in respect of whom a certificate has been issued under subsection (1) produces on or after the date of the certificate a written statement signed by the Director General stating that all the duties specified in the certificate have been paid or that security has been furnished for its payment, that statement shall be sufficient authority for allowing that person to leave Malaysia.

(5) No legal proceedings shall be instituted or maintained against the Government, a State Government, or any other public officer in respect of anything lawfully done under this section.

(6) In this section, "Director of Immigration" means any Director of Immigration appointed under section 3(1 A) *Act 155.* of the Immigration Act 1959-63.".

## **Pindaan seksyen 65B**

### 5. Seksyen 65B Akta ibu dipinda—

(a) dalam subseksyen (1) dengan memasukkan selepas perkataan "in respect of the company" perkataan ", and shall thereafter pay such customs duty"; dan

(b) dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

"(2A) Any liquidator who fails to comply with subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding ten thousand ringgit.".

**Pindaan seksyen 65c**

6. Seksyen 65c Akta ibu dipinda—

- (a) dalam subseksyen (1) dengan memasukkan selepas perkataan "before the appointment of the receiver" perkataan ", and shall thereafter pay such customs duty"; dan
- (b) dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:
 

"(2A) Any receiver who fails to comply with subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding ten thousand ringgit".

**Pindaan seksyen 99**

7. Subseksyen 99(1) Akta ibu dipinda—

- (a) dalam perenggan (c), dengan memotong perkataan "and" di hujung perenggan itu;
- (b) dalam perenggan (d), dengan menggantikan noktah di hujung perenggan itu dengan perkataan "; and"; dan
- (c) dengan memasukkan selepas perenggan (d) perenggan yang berikut:
 

"(e) the finished goods shall be exported through such places or routes as the Director General may approve.".

**Penggantian seksyen 102**

8. Akta ibu dipinda dengan menggantikan seksyen 102 dengan seksyen yang berikut:

"Service of 102. (1) Every notice or document required by this Act notices. to be served on any person may be served—

- (a) personally upon that person; or
- (b) by sending such notice or document to that person by registered post.

- (2) A notice or document sent by registered post to a person shall be deemed to have been served on that person at the time at which it would have been delivered to that person in the ordinary course of the post if such notice or document was addressed—
- (a) in the case of a company, firm or association of persons—
    - (i) to its registered office;
    - (ii) to its last known address; or
    - (iii) to any person authorized by it to accept service of process; and
  - (b) in the case of an individual, to his usual or last known place of abode.".

### **Seksyen baru 122D**

9. Akta ibu dipinda dengan memasukkan selepas seksyen 122c seksyen yang berikut:

*"proof  
as to  
accuracy  
of a meter  
or other  
device for  
measuring  
petroleum,* 122D. Where in any proceedings under this Act or any regulations made thereunder it is necessary to prove the accuracy of a meter or any other device for measuring petroleum, a certificate purporting to be signed by any officer responsible under any written law for the time being in force in Malaysia for such measurement shall be admissible in evidence and shall be accepted by the court as *prima facie* evidence of the facts stated in such certificate.".

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### HURAIAN

Rang Undang-Undang ini bertujuan untuk meminda Akta Kastam 1967 ("Akta 235").

2. *Fasal I* memperkatakan tajuk ringkas.

3. *Fasal 2* bertujuan untuk meminda seksyen 2 Akta 235—
  - (a) untuk memasukkan takrif baru untuk "petroleum"; dan
  - (b) untuk memperluaskan skop "di bawah kawalan kastarn" bagi maksud Akta 235 untuk merangkumi juga cecair yang tersimpan di dalam talian paip.
4. *Fasal 3* bertujuan untuk memasukkan ke dalam Akta 235 seksyen 16 baru bagi membolehkan pengimport membuat tuntutan pulang balik duti yang dibayar dengan bantahan, dalam masa satu tahun selepas keputusan penjenisan atau penilaian barang diberitahukan kepada pihak yang menuntut.
5. *Fasal 4* bertujuan untuk memasukkan ke dalam Akta 235 seksyen baru 17A untuk menghalang pemilik firma, pengarah syarikat atau seseorang sahaja yang belum menyelesaikan duti kastam keluar negara.
6. *Fasal 5* bertujuan untuk meminda subseksyen 65B(1) Akta 235 untuk memastikan pelikuidasi membayar apa-apa duti kastam yang kena dibayar. Mana-mana pelikuidasi yang tidak mematuhi subseksyen (1) adalah melakukan suatu kesalahan.
7. *Fasal 6* bertujuan untuk meminda subseksyen 65c(1) Akta 235 untuk memastikan penerima membayar apa-apa duti kastam yang kena dibayar. Mana-mana penerima yang tidak mematuhi subseksyen (1) adalah melakukan suatu kesalahan.
8. *Fasal 7* bertujuan untuk meminda seksyen 99 Akta 235 dengan matlamat untuk menggalakkan penggunaan pelabuhan dan lapangan terbang tempatan.
9. *Fasal 8* bertujuan untuk memasukkan ke dalam Akta 235 seksyen 102 baru bagi mengadakan peruntukan bagi penyampaian notis atau dokumen kepada syarikat, firma atau persatuan.
10. *Fasal 9* bertujuan untuk memasukkan ke dalam Akta 235 seksyen baru 122D bagi mengadakan peruntukan supaya perakuan oleh mana-mana pegawai yang bertanggungjawab di bawah mana-mana undang-undang bertulis bagi penyukatan petroleum tentang ketepatan apa-apa alat penyukatan itu diterima oleh mahkamah.

***IMPLIKASI KEWANGAN***

Rang Undang-Undang ini tidak akan melibatkan Kerajaan dalam apa-apa perbelanjaan wang tambahan.

[PN(U2)1949]