



LAWS OF MALAYSIA

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Act 438

FREE ZONES ACT 1990

As at 15 August 2023

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FREE ZONES ACT 1990

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LAWS OF MALAYSIA

Act 438

FREE ZONES ACT 1990

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LAWS OF MALAYSIA

Act 438

FREE ZONES ACT 1990

An Act to provide for the establishment of free zones in Malaysia for promoting the economic life of the country and for related purposes.

[5 September 1991, P.U. (B) 455/1991]

BE IT ENACTED by the Seri Paduka Baginda Yang di-Pertuan Agong with the advice and consent of the Dewan Negara and Dewan Rakyat in Parliament assembled, and by the authority of the same, as follows:

PART I

PRELIMINARY

Short title and commencement

1. (1) This Act may be cited as the Free Zones Act 1990.

(2) This Act shall come into force on a date to be appointed by the Minister by notification in the *Gazette* and the Minister may prescribe different dates for the coming into force of different provisions of this Act.

Interpretation

2. (1) In this Act, unless the context otherwise requires—

“activity” includes commercial activity and manufacturing activity and related operations;

“Authority” means any statutory body or company or department of the Government of Malaysia or of any State in Malaysia which has been appointed under the provisions of subsection 3(2) to administer, maintain and operate any free zone;

“commercial activity” includes trading (excluding retail trade), breaking bulk, grading, repacking and relabelling;

“customs airport” shall have the same meaning assigned to it under the Customs Act 1967 [*Act 235*];

“customs duty” means any duty imposed by or under the Customs Act 1967;

“excise duty” means any duty imposed by or under the Excise Act 1976 [*Act 176*];

“free zone” means any part of Malaysia declared under the provisions of subsection 3(1) to be a free commercial zone or a free industrial zone;

“goods” includes animals, birds, fish, plants and all kinds of movable property;

“Labuan” shall have the same meaning assigned to it under section 154 of the Customs Act 1967;

“Langkawi” shall have the same meaning assigned to it under section 163A of the Customs Act 1967;

“legal landing place” shall have the same meaning assigned to it under the Customs Act 1967;

“manufacture” means the conversion by manual or mechanical means of organic or inorganic material into a new product by changing the size, shape, composition, nature or quality of such materials and includes the assembly of parts into a piece of machinery or other products, but does not include the installation of machinery or equipment for the purpose of construction; and the term

“manufacturing activity” with its grammatical variations and cognate expression shall be construed accordingly and, in relation to such term, it shall include any activity as determined by the Director General to be manufacturing activity:

Provided that the Director General may in his absolute discretion determine that the result of any manufacture or manufacturing activity is not a new product or article;

“Minister” means the Minister for the time being charged with the responsibility for finance;

“operation” means the operations set out under the activity approved by the Minister under the provisions of section 10;

“owner” in relation to goods, includes any person being or holding himself out to be the owner, importer, exporter, consignee, agent or person in possession of, or beneficially interested in, or having any control of, or power of disposition over, the goods;

“Pangkor” shall have the same meaning assigned to it under section 163Q of the Customs Act 1967;

“prescribed place of import or export” means any place prescribed under section 142 of the Customs Act 1967 as a place for the import and export of goods by road and rail;

“principal customs area” means any part of Malaysia but excluding a free zone, Labuan, Langkawi, Tioman and Pangkor;

“proper officer of the Authority” means any officer of the Authority acting in the fulfilment of his duties under the Act, whether such duties are assigned to him specially or generally, or expressly or by implication;

“Tioman” shall have the same meaning assigned to it under section 163J of the Customs Act 1967;

“value” in relation to imported goods has the meaning assigned to it under section 2 of the Customs Act 1967.

(2) For the purpose of the definition of the word “value”, import means an import into a principal customs area from a free zone.

(2A) For the purpose of the definition of “owner”, “exporter” and “importer” shall have the same meaning assigned respectively to them under section 2 of the Customs Act 1967.

(3) The expressions “Director General”, “officer of customs”, “senior officer of customs”, “proper officer of customs” and “dutiable goods” shall have the meaning assigned respectively to them in the Customs Act 1967.

Declaration of free zones and appointment of Authority

3. (1) The Minister may, by notification in the *Gazette*, declare any area in Malaysia to be a free commercial zone or a free industrial zone and every such notification shall define the limits of such zone.

(2) The Minister may appoint any statutory body established or constituted by or under a federal law or any department of the Government of Malaysia or with the consent of the State concerned, any statutory body established or constituted by or under a State law or any department of the Government of a State or, any company as the Authority to administer, maintain and operate any free zone which has been so declared under subsection (1).

PART II

ACTIVITIES PERMITTED WITHIN A FREE ZONE

Goods in a free zone

4. Subject to this Act, goods of any description, except those specifically and absolutely prohibited by law, may be brought into,

produced or manufactured in a free zone without payment of any customs duty or excise duty.

Dealing with or disposal of goods in a free zone

5. (1) Unless otherwise provided under this Act or any regulations made thereunder, no person shall deal with or otherwise dispose of any goods in a free zone.

(2) Subject to the provisions of this Act, goods in a free zone may—

(a) be removed from such free zone for export or sent into another free zone either in original package or otherwise;

(b) unless otherwise directed by the Authority—

(i) be stored, sold, exhibited, broken up, repacked, assembled, distributed, sorted, graded, cleaned, mixed, or otherwise manipulated or be manufactured in accordance with the provisions of this Act, or

(ii) be destroyed;

(c) with the approval of the Authority, and subject to such conditions as may be imposed by it, be sent into any part of the principal customs area in the original package or otherwise provided that the Authority shall consult the Director General before movement of the goods is authorized.

(3) The provisions of this section shall not apply to goods excluded by order made under subsection 6(1).

Exclusion of goods from free status

6. (1) The Minister may, by order published in the *Gazette*, exclude any goods from the provisions of section 4.

(2) Notwithstanding anything to the contrary in any written law, the provisions of the Customs Act 1967 and the Excise Act 1976 shall apply to the goods so excluded as if the free zone is a place within the principal customs area.

Retail trade in free zone

6A. The Minister may, at his absolute discretion, authorize any retail trade to be conducted in a free zone and the Minister may in relation to such authorization impose such conditions as he may deem fit.

Goods deemed to be exported from, or imported into, Malaysia

7. (1) Unless otherwise provided under this Act or any regulations made thereunder or under any other written law—

- (a) goods which are taken out from any part of the principal customs area and brought into a free zone shall be deemed to be exported from Malaysia; and
- (b) goods which are brought out of a free zone and taken into any part of the principal customs area shall be deemed to be imported into Malaysia.

(2) Custom duty, if any, on any goods deemed to be exported from or imported into Malaysia shall be payable.

Goods manufactured in a free industrial zone

8. (1) Goods manufactured within a free industrial zone shall not be taken out of such zone except—

- (a) for export; or

- (b) with the approval of the Authority and after consultation with the Director General, and subject to such conditions as may be imposed, for transmission of the goods to a free commercial zone.

(2) *(Deleted by Act 557).*

(3) *(Deleted by Act 557).*

(4) Goods manufactured in a free industrial zone shall not, without the written permission of a proper officer of customs not below the rank of Assistant Director of Customs and Excise, be used or consumed in such zone.

Declaration to give full and true account

8A. Any person who makes any declaration under this Act or any regulations made thereunder for the purpose of obtaining approval from the proper officer of customs or proper officer of the Authority shall give a full and true account relating to—

- (a) the number and description of the packages;
- (b) the description of the goods;
- (c) the weight, measure or quantity of the goods;
- (d) the value of all of the goods; and
- (e) the country of origin of the goods.

Goods unaccounted for

8B. (1) Where in any shop or warehouse, or other building, place or premises in a free zone the quantity of any goods which ought to be kept there is found by a proper officer of customs to be short and the deficiency is not accounted for to the satisfaction of such officer, the

owner of such goods or the operator of such shop or warehouse, or other building, place or premises shall, until the contrary is proved, be deemed to have illegally removed such goods from the free zone into the principal customs area, and shall, until the contrary is proved, be deemed to have knowledge of the removal.

(2) Where the goods deemed illegally removed from the free zone into the principal customs area under subsection (1) are subject to taxes, duties or payment under any written law, the owner of such goods or the operator of such shop or warehouse, or other building, place or premises shall be liable to pay to the proper officer of customs such taxes, duties or payment on demand being made within six years from the date on which such taxes, duties or payment was payable or the deficient taxes, duties or payment was paid unless the owner of such goods or the operator of such shop or warehouse, or other building, place or premises can show to the satisfaction of the Director General that such deficiency has been caused by unavoidable leakage, breakage or other accident.

(3) Nothing in subsection (2) prevents the Director General from making a demand at any time after six years whenever any payment of taxes, duties or payment is not paid or short paid due to any form of fraud or default committed by or on behalf of any person.

(4) For the purposes of this section, “operator” means any person who has been given the approval under the regulations made under this Act to carry out any activity in a free zone.

Penalty

9. (1) Any person who contravenes section 5, 6A or 8 shall be guilty of an offence and shall, on conviction—

- (a) for the first offence, be liable to a fine of not less than ten times the value of the goods or fifty thousand ringgit, whichever is the greater amount, and of not more than twenty times the value of the goods or five hundred thousand ringgit, whichever is the greater amount, or to imprisonment for a

term not exceeding five years or to both; and

- (b) for a second offence or any subsequent offence, be liable to a fine of not less than twenty times the value of the goods or one hundred thousand ringgit, whichever is the greater amount, and of not more than forty times the value of the goods or one million ringgit, whichever is the greater amount, or to imprisonment for a term not exceeding seven years or to both.

(2) If the value of the goods under subsection (1) cannot be ascertained, the penalty may amount to a fine of not exceeding five hundred thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Activity

10. (1) With the approval of the Minister—

- (a) there may be carried out in a free commercial zone the activities specified in the First Schedule;
- (b) there may be carried out in a free industrial zone the manufacturing activities specified in the Second Schedule.

(2) The Minister may, from time to time, by notification in the *Gazette* add to, alter or amend the First and the Second Schedules.

(3) Notwithstanding anything to the contrary in any written law, the Minister may allow any activity to be carried out in a free zone subject to such conditions as he may deem fit to impose.

Record of activity

10A. (1) Every person carrying out any activity in a free zone who has possession of documents and records pertaining to the activity of importation, exportation or manufacturing of goods, shall preserve for

a period of seven years all documents and records relating to such activity.

(2) Any person who contravenes subsection (1) 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.

Goods permitted into a free industrial zone

11. (1) Subject to this Act, goods of any description which would be used directly for the manufacture of other goods or goods manufactured in any part of the principal customs area which are meant for export may be brought into a free industrial zone.

(2) The Minister may, in any particular case, allow goods, other than those referred to in subsection (1), to be brought into a free industrial zone for any activity as he may approve and subject to such conditions as he may deem fit to impose.

Goods permitted into a free commercial zone

12. (1) Subject to subsection (2) goods of any description may be brought into a free commercial zone.

(2) The Minister may, by order, prohibit any goods or class of goods from being taken into a free commercial zone.

PART III

SPECIFIC FUNCTIONS OF AUTHORITY

Authority to provide facilities

13. (1) The Minister may require the Authority to provide and maintain or allow in a free zone such facilities as he may consider necessary for the proper and efficient functioning of such zone.

(2) The Minister may give to the Authority such directions as he may consider necessary for the proper functioning of a free zone or for the purpose of protecting revenue; and the Authority shall comply with such directions.

(3) The Authority shall provide adequate facilities for officers of customs whose duties may require their presence within or at the perimeter of a free zone; and the Authority shall permit customs offices to be established in a free zone—

- (a) to enable the Director General to make such arrangements as he deems necessary to ensure the proper supervision of goods taken out from the free zone; and
- (b) for such purpose as may be considered necessary by the Minister for the better administration of the provisions of this Act.

(4) The Authority shall provide adequate enclosures to segregate a free zone from the principal customs area for the protection of revenue together with suitable provisions for the movement of persons, conveyances, vessels and goods entering or leaving a free zone.

Authority may permit erection of private buildings, etc.

***14.** (1) The Authority may permit any person to erect such buildings and other structures within a free zone as may be required.

(2) The Authority may, after consulting the Director General, lease to or allow any person to take, hold or enjoy movable and immovable property of every description in a free zone upon such terms and conditions and for such period as the Authority may determine.

Entry and residence in a free zone

***15.** (1) Subject to this Act no person shall enter or reside within a free zone without the permission of the Authority.

(2) Any person who contravenes the provision of subsection (1) shall be guilty of an offence under this Act.

Exclusion of certain goods, etc.

16. (1) The Authority may in its discretion order the exclusion or removal from a free industrial zone of any goods, or the discontinuance of any activity or operations, which in its opinion are dangerous or prejudicial to the public interest, health or safety.

(2) An order by the Authority as to the removal or exclusion of any goods, which in the opinion of the Authority are dangerous or prejudicial to public safety, shall, notwithstanding an appeal to the Minister, be complied with immediately; but an order as to the discontinuance of activities or operations shall not take effect, if an appeal has been made to the Minister, until the determination of the appeal in favour of the Authority.

**NOTES— See section 18 of Free Zones Act (Amendment) 2019 [Act A1595].*

**NOTES— See section 18 of Free Zones Act (Amendment) 2019 [Act A1595].*

(3) The decision of the Minister shall be final and not be subject to review in any court.

Annual reports and accounts

17. (1) The Authority shall prescribe the form and manner of keeping the accounts of a free zone.

(2) The Authority shall furnish to the Minister annually and at such other times as the Minister may direct, reports containing a full statement of all activities, operations, receipts and expenditure and such other information in respect of such zone as the Minister may require.

(3) The reports and information referred to in subsection (2) shall be in such form as the Minister may specify.

PART IV

OFFENCES, PENALTIES, SEARCH, SEIZURE, ARREST AND PROVISIONS AS TO TRIALS AND PROCEEDINGS

Powers of enforcement, investigation and inspection

17A. For the purposes of this Act, a senior officer of customs shall have all the powers of a police officer of whatever rank as provided for under the Criminal Procedure Code [*Act 593*] in relation to enforcement, investigation and inspection, and such powers shall be in addition to the powers provided for under this Act and not in derogation thereof.

Additional powers

17B. (1) In addition to and without affecting the existing powers conferred under this Act, when escorting and guarding any person in custody, a proper officer of customs shall have all the powers of a

police officer of the rank of Corporal and below and the powers of a prison officer of the rank of Sergeant and below under the Prison Act 1995 [Act 537].

(2) For the purposes of this Act—

- (a) where an order, a certificate or any other act is required to be given, issued or done by an officer in charge of a Police District under any written law, such order, certificate or act may be given, issued or done by a senior officer of customs, and for such purpose, the place where the order, certificate or act was given, issued or done shall be deemed to be a Police District under his charge; and
- (b) a proper officer of customs shall have all the powers conferred on an officer in charge of a police station under any written law, and for such purpose the office of such officer shall be deemed to be a police station.

Persons bound to give information

18. (1) Every person required by a proper officer of customs to give information or to produce documents on any subject which it is such officer's duty to enquire into and which it is in such person's power to give or produce shall be bound to give such information or to produce such documents.

(2) When any information or document given or produced under subsection (1) is proved to be untrue or incorrect in whole or in part it shall be no defence to allege that the information or document or any part of the information or document was furnished inadvertently or without criminal or fraudulent intent, or was misinterpreted or not fully interpreted by an interpreter provided by the person who has given such information or produced such document.

Penalty for offences not otherwise provided for

19. Every omission or neglect to comply with, and every act done or attempted to be done contrary to the provisions of this Act or any regulations made thereunder shall be an offence and in respect of any such offence for which no penalty is expressly provided, the offender shall be liable on conviction to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.

Attempts and abetments

20. Whoever attempts to commit any offence punishable under this Act or any regulations made thereunder or abets the commission of such offence shall be punished with the punishment provided for such offence.

Access to shop or warehouse, or other building, place or premises

20A. (1) Any senior officer of customs shall for the purposes of this Act at all times have full and free access to any shop or warehouse, or other building, place or premises in the free zone where any person carries on his activity.

(2) Where any senior officer of customs enters upon any shop or warehouse, or other building, place or premises in accordance with this section, he may—

- (a) require any person to produce any goods, document or thing which relates to the person's activity and any documents and records which are required to be kept under section 10A;
- (b) examine any goods, document or thing;
- (c) seize and detain any goods, document or thing if in his opinion it may afford evidence of the commission of any

offence under this Act or any regulations made thereunder;

- (d) require any person to answer any question relating to any goods, document or thing;
- (e) require any container, envelope or other receptacle in the shop or warehouse, or other building, place or premises to be opened;
- (f) at the risk and expense of the person carrying out activity in the shop or warehouse, or other building, place or premises, open and examine any package, or any goods or material in the shop or warehouse, or other building, place or premises; or
- (g) take samples of any goods or material and make copies or extracts of any document, if he deems it necessary.

(3) Where any senior officer of customs is unable to obtain full and free access to the shop or warehouse, or other building, place or premises under subsection (1) or to any container, envelope or other receptacle contained therein, he may, at any time, enter the shop or warehouse, or other building, place or premises and open the container, envelope or other receptacle and by force, if necessary.

(4) Any person who refuses to permit any senior officer of customs to enter upon any shop or warehouse, or other building, place or premises in accordance with this section shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding three years or to both.

Issue of search warrant

21. Whenever it appears to any Magistrate on information and after such enquiry as he may think necessary, that there is reasonable cause to believe that in any shop or warehouse, or other building, place or premises in a free zone, there are concealed or deposited any goods in

respect of which an offence under the Customs Act 1967, the Excise Act 1976 or this Act or any regulations made thereunder had been committed, such Magistrate may issue a warrant authorizing an officer of customs, named therein, by day or by night and with or without assistance—

- (a) to enter such shop or warehouse, or other building, place or premises and there to search for and seize any goods in respect of which there is reason to believe that the offence aforesaid has been committed, and any book or document which may reasonably be believed to have a bearing on the case;
- (b) to arrest any person or persons being in such shop or warehouse, or other building, place or premises, in possession of any goods aforesaid found, or whom such officer may reasonably suspect to have concealed or deposited such goods;
- (c) to break open, if necessary, any door of such shop or warehouse, or other building, place or premises and enter thereinto;
- (d) to forcibly enter, if necessary, such shop or warehouse, or other building, place or premises and every part thereof;
- (e) to remove by force any obstruction to such entry, search, seizure and removal as he is empowered to effect; and
- (f) detain any person found in such shop or warehouse, or other building, place or premises until such shop or warehouse, or other building, place or premises has been searched.

When search may be made without warrant

22. Whenever it appears to any senior officer of customs that there is reasonable cause to believe that in any shop or warehouse, or other building, place or premises in a free zone, there are concealed or

deposited any goods in respect of which an offence under the Customs Act 1967, the Excise Act 1976 or this Act or any regulations made thereunder has been committed, and if he has reasonable grounds for believing that by reason of any delay in obtaining a search warrant under section 21 such goods or any book or document, which may reasonably be believed to have a bearing on the case are likely to be removed, such officer may exercise in, upon and in respect of such shop or warehouse, or other building, place or premises all the powers mentioned in the said section 21 in as full and ample a manner as if he were authorized so to do by warrant issued under that section.

Officers of customs may stop and search conveyances

23. (1) Any officer of customs may stop and examine any vehicle in a free zone for the purpose of ascertaining whether any goods which may form the subject of an offence under the Customs Act 1967, the Excise Act 1976 or this Act or under any regulations made thereunder are contained therein, and the person in control or in charge of such vehicle shall if required so to do by such officer stop such vehicle and allow such officer to examine the same or move the vehicle to another place for examination, and shall not proceed until permission to do so has been given by such officer.

(2) The person in control or in charge of any vehicle stopped for examination under subsection (1) shall if so requested by the officer of customs open all parts of the vehicle for examination by such officer and take all measures necessary to enable such examination as such officer considers necessary to be made.

Access to recorded information or computerized data

23A. (1) Any officer of customs exercising his powers under sections 20A, 21, 22 and 23 shall be given access to any recorded information or computerized data, whether stored in a computer or otherwise.

(2) In addition, an officer of customs exercising his powers under sections 20A, 21, 22 and 23—

(a) may inspect and check the operation of any computer and any associated apparatus or material which he has reasonable cause to suspect is or has been used in connection with that information or data; and

(b) may require—

(i) the person by whom or on whose behalf the officer of customs has reasonable cause to suspect the computer is or has been so used; or

(ii) the person having charge of, or is otherwise concerned with, the operation of the computer, apparatus or material,

to provide him with such reasonable assistance as he may require for the purposes of this section.

(3) For the purposes of subsection (1), “access” includes being provided with the necessary password, encryption code, decryption code, software or hardware and any other means required to enable comprehension of recorded information or computerized data.

Power to open packages and examine goods

24. Any proper officer of customs may in a free zone examine any goods which are being taken into or being removed from a free zone or intended to be taken into or removed from a free zone and for the purpose of such examination direct the same to be brought to a customs office or a customs station and may open any package or receptacle.

Search of persons entering or leaving a free zone

25. Any person landing, or being about to land, or having recently landed in a free zone, from any vessel or aircraft, whether for the purpose of landing or otherwise, or entering or having recently entered a free zone by road or railway or leaving or about to leave a free zone in any vessel or aircraft, or by road or railway shall, if so requested by any proper officer of customs either permit his person, goods and baggage to be searched by such officer, or together with such goods and baggage accompany such officer to a customs office or customs station or police station and there permit his person, goods and baggage to be searched by an officer of customs:

Provided that—

- (a) any person requesting that his person be searched in the presence of a senior officer of customs shall not be searched except in the presence of and under the supervision of such officer, and such person may be detained until the arrival of such officer or taken into any customs office or customs station or police station where such officer may be found;
- (b) the goods and baggage of any person who requests to be present when they are searched and so present himself within a reasonable time shall not be searched except in his presence; and
- (c) no female shall be searched except by another female with strict regard to decency.

Seizure of goods subject of an offence

26. (1) All goods in respect of which there has been, or there is a reasonable cause to believe that there has been committed any offence against, or any breach of, the Customs Act 1967, the Excise Act 1976 or this Act or any regulations made thereunder or any contravention of any restriction or condition subject to which any licence, permit or authorization has been granted under any such law, together with any

receptacle, baggage, package, vehicle, vessel (not exceeding one hundred and eighty two nett registered tonnes), or aircraft other than an aircraft engaged in international carriage, in which the same may be found or which is used in connection with such offence, breach or contravention, and any book or document which may be reasonably believed to have a bearing on the case, may be seized by any officer of customs in a free zone.

(2) All such goods and such receptacles, baggages, packages, vehicles, vessels or aircrafts shall, as soon as is practicable, be delivered into the care of a proper officer of customs whose duty it is to receive the same.

(3) Whenever any goods, receptacle, package, baggage, vehicle, vessel or aircraft is seized under this Act, the officer effecting the seizure shall forthwith give to the owner thereof, if known, notice in writing of such seizure and the reasons therefor, either by delivering such notice to him personally or by post at his place of abode, if known:

Provided that such notice shall not be required to be given where such seizure is made on the person, or in the presence of the offender or the owner or his agents, and, in the case of a vessel or an aircraft in the presence of the master or pilot, as the case may be.

(3A) Where by reason of its nature, size or amount it is not practicable to remove any goods, receptacle, package, baggage, vehicle, vessel or aircraft seized under this section, the officer effecting the seizure may, by any means, seal the goods, receptacle, package, baggage, vehicle, vessel or aircraft, or the premises or place in which goods, receptacle, package, baggage, vehicle, vessel or aircraft is found.

(3B) A person who, without lawful authority, breaks, tampers with or damages the seal referred to in subsection (3A) or removes any goods, receptacle, package, baggage, vehicle, vessel or aircraft under seal, or attempts to do so, shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand ringgit or to both.

(4) The provisions of this section relating to the seizure of goods shall apply to all the contents of any package or receptacle seized and to any article used to conceal the same.

(5) The provisions of this section relating to the seizure of any vessel or aircraft shall apply also to tackles, equipment and furnishings of such vessel or aircraft.

(6) The provisions of this section relating to the seizure of conveyances shall apply to all equipment thereof.

Return or disposal of movable property

27. (1) Where any movable property has been seized under this Act, a senior officer of customs may, at his discretion—

- (a) temporarily return the movable property to the owner or to the person from whose possession, custody or control it was seized, or to such person as the senior officer of customs may consider entitled thereto, subject to such terms and conditions as may be imposed and, in any case, subject to sufficient security being furnished to the satisfaction of the senior officer of customs that the movable property shall be surrendered to a senior officer of customs on demand and that the said terms and conditions, if any, shall be complied with; or
- (b) return the movable property to the owner or to the person from whose possession, custody or control it was seized, or to such person as the senior officer of customs may consider entitled thereto, with liberty for the person to whom the movable property is so returned to dispose of the same, such return being subject to security being furnished to the satisfaction of the senior officer of customs in an amount not less than an amount which, in the opinion of the senior officer of customs, represents—

- (i) for property other than dutiable or uncustomed goods, its open market value, and for dutiable or uncustomed goods, their value, on the date on which the property or goods are so returned;
- (ii) the customs duty payable in respect thereof; and
- (iii) any tax payable in respect thereof under any written law,

for the payment of the amount so secured to the Director General in the event of the court making an order for the forfeiture of such amount under section 39, or in the event of such amount being forfeited under section 33, as the case may be; or

- (c) sell or destroy the movable property, as appropriate in the circumstances, where it is a living creature or where, in the opinion of the senior officer of customs, it is of a perishable or dangerous nature or likely to speedily deteriorate in quality or value, and where it is so sold, he shall hold the proceeds of sale to abide the result of any prosecution or claim, or a forfeiture under section 33, as the case may be.

(2) Any person who—

- (a) fails to surrender on demand to a senior officer of customs the movable property temporarily returned to him under paragraph (1)(a); or
- (b) fails to comply with or contravenes any of the terms or conditions imposed under paragraph (1)(a),

shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand ringgit or to both.

(3) The criminal liability of any person under subsection (2) shall be in addition to any other liability that the said person or any other

person may incur under the terms and conditions relating to the return of the movable property under paragraph (1)(a).

(4) The provisions of subsection (2) shall not apply to such person, if any, who is the guarantor or surety of the person to whom the property is returned under paragraph (1)(a).

(5) The Minister may, from time to time, either generally or in any particular case or class of cases, give such direction to the Director General as he may deem necessary or expedient with regard to the exercise of the powers conferred on a senior officer of customs under subsection (1).

(6) No person shall be entitled to maintain any action on account of any act done or any decision taken by or on behalf of the Minister or by or on behalf of a senior officer of customs under this section, and no court shall have any jurisdiction to entertain any such action.

Powers of arrest

28. (1) Any officer of customs may arrest in a free zone without warrant—

- (a) any person found committing or attempting to commit, or employing or aiding any person to commit, or abetting the commission of an offence against this Act or any regulations made thereunder;
- (b) any person whom he may reasonably suspect to have in his possession any goods liable to seizure under the Customs Act 1967, the Excise Act 1976 or this Act or any regulations made thereunder; or
- (c) any person against whom a reasonable suspicion exists that he had committed an offence against the Customs Act 1967, the Excise Act 1976 or this Act or any regulations made thereunder,

and may search, or cause to be searched, any person so arrested:

Provided that no female shall be searched except by another female with strict regard to decency.

- (2) Every person so arrested may be released from custody—
 - (a) on his depositing such reasonable sum of money as the proper officer of customs may require;
 - (b) on his executing a bond, with such surety or sureties, as the proper officer of customs may require; or
 - (c) on his depositing such reasonable sum of money as the proper officer of customs may require and his executing a bond, with such surety or sureties as the proper officer of customs may require.
- (3) Any person who has been released from custody under subsection (2) may be arrested without warrant by any officer of customs—
 - (a) if such officer has reasonable grounds for believing that any condition on or subject to which such person was released or otherwise admitted to bail has been or is likely to be breached; or
 - (b) on being notified in writing by the surety of such person that such person is likely to breach any condition on or subject to which such person was released and that the surety wishes to be relieved of his obligation as surety.

Provisions relating to arrest without warrant

29. (1) An officer of customs making an arrest without warrant shall, without unnecessary delay and subject to the provisions of this Act, as to bail or previous release, take or send the person arrested before a Magistrates' Court.

(2) No officer of customs shall detain in custody a person arrested without a warrant for a longer period than under the circumstances of the case is reasonable; and such period shall not exceed twenty-four hours exclusive of the time necessary for the journey from the place of arrest to the Magistrates' Court.

(3) No person who has been arrested by an officer of customs shall be released except on his own bond or on bail or under a special order in writing by a Magistrate or a senior officer of customs.

30. (*Deleted by Act A1113*).

Obligation of secrecy

30A. (1) Except as provided under section 31, the name and address of any informer and the substance of the information received from an informer shall be kept secret and shall not be disclosed by any proper officer of customs or any person who in the ordinary course of his duties comes into possession of or has control of or access to such information to any person except the designated officer of customs authorized by the Director General.

(2) Any person who contravenes subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding ten thousand ringgit or to imprisonment for a term not exceeding five years or to both.

Evidence of agent provocateur admissible

30B. (1) Notwithstanding any rule of law or the provisions of this Act or any other written law to the contrary, no agent provocateur shall be presumed to be unworthy of credit by reason only of his having attempted to abet or abetted the commission of an offence by any person under this Act if the attempt to abet or abetment was for the sole purpose of securing evidence against such person.

(2) Notwithstanding any rule of law or the provisions of this Act or any other written law to the contrary, and that the agent provocateur is an officer of customs or a police officer whatever his rank, any statement, whether oral or written, made to an agent provocateur by any person who subsequently is charged with an offence under this Act shall be admissible as evidence at his trial.

Protection of informers from discovery

31. (1) Except as hereinafter provided, no witness in any civil or criminal proceedings conducted pursuant to this Act shall be obliged or permitted to disclose the name or address of an informer or the substance of the information received from him or to state any matter which might lead to his discovery.

(2) If any book or document which is in evidence or liable to inspection in any civil or criminal proceedings whatsoever, contain any entry or passage in which any informer is named or described or which might lead to his discovery, the court shall cause all such entries or passages to be concealed from view or to be obliterated insofar only as may be necessary to protect the informer from discovery.

(3) If on the trial for any offence against this Act or any regulations made thereunder the court, after full enquiry into the case, believes that the informer wilfully made in his complaint a material statement which he knew or believed to be false or did not believe to be true, or if in any other proceedings the court is of the opinion that justice cannot be fully done between the parties thereto without the discovery of the informer, it shall be lawful for the court to require the production of the original complaint, if in writing, and permit enquiry, and require full disclosure, concerning the informer.

Offence by bodies of persons, and by servants and agents

32. (1) Where an offence against this Act or any regulations made thereunder has been committed by a company, a firm, a society, an association or other body of persons, any person who at the time of the

commission of the offence was a director, manager, secretary or other similar officer of the company, society, association or other body of persons, a partner or manager of the firm, or such other person purporting to act in such capacity or such person having charge or control of the company, firm, society, association or other body of persons shall be deemed to be guilty of that offence, unless he proves that the offence was committed without his consent or connivance and that he has exercised all such diligence to prevent the commission of the offence as he ought to have exercised, having regard to the nature of his functions in that capacity and to all the circumstances.

(2) Where any person would be liable under this Act to any punishment, penalty or forfeiture for any act, omission, neglect or default he shall be liable to the same punishment, penalty or forfeiture for every such act, omission, neglect or default of any clerk, servant or agent, or of the clerk or servant of such agent provided that such act, omission, neglect or default was committed by such clerk or servant in the course of his employment or by such agent when acting on behalf of such person or by the clerk or servant of such agent when acting in the course of his employment in such circumstances that had such act, omission, neglect or default been committed by the agent his principal would have been liable under this section.

Compounding of offences

33. (1) Any senior officer of customs may, with the written consent of the Public Prosecutor, compound any offence committed by any person under this Act and prescribed by the Minister to be a compoundable offence by making a written offer to the person suspected of committing the offence to compound the offence on payment to the Director General of an amount of money not exceeding fifty per centum of the amount of the maximum fine for that offence within the time specified in the offer.

(2) An offer under subsection (1) may be made at any time after the offence has been committed, but before any prosecution for it has been instituted, and if the amount specified in the offer is not paid within the time specified in the offer or within any extended period as the Director

General may grant, prosecution for the offence may be instituted at any time after that against the person to whom the offer was made.

(3) Where an offence has been compounded under subsection (1), no prosecution shall after that be instituted in respect of the offence against the person to whom the offer to compound was made.

(4) Upon payment of such compound under subsection (1), any property seized shall be released and no further proceedings shall be taken against such property except that if the property seized consists of goods the import of which into Malaysia is absolutely or conditionally prohibited under any written law and no import licence has been issued, such goods or the amount secured under paragraph 27(1)(a) or (b) or the amount realized by sale under paragraph 27(1)(c), as the case may be, shall be forfeited.

(5) All sums of money received by the Director General under this section shall be paid into and form part of the Federal Consolidated Fund.

Protection of Government from liability

34. The Government or the Authority, as the case may be, shall not be liable to make good any loss sustained in respect of any goods by fire, theft, damage or any other cause while such goods are in any customs warehouse or in the lawful custody or control of any officer of customs or an employee of the Authority unless such loss is caused by the wilful neglect, or default of an officer of customs or of a person employed by the Government or the Authority.

Protection of officers of customs from liability

35. No officer of customs or other person employed by the Government in connection with the customs shall be liable to make good any loss sustained in respect of any goods by fire, theft, damage or other cause while such goods are in any customs warehouse or in the lawful custody or control of such officer or any other officer of

customs or person employed in connection with customs unless such loss is caused by his wilful neglect or default.

No costs or damages shall be recoverable unless seizure is without reasonable or probable cause

36. No person shall in any proceedings before any court in respect of the seizure of any goods seized in exercise or the purported exercise of any power conferred by this Act be entitled to the cost of such proceedings or to any damages or other relief except an order for the return of such goods or the payment of their value unless such seizure was made without reasonable or probable cause.

Conviction under other written law

37. Nothing in this Act shall prevent any person from being prosecuted under any written law for any act, omission, neglect or default which constitutes an offence under this Act or any regulations made thereunder, or from being liable under that written law to any punishment or penalty higher or otherwise than that provided by this Act or any regulations made thereunder.

Goods liable to forfeiture

38. All goods seized under this Act shall be liable to forfeiture.

Court to order forfeiture and disposal of goods seized

39. (1) An order for the forfeiture or for the release of anything liable to forfeiture under the provisions of this Act shall be made by the Court before which the prosecution with regard thereto has been held, and an order for the forfeiture of goods shall be made if it is proved to the satisfaction of the Court that an offence against this Act or any regulations made thereunder has been committed and that the goods were the subject matter of, or were used in the commission of, the

offence notwithstanding that no person may have been convicted of such offence.

(2) The Court shall order the forfeiture of—

- (a) in the case of goods returned under paragraph 27(1)(b) and subsequently disposed of by the owner or by the person to whom it was returned, the amount secured under that paragraph;
- (b) in the case of goods sold pursuant to paragraph 27(1)(c), the amount realized by such sale,

if it is proved to the satisfaction of the Court that an offence against this Act or any regulations made thereunder has been committed and that the movable property in respect of which the amount was secured or realized by sale, as the case may be, was the subject matter of or, was used in the commission of, the offence notwithstanding that no person may have been convicted of such offence.

(3) All things forfeited shall be delivered to a proper officer of customs and shall be disposed of in accordance with the directions of the Director General.

Goods seized in respect of which there is no prosecution

40. (1) If there be no prosecution with regard to any goods seized under this Act, such goods shall be taken and deemed to be forfeited at the expiration of one calendar month from the date of seizure unless a claim thereto is made before that date in the manner hereinafter set forth.

(2) Any person asserting that he is the owner of such goods and that they are not liable to forfeiture may personally or by his agent authorize in writing give written notice to a senior officer of customs that he claims the same.

(3) On receipt of such notice the senior officer of customs shall refer the claim to the Director General who may direct that such goods be released or may direct such senior officer of customs, by information in the prescribed form, to refer the matter to the Magistrate of the First Class for his decision.

(4) The Magistrate of the First Class shall issue a summons requiring the person asserting that he is the owner of the goods and the person from whom they were seized to appear before him, and upon their appearance or default to appear, due service of such summons being proved, the Magistrate shall proceed to the examination of the matter and, on proof that an offence against this Act has been committed and that such goods were the subject matter, or used in the commission, of such offence, shall order the same to be forfeited, or may in the absence of such proof order their release.

Goods seized may be delivered to the owner or other person

41. The Minister may, upon application made to him in writing through the Director General, order any goods seized under this Act, whether forfeited, or taken and deemed to be forfeited, to be delivered to the owner or other person entitled thereto, upon such terms and conditions as he may deem fit:

Provided that any such application shall be made before the expiration of one calendar month from the date of forfeiture of such goods or from the date on which such goods shall be taken and deemed to be forfeited, as the case may be.

Recovery of duty or tax as a civil debt

41A. (1) Without prejudice to any other remedy, any tax, duty or payment payable under this Act may be recovered as a civil debt due to the Government of Malaysia, or where the customs duty is a duty of a category assigned to the State by Article 112C of the Federal Constitution, to the Government of the State.

(2) In any proceedings to recover any other remedy, any tax, duty or payment under subsection (1), the production of a certificate signed by the Director General—

- (a) stating that any other remedy, any tax, duty or payment shown in the certificate as payable, in any assessment or notice made under this Act from a person named in the certificate; and
- (b) giving the address of the person and purporting to be a copy of or an extract from any notice of assessment,

shall be conclusive evidence of any other remedy, any tax, duty or payment as payable in any assessment or notice and shall be sufficient authority for the court to give judgement for that amount.

PART V

MISCELLANEOUS PROVISIONS

Vessel in relation to a free zone

42. (1) Any vessel tied alongside the wharf of a free zone shall be deemed to be within such free zone.

(2) Any ship to ship transfer within the port limits of a free zone shall be deemed to have been done within such zone.

Movement of goods into and from a free zone by sea

42A. (1) No goods shall be brought into, or be loaded or waterborne to be loaded to be taken out from, any free zone by sea—

- (a) except at a legal landing place; and
- (b) until permission to do so has been received from the proper officer of the Authority.

(2) Except with the permission of the proper officer of the Authority, no such goods, after having been landed or unshipped, shall be transhipped.

Movement of goods into and from a free zone by air

42B. No goods shall be brought into, or be taken out from, any free zone by air except at a customs airport.

Movement of goods into and from a free zone by road or rail

42C. No goods shall be brought into, or be taken out from, any free zone by road or rail except at prescribed places of import or export and, where a route has been prescribed, by such route.

Proper officer of customs may take samples

43. (1) The proper officer of customs may at any time take samples of any goods to ascertain whether they are goods of a description liable to any customs duty or to ascertain the customs duty on such goods on entry into the principal customs area or for such other purpose as the proper officer of customs may deem necessary, and such samples may be disposed of in such manner as the Director General shall direct.

(2) No payment shall be made for any sample taken but the proper officer of customs shall give a receipt for any sample so taken.

Public servants

44. The members of the Authority and the employees thereof of every description when exercising their functions or carrying out their duties under this Act shall be deemed to be public servants for the purpose of the Penal Code [*Act 574*].

Rewards

45. The Director General may order such rewards as he may deem fit to be paid to any officer of customs or any other person for services rendered in connection with the detection of cases of smuggling or of offences under this Act, or in connection with any seizure made under this Act.

Appeal from decision of the Authority or the Director General

46. Where it is provided in this Act or any regulations made thereunder that the decision on any matter rests with the Authority or the Director General, then unless it is specifically provided that such decision is at the absolute discretion of the Authority or the Director General, any person aggrieved by such decision may appeal to the Minister.

Power to make regulations

47. The Minister may make regulations as may be necessary or expedient for giving full effect to the provisions of this Act or the carrying out of the purposes of this Act.

Power of delegation

48. The Minister may, in relation to a free zone, delegate to any person all or any of his powers under this Act, except the power under subsection 10(2) and section 47.

Power to extend period

48A. Where, by this Act, a period is specified within which an act or thing is to be done by a person, and the Minister is satisfied that the act or thing could not be completed in that period due to the occurrence of public emergency or public health crisis, the Minister may, upon such

terms and conditions as the Minister thinks fit, extend the period for the completion of the act or thing before the expiration of the period.

Power to modify terms and conditions

48B. (1) Where terms and conditions are imposed pursuant to this Act, the Minister may, on the advice of the Director General, from time to time modify the terms and conditions for the purpose of carrying out the objects of this Act.

(2) Before modifying the terms and conditions, notice must be given to the person bound by the terms and conditions stating—

(a) the terms and conditions as modified; and

(b) the date the terms and conditions as modified take effect.

(3) The modified terms and conditions shall not take effect in less than fourteen days from the date the notice is issued under subsection (2).

(4) Where the terms and conditions were initially imposed by the Director General or Authority pursuant to this Act, the terms and conditions as modified by the Minister shall be deemed to have been imposed by the Director General or Authority, as the case may be.

(5) For the purposes of this section, “modify” means add to, delete or vary.

PART VI

AMENDMENTS AND REPEAL

Amendments and repeal

49. The Acts specified in the first column of the Third Schedule are repealed or amended, as the case may be, to the extent shown in the second column of the same Schedule.

Free trade zone deemed to be free industrial zone

50. Any free trade zone declared under section 3 of the Free Trade Zones Act 1971 [*Act 24*], and which is still in force immediately before the commencement of this Act, shall be deemed to be a free industrial zone declared under section 3 of this Act until revoked by the Minister.

Minister may revoke any declaration or order

51. The Minister may revoke any declaration or order made under this Act or any written law repealed by this Act in respect of any free zone:

Provided that any order of revocation made under this section, if it has the effect of abolishing any free zone so declared, shall allow sufficient time for the persons in the free zone directly affected by such order to make arrangement for the disposal of their goods.

FIRST SCHEDULE

[Paragraph 10(1)(a)]

(1) Name of Free Commercial Zone	(2) Activities
1. <i>Pasir Gudang Port Free Zone, Mukim of Plentong, District of Johor Bahru, Johor:</i>	Commercial
All that land situated in the Mukim of Plentong, in the District of Johor Bahru, Johor, bounded by the grey line as shown in <i>Gazette</i> Plans 2233, 2234, 2283, 3065 and 3066 deposited in the Office of the Director of Survey and Mapping, Johor, excluding the areas specified below:	Commercial
(i) Land occupied by Felda Johore Bulkers at Lot 66228 and 66229 as shown in <i>Gazette</i> Plan 2234;	
(ii) Land occupied by Petronas Dagang Berhad at Lot 66226 and 66227 as shown in <i>Gazette</i> Plan 2233;	
(iii) Land occupied by BP Malaysia Sdn. Bhd. at Lot 66221 and 66222 as shown in <i>Gazette</i> Plan 2233;	
(iv) Customs Inspection Bay in area of 0.459 hectare in Container Terminal at Lot 66208 as shown in <i>Gazette</i> Plan 2233;	
(v) Land (Lot A) in area of 1.909 hectares at Lot 66233 and land (Lot B) in area of 1.028 hectares at lot 83274 as shown in <i>Gazette</i> Plan 2282;	
(vi) A part of land at main entrance as shown in <i>Gazette</i> Plan 3067;	
(vii) Land occupied by Sime Sembawang Corp. Engineering Sdn. Bhd. at Lot 83288, 83289, 83290, 83291, 83292, 83293, 83287, 83284, 83281, 83282 and 83283 as shown in <i>Gazette</i> Plan 3068; and	
(viii) Land occupied by Aramijaya Sdn. Bhd. at Lot 83285 and 83286 as shown in <i>Gazette</i> Plan 3068.	

(1) Name of Free Commercial Zone	(2) Activities
<p>2. <i>Duty Free Area at Pengkalan Kubor:</i></p> <p>Fenced area which includes Lot No. 752 to 759, 761 to 784, the market area and such other areas therein, of Mukim Pengkalan Kubor, in the district of Tumpat, Kelantan.</p>	Trading
<p>3. <i>Bukit Kayu Hitam:</i></p> <p>Lot No. (Pt. 1443) Town of Bukit Kayu Hitam, Mukim of Sungai Laka, District of Kubang Pasu, Kedah.</p>	Trading
<p>4. <i>Mukim of Kapar, District of Klang, Selangor:</i></p> <p>All that land situated in the Mukim of Kapar, District of Klang, Selangor bounded by the grey line as shown in the <i>Gazette</i> Plan PW882 deposited in the Office of the Director of Survey and Mapping, Selangor excluding the areas of land occupied by the Kedah Cement, Gold Coin Feedmill, BP Bulk Installation, KFC Feedmill, PKE Export Handling Terminal, Central Sugar, Pengkalan Export Perakayan-Shapadu and Jetty Services.</p>	Commercial
<p>5. <i>West Port, Pulau Indah, Mukim of Klang, District of Klang:</i></p> <p>All that land situated in the Mukim of Klang, District of Klang, Selangor bounded by the grey line as shown in the <i>Gazette</i> Plan 1174 and Lot No. 55709 and No. 55710 as shown in <i>Gazette</i> Plan 1452 deposited in the Office of the Director of Survey and Mapping, Selangor.</p>	Commercial
<p>6. <i>Deep Water Wharf, Section 4, city of Butterworth, District of North Seberang Perai:</i></p> <p>All that land situated in Section 4, city of Butterworth, Northern District, Seberang Perai bounded by the grey line as shown in the <i>Gazette</i> Plan 573 deposited in the Office of the Director of Survey, Penang, excluding the areas specified below:</p> <p>(i) Land occupied by the Penang Port Sdn. Bhd. comprising of:</p>	Commercial

(1) Name of Free Commercial Zone	(2) Activities
<p>(a) Warehouse W2;</p> <p>(b) Export Blocks (Block A-D: Slot Nos. 1-45) (Block E-H: Slot Nos. 1-23); and</p> <p>(c) The Customs Examination Bay for containers (between Block D and the railway line);</p> <p>(ii) Land occupied by the Malaysia Agricultural Oil Sdn. Bhd. for Tank Nos. 1-6;</p> <p>(iii) Land occupied by the Butterworth Installation for Tank Nos. 1-13;</p> <p>(iv) Land occupied by the FIMA Palm Bulk Services Sdn. Bhd. for Tank Nos. 1-37;</p> <p>(v) Land occupied by the Palm Co. Holding Bhd. for Tank Nos. 1-4 and Tank Nos. 6-9; and</p> <p>(vi) Land occupied by the Kedah Oil Palm Bulking Installation for Tank Nos. 1-16.</p>	
7. <i>Mukim 12, District of Barat Daya, Penang:</i>	Commercial
All that land situated in Mukim 12, District of Barat Daya, Penang, bounded by the grey line as shown in the <i>Gazette</i> Plan 495 and <i>Gazette</i> Plan 671 deposited in the office of the Director of Survey and Mapping, Penang.	
8. <i>Bukit Kayu Hitam Town and Mukim of Sungai Laka, District of Kubang Pasu, Kedah:</i>	Commercial
All that land situated in the Town of Bukit Kayu Hitam and Mukim of Sungai Laka, District of Kubang Pasu, bounded by the grey line as shown in the <i>Gazette</i> Plan 1358 deposited in the Survey Office, Kedah.	
9. <i>Duty Free Area at Stulang Laut, Johor Bahru:</i>	Commercial
All that land within the fenced area containing Lot PTB 10707 and PTB 20006 (excluding the Customs Office and the Customs Examination Area), of Mukim Bandar,	

(1) Name of Free Commercial Zone	(2) Activities
in the District of Johor Bahru, Lot PTD 146378 and PTD 148062, of Mukim Plentong, in Bandar, in the District of Johor Bahru, the jetty at Lot PTB 20380 and the land at Lot 20438 (including the floating restaurant), of Mukim Bandar, in the District of Johor Bahru, Johor.	
10. <i>Kuala Lumpur International Airport, Sepang:</i> All that land situated in the Town Area of Sepang International Airport, District of Sepang bounded by the grey line as shown in the <i>Gazette</i> Plan 1207, <i>Gazette</i> Plan 1981, <i>Gazette</i> Plan 3004 and <i>Gazette</i> Plan 1376 deposited in the office of the Director of Survey, State of Selangor.	Commercial
11. <i>Tanjung Pelepas, Mukim Tanjung Kupang, District of Johor Bahru, Johor (Phase 1):</i> (Part of Lot PTD 2423) Mukim Tanjung Kupang, District of Johor Bahru, Johor, as shown by the grey line in the <i>Gazette</i> Plan 2749 deposited in the Office of the Director of Survey and Mapping, Johor.	Commercial
12. <i>Pulau Layang-Layang:</i> All areas of Pulau Layang-Layang comprising an area of 10.1 km ² located at Latitude N 07° 22.5' Longitude E 113° 48.8' in the South China Sea within the Continental Platform of Malaysia.	Commercial
13. <i>Mukim Rantau Panjang, District of Pasir Mas, Kelantan:</i> All that land situated in the Mukim of Rantau Panjang in the District of Pasir Mas, Kelantan bounded by the grey line as shown in the <i>Gazette</i> Plan 705 deposited in the Office of the Director of Survey, Kelantan excluding the areas specified below: (i) the Customs Office and the Customs Examination Area; and (ii) land occupied by Pos Malaysia Berhad, Rantau Panjang.	Commercial

(1) Name of Free Commercial Zone	(2) Activities
<p>14. <i>Lot 1993 Mukim 12, District of Barat Daya, Penang:</i></p> <p>The Air Cargo Forwarding Agents Warehouse Complex, International Airport situated at part of Lot 1993 Mukim 12, District of Barat Daya, Penang bounded by grey line as shown in the <i>Gazette</i> Plan 730 deposited in the Office of the Director of Survey, Penang.</p>	Commercial
<p>15. <i>South Point, Port Klang, Port Swettenham District of Klang, Selangor:</i></p> <p>South Point, Port Klang, Port Swettenham District of Klang, Selangor as shown by the bold line in <i>Gazette</i> Plan 1382 deposited in the Office of the Director of Survey and Mapping, Selangor.</p>	Commercial
<p>16. <i>Pulau Indah, Mukim Klang, District of Klang, Selangor:</i></p> <p>(Lot 67894) Pulau Indah, Mukim Klang, District of Klang, Selangor, as shown by the grey line in the <i>Gazette</i> Plan 1388 deposited in the Office of the Director of Survey and Mapping, Selangor.</p>	Commercial
<p>17. <i>MILS Logistic Hub (MLH), Mukim Klang, District of Klang, Selangor:</i></p> <p>(Part of lot 88077 area of 13.359 hectares) Mukim Klang, District of Klang, Selangor, as shown by the grey line in the <i>Gazette</i> Plan 1451 deposited in the Office of the Director of Survey and Mapping, Selangor.</p>	Commercial
<p>18. <i>Tasik Kenyir Duty Free Area:</i></p> <p>The area situated in the Mukim of Hulu Terengganu, District of Hulu Terengganu, Terengganu bounded by the grey line encompassing the 339 islands therein, as shown in the <i>Gazette</i> Plan 846 deposited in the Office of the Director of Survey and Mapping, Terengganu.</p>	Retail
<p>19. <i>Free Commercial Zone Area Terminal 2, Johor Port, Pasir Gudang:</i></p> <p>The areas marked as “(A)” and “(B)” situated in the Mukim of Plentong, District of Johor Bahru, Johor,</p>	Commercial

(1) Name of Free Commercial Zone	(2) Activities
<p>bounded by the grey line as shown in the <i>Gazette</i> Plan PW50075 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	
<p>20. <i>Free Commercial Zone, Tanjung Langsat, Mukim of Sungai Tiram, District of Johor Bahru, Johor:</i></p> <p>The area situated in the Mukim of Sungai Tiram, District of Johor Bahru, Johor, bounded by the grey line as shown in the <i>Gazette</i> Plan PW50082 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	Commercial
<p>21. <i>Kuantan Port Free Zone, Mukim of Sungai Karang, District of Kuantan, Pahang:</i></p> <p>The area situated in the Mukim of Sungai Karang, District of Kuantan, Pahang, bounded by the grey line as shown in the <i>Gazette</i> Plan PW5317 deposited in the Office of the Director of Survey and Mapping, Pahang.</p>	Commercial
<p>22. <i>Senai Airport City, Mukim of Tebrau, District of Johor Bahru, Johor:</i></p> <p>The area situated in the Mukim of Tebrau, District of Johor Bahru, Johor, that is bounded by the grey line as shown in the <i>Gazette</i> Plan 50134 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	Commercial
<p>23. <i>North Butterworth Container Terminal, North District, Seberang Perai, Penang:</i></p> <p>The area situated in the Section 2 and Section 4, Butterworth town, North District, Seberang Perai, Penang, that is bounded by the grey line as shown in the <i>Gazette</i> Plan 2110 and <i>Gazette</i> Plan 2111 deposited in the Office of the Director of Survey and Mapping, Penang.</p>	Commercial

(1) Name of Free Commercial Zone	(2) Activities
24. <i>Sultan Ismail International Airport Free Commercial Zone, Mukim of Senai, District of Kulai, Johor:</i>	Commercial

The area situated in the Mukim of Senai, District of Kulai, Johor bounded by the grey line as shown in the *Gazette* Plan PW50126 deposited in the Office of the Director of Survey and Mapping, Johor.

SECOND SCHEDULE

[Paragraph 10(1)(b)]

(1) Name of Free Industrial Zone	(2) Activities
1. <i>Mukim of Plentong, Johor Bahru:</i> All that land situated in the Mukim of Plentong in the District of Johor Bahru, bounded by the grey line as shown in the <i>Gazette</i> Plan 2235 deposited in the Office of the Director of Survey, Johor.	Manufacturing
2. <i>Mukim of Pringgit, Central District of Malacca:</i> All that land situated in the Mukim of Pringgit, in the Central District of Malacca, bounded by the grey line as shown in the <i>Gazette</i> Plan PG 109 deposited in the Office of the Director of Survey, Malacca.	Manufacturing
3. <i>Tanjung Kling, Mukim of Tanjung Kling, Central District of Malacca:</i> All that land situated in Tanjung Kling, in the Mukim of Tanjung Kling, in the Central District of Malacca, bounded by the grey line as shown in the <i>Gazette</i> Plan 295 deposited in the office of the Director of Survey, Malacca.	Manufacturing

(1)	(2)
Name of Free Industrial Zone	Activities
<p>4. <i>Mukim of Pringgit and Bukit Baru, in Central District of Malacca:</i></p> <p>All that land situated in the Mukim of Pringgit and Bukit Baru, in the Central District of Malacca, bounded by the grey line as shown in the <i>Gazette</i> Plan PG 108 deposited in the Office of the Director of Survey, Malacca.</p>	Manufacturing
<p>5. <i>Mukim of Hulu Kinta in the District of Kinta, Perak:</i></p> <p>All that land situated in the Mukim of Hulu Kinta in the District of Kinta, bounded by the grey line as shown in the <i>Gazette</i> Plan 870 deposited in the Office of the Director of Survey, Perak.</p>	Manufacturing
<p>6. <i>Telok Panglima Garang in the District of Kuala Langat, Selangor:</i></p> <p>All that land situated in the Mukim of Telok Panglima Garang, in the District of Kuala Langat, Selangor, bounded by the grey line as shown in the <i>Gazette</i> Plan 460 and <i>Gazette</i> Plan 1269 deposited in the Office of the Director of Survey, Selangor.</p>	Manufacturing
<p>7. <i>Mukim of Ulu Klang, District of Gombak, Selangor:</i></p> <p>All that land situated in the Mukim of Ulu Klang, in the District of Gombak, Selangor bounded by the grey line as shown in the <i>Gazette</i> Plan 439 deposited in the Office of the Director of Survey, Selangor.</p>	Manufacturing
<p>8. <i>Mukim of Damansara, District of Klang, Selangor:</i></p> <p>All that land situated in the Mukim of Damansara, in the District of Klang, Selangor bounded by the grey line as shown in the <i>Gazette</i> Plan 375 deposited in the Office of the Director of Survey, Selangor.</p>	Manufacturing
<p>9. <i>Prai, Central District of Seberang Prai, Mukim 1, Penang:</i></p>	Manufacturing

(1)

(2)

Name of Free Industrial Zone

Activities

All that land bounded by the grey line as shown in the *Gazette* Plan 290 deposited in the Office of the Director of Survey, Penang.

10. *Bayan Lepas, South West District, Mukim 12, Penang:* Manufacturing

(i) All that land bounded by the grey line as shown in the *Gazette* Plan 138 deposited in the Office of the Director of Survey, Penang;

(ii) All that land bounded by the grey land as shown in the *Gazette* Plan 281 deposited in the Office of the Director of Survey, Penang;

(iii) All that land bounded by grey line as shown in the *Gazette* Plan 289 deposited in the Office of the Director of Survey, Penang.

11. *Batu Berendam, Mukim of Bachang, Central District of Malacca:* Manufacturing

All that land situated in Batu Berendam, in the Mukim of Bachang, in the Central District of Malacca, bounded by the grey line as shown in the *Gazette* Plan 294 deposited in the office of the Director of Survey, Malacca.

12. *Kinta, Mukim of Hulu Kinta, District of Kinta, Perak:* Manufacturing

All that land situated in Kinta, in the Mukim of Hulu Kinta, in the District of Kinta, Perak bounded by the grey line as shown in the *Gazette* Plan 949 deposited in the office of the Director of Survey, Perak.

13. *(Deleted by P.U. (B) 55/2001).*

14. *Sama Jaya Kuching, Sarawak:* Manufacturing

All that land bounded by the grey line as shown in the Plan No. MP 1/50-61B deposited in the Office of the Director of Survey, Sarawak.

(1)	(2)
Name of Free Industrial Zone	Activities
<p>15. <i>Pulau Indah, Mukim Klang, District of Klang, Selangor:</i></p> <p>(Lot 67894) Pulau Indah, Mukim Klang, District of Klang, Selangor, as shown by the grey line in the <i>Gazette</i> Plan 1388 deposited in the Office of the Director of Survey and Mapping, Selangor.</p>	Manufacturing
<p>16. <i>Tanjung Pelepas, Mukim Tanjung Kupang, District of Johor Bahru, Johor (Phase I):</i></p> <p>(Part of Lot PTD 2423) Mukim Tanjung Kupang, District of Johor Bahru, Johor, as shown by the grey line in the <i>Gazette</i> Plan 2751 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	Manufacturing
<p>17. <i>Tanjung Pelepas, Mukim Tanjung Kupang, District of Johor Bahru, Johor (Phase II):</i></p> <p>(Lot PTD 2426) Mukim Tanjung Kupang, Daerah Johor Bahru, Johor, as shown by the grey line in the <i>Gazette</i> Plan 2752 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	Manufacturing
<p>18. <i>Tanjung Pelepas, Mukim Tanjung Kupang, District of Johor Bahru, Johor (Phase II):</i></p> <p>(Lots PTD 1586 and PTD 1731) Mukim Serkat, Daerah Pontian, Johor, as shown by the grey line in the <i>Gazette</i> Plan 2750 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	Manufacturing
<p>19. <i>Sultan Ismail International Airport Free Industrial Zone, Mukim of Senai, District of Kulai, Johor:</i></p> <p>The area situated in the Mukim of Senai, District of Kulai, Johor bounded by the grey line as shown in the <i>Gazette</i> Plan PW50210 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	Manufacturing

(1)	(2)
Name of Free Industrial Zone	Activities
<p>20. <i>Tanjung Bin Petrochemical and Maritime Industrial Hub Free Industrial Zone (Phase 1):</i></p> <p>The area situated in the Mukim Serkat, District of Pontian, Johor Bahru, Johor bounded by the grey line as shown in the <i>Gazette</i> Plan PW50209 and PW3254 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	Manufacturing
<p>21. <i>Senai Airport City Phase One, Mukim Senai, District of Kulaijaya, Johor:</i></p> <p>Lot PTD 105600, Mukim Senai, District of Kulaijaya, Johor bounded by the grey line as shown in the <i>Gazette</i> Plan 50009 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	Manufacturing
<p>22. <i>Senai Airport City, Mukim of Tebrau, District of Johor Bahru, Johor:</i></p> <p>The area situated in the Mukim of Tebrau, District of Johor Bahru, Johor, that is bounded by the grey line as shown in the <i>Gazette</i> Plan 3450 deposited in the Office of the Director of Survey and Mapping, Johor.</p>	Manufacturing

THIRD SCHEDULE

[Section 49]

AMENDMENTS AND REPEAL

(1)	(2)
Acts	Amendments
Customs Act 1967	<p>Section 2 is amended by substituting for subsection (1A) the following new subsection (1A):</p> <p>“(1A) For the purposes of this Act (other than section 31), a free zone shall be deemed to be a place outside Malaysia.</p>

(1) Acts	(2) Amendments
	In this subsection, the expression “free zone” has the meaning assigned to it under section 2 of the Free Zones Act 1990 [Act 438].”.
Excise Act 1976	Subsection 2(1) is amended by substituting for the definition of “free trade zone” the following new definition: ““free zone” has the meaning assigned to it under section 2 of the Free Zones Act 1990 [Act 438] and for the purposes of this Act a free zone shall be deemed to be a place outside Malaysia;”.
Sales Tax Act 1972	Section 2A is amended by substituting therefor the following new section 2A: “2A. For the purpose of this Act, a free zone shall be deemed to be a place outside Malaysia. In this section, the expression “free zone” has the meaning assigned to it under section 2 of the Free Zones Act 1990 [Act 438].”.
Service Tax Act 1975	Insert immediately after section 2 the following new section 2A: “2A. For the purposes of this Act, a free zone shall be deemed to be a place outside Malaysia. In this section, the expression “free zone” has the same meaning assigned to it under section 2 of the Free Zones Act 1990 [Act 438].”.
Promotion of Investments Act 1986	(a) Subsection 36(5) is amended by substituting the words “Free Industrial Zone” for the words “Free Trade Zone” appearing therein; and (b) Subsection 36A(3) is amended by substituting the words “Free Industrial Zone” for the words “Free Trade Zone” appearing therein.
Free Trade Zones Act 1971	Repeal the whole.

LAWS OF MALAYSIA

Act 438

FREE ZONES ACT 1990

LIST OF AMENDMENTS

Amending law	Short title	In force from
P.U. (B) 466/1992	Free Zones (Amendment) Notification 1992	24-09-1992
P.U. (B) 465/1992	Free Zones (Amendment)(No. 2) Notification 1992	24-09-1992
P.U. (B) 467/1992	Free Zones (Amendment)(No. 2) Notification 1992	24-09-1992
P.U. (B) 468/1992	Free Zones (Amendment)(No. 3) Notification 1992	24-09-1992
P.U. (B) 94/1993	Free Zones (Amendment) Notification 1993	18-03-1993
P.U. (B) 96/1993	Free Zones (Amendment)(No. 2) Notification 1993	01-04-1993
Act A924	Free Zones (Amendment) Act 1995	21-07-1995
P.U. (B) 272/1996	Free Zones (Amendment) Notification 1996	20-06-1996
P.U. (B) 420/1996	Free Zones (Amendment)(No. 2) Notification 1996	23-09-1996
Act 557	Finance Act 1997	Chapter 2 (except paragraphs 4(a), 4(b), 19(a), 19(b), ss.5, 7, 15-18, 20 and 21), Chapter 3 (except ss. 26, 29, 30 and 31) and Chapter 5 in force for the year of assessment 1997 and subsequent years of assessment; Paragraph 4(a),

Amending law	Short title	In force from
		ss. 16-18, paragraph 19(b), Chapter 4 (except ss. 33-37) and Chapters 06-09—25-10-1996; Paragraph 4(b), ss. 5,7,15, paragraph 19(a), s. 21 and Chapter 10—01-01-1997; ss. 20, 26, 29-31, 33-37— 02-08-1996.
P.U. (B) 199/1997	Free Zones (Declared Area) Notification 1997	15-05-1997
P.U. (B) 200/1997	Free Zones (Amendment) Notification 1997	15-05-1997
Act 578	Finance Act 1998	Chapter II (except ss. 7, 8, 10, 14, 15 and 18 and paragraphs 21(d) and 21(g) has effect for the year of assessment 1998 and subsequent years of assessment; ss. 7, 8, 14 and 15 and paragraph 21(g)— 01-01-1999; s. 10 — 17-10-1997; s.18 — 20-3-1998; paragraph 21(d)in force for the year of assessment 1999 and subsequent years of assessment; Chapter III (except for ss. 24, 27 and 28) has effect for the year of assessment 1998 and subsequent years of assessment; s. 24—17-10-1997, ss. 27 and 28 — 01-01-1999, s. 30— 01-01-1999,

Amending law	Short title	In force from
		ss. 31 and 32 —17-10-1997; Chapter V—01-01-1998; Chapter VI—17-10-1997; Chapter VII (except paragraph 38(d) and ss. 47,48, 49, 51, 52 and 53)—17-10-1997; Paragraph 38(d) and ss. 47, 48, 49, 51, 52 and 53—01-01-1998; Chapter VIII—01-01-1998
P.U. (A) 144/1998	Free Zones (Amendment) Notification 1998	16-04-1998
P.U. (A) 246/1998	Free Zones (Declared Area) Notification 1998	30-06-1998
P.U. (A) 419/1999	Free Zones (Amendment) Notification 1999	01-10-1999
P.U. (A) 420/1999	Free Zones (Declared Area) Notification 1999	01-10-1999
P.U. (A) 319/2000	Free Zones (Amendment) Notification 2000	24-08-2000
P.U. (A) 326/2000	Free Zones (Amendment) Notification (No. 2) 2000	14-09-2000
P.U. (A) 426/2000	Free Zones (Amendment) Notification (No. 3) 2000	01-12-2000
P.U. (B) 18/2001	Free Zones (Amendment) Notification 2001	15-02-2001
P.U. (B) 55/2001	Free Zones (Amendment) Notification (No. 2) 2001	01-03-2001
P.U. (B) 79/2001	Free Zones (Amendment) Notification (No. 3) 2001	29-03-2001
P.U. (B) 162/2001	Free Zones (Amendment) Notification (No. 2) 2001	07-06-2001
Act A1113	Free Zones (Amendment) Act 2001	06-07-2001

Amending law	Short title	In force from
P.U. (B) 575/2001	Free Zones (Declared Area) (Amendment) Notification (No. 3) 2001	13-12-2001
P.U. (B) 576/2001	Free Zones (Amendment) Notification (No. 5) 2001	13-12-2001
Act A1166	Free Zones (Amendment) Act 2002	01-09-2002
P.U. (B) 337/2002	Free Zones (Amendment) Notification 2002	01-11-2002
P.U. (B) 192/2003	Free Zones (Amendment) Notification 2002	01-06-2003
P.U. (B) 65/2004	Free Zones (Declared Area) Notification 2004	19-02-2004
P.U. (B) 193/2005	Free Zones (Declared Area) Notification 2004	09-06-2005
P.U. (B) 253/2006	Free Zones (Amendment) Notification 2006	06-10-2006
P.U. (B) 96/2007	Free Zones (Amendment) Notification 2007	29-03-2007
P.U. (B) 151/2009	Free Zones (Amendment) Notification 2009	01-06-2009
P.U. (B) 216/2009	Free Zones (Amendment) (No. 2) Notification 2009	17-07-2009
P.U. (B) 44/2010	Free Zones (Amendment) Notification 2010	04-02-2010
P.U. (B) 175/2012	Free Zones (Amendment) Notification 2012	10-05-2012
P.U. (B) 186/2015	Free Zones (Amendment) Notification 2015	24-04-2015
P.U. (B) 60/2017	Free Zones (Amendment) Notification 2017	01-02-2017
P.U. (B) 440/2017	Free Zones (Amendment) (No.2) Notification 2017	15-09-2017
P.U. (B) 163/2018	Free Zones (Amendment of First Schedule) Notification 2018	06-04-2018

Amending law	Short title	In force from
P.U. (B) 170/2018	Free Zones (Amendment of First Schedule) Notification 2018	10-04-2018
P.U. (B) 135/2019	Free Zones (Amendment of First Schedule) Notification 2019	01-04-2019
P.U. (B) 296/2000	Free Zones (Amendment of Second Schedule) Notification 2020	01-07-2020
P.U. (B) 297/2000	Free Zones (Amendment of First Schedule) (No. 2) Notification 2020	01-07-2020
P.U. (B) 526/2020	Free Zones (Amendment of First Schedule) (No. 2) Notification 2020	20-10-2020
P.U. (B) 49/2021	Free Zones (Amendment of First Schedule) Notification 2021	01-02-2021
P.U. (B) 383/2021	Free Zones (Amendment of Second Schedule) (No. 2) Notification 2021	01-08-2021
Act A1572	Free Zones (Amendment) Act 2018	01-09-2018
Act A1595	Free Zones (Amendment) Act 2019	01-01-2020
Act A1630	Free Zones (Amendment) Act 2020	01-01-2021
Act A1677	Free Zones (Amendment) Act 2022	01-01-2023
P.U. (B) 254/2023	Free Zones (Amendment of Second Schedule) Notification 2023	14-07-2023
P.U. (B) 302/2023	Free Zones (Amendment of Second Schedule) (No.2) Notification 2023	01-08-2023
P.U. (B) 303/2023	Free Zones (Amendment of First Schedule) Notification 2023	01-08-2023
P.U. (B) 304/2023	Free Zones (Amendment of First Schedule) (No.2) Notification 2023	01-08-2023
P.U. (B) 335/2023	Free Zones (Amendment of First Schedule) (No.3) Notification 2023	15-08-2023

LAWS OF MALAYSIA

Act 438

FREE ZONES ACT 1990

LIST OF SECTIONS AMENDED

Section	Amending authority	In force from
2	Act A924	21-07-1995
	Act 557	25-10-1996
	Act A578	01-01-2000
	Act A1166	01-09-2002
	Act A1572	01-09-2018
	Act A1595	01-01-2020
4	Act A1572	01-09-2018
5	Act 557	25-10-1996
6	Act A1572	01-09-2018
6A	Act 557	25-10-1996
7	Act A1595	01-01-2020
8	Act 557	25-10-1996
8A	Act A1595	01-01-2020
8B	Act A1595	01-01-2020
9	Act 557	25-10-1996
	Act A1595	01-01-2020
10	Act 557	25-10-1996
10A	Act A1595	01-01-2020
11	Act 557	25-10-1996
12	Act 557	25-10-1996
13	Act 557	25-10-1996
14	Act A1595	01-01-2020
15	Act A1595	01-01-2020
17	Act A924	21-07-1995

Section	Amending authority	In force from
17A	Act A1630	01-01-2021
17B	Act A1630	01-01-2021
18	Act A1595	01-01-2020
19	Act A1595	01-01-2020
20A	Act A1595	01-01-2020
21	Act A1572 Act A1595	01-09-2018 01-01-2020
22	Act A1572 Act A1595	01-09-2018 01-01-2020
23	Act A1572	01-09-2018
23A	Act A1113 Act A1595	06-07-2001 01-01-2020
25	Act A1113	06-07-2001
26	Act A1572 Act A1630	01-09-2018 01-01-2021
27	Act A1113 Act A578	06-07-2001 01-01-2000
28	Act A1113 Act A1572	06-07-2001 01-09-2018
30	Act A1113 Act 557	06-07-2001 25-10-1996
30A	Act A1113	06-07-2001
30B	Act A1630	01-01-2021
32	Act A1113	06-07-2001
33	Act A1113 Act A1595	06-07-2001 01-01-2020
41A	Act A1595	01-01-2020
42	Act A924	21-07-1995
42A	Act A924	21-07-1995
42B	Act A924	21-07-1995
42C	Act A924	21-07-1995

Section	Amending authority	In force from
48A	Act A1677	01-01-2023
48B	Act A1677	01-01-2023
First Schedule	P.U. (B) 94/1993	18-03-1993
	P.U. (B) 96/1993	01-04-1993
	P.U. (B) 272/1996	20-06-1996
	P.U. (B) 420/1996	23-09-1996
	P.U. (B) 200/1997	15-05-1997
	P.U. (A) 144/1998	16-04-1998
	P.U. (A) 246/1998	30-06-1998
	P.U. (A) 419/1999	01-10-1999
	P.U. (A) 426/2000	01-12-2000
	P.U. (B) 79/2001	29-03-2001
	P.U. (B) 576/2001	13-12-2001
	P.U. (B) 337/2002	01-11-2002
	P.U. (B) 192/2003	01-06-2003
	P.U. (B) 65/2004	19-02-2004
	P.U. (B) 193/2005	09-06-2005
	P.U. (B) 253/2006	06-10-2006
	P.U. (B) 96/2007	29-03-2007
	P.U. (B) 216/2009	17-07-2009
	P.U. (B) 44/2010	04-02-2010
	P.U. (B) 60/2017	01-02-2017
	P.U. (B) 440/2017	15-09-2017
	P.U. (B) 163/2018	06-04-2018
	P.U. (B) 170/2018	10-04-2018
	P.U. (B) 135/2019	01-04-2019
	P.U. (B) 296/2020	01-07-2020
	P.U. (B) 526/2020	20-10-2020
	P.U. (B) 49/2021	01-02-2021
	P.U. (B) 303/2023	01-08-2023
	P.U. (B) 304/2023	01-08-2023
	P.U. (B) 335/2023	15-08-2023
Second Schedule	P.U. (B) 466/1992	24-09-1992
	P.U. (B) 467/1992	24-09-1992
	P.U. (B) 468/1992	24-09-1992
	P.U. (B) 94/1993	18-03-1993
	P.U. (B) 272/1996	20-06-1996
	P.U. (A) 319/2000	24-08-2000
	P.U. (B) 326/2000	14-09-2000
	P.U. (B) 18/2001	15-02-2001
	P.U. (B) 55/2001	01-03-2001
	P.U. (B) 162/2001	07-06-2001
	P.U. (B) 193/2005	09-06-2005

Section	Amending authority	In force from
	P.U. (B) 151/2009	01-06-2009
	P.U. (B) 175/2012	10-05-2012
	P.U. (B) 186/2015	24-04-2015
	P.U. (B) 297/2020	01-07-2020
	P.U. (B) 383/2021	01-08-2021
	P.U. (B) 254/2023	14-07-2023
	P.U. (B) 302/2023	01-08-2023
