

MALAYSIAN RUBBER BOARD (INCORPORATION) ACT 1996

Malaysian Rubber Board (Cess) Order 2000

In exercise of the powers conferred by section 37 of the Malaysian Rubber Board (Incorporation) Act 1996 [Act 551], the Minister of Finance make the following order :

Citation, commencement and application

1. (1) This order may be cited as the Malaysian Rubber Board (Cess) Order 2000
- (2) This Order shall come into operation on 1 January 2001.
- (3) This Order shall apply only to Peninsular Malaysia.

Imposition of cess

2. (1) A cess at the rate of 3.85 cents shall be imposed on every kilogramme of natural rubber exported from Peninsular Malaysia.
- (2) Subparagraph (1) shall not apply to-
 - a) Imported natural rubber that is re-exported;
 - b) Compound rubber, unvulcanised, in primary forms or in plates, sheets or strips classified under Harmonised System Code (H.S. Code) Number 40.05; and
 - c) Unvulcanised rubber in other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings) classified under Harmonised System Code (H.S. Code) Number 40.06

Classification of natural rubber

3. The classification of the natural rubber specified in subparagraph 2(2) shall be governed by the Rules of Interpretation in the Customs Duties Order 1996 [P.U (A) 15/96].
4. (1) The cess imposed under paragraph 2 shall be collected at the point of export by the relevant authority.
 - (2) For the purposes of subparagraph (1) 'point of export' means the point of export as may be determined under the Customs Act 1967 [Act 235] and the Custom Regulation 1977 [P.U (A) 162/77]

Point of collection

4. (1) The cess imposed under paragraph 2 shall be collected at the point of export by the relevant authority.
 - (2) For the purposes of subparagraph (1), "point of export" means the point of export as may be determined under the Customs Act 1967 (Act 235) and the Customs Regulations 1977 [P.U. (A) 162/77].

Revocation

5. The Malaysian Rubber Board (Cess) Order 1997 [P/U (A) 517/97] is revoked.

Made 29 November 2000
[KPU (S) 0.2/9/113 Kit. 5; PN(PU²) 560/IV]

DATO' SERI DR. LIM KENG YAIK
Minister of Primary Industries