

P.U. (A) 309.

MALAYSIAN RUBBER BOARD (INCORPORATION) ACT 1996

MALAYSIAN RUBBER BOARD (CESS) ORDER 1999

IN exercise of powers conferred by section 37 of the Malaysian Rubber Board (Incorporation) Act 1996 [*Act 557*], the Minister after consultation with the Minister of Finance makes the following order:

Citation, commencement and application

1. (1) This order may be cited as the Malaysian Rubber Board (Cess) Order 1999.
- (2) This Order shall come into operation on 1 August 1999.
- (3) This Order shall only apply to Peninsular Malaysia.

Imposition of cess

2. (1) Cess at the rates of specified in column (4) of the Schedule shall be imposed on the rubber products specified in columns (2) and (3) of the Schedule (whether made wholly or partly from rubber) produced in and exported from Peninsular Malaysia.
- (2) Subparagraph (1) shall not apply to imported rubber products that are re-exported.

Classification of rubber products

3. The classification of the rubber products specified in the Schedule shall be governed by the Rules of Interpretation in the Customs Duties Order 1996 [*P.U. (A) 15/96*]

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*].

SCHEDULE

[Paragraph 2].

CESS ON. RUBBER PRODUCTS

(1) No.	(2) Harmonised System Code Number	(3) Description of Rubber Products	(4) Rate of cess (% of the export value)
1.	40.07	Vulcanised rubber thread and cord	0.2%
2.	40.08	Plates, sheets, strips, rods, and profile shapes, of vulcanised rubber other than hard rubber	0.2%
3.	40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	0.2%
4.	40.10	Conveyor or transmission belts or belting, of vulcanised rubber	0.2%
5.	40.11	New pneumatic tyres, of rubber	Nil
6.	40.12	Retreaded or used pneumatic tyres of rubber, Solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	Nil
7.	40.13	inner tubes, of rubber	Nil
8.	40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	0.2%
9.	40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber	0.2%
10.	40.16	Other articles of vulcanised rubber, other than hard rubber	0.2%
11.	40.17	Hard rubber (for example. ebonite) in all forms, including waste and scrap; articles of hard rubber	0.2%
12.	5604.10 000	Rubber thread and cord, textile covered	0.2%
13.	5604.90 200	Rubber impregnated textile thread	0.2%
14.	59.06	Rubberised textile fabrics, other than those of heading No. 59.02	0.2%
15.	64.01	Waterproof footwear with outer soles and uppers of rubber, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Nil
16.	64.02	Other footwear with outer soles and uppers of rubber	Nil
17.	6403.12	Ski-boots, cross-country ski footwear and snowboard boots, of rubber	Nil

18.	6403.19	Other sports footwear, of rubber	Nil
19.	6404.11	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like of rubber	Nil
20.	6404.19	Other footwear, with outer soles, of rubber	Nil
21.	6406.10 400	Uppers and parts thereof, other than stiffeners, of rubber	Nil
22.	6406.20 110	Outer soles, of rubber	Nil
23.	6406.20 120	Heels, of rubber	Nil
24.	6406.99 911	Complete soles, of rubber	Nil
25.	6406.99 912	Middle or inner soles, of rubber	Nil
26.	6406.99 919	Other gaiters, leggings and similar articles and parts thereof, of rubber	Nil
27.	6506.91 100	Swimming caps, of rubber	0.2%
28.	6506.91 900	Other headgear, whether or not lined or trimmed, of rubber	0.2%
29.	8544.20 100	Co-axial cable and other co-axial electric conductors, natural or synthetic rubber insulated	0.2%
30.	8544.30 100	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships, natural or synthetic rubber insulated	0.2%
31.	8544.41 210	Power transfer wire, cable, bars, strip and the like, natural or synthetic rubber insulated	0.2%
32.	8544.49 210	Other power transfer wire, cable, bars, strip and the like, natural or synthetic rubber insulated	0.2%
33.	8544.49 910	Other telephone and telegraph (including radio relay) cables, natural or synthetic rubber insulated	0.2%
34.	9004.90 100	Rubber goggles	
35.	9404.10 000	Mattress supports, of rubber	0.2%
36.	9404.21 000	Mattresses of cellular rubber, whether or not covered	0.2%
37.	9404.90	Other mattress supports, articles of bedding and similar, furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber, whether or not covered	0.2%
38.	9503.90 110	Balloons, of rubber	0.2%
39.	9503.90 190	Other toys, of rubber	0.2%
40.	9506.32	Golf balls, of rubber	0.2%
41.	9506.61	Lawn-tennis balls, of rubber	0.2%
42.	9506.62	Inflatable balls, of rubber	0.2%
43.	9506.69	Other balls, other than golf balls and lawn-tennis balls, of rubber	0.2%

Made 16 July 1999;

[KPU (S) 0.2/9/113 Kit. 4; PN(PU²)560/II]

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