

**MALAYSIAN RUBBER BOARD (INCORPORATION) ACT 1996****MALAYSIAN RUBBER BOARD (CESS) ORDER 2009**

IN exercise of the 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 2009**.
- (2) This Order comes into operation on 1 September 2009.
- (3) This Order is applicable only to Peninsular Malaysia.

**Interpretation**

2. In this Order, unless the context otherwise requires—

“natural rubber” means all natural rubber in liquid, solid or blended form, derived from any latex-bearing plant;

“compound rubber” means a mixture of rubber (elastomer) or any polymer forming material with any other ingredients.

**Imposition of cess**

3. (1) A cess at the rate of 4.00 sen shall be imposed on every kilogram of natural rubber—
  - (a) exported or transferred out from Peninsular Malaysia inclusive of any natural rubber content in:
    - (i) compounded rubber, unvulcanised, in primary forms or in plate, sheet or strip classified under Harmonised System Code (H.S. Code) Number 40.05; and

- (ii) Unvulcanised rubber in other form (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; and

(b) sold to manufacturers in Peninsular Malaysia.

#### **Classification of natural rubber**

4. The classification of the natural rubber specified in subparagraphs 3(1)(a)(i) and (ii) shall be governed by the Rules of Interpretation in the Customs Duties Order 1996 [P.U. (A) 15/1996].

#### **Point of collection**

5. (1) The cess imposed under subparagraphs 3(1)(a)(i) and (ii) shall be collected at the point of export by the relevant authority.

(2) The cess imposed under subparagraph 3(1)(b) in any calendar month shall be paid by the seller to the Board not later than the last day of the following month.

(3) For the purpose of subparagraph (1), "point of export" means the point of export as may be determined under the Custom Act 1967 [Act 235] and the Custom Regulations 1977 [P.U. (A) 162/1977].

#### **Responsibility of exporter, processor and seller**

6. (1) The exporter, processor or seller shall submit a true, accurate and updated report to the Board on all rubber exported, transferred out, processed or sold to manufacturer, in any calendar month not later than the last day of the following calendar month in a manner specified by the Board.

(2) A person who contravenes subparagraph (1) commits an offence and shall, on conviction, be liable to a fine not exceeding five thousand ringgit or to imprisonment for a term not exceeding six months or to both.

#### **Revocation**

7. The Malaysian Rubber Board (Cess) Order 1998 [P.U. (A) 247/1998] and the Malaysian Rubber Board (Cess) Order 2000 [P.U. (A) 457/2000] are revoked.

Made on 27 August 2009  
[KPPK 423 (14) 16/6; PN(PU<sup>2</sup>)560/II]

TAN SRI BERNARD GILUK DOMPOK  
*Minister of Plantation Industries and Commodities*