



LAWS OF MALAYSIA

Act A1572

FREE ZONES (AMENDMENT) ACT 2018

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LAWS OF MALAYSIA

Act A1572

FREE ZONES (AMENDMENT) ACT 2018

An Act to amend the Free Zones Act 1990.

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ENACTED by the Parliament of Malaysia as follows:

Short title and commencement

1. (1) This Act may be cited as the Free Zones (Amendment) Act 2018.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette*.

Amendment of section 2

2. The Free Zones Act 1990 [*Act 438*], which is referred to as the “principal Act” in this Act, is amended in subsection 2(1) by deleting the definitions of “sales tax”, “service tax” and “service”.

Amendment of section 4

3. Section 4 of the principal Act is amended—

- (a) in the shoulder note, by deleting the words “**and services**”;
- (b) by deleting the words “and services”;
- (c) by substituting for the words “, manufactured or provided” the words “or manufactured”; and
- (d) by substituting for the words “, excise duty, sales tax or service tax” the words “or excise duty”.

Amendment of section 6

4. Section 6 of the principal Act is amended—

- (a) in the shoulder note, by deleting the words “**and services**”;
- (b) in subsection (1), by deleting the words “or services”; and
- (c) in subsection (2)—
 - (i) by substituting for the words “, the Excise Act 1976, the Sales Tax Act 1972 and the Service Tax Act 1975” the words “and the Excise Act 1976”; and
 - (ii) by deleting the words “and services”.

Amendment of section 21

5. Section 21 of the principal Act is amended by deleting the words “, the Sales Tax Act 1972, the Service Tax Act 1975”.

Amendment of section 22

6. Section 22 of the principal Act is amended by deleting the words “, the Sales Tax Act 1972, the Service Tax Act 1975”.

Amendment of section 23

7. Subsection 23(1) of the principal Act is amended by deleting the words “, the Sales Tax Act 1972, the Service Tax Act 1975”.

Amendment of section 26

8. Subsection 26(1) of the principal Act is amended by deleting the words “, the Sales Tax Act 1972, the Service Tax Act 1975”.

Amendment of section 28

9. Subsection 28(1) of the principal Act is amended—

(a) in paragraph (b), by substituting for the words “, the Sales Tax Act 1972, the Service Tax Act 1975, or this Act” the words “or this Act”; and

(b) in paragraph (c), by substituting for the words “, the Sales Tax Act 1972, the Service Tax Act 1975, or this Act” the words “or this Act”.

