



GUIDE ON PROPOSED SALES TAX RATES FOR VARIOUS GOODS

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PREPARED BY ROYAL MALAYSIAN
CUSTOMS DEPARTMENT



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Operation Hours

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For classification purposes please refer to Technical Services Department.

This Guide merely serves as information.

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
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Live Animals					
Live Antelope	01.02	01	/		
Live Bee (Lebah)	01.06	01	/		
Live Buffalo (Kerbau)	01.02	01	/		
Live Burung Bayan	01.06	01	/		
Live Burung Kenari	01.06	01	/		
Live Burung Layang-Layang	01.06	01	/		
Live Burung Merbuk	01.06	01	/		
Live Burung Murai	01.06	01	/		
Live Burung Pipit	01.06	01	/		
Live Burung Punai	01.06	01	/		
Live Burung Tekukur	01.06	01	/		
Live Burung Tempua	01.06	01	/		
Live Burung Tiong Emas	01.06	01	/		
Live Camel (Unta)	01.06	01	/		
Live Cat (Kucing)	01.06	01	/		
Live Chicken (Ayam)	01.05	01	/		
Live Cockatoos (Kakak Tua)	01.06	01	/		
Live Cow (Lembu)	01.02	01	/		
Live Crow (Burung Gagak)	01.06	01	/		
Live Deer (Rusa)	01.06	01	/		
Live Dog (Anjing)	01.06	01	/		
Live Dolphin (Ikan Lumba-lumba)	01.06	01	/		
Live Duck (Itik)	01.05	01	/		
Live Dugong (Manatee)	01.06	01	/		
Live Elephant (Gajah)	01.06	01	/		
Live Frog (Katak)	01.06	01	/		
Live Geese (Angsa)	01.05	01	/		
Live Goat (Kambing)	01.04	01	/		
Live Horse (Kuda)	01.01	01	/		
Live Lion (Singa)	01.06	01	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Live Monkey (Monyet)	01.06	01	/		
Live Ostrich (Burung Unta)	01.06	01	/		
Live Oxen	01.02	01	/		
Live Parrot (Burung Nuri)	01.06	01	/		
Live Peacock (Merak)	01.06	01	/		
Live Pheasant (Burung Pegar)	01.06	01	/		
Live Pig And Boar (Khinzir dan Babi Hutan)	01.03	01	/		
Live Pigeon (Burung Merpati)	01.05	01	/		
Live Rabbit (Arnab)	01.06	01	/		
Live Red Eagle	01.06	01	/		
Live Sea Lion (Singa Laut)	01.06	01	/		
Live Sheep (Biri-biri)	01.04	01	/		
Live Snake (Ular)	01.06	01	/		
Live Tiger (Harimau)	01.06	01	/		
Live Tortoise (Kura-kura)	01.06	01	/		
Live Turkey (Ayam Belanda)	01.05	01	/		
Live Turtle (Penyu)	01.06	01	/		
Live Whale (Ikan Paus)	01.06	01	/		

Meat & Edible Meat Offal					
Beef Bone (Tulang Lembu)	02.04	02	/		
Camel Meat (Fresh, Chilled, Frozen)	02.08	02		/	
Dada, Kepak Dan Lain-Lain Bahagian Ayam Segar/ Sejuk/ Sejuk Beku	02.07	02	/		
Daging Angsa (Segar/ Sejuk/ Sejuk Beku)	02.07	02	/		
Daging Ayam (Chicken Meat) (Segar/ Sejuk/ Sejuk Beku)	02.07	02	/		
Daging Ayam Belanda/ Turkey Meat (Segar/ Sejuk/ Sejuk Beku)	02.07	02	/		
Daging Burung Puyuh/ Quail (Segar/ Sejuk/ Sejuk Beku)	02.07	02	/		
Daging Itik (Segar/ Sejuk/ Sejuk Beku)	02.07	02	/		
Daging Kerbau (Segar/ Sejuk/ Sejuk Beku)	02.02	02	/		

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Daging Lembu (Segar/ Sejuk/ Sejuk Beku)	02.02	02	/		
Daging Rusa/ Deer Meat (Segar/ Sejuk/ Sejuk Beku)	02.08	02	/		
Dolphin Meat (Fresh, Chilled, Frozen)	02.08	02		/	
Dried pork skin/ Kulit Khinzir Kering	02.10	02		/	
Freeze dried chicken dice	02.10	02		/	
Frog's Legs/ Kaki Katak (Fresh, Chilled, Frozen)	02.08	02		/	
Hati Ayam (Chicken Liver)	02.07	02	/		
Monkey Meat (Fresh, Chilled, Frozen)	02.08	02		/	
Mutton (Daging Kambing) (Segar/ Sejuk/ Sejuk Beku)	02.04	02	/		
Pedal Ayam (Fresh, Chilled, Frozen)	02.01	02	/		
Pork Meat (Daging Khinzir/ Babi) (Segar/ Sejuk/ Sejuk Beku)	02.03	02	/		
Rabbit Meat/ Daging Arnab (Fresh, Chilled, Frozen)	02.08	02		/	
Snake Meat (Fresh, Chilled, Frozen)	02.08	02		/	
Whale Meat (Fresh, Chilled, Frozen)	02.08	02		/	

Fish & Sea Creatures					
Abalone (Fresh, Chilled Or Frozen)	03.07	03		/	
Bamboo Shell (Segar/ Sejuk/ Sejuk Beku)	03.07	03	/		
Crab In Can	03.06	03		/	
Cuttlefish (Dried, Smoked, Salted Or In Brine)	03.07	03		/	
Cuttlefish (Fresh, Chilled Or Frozen)	03.07	03	/		
Fillet Ikan (Segar/ Sejuk/ Frozen)	03.04	03	/		
Fish Flour Or Pallet	03.05	03	/		
Fresh Ikan Bilis (Anchovies)	03.02	03	/		
Fresh Ikan Bilis Halus	03.02	03	/		
Freshwater Fish Liver, Roes (Salted, Smoked Or In Brine), (Telur Ikan)	03.05	03	/		

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Gelama Belah (Salted Gelama)	03.05	03		/	
Ikan (Sejuk Beku/ Frozen)	03.03	03	/		
Ikan (Segar/ Sejuk)	03.02	03	/		
Ikan Bilis (dried)	03.05	03	/		
Ikan Hiasan	03.01	03	/		
Ikan Jeruk	03.05	03		/	
Ikan Kering / Masin	03.05	03		/	
Ikan Masin Bulu Ayam	03.05	03		/	
Ikan Pekasam	03.05	03		/	
Ikan Talang Masin	03.05	03		/	
Ikan Tamban (Kering)	03.05	03		/	
Ikan Tamban (Segar/ Sejuk)	03.02	03	/		
Ikan Tamban (Sejuk Beku/ Frozen)	03.03	03	/		
Isi/Fillet Ikan Yu (Segar)	03.04	03	/		
Jellyfish (Fresh, Chilled, Dried, Frozen, Salted Or Smoked) - Obor-Obor	03.07	03		/	
Kerang (Segar/ Sejuk/ Sejuk Beku)	03.07	03	/		
Ketam (Segar/ Sejuk/ Sejuk Beku)	03.06	03	/		
Kupang/ Mussels (Segar/ Sejuk/ Sejuk Beku)	03.07	03	/		
Lala (Segar/ Sejuk/ Sejuk Beku)	03.07	03	/		
Live Carp Fish	03.01	03	/		
Live Catfish Fish (Keli)	03.01	03	/		
Live Cuttlefish	03.07	03	/		
Live Eels Fish (Belut)	03.01	03	/		
Live Grouper Fish (Kerapu)	03.01	03	/		
Live Heering Fish	03.01	03	/		
Live Ikan Gelama	03.01	03	/		
Live Ikan Haruan	03.01	03	/		
Live Ikan Jenahak	03.01	03	/		
Live Ikan Parang	03.01	03	/		
Live Ikan Patin	03.01	03	/		
Live Ikan Puyu	03.01	03	/		

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Live Ikan Sepat	03.01	03	/		
Live Ikan Terubuk	03.01	03	/		
Live Mackerel Fish	03.01	03	/		
Live Milkfish Fish	03.01	03	/		
Live Mussels	03.07	03	/		
Live Oyster/ Tiram Hidup	03.07	03		/	
Live Salmon Fish	03.01	03	/		
Live Sardine Fish	03.01	03	/		
Live Scallops	03.07	03	/		
Live Squid	03.07	03	/		
Live Tilapias Fish (Talapia)	03.01	03	/		
Live Trout Fish	03.01	03	/		
Live Tunas Fish	03.01	03	/		
Lobster (Segar/ Sejuk/ Sejuk Beku)	03.06	03	/		
Lobster In Can	03.06	03		/	
Marine Fish Liver, Roes (Salted, Smoked Or In Brine), (Telur Ikan)	03.05	03		/	
Mussels (Dried, Smoked, Salted Or In Brine)	03.07	03		/	
Mussels (Fresh, Chilled Or Frozen)	03.07	03	/		
Ornamental Fish	03.01	03	/		
Oyster (Dried, Smoked, Salted Or In Brine)	03.07	03		/	
Oyster/ Tiram (Fresh, Chilled Or Frozen)	03.07	03		/	
Scallops (Dried, Smoked, Salted Or In Brine)	03.07	03		/	
Scallops (Fresh, Chilled Or Frozen)	03.07	03	/		
Seacucumber (Live, Fresh, Chilled, Frozen, Salted, Smoke, Dried)	03.08	03		/	
Shrimp And Prawn In Can	03.06	03		/	
Siput Sedut (Fresh, Chilled Or Frozen)	03.07	03	/		
Siput Sedut (Dried, Smoked, Salted Or In Brine)	03.07	03		/	
Sirip Ikan Yu/ Shark Fin	03.05	03		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Sotong Kembang/ Rendam (Expanded/ Soaked)	03.07	03	/		
Squid (Dried, Smoked, Salted Or In Brine)	03.07	03		/	
Squid (Fresh, Chilled Or Frozen)	03.07	03	/		
Tiger Prawn (Fresh, Chilled Or Frozen)	03.06	03	/		
Tulang Ikan Merah/ Talang Masin	03.05	03		/	
Udang Geragau	03.06	03		/	
Udang Kering / Dried Shrimps	03.06	03		/	
Udang/ Prawn (Segar / Sejuk / Sejuk Beku)	03.06	03	/		

Milk & Dairy Product

Butter	04.05	04		/	
Buttermilk	04.03	04	/		
Butteroil	04.05	04		/	
Dairy Spreads	04.05	04		/	
Flavoured Yogurt	04.03	04		/	
Ghee/ Minyak Sapi	04.05	04		/	
Keju/ Cheese	04.06	04		/	
Plain Yogurt	04.03	04	/		
Susu Segar/ Fresh Milk	04.01	04	/		

Egg

Telur Ayam	04.07	04	/		
Telur Ayam Kampung	04.07	04	/		
Telur Itik	04.07	04	/		
Telur Masin (Itik)/ Salted Duck Egg	04.07	04	/		
Telur Penyu	04.07	04	/		
Telur Pindang/ Century Egg	04.07	04	/		
Telur Puyuh/ Quail Egg	04.07	04	/		

Honey & Birds' Nest

Birds' Nest/ Sarang Burung	04.10	04		/	
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Madu (Natural Honey)	04.09	04		/	

Live Tree & Ornamental Plant					
Chicory Plant	06.01	06		/	
Chicory Root	06.01	06		/	
Cutflowers	06.03	06	/		
Flower Plant/ Pokok Bunga	06.02	06	/		
Fresh Lichens	06.04	06	/		
Fresh Mosses (Kulat sisih)	06.04	06	/		
Pokok Bunga Hidup	06.02	06	/		

Vegetables					
Akar Teratai/ Lotus Root	07.04	07	/		
Bawang Besar (Dried)/ Onion	07.12	07	/		
Bawang Besar/ Onion (Fresh)	07.03	07	/		
Bawang Holland (Fresh)	07.03	07	/		
Bawang Jeruk	07.11	07		/	
Bawang Kecil (Fresh)/ Fresh Shallots	07.03	07	/		
Bawang Kuning Holland (Dried)	07.12	07	/		
Bawang Merah (Dried)	07.12	07	/		
Bawang Perai/ Leeks (Fresh)	07.03	07	/		
Bawang Putih (Dried)	07.12	07	/		
Bawang Putih / Garlic (Fresh)	07.03	07	/		
Bayam/ Spinach	07.09	07	/		
Bendi/ Ladies Finger/ Okra	07.09	07	/		
Brokoli / Broccoli	07.04	07	/		
Brussel Sprout	07.04	07	/		
Buah Zaitun (Olive)	07.09	07	/		
Celery	07.09	07	/		
Cendawan (Dalam Tin)	07.11	07		/	
Chayote/ English Gourd	07.09	07	/		
Cili Jeruk	07.11	07	/		

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Cili Segar (Pelbagai)/ Assorted Fresh Chillies	07.09	07	/		
Daun Bawang (Fresh)	07.03	07	/		
Daun Parsley	07.09	07	/		
Daun Salad	07.04	07	/		
Dhall - Bengal Gram/ Chana Dhall (Dried)	07.13	07	/		
Dhall - Golden Lentils/Toor Dhall (Dried)	07.13	07	/		
Dhall - Green Lentils/Mung Dhall (Dried)	07.13	07	/		
Dhall - Red Gram/ Masoor Dhall (Dried)	07.13	07	/		
Dhall - White Lentils/ Urad Dhall (Dried)	07.13	07	/		
Dhall - Yellow Lentils/Malawi Dhall (Dried)	07.13	07	/		
French Beans	07.08	07	/		
Fresh Asparagus	07.09	07	/		
Fresh Mushroom/ Cendawan	07.09	07	/		
Frozen Sweet Corn	07.10	07	/	/	
Globe Artichoke	07.09	07	/		
Jagung	07.09	07	/		
Jagung (Dalam Tin)	07.11	07	/	/	
Kacang Botol/ Four Angle Bean/ Winged Bean	07.08	07	/		
Kacang Buncis	07.08	07	/		
Kacang Kelor/ Drumstick Vegetable	07.08	07	/		
Kacang Kuda (Chickpeas) (Dried)	07.13	07	/		
Kacang Panjang/ Long Bean	07.08	07	/		
Kailan	07.09	07	/		
Kangkung	07.09	07	/		
Keledek/ Sweet Potato	07.06	07	/		
Kubis Bunga/ Cauliflower	07.04	07	/		
Kubis/ Cabbage (Pelbagai)	07.04	07	/		
Labu Air	07.09	07	/		
Labu/ Pumpkin	07.09	07	/		
Lada Benggala/ Capsicum	07.09	07	/		
Lettuce	07.05	07	/		

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Lobak Merah/ Carrot	07.06	07	/		
Lobak Putih/ White Raddish	07.06	07	/		
Mixed Vegetable (Dried)	07.12	07	/		
Mixed Vegetable (Sejuk Beku)	07.10	07		/	
Mixed Vegetables Pickles	07.11	07		/	
Mushroom (Dried)	07.12	07		/	
Mushroom (Fresh)	07.09	07	/		
Pak Choy	07.09	07	/		
Peria/ Bitter Gourd	07.09	07	/		
Petai	07.08	07	/		
Petola/ Butternut Squash	07.09	07	/		
Preserved Vegetables	07.10	07		/	
Pucuk Paku	07.09	07	/		
Pucuk Paku Merah	07.09	07	/		
Putik Jagung/ Baby Corn	07.09	07	/		
Rebung Buluh/ Bamboo Shoot (Segar)	07.09	07	/		
Sago Pith	07.14	07	/		
Sawi Masin	07.11	07		/	
Sawi/ Mustard	07.04	07	/		
Sayuran Beku (Frozen Vegetable)	07.10	07		/	
Sayuran Campur Beku (Frozen Mixture Of Vegetables)	07.10	07		/	
Selada Air/ Water Cress	07.09	07	/		
Sengkuang	07.06	07	/		
Shiitake (Dong-Gu) (Dried)	07.12	07		/	
Shitakei Mushrooms	07.09	07	/		
Taugeh/ Beansprout	07.09	07	/		
Terung (Eggplant)	07.09	07	/		
Tianjin Preserved Vegetable	07.11	07		/	
Timun/ Cucumber	07.07	07	/		
Tomato	07.02	07	/		
Tomato Cherry	07.02	07	/		
Turnip	07.06	07	/		

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Ubi Kayu (Dried)	07.14	07	/		
Ubi Kayu (Fresh, Chilled, Frozen)	07.14	07	/		
Ubi Kayu (Manioc/ Cassava) Sliced Or Pellet	07.14	07		/	
Ubi Keladi (Dried)	07.14	07	/		
Ubi Keladi/ Yam (Fresh, Chilled, Frozen)	07.14	07	/		
Ubi Keledek (Dried)	07.14	07	/		
Ubi Keledek (Fresh, Chilled, Frozen)	07.14	07	/		
Ubi Kentang (Potato)	07.01	07	/		
White Fungus (Dried)	07.12	07		/	
White Fungus (Fresh)	07.09	07	/		

Fruits & Nuts					
Anggur (Grapes)	08.06	08	/		
Apple (Green Skin)	08.08	08	/		
Apple (Red Skin, Gala)	08.08	08	/		
Apple Fuji	08.08	08	/		
Asam Gelugur/ Keping	08.10	08	/		
Asam Jawa Kering (Dried Tamarind)	08.13	08	/		
Asam Jawa/ Tamarind	08.10	08	/		
Avokado/ Avocado	08.04	08	/		
Bacang	08.04	08	/		
Belimbing Buluh	08.10	08	/		
Betik (Papaya)	08.07	08	/		
Bilberry/ Billberries	08.10	08	/		
Blackberries	08.10	08	/		
Braised Peanuts	08.02	08		/	
Brazil Nut	08.01	08		/	
Buah Aprikot/ Apricot	08.09	08	/		
Buah Beruas	08.04	08	/		
Buah Bidara	08.10	08	/		
Buah Black Currants	08.10	08	/		
Buah Cermi (Goose Berries)	08.10	08	/		

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Buah Ciku/ Sapodilla	08.10	08	/		
Buah Kedondong, Amra	08.10	08	/		
Buah Kelapa Muda/ Young Coconut	08.01	08	/		
Buah Kelapa Tua/ Coconut	08.01	08	/		
Buah Kiwi	08.10	08	/		
Buah Kundang	08.10	08	/		
Buah Lai	08.08	08	/		
Buah Laici (Segar)/ Lychee	08.10	08	/		
Buah Mangga/ Mango Fruit	08.04	08	/		
Buah Naga/ Passion Fruit	08.10	08	/		
Buah Pic (Peach)	08.09	08	/		
Buah Plum	08.09	08	/		
Buah Red Currants	08.10	08	/		
Buah Sentul	08.10	08	/		
Buah Tampoi	08.10	08	/		
Buah Tin Kering	08.04	08	/		
Buah White Currants	08.10	08	/		
Cashew Nuts in Shell	08.01	08	/		
Cempedak	08.10	08	/		
Cherry	08.09	08	/		
Cherry Assorted (Preserved)	08.12	08		/	
Cranberries	08.10	08	/		
Delima (Pomegranate)	08.10	08	/		
Dokong	08.10	08	/		
Dried Apple	08.13	08		/	
Dried Apricot	08.13	08		/	
Dried Avocados	08.04	08	/		
Dried Berries	08.13	08		/	
Dried Durian	08.13	08		/	
Dried Guava	08.04	08	/		
Dried Kiwifruit	08.13	08		/	
Dried Longan	08.13	08		/	
Dried Mango/ Mangga Kering	08.04	08	/		

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Dried Mangosteen/ Manggis Kering	08.04	08	/		
Dried Mixture Of Fruits/ Campuran Buah-buahan Kering	08.13	08		/	
Dried Mixture Of Nuts/ Campuran Kekacang Kering	08.13	08		/	
Dried Mixtures Of Fruits And Nuts/ Campuran Buah-buahan dan Kekacang Kering	08.13	08		/	
Dried Orange	08.05	08	/		
Dried Papaya	08.13	08		/	
Dried Pear	08.13	08		/	
Dried Pineapples	08.04	08	/		
Dried Prune	08.13	08		/	
Dried Strawberries	08.13	08		/	
Dried Watermelon	08.13	08		/	
Duku	08.10	08	/		
Durian	08.10	08	/		
Durian Belanda (Soursop)	08.10	08	/		
Epal	08.08	08	/		
Fermented Dried Bean	08.13	08		/	
Frozen Berries	08.11	08		/	
Frozen Durian	08.11	08		/	
Frozen Mangosteen	08.11	08		/	
Frozen Strawberries	08.11	08		/	
Gambir/ Gambier	08.13	08		/	
Honey Orange	08.05	08	/		
Jambu Air	08.10	08	/		
Jambu Batu/ Guava	08.04	08	/		
Kacang Almond (Dried)	08.02	08		/	
Kacang Almond (Fresh)	08.02	08		/	
Kacang Gajus (Dried)	08.01	08		/	
Kacang Gajus/ Cashew (Fresh)	08.01	08		/	
Kacang Hazel (Dried)	08.02	08		/	

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Kacang Hazel (Fresh)	08.02	08		/	
Kacang Hijau (Dried)	08.02	08		/	
Kacang Hijau (Fresh)	08.02	08		/	
Kacang Hitam (Dried)	08.02	08		/	
Kacang Hitam (Fresh)	08.02	08		/	
Kacang Kuda (Dried)	08.02	08		/	
Kacang Kuda (Fresh)	08.02	08		/	
Kacang Merah (Dried)	08.02	08		/	
Kacang Merah (Fresh)	08.02	08		/	
Kacang Walnut (Dried)	08.02	08		/	
Kacang Walnut (Fresh)	08.02	08		/	
Kelapa Parut Kering/ Dessicated Coconut	08.01	08	/		
Kelapa Parut/ Grated Coconut	08.01	08	/		
Kelapa/ Coconut	08.01	08	/		
Kismis/ Raisin	08.06	08	/		
Kuinin	08.04	08	/		
Kurma Kering/ Dried Dates	08.04	08	/		
Kurma Segar/ Fresh Dates (Khalal)	08.04	08	/		
Langsat	08.10	08	/		
Lemon	08.05	08	/		
Limau Bali/ Pamelo	08.05	08	/		
Limau Gedang (Grapefruit)	08.05	08	/		
Limau Kasturi	08.05	08	/		
Limau Nipis	08.05	08	/		
Limau/ Lime	08.05	08	/		
Loganberries	08.10	08	/		
Lokam (Limau Mandarin)	08.05	08	/		
Longan Kering/ Dried Longan	08.13	08		/	
Longan/Mata Kucing Segar	08.10	08	/		
Macadamia Nuts	08.02	08		/	
Macang	08.04	08	/		
Mangga Kering/ Dried Mango	08.04	08	/		
Manggis/ Mangoesteen	08.04	08	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Markisa/ Passion Fruit	08.10	08	/		
Mempelam	08.04	08	/		
Mulberries	08.10	08	/		
Nangka/ Jack Fruit	08.10	08	/		
Nenas/ Pineapple	08.04	08	/		
Oren/ Orange	08.05	08	/		
Pear	08.08	08	/		
Pisang Berangan	08.03	08	/		
Pisang Emas	08.03	08	/		
Pisang Kaki/ Persimmon	08.10	08	/		
Pisang Kering	08.03	08	/		
Pisang Rastali	08.03	08	/		
Pisang Salai	08.03	08	/		
Pisang/ Banana	08.03	08	/		
Pistachios Nuts	08.02	08		/	
Preserved Strawberry	08.12	08		/	
Prune Powder	08.13	08		/	
Pulasan	08.10	08	/		
Quince	08.08	08	/		
Rambai	08.10	08	/		
Rambutan	08.10	08	/		
Raspberries	08.10	08	/		
Salak, Salacca (Snake Fruit)	08.10	08	/		
Serbuk Strawberi	08.13	08		/	
Starfruit (Belimbing Besi)	08.10	08	/		
Sukun/ Breadfruit	08.10	08	/		
Sweet Prune Powder	08.13	08		/	
Tamarind	08.10	08	/		
Tembikai (Kuning/ Merah)/ Watermelon	08.07	08	/		
Tembikai Susu/ Honey Dew	08.07	08	/		

Coffee & Tea					
Biji Kopi Panggang/ Roasted Coffee Beans	09.01	09	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Biji Kopi/ Coffee Beans (Segar)	09.01	09	/		
Kopi/ Coffee (Serbuk/ Uncang/ Sachet/ Powder)	09.01	09	/		
Teh Cina/ Chinese Tea -Pelbagai (Teh Hitam/ Hijau)	09.02	09	/		
Teh Hijau/ Green Tea (Termasuk Yang Berperisa)	09.02	09	/		
Teh Hitam/ Black Tea (Termasuk Yang Berperisa)	09.02	09	/		

Spices					
Bijan Putih/ Hitam	09.10	09	/		
Biji Ketumbar/ Coriander	09.09	09	/		
Buah Keras/ Candlenut	09.10	09	/		
Buah Pala Segar/ Fresh Nutmeg	09.08	09	/		
Buah Pelaga/ Cardamom	09.10	09	/		
Bunga Cengkih/ Clove	09.10	09	/		
Bunga Lawang (Badian)	09.10	09	/		
Chicken Curry Paste/ Spices	09.10	09	/		
Chicken Kurma Paste	09.10	09	/		
Cili Kering	09.04	09	/		
Cili Kering -Serbuk	09.04	09	/		
Daun Bay/ Bay Leaf	09.10	09	/		
Daun Cekur	09.10	09	/		
Daun Kari	09.10	09	/		
Daun Kesum	09.10	09	/		
Daun Ketumbar	09.10	09	/		
Daun Kucai	09.10	09	/		
Daun Kunyit/ Turmeric Leaf	09.10	09	/		
Daun Limau Purut	09.10	09	/		
Daun Mengkudu	09.10	09	/		
Daun Pandan	09.10	09	/		
Daun Pegaga	09.10	09	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Daun Salam (Indian Bay Leaf/ Indonesian Bay Leaf)	09.10	09	/		
Daun Selon	09.10	09	/		
Daun Sup	09.10	09	/		
Fish Curry Paste	09.10	09	/		
Halba/ Fenugreek	09.10	09	/		
Halia Serbuk	09.10	09	/		
Halia/ Ginger	09.10	09	/		
Jintan Halus/ Jintan Manis/ Fennel (Bijian/ Serbuk)	09.09	09	/		
Jintan Hitam/ Black Cumin/ Habbatussauda (Bijian/ Serbuk)	09.10	09	/		
Jintan Putih/ Jintan Kasar/ Cumin/ Caraway (Bijian/ Serbuk)	09.09	09	/		
Ketumbar Serbuk/ Coriander Powder	09.09	09	/		
Kulit Kayu Manis (Serkbuk)	09.06	09	/		
Kulit Kayu Manis/ Cinnamon	09.06	09	/		
Kunyit Campuran (Serkbuk)	09.10	09	/		
Kunyit Hidup	09.10	09	/		
Kunyit Serbuk/ Turmeric Powder	09.10	09	/		
Lada Hitam/ Black Pepper (Serkbuk/ Bijian)	09.04	09	/		
Lada Putih/ White Pepper (Serkbuk/ Bijian)	09.04	09	/		
Lada Sulah	09.04	09	/		
Lemon Grass	09.10	09	/		
Lengkuas/ Galangal	09.10	09	/		
Lengkuas/ Galangal Serbuk	09.10	09	/		
Mixed Spices	09.10	09	/		
Rempah Briyani	09.10	09	/		
Rempah Kari Ayam	09.10	09	/		
Rempah Kari Daging	09.10	09	/		
Rempah Kari Ikan	09.10	09	/		
Rempah Kurma	09.10	09	/		
Rempah Ratus	09.10	09	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Rempah Soto	09.10	09	/		
Rempah Sup	09.10	09	/		
Serai	09.10	09	/		
Serai Serbuk	09.10	09	/		
Serbuk Mee Hoon Sup	09.10	09	/		
Serbuk Rempah Kurma	09.10	09	/		
Serbuk Rempah Kuzi	09.10	09	/		
Serbuk Rempah Masak Kicap Daging	09.10	09	/		
Serbuk Rempah Nasi Beriani	09.10	09	/		
Serbuk Rempah Nasi Dagang	09.10	09	/		
Serbuk Rempah Rendang	09.10	09	/		
Serbuk Rempah Sup Ekor	09.10	09	/		
Serbuk Rempah Sup Kepala Ikan	09.10	09	/		
Serbuk Rempah Sup Soto	09.10	09	/		
Serbuk Sup Siam	09.10	09	/		
Sup Bunjut	09.10	09	/		
Sup Bunjut Tulang	09.10	09	/		
Chicken Abalone (Perencah)	21.03	21	/		
Halia (Preserve Paste)	21.03	21	/		

Cereals					
Barley/ Barli	10.03	10	/		
Beras Basmathi	10.06	10	/		
Beras Hancur	10.06	10	/		
Beras Hancur/ Broken Rice (Makanan Haiwan/ Animal Feed)	10.06	10	/		
Beras Perang/ Brown Rice	10.06	10	/		
Beras Pulut Hitam/ Black Glutinous Rice	10.06	10	/		
Beras Pulut/ Glutinous Rice	10.06	10	/		
Beras Wangi/ Fragrant Rice	10.06	10	/		
Beras/ Rice	10.06	10	/		
Biji Gandum/ Wheat	10.01	10	/		
Buckwheat, Millet	10.08	10	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Grain (Sorghum)	10.07	10	/		
Ketupat Nasi (Beras)	10.06	10	/		
Maize (Corn)	10.05	10	/		
Oats	10.04	10	/		
Quinoa	10.08	10	/		
Rye	10.02	10	/		
Wheat	10.01	10	/		

Flour & Starch					
Barley Powder/ Serbuk Barli	11.04	11	/		
Biji Sago	11.06	11	/		
Kanji Jagung/ Corn Starch	11.08	11	/		
Kanji Ubi Kentang/ Potatoes Starch	11.08	11	/		
Oat Powder	11.02	11	/		
Potato (Flour, Flakes, Granules, Pellet)	11.05	11	/		
Rolled And Flaked Of Oat	11.04	11	/		
Tepung Attar	11.01	11	/		
Tepung Beras/ Rice Flour	11.02	11	/		
Tepung Gandum Halus	11.01	11	/		
Tepung Gandum/ Wheat Flour	11.01	11	/		
Tepung Jagung/ Corn Flour	11.02	11	/		
Tepung Muruku	11.03	11	/		
Tepung Pau	11.03	11	/		
Tepung Pulut/ Glutinous Rice Flour	11.02	11	/		
Tepung Sagu	11.06	11	/		
Tepung Ubi Kayu	11.06	11	/		
White Rice Flake (Emping)	11.04	11	/		

Soy Bean, Ground Nut & Copra					
Copra (Isi Kelapa Kering)	12.03	12	/		
Kacang Soya (Soybean)	12.01	12	/		
Kacang Tanah (Ground nuts)	12.02	12		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
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Oil Seeds					
Biji Sawi/Mustard Seed	12.07	12		/	
Cotton Seed	12.07	12	/		
Sesamum Seed	12.07	12		/	
Melon Seed	12.07	12		/	
Pumpkin Seed	12.07	12		/	
Palm Nut	12.07	12	/		

Part of Plants					
Agarwood Chips, Crushed Or Powdered Form	12.11	12		/	
Batang Keladi	12.12	12		/	
Biji Selaseh/ Basil Seeds	12.11	12		/	
Biji Teratai Kering/ Dried Lotus Seed	12.12	12		/	
Daun Pudina	12.11	12	/		
Daun Selasih	12.11	12	/		
Ginseng Roots	12.11	12		/	
Kenaf seeds	12.09	12	/		
Onion seeds	12.09	12		/	
Seaweed Original	12.12	12		/	
Soya Bean Flour	12.08	12		/	
Spirulina	12.12	12		/	
Tongkat Ali 100% Powder	12.11	12	/		

Vegetables Extract					
Agar-Agar (Jelly)	13.02	13	/		
Agar-Agar Serbuk/ Crystal Jelly	13.02	13	/		
Gum Arabic	13.01	13	/		

Vegetables Plaiting & Other Vegetables Products

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Batang Pisang (Empulur, Umbut)	14.04	14	/		
Daun Kelapa	14.04	14	/		
Daun Ketupat Palas	14.04	14	/		
Daun Ketupat Ready To Use	14.04	14	/		
Daun Pisang (Banana Leaf)	14.04	14	/		
Daun Rokok (Daun Nipah)	14.04	14	/		
Daun Sireh (Betel Leaf)	14.04	14	/		
Rotan (Rattan)	14.01	14	/		

Fat & Oil					
Babassu Oil	15.13	15	/		
Bee Wax	15.21	15	/		
Buffalo Fat	15.02	15		/	
Butter Palm	15.17	15		/	
Camel Fat (Liquid Fraction)	15.06	15		/	
Camel Fat (Solid Fraction)	15.06	15		/	
Carnauba Wax	15.21	15	/		
Castor Oil	15.15	15		/	
Chicken Fat	15.01	15		/	
Corn Cooking Oil	15.15	15		/	
Cotton Seed Oil	15.12	15		/	
Cotton Wax	15.21	15	/		
Cow Fat	15.02	15		/	
Crude glycerol	15.20	15	/		
Crude Palm Oil	15.11	15	/		
Crude Soya Bean Oil	15.07	15	/		
Dolphin Fat (Liquid Fraction)	15.04	15		/	
Dolphin Fat (Solid Fraction)	15.04	15	/		
Duck Fat	15.01	15		/	
Flax Wax	15.21	15	/		
Geese Fat	15.01	15		/	
Goat Fat	15.02	15		/	
Ground Nut Oil (crude)	15.08	15		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Horse Fat	15.02	15		/	
Illipenut Oil	15.15	15		/	
Jajoba Oil	15.15	15		/	
Linseed Oil	15.15	15		/	
Marjerin/ Margarine	15.17	15	/		
Minyak Bijan/ Sesame Oil	15.15	15		/	
Minyak Bunga Matahari/ Sunflower Oil	15.12	15		/	
Minyak Kunyit/ Turmeric Oil	15.15	15		/	
Minyak Masak Kacang (Ground Nut Cooking Oil)	15.08	15		/	
Minyak Masak Kelapa (Coconut Cooking Oil)	15.13	15	/		
Minyak Masak Kelapa Sawit (Palm Cooking Oil)	15.11	15	/		
Minyak Zaitun (Olive Oil)	15.09	15		/	
Mustard Oil	15.14	15		/	
Oxen Fat	15.02	15		/	
Palm Kernel Oil	15.13	15	/		
Palm Wax	15.21	15	/		
Pig Fat	15.01	15		/	
Prayer'S Oil	15.18	15		/	
Pure Glycerine	15.20	15	/		
Pure Sesame Oil	15.15	15		/	
Rape Oil	15.14	15		/	
Safflower Oil	15.12	15		/	
Sheep Fat	15.02	15		/	
Spermaceti (Sperm Whale)	15.21	15	/		
Tung Oil	15.15	15		/	
Turkey Fat	15.01	15		/	
Vegetable Ghee	15.17	15		/	
Vegetable Wax	15.21	15	/		
Virgin Olive Oil	15.09	15		/	
Whale Fat (Liquid Fraction)	15.04	15		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Whale Fat (Solid Fraction)	15.04	15	/		

Preparations of Meat					
Ayam Goreng/ Fried Chicken	16.02	16		/	
Ayam Perap (Marinate)	16.02	16		/	
Beef Ball	16.02	16	/		
Beef Sausage	16.01	16	/		
Bun Berinti Ayam	16.02	16		/	
Bun Berinti Daging	16.02	16		/	
Burger Ayam	16.02	16		/	
Burger Daging	16.02	16		/	
Chaosansi (Dalam Tin)	16.02	16		/	
Chicken Meatball	16.02	16		/	
Chopped Pork And Ham (Canned)	16.02	16		/	
Daging Burger	16.02	16		/	
Daging Cincang (Diproses Dengan Campuran Bahan Lain)	16.02	16		/	
Daging Kambing (Diperap/ Marinated)	16.02	16		/	
Daging Lembu (Diperap/ Marinated)	16.02	16		/	
Dim Sum Filled With Chicken Or Meat	16.02	16		/	
Food Preparation Of Chicken	16.02	16		/	
Food Preparation Of Pork	16.02	16		/	
Food Preparation Of Swine	16.02	16		/	
Frozen Breaded Chicken Drummet	16.02	16		/	
Frozen Fried Chicken	16.02	16		/	
Kari Ayam (Dalam Tin)	16.02	16		/	
Kari Daging (Dalam Tin)	16.02	16		/	
Keropok Ikan	16.02	16		/	
Keropok Udang	16.02	16		/	
Kurma Ayam (Dalam Tin)	16.02	16		/	
Meat Ball	16.02	16	/		
Mixture Of Chicken And Pork Jerky	16.02	16		/	
Mutton Curry (Canned)	16.02	16		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Nugget (Ayam)	16.02	16		/	
Nugget (Daging)	16.02	16		/	
Pau (Ayam/Daging)	16.02	16		/	
Pie (Berinti Daging/Ayam)	16.02	16		/	
Pork Ball	16.02	16		/	
Pork Jerky	16.02	16		/	
Prepared Meat Chicken Burger	16.02	16		/	
Prepared Meat Chicken Cocktail	16.02	16		/	
Prepared Meat Chicken Satay	16.02	16		/	
Prepared Meatchicken Bbq Dlite	16.02	16		/	
Satay Ayam	16.02	16		/	
Satay Daging	16.02	16		/	
Serunding Ayam	16.02	16		/	
Serunding Daging	16.02	16		/	
Serunding Ikan	16.02	16		/	
Shushi	16.02	16		/	
Snek - Sotong Kering	16.02	16		/	
Sosej Ayam/ Chicken Sausage	16.01	16	/		
Spiced Pork Cubes (Dalam Tin)	16.02	16		/	
Stewed Pork	16.02	16		/	
Sup Ayam (Dalam Tin)	16.02	16		/	
Tulip Pork Luncheon Meat (Dalam Tin)	16.02	16		/	
Tulip Pork Luncheon Meat With Bacon (Dalam Tin)	16.02	16		/	

Preparations of Fish					
Bebola Ikan/ Fish Ball	16.04	16	/		
Fish With Salted Black Beans (Dalam Tin)	16.04	16	/		
Fried Dace (Dalam Tin)	16.04	16	/		
Fried Dace With Salted Black Beans (Dalam Tin)	16.04	16	/		
Frozen Otak-Otak	16.04	16	/		
Gulai Sotong (Dalam Tin)	16.04	16	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Ikan Dalam Sos Tomato - Sardin/ Mackerel (Dalam Tin)	16.04	16	/		
Ikan Tuna (Dalam Mayonis)	16.04	16	/		
Ikan Tuna (Dalam Tin)	16.04	16	/		
Kari Ikan (Dalam Tin)	16.04	16	/		
Kek Ikan/ Fish Cake	16.04	16	/		
Nugget (Ikan)	16.04	16	/		
Sambal Ikan Bilis (Dalam Tin)	16.04	16	/		
Sardin (Dalam Tin)	16.04	16	/		

Preparations of Crustaceans, Molluscs or other Aquatic Invertebrates

Bebola Sotong	16.05	16		/	
Bebola Udang	16.05	16		/	
Curry Cockles	16.05	16		/	
Cuttle fish satay	16.05	16		/	
Sambal Udang	16.05	16		/	
Sate Ikan Bilis (Anchovies Satay)	16.04	16	/		
Shrimps and prawns satay	16.05	16		/	

Sugars & Sugar Confectionery

Coklat - White Chocolate Bar	17.04	17			/
Glukos / Glucose	17.02	17		/	
Throat Lozenge	17.04	17			/
Gula Batu (Daripada Tebu)	17.01	17	/		
Gula Cair / Liquid Sugar	17.02	17		/	
Gula Castor (Daripada Tebu)	17.01	17	/		
Gula Diet	17.01	17	/		
Gula Kiub (Daripada Tebu)	17.01	17	/		
Gula Melaka	17.01	17	/		
Gula Molasses	17.03	17	/		
Gula Pasir (Daripada Tebu)	17.01	17	/		
Gula Pasir Halus (Daripada Tebu)	17.01	17	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Gula-Gula / Candy	17.04	17			/
Gula-Gula Getah / Chewing Gum	17.04	17			/
Lozenge Batuk Ganho 24'S	17.04	17			/
Herbal Candy	17.04	17			/
Pastiles (Candy)	17.04	17			/
Water Melon Frost	17.04	17			/

Cocoa and Cocoa Preparations					
Chocolate Chips	18.06	18			/
Chocolate Rice	18.06	18			/
Cocoa beans, whole or broken, raw or roasted.	18.01	18	/		
Cocoa butter, fat and oil.	18.04	18	/		
Cocoa paste, whether or not defatted.	18.03	18	/		
Cocoa Powder Containing Sugar/ Sweetening Matter	18.06	18			/
Cocoa Powder Not Containing Sugar/ Sweetening Matter	18.05	18	/		
Cocoa shells, husks, skins and other cocoa waste.	18.02	18	/		
Coklat in Block, Bar, Slab, Tablet, Pastilles	18.06	18			/
Coklat Masakan/ Cooking Chocolate	18.06	18			/
Dark Chocolate Bar	18.02	18	/		

Preparations of Cereals, Flour, Starch or Milk, Pastrycooks' Products					
Biskut	19.05	19		/	
Biskut (Pelbagai)	19.05	19		/	
Biskut Manis	19.05	19		/	
Bread Egg Banjo	19.05	19	/		
Briyani Rice Mix	19.04	19		/	
Brownies	19.05	19	/		
Bubur Nasi (Powder)	19.01	19	/		
Bun Berinti Kacang	19.05	19	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Bun Berinti Kastard/Kaya	19.05	19	/		
Bun Kosong	19.05	19	/		
Butter Sugar Bun	19.05	19	/		
Cendol	19.04	19		/	
Communion Wafers	19.05	19	/		
Crackers Onion Flavour	19.05	19		/	
Crepe Pastry	19.05	19	/		
Crispbread	19.05	19	/		
Croissant	19.05	19	/		
Custard Cake (Containing Sugar, Milk, Cream & Egg Yolk)	19.05	19	/		
Donut	19.05	19	/		
Drop Biscuit	19.05	19		/	
Enriched Protein Milk Powder	19.01	19		/	
Flapjack-Digestive Biscuits	19.05	19		/	
Frozen Dough Roti Canai	19.01	19	/		
Frozen Murtabak	19.05	19	/		
Frozen Puff Pastry (Sheet)	19.01	19	/		
Frozen Roti Canai	19.05	19	/		
Frozen Roti Canai With Curry	19.05	19	/		
Frozen Roti Nan	19.05	19	/		
Frozen Roti Tempayan	19.05	19	/		
Frozen Spring Roll Sheet	19.01	19	/		
Frozen Tosai	19.05	19	/		
Frozen Vadai	19.05	19	/		
Full Cream Milk Powder Preparation	19.01	19	/		
Infant Food based on Cereals	19.01	19	/		
Infant Food based on Milk	19.01	19	/		
Infant Food based on soy	19.01	19	/		
Instant Brown Rice Drink Powder	19.01	19	/		
Instant Drink Powder - Ginger / Barley / Barley Lemon	19.01	19	/		
Instant Porridge	19.01	19	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Kek/ Cake	19.05	19	/		
Kerepek Bawang	19.05	19	/		
Keropok (Pelbagai)	19.05	19	/		
Keropok Ikan/Udang (Flour Based)	19.04	19		/	
Ketupat Nasi (Cooked)	19.04	19		/	
Krimer Pekat (Tenusu)	19.01	19	/		
Krimer/ Dairy Creamer Serbuk	19.01	19	/		
Kuih Bulan/ Moon Cake	19.05	19	/		
Low Fat Milk Powder Preparation	19.01	19	/		
Malt drinks	19.01	19	/		
Malt Drinks Containing Cocoa	19.01	19	/		
Mantou Bun (Pelbagai Perisa)	19.05	19	/		
Marie Biscuits	19.05	19		/	
Milk Powder Preparation	19.01	19	/		
Milk Powder Preparation For Baby	19.01	19	/		
Minuman Malt Coklat	19.01	19			/
Minuman Malt Coklat (3 In 1)	19.01	19			/
Muffin (All Sort)	19.05	19	/		
Multi Grains Mix With Buttermilk Powder	19.01	19			
Nasi (Prepared)	19.04	19		/	
Oats (Plain)	19.04	19			
Oats Containing Cocoa	19.04	19			/
Organic Soya Milk Powder	19.01	19	/		
Pastri (Pelbagai)	19.05	19	/		
Pie (Berinti Buah/Sayur)	19.05	19	/		
Pizza (Stick/ Bun Etc)	19.05	19	/		
Popcorn	19.04	19		/	
Precooked Chapati (Sejuk Beku)	19.04	19		/	
Precooked Prata (Sejuk Beku)	19.04	19		/	
Precooked Roti Bom (Sejuk Beku)	19.04	19		/	
Precooked Roti Canai (Sejuk Beku)	19.04	19		/	
Precooked Wrap	19.04	19		/	
Puff (Pelbagai)	19.05	19	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Reconstitute Milk Powder	19.01	19		/	
Rempeyek	19.04	19		/	
Rice Paper	19.05	19		/	
Rich Tea Biscuits	19.05	19		/	
Rolled Biscuit	19.05	19		/	
Rolled Out Biscuits	19.05	19		/	
Roti Arab	19.05	19	/		
Roti Benggali Kosong	19.05	19	/		
Roti Botak	19.05	19	/		
Roti Bran Beras/ Rice Bran Bread	19.05	19	/		
Roti Bran Dengan Germa Gandum	19.05	19	/		
Roti Bun (Pelbagai)	19.05	19	/		
Roti Butterscotch/ Butterscoth Bread	19.05	19	/		
Roti Canai	19.05	19	/		
Roti Canai (Frozen)	19.05	19	/		
Roti Dengan Germa Gandum/ Wheatgerm	19.05	19	/		
Roti Fiber	19.05	19	/		
Roti Fluted Roll - Patchee	19.05	19	/		
Roti Germa Gandum Dan Oat/ Wheatgerm And Oats Bread	19.05	19	/		
Roti Germa Gandum/ Wheat Germ	19.05	19	/		
Roti Hainan Kosong (Loaf)	19.05	19	/		
Roti Honey Wholemeal High Fibre	19.05	19	/		
Roti Hotdog	19.05	19	/		
Roti Jumbo Loaf -Patchee	19.05	19	/		
Roti Mil Dengan Bran/ Wholemeal Bread With Bran	19.05	19	/		
Roti Mil Dengan Kismis/ Kekacang/ Bijian	19.05	19	/		
Roti Mil High Grain/ Wholemeal Bread-High Grain (Loaf)	19.05	19	/		
Roti Mil Kosong/ Plain Wholemeal Bread	19.05	19	/		
Roti Mil/ Wholemeal Bread (Loaf)	19.05	19	/		
Roti Nan	19.05	19	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Roti Perancis/ French Loaf	19.05	19	/		
Roti Prata	19.05	19	/		
Roti Putih Dengan Kismis/ Kekacang/ Bijian	19.05	19	/		
Roti Putih Kosong/ Plain White Bread	19.05	19	/		
Roti Sandwic Dengan Germa Gandum/ Sandwich Loaf With Wheatgerm	19.05	19	/		
Roti Sandwich Putih (Loaf)	19.05	19	/		
Roti Tempayan	19.05	19	/		
Roti Wholegrain (Loaf)	19.05	19	/		
Roti Wholewheat (Loaf)	19.05	19	/		
Roti/ Bun Burger	19.05	19	/		
Scones	19.05	19		/	
Semi-Sweet Biscuits	19.05	19		/	
Serbuk Beras Perang/ Brown Rice Powder For Drink	19.01	19		/	
Shortbread Biscuits	19.05	19		/	
Shortcakes	19.05	19		/	
Snack Food Potato Fries	19.05	19	/		
Snek (Makanan Ringan)	19.05	19	/		
Strawberry Cake	19.05	19	/		
Susu Cair (Skimmed Milk)	19.01	19		/	
Susu Pekat Manis (Filled Milk)	19.01	19	/		
Susu Tepung (Usia Melebihi 36 Bulan)	19.01	19	/		
Susu Tepung Bayi Dan Kanak-Kanak Termasuk Berperisa (Usia 0 Hingga 36 Bulan) *Tidak Termasuk Susu Tepung Berasaskan Soya	19.01	19	/		
Sweet Cookies	19.05	19		/	
Sweet-meal Biscuits	19.05	19		/	
Tepung Cucur Bawang	19.01	19	/		
Tepung Cucur Ikan Bilis	19.01	19	/		
Tepung Cucur Keju	19.01	19	/		
Tepung Cucur Lemak Manis	19.01	19	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Tepung Cucur Udang	19.01	19	/		
Tepung Custard	19.01	19	/		
Tepung Goreng Ayam	19.01	19	/		
Tepung Goreng Pisang	19.01	19	/		
Tepung Goreng Serbaguna	19.01	19	/		
Tepung Kek	19.01	19	/		
Tepung Kueh Jenderam	19.01	19	/		
Tepung Naik Sendiri/ Self Raising Flour	19.01	19	/		
Tepung Puttu Mayam	19.01	19	/		
Wafer	19.05	19		/	
Wafer Coated Chocolate	19.05	19		/	
Waffle	19.05	19		/	
Wheat Mollases Bread	19.05	19	/		

Mee & Pasta					
Bihun/ Rice Vermicelli (Mee Hoon)	19.02	19	/		
Cellophane Noodles	19.02	19	/		
Cooked Couscous	19.02	19	/		
Dehydrated Rice Vermicelli	19.02	19	/		
Egg Pasta	19.02	19	/		
Fettucine	19.02	19	/		
Instant Noodles / Mee Segera	19.02	19	/		
Kuetiaw Basah	19.02	19	/		
Lasagna	19.02	19	/		
Lasagne	19.02	19	/		
Linguine	19.02	19	/		
Macaroni	19.02	19	/		
Makaroni	19.02	19	/		
Mee Hoon Laksa	19.02	19	/		
Mee Kuning (Basah)	19.02	19	/		
Mee Kuning (Kering)	19.02	19	/		
Mee Laksa	19.02	19	/		
Mee 'Pan Mee'	19.02	19	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mee Segera (Maggie, Cintan, Etc.)	19.02	19	/		
Mee Siput/ Sanggul	19.02	19	/		
Mee 'Soba'	19.02	19	/		
Mee Soya (Khaw Tai)	19.02	19	/		
Mee 'Sua'	19.02	19	/		
Mee 'Udon'	19.02	19	/		
Mee Wantan	19.02	19	/		
Pasta (Pelbagai)	19.02	19	/		
Penne	19.02	19	/		
Ravioli	19.02	19	/		
Soo Hoon/ Suhun	19.02	19	/		
Spaghetti	19.02	19	/		
Spaghetti Aglio Chicken	19.02	19	/		
Spaghetti Bolognese (Chicken/Beef)	19.02	19	/		
Transparent Noodles	19.02	19	/		
Uncooked Couscous	19.02	19	/		
Yee Mee	19.02	19	/		

Preparations of Vegetables, Fruit, Nuts or other Parts of Plants					
100% Pure Coconut Cream (In Can)	20.09	20	/		
100% Pure Coconut Cream (In Tetrapak)	20.09	20	/		
100% Pure Coconut Milk (In Can)	20.09	20	/		
100% Pure Coconut Milk (In Tetrapak)	20.09	20	/		
Bebola Sayuran	20.08	20	/		
Brand'S Innershine (Prune Extract)	20.09	20	/		
Cabbage Pickles	20.08	20	/		
Cili Boh/ Cili Giling	20.08	20	/		
Coconut Juice / Air Kelapa	20.09	20	/		
Cucumber Pickles	20.08	20	/		
Fresh Coconut Cream/ Santan Pekat	20.08	20	/		
Fresh Coconut Milk/ Santan	20.09	20	/		
Garlic Pickles	20.08	20	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Grilled Seaweed T/N:Rotee Grilled Seaweed(Original Flavour, Paprika And Squid Flavour)	20.08	20		/	
Jem Buah/ Fruit Jam	20.07	20		/	
Jeruk Buah/ Pickled Fruits	20.05	20		/	
Juice - Apple	20.09	20		/	
Juice - Grape	20.09	20		/	
Juice - Grapefruit	20.09	20		/	
Juice - Mix Fruit	20.09	20		/	
Juice - Orange	20.09	20		/	
Juice - Pineapple	20.09	20		/	
Juice - Tomato	20.09	20		/	
Kacang Panggang (Dalam Tin)	20.08	20		/	
Kacang Pea (Dalam Tin)	20.08	20		/	
Kacang Putih (Sedia Dimakan)	20.08	20		/	
Kacang Soya (Prepared/Preserve)	20.08	20		/	
Kentang Goreng/ French Fries/Wedges	20.05	20		/	
Kerepek Pisang	20.05	20		/	
Kerepek Ubi	20.05	20		/	
Koktel Buah/ Fruit Cocktail	20.08	20		/	
Kuaci - Pumpkin Seed	20.08	20		/	
Kuaci - Sunflower Seed	20.08	20		/	
Laici (Dalam Tin)	20.08	20		/	
Lime Pickles	20.08	20		/	
Lobak Masin	20.08	20		/	
Longan (Dalam Tin)	20.08	20		/	
Longan In Heavy Syrup Brand Greenland	20.08	20		/	
Lychee In Heavy Syrup	20.08	20		/	
Mixed Berry Fruit Preparation	20.08	20		/	
Mixed Fruit Preparation	20.08	20		/	
Nenas (Dalam Tin)	20.08	20		/	
Onion Pickles	20.08	20		/	
Oren Kordial/ Cordial	20.09	20		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Peanut Butter	20.08	20		/	
Pickle Plum/Cucumber/Cabbage Etc	20.01	20		/	
Rambutan (Dalam Tin)	20.08	20		/	
Rebung Buluh Jeruk/ Bamboo Shoot Pickled	20.05	20		/	
Red Cherry (Preserved)	20.08	20		/	
Roasted Almond	20.08	20		/	
Roasted Cashew	20.08	20		/	
Roasted Chestnuts	20.08	20		/	
Roasted Ground Nut	20.08	20		/	
Roasted Hazelnuts	20.08	20		/	
Roasted Macademia	20.08	20		/	
Roasted Pistachios	20.08	20		/	
Roasted Sesame Seed T/N:Roasted Yellow White Sesame Seed	20.08	20		/	
Santan	20.09	20		/	
Santan Kotak/ Tin	20.09	20		/	
Santan Serbuk	20.09	20		/	
Tauchu	20.05	20	/		
Tempoyak	20.08	20		/	
Tomato Puri	20.02	20		/	
Tomato Puri For Infant & Young Children	20.02	20	/		

Miscellaneous Edible Preparations					
Ais Krim	21.05	21		/	
Ais Krim Potong	21.05	21		/	
Artificial Sweetener	21.06	21		/	
Autolysed Yeast (Inactive Yeast)	21.06	21		/	
Bbq Seasoning	21.03	21		/	
Belacan	21.03	21	/		
Belacan Serbuk (Powder)	21.03	21	/		
Bird'S Nest Ginseng W/Fungus	21.06	21		/	
Black Pepper Beef Mix (Seasoning)	21.03	21		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Budu/ Anchovies Sauce	21.03	21	/		
Caesar Salad Dressing	21.03	21		/	
Cencalok/ Shrimp's Sauce	21.03	21	/		
Charcoal Bbq Seasoning S - K5A12 - 02	21.03	21		/	
Chen Nian Hua Tiao Chiew Cooking Wine	21.03	21		/	
Cincau (Grass Jelly)	21.06	21		/	
Coleslaw Dressing	21.03	21		/	
Complete Nutritional Beverage	21.06	21		/	
Cooking Rice Wine 48% V/V	21.03	21		/	
Cooking Wine	21.03	21		/	
Cream Of Chicken	21.04	21		/	
Cream Of Chicken (For Infant & Young Children)	21.04	21	/		
Cream Of Chicken Soup	21.04	21		/	
Cream Of Chicken Soup (For Infant & Young Children)	21.04	21	/		
Cream Of Mushroom	21.04	21		/	
Cream Of Mushroom (For Infant & Young Children)	21.04	21	/		
Dadih Powder	21.06	21		/	
Dim Sum Filled With Vegetable (Frozen)	21.06	21		/	
Fish Oil (E.g. Scott's Emulsion)	21.06	21		/	
Food Flavour / Hacoflavor Rb	21.03	21		/	
Food Flavour / Toparom Vegetarian Chicken	21.03	21		/	
Food Preparation Whip Topping Base	21.06	21		/	
Food Preparation, Mixed Millet Powder With American Ginseng	21.06	21		/	
Food Supplement	21.06	21		/	
Fruit Salad Dressing	21.03	21		/	
Fruits And Vegetables Premix Powder.	21.06	21		/	
Fruity Jelly Stick	21.06	21		/	
Fucuk Tauhu (Dried Beancurd)	21.06	21	/		
Ginseng Plus Kapsul Ekstrak	21.06	21		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Ginseng Tea Pack	21.06	21		/	
Ho Yan Hor Herbal Tea	21.06	21		/	
Hydrolysed Protein	21.06	21		/	
Infant Food	21.06	21		/	
Isolated Soy Protein Powder	21.06	21		/	
Kapsul Tongkat Ali Plus	21.06	21		/	
Kentang Putar	21.06	21		/	
Kicap Cair	21.03	21	/		
Kicap Manis	21.03	21	/		
Kicap Masin	21.03	21	/		
Kicap Pekat	21.03	21	/		
Kiub Ikan Bilis	21.03	21		/	
Kiub Pati Ayam/ Ikan Bilis/ Tomyam Dll	21.03	21		/	
Kopi Segera(2 In 1, 3 In 1)	21.01	21		/	
Kordial/ Cordial	21.06	21		/	
Krimer/ Non Dairy Creamer	21.06	21		/	
Mayonnaise	21.03	21		/	
Jeli Gamat	21.06	21		/	
Ovalett	21.06	21		/	
Paste Asam Pedas	21.06	21		/	
Paste Chicken/Beef Curry	21.06	21		/	
Paste Fish Curry	21.06	21		/	
Paste Kam Heong	21.06	21		/	
Paste Masak Merah Mix	21.06	21		/	
Paste Rendang	21.06	21		/	
Paste Rojak	21.06	21		/	
Pati Ayam & Gamat	21.06	21		/	
Pati Ikan Haruan	21.06	21		/	
Pati Ikan Haruan & Gamat	21.06	21		/	
Perencah Asam Pedas	21.03	21		/	
Perencah Berlada Hitam	21.03	21		/	
Perencah Gulai Kawah	21.03	21		/	
Perencah Ikan Bakar	21.03	21		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Perencah Ikan Kukus	21.03	21		/	
Perencah Kuah Satay	21.03	21		/	
Perencah Kue Teow Goreng	21.03	21		/	
Perencah Laksa Johor	21.03	21		/	
Perencah Laksa Sarawak	21.03	21		/	
Perencah Maggi Goreng	21.03	21		/	
Perencah Masak Merah	21.03	21		/	
Perencah Mee Bandung	21.03	21		/	
Perencah Mee Bandung Muar	21.03	21		/	
Perencah Mee Goreng	21.03	21		/	
Perencah Mee Hoon Goreng	21.03	21		/	
Perencah Mee Kari	21.03	21		/	
Perencah Mee Rebus Muar	21.03	21		/	
Perencah Mee Udang	21.03	21		/	
Perencah Nasi Ayam	21.03	21		/	
Perencah Nasi Daging	21.03	21		/	
Perencah Nasi Goreng	21.03	21		/	
Perencah Nasi Goreng Belacan	21.03	21		/	
Perencah Nasi Goreng cina	21.03	21		/	
Perencah Nasi Goreng Hailam	21.03	21		/	
Perencah Nasi Goreng Ikan Masin	21.03	21		/	
Perencah Nasi Goreng Kampung	21.03	21		/	
Perencah Nasi Goreng Kanak-Kanak	21.03	21		/	
Perencah Nasi Goreng Thai	21.03	21		/	
Perencah Nasi Tomato	21.03	21		/	
Perencah Sambal Tumis	21.03	21		/	
Perencah Sayur Goreng	21.03	21		/	
Perencah Soto	21.03	21		/	
Perencah Sup (Powder)	21.03	21		/	
Perencah Tomyam	21.03	21		/	
Perencah Tomyam Kung	21.03	21		/	
Perencah TomYam Putih	21.03	21		/	
Perencah/ Perisa Masakan (Seasoning)	21.03	21		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Popia (Frozen)	21.06	21		/	
Preparation For Making Beverage, Botanical Beverage Mix Of Roselle Licorice & Snow Lotus	21.06	21		/	
Prune Essence	21.06	21		/	
Pudding	21.06	21		/	
Pulut Cooking Rice Wine 12% V/V	21.03	21		/	
Puri Ketumbar/ Coriander Puree	21.03	21		/	
Puri Serai / Lemongrass Puree	21.03	21		/	
Ragi (Yeast)	21.02	21	/		
Rusip (Makanan Tradisi Sarawak)	21.03	21	/		
Sambal Sauce	21.03	21	/		
Sancheng Chiew (Pearl River Bridge)	21.03	21		/	
Seasoning Powder	21.03	21		/	
Serbuk Naik Sendiri/ Raising Powder	21.02	21		/	
Seri Kaya	21.06	21	/		
Sesame Sauce	21.03	21	/		
Sos Cili	21.03	21	/		
Sos Ikan/ Fish Sauce	21.03	21	/		
Sos Pasta	21.03	21	/		
Sos Plum	21.03	21	/		
Sos Tiram	21.03	21	/		
Sos Tomato	21.03	21	/		
Soy Pudding	21.06	21		/	
Soy Sauce	21.03	21	/		
Tauhu	21.06	21	/		
Teh (2 In 1, 3 In 1)	21.01	21		/	
Tempe	21.06	21	/		
Texture & Flavor Improver Seasoning	21.03	21		/	
Thousand Island Dressing	21.03	21		/	
Tom Yam Paste	21.03	21		/	
Tradisional Pati Ikan Haruan	21.06	21		/	
Tumisan Ayam Madu (Perencah)	21.03	21		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Vegetarian Fuchok Sohoon	21.06	21	/		
Vegetarian Oyster Flavoured Sauce	21.03	21	/		
Vitamin (For Food Supplement)	21.06	21		/	
Wain Masakan/ Cooking Wine	21.03	21		/	
Yeast	21.02	21	/		
Yeast Extract (Inactive Yeast)	21.06	21		/	
Yeast For Animal Feeding	21.02	21	/		

Beverages, Spirits and Vinegar					
Air Berkabonat (Bergas) dalam Botol	22.02	22			/
Air Berkabonat (Bergas) dalam Tin	22.02	22			/
Air Botol (Non-Aerated)	22.02	22			/
Air Kotak -Apple Drink	22.02	22			/
Air Kotak -Chrysanthemum Tea	22.02	22			/
Air Kotak -Grape Drink	22.02	22			/
Air Kotak -Lemon Barly Drink	22.02	22			/
Air Kotak -Lemon Tea	22.02	22			/
Air Kotak -Lychee Drink	22.02	22			/
Air Kotak -Soya Bean Drink	22.02	22			/
Air Kotak -Winter Melon Drink	22.02	22			/
Air Mineral / Minuman	22.01	22			/
Air Minuman Tenaga/ Energy Drink	22.02	22			/
Air Tin (Non-Aerated)	22.02	22			/
Air Zam Zam	22.01	22			/
Ale	22.03	22			/
Apple Cider Vinegar	22.09	22		/	
Apple Juice	22.02	22			/
Armagnac	22.08	22			/
Arrack Or Pineapple Spirit	22.08	22			/
Balsamic Vinegar	22.09	22		/	
Beer	22.03	22			/
Bitters	22.08	22			/
Brandy	22.08	22			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Cane Vinegar	22.09	22		/	
Cider	22.06	22			/
Cocktail Wine	22.06	22			/
Coconut Palm Toddy	22.06	22			/
Cognac	22.08	22			/
Cuka Beras/ Rice Vinegar	22.09	22		/	
Cuka Hitam/ Black Vinegar	22.09	22		/	
Cuka/ Vinegar	22.09	22		/	
Dates Vinegar	22.09	22		/	
Dessert Wine	22.04	22			/
Energy Flavoured Drinks	22.02	22			/
Flavoured Drink With Added Vitamins	22.02	22			/
Flavoured Wine	22.05	22			/
Geneva	22.08	22			/
Gin /Vodka	22.08	22			/
Grappa	22.08	22			/
Heat Transfer Fluid Drink	22.02	22			/
Liqueur	22.08	22			/
Malt Vinegar	22.09	22		/	
Mead	22.06	22			/
Medicated Rice Wine	22.06	22			/
Minuman Berkultur -Vitagen/ Yakult/Calpis	22.02	22			/
Perry	22.06	22			/
Pineapple Drink	22.02	22			/
Pink Guava Drink Juice	22.02	22			/
Pisco	22.08	22			/
Porter	22.03	22			/
Ready To Drink Non-Aerated Beverage	22.02	22			/
Rice Wine	22.06	22			/
Rice Wine (Distilled)	22.08	22			/
Rum	22.08	22			/
Sake	22.06	22			/
Samsu	22.08	22			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Shandy	22.06	22			/
Singani	22.08	22			/
Soju	22.08	22			/
Soya Bean Drink	22.02	22			/
Sparkling Grape Juice	22.02	22			/
Sparkling Wine	22.04	22			/
Stout	22.03	22			/
Tomato Drink Juice	22.02	22			/
Vermouth	22.05	22			/
Vodka	22.08	22			/
Whiskies	22.08	22			/
White Vinegar	22.09	22		/	
Wine Of Fresh Red Grape	22.04	22			/
Wine Of Fresh White Grape	22.04	22			/
Wine Vinegar	22.09	22		/	

Prepared Animal Fodder

Complete Feed Suitable For Other Animals Eg Poultry, Swine, Prawns, Primates Etc	23.09	23	/		
Dog Or Cat Food, Put Up For Retail Sale	23.09	23	/		
Pet Premixes, Feed Supplements Or Feed Additives	23.09	23	/		

Tobacco and Manufactured Tobacco Substitutes

Tembakau/ Tobacco	24.01	24	/		
Rokok/ Cigarette	24.02	24			/
Rokok Kretek	24.02	24			/
Cheroot	24.02	24			/
Cigar	24.02	24			/
Beedies	24.02	24			/
Chewing Tobacco	24.03	24			/
Ang Hoon	24.03	24			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Snuff	24.03	24			/

Mineral Products					
Aluminous cement	25.23	25	/		
Garam Bukit	25.01	25	/		
Garam Buluh	25.01	25	/		
Garam Halus	25.01	25	/		
Garam Kasar	25.01	25	/		
Kapur Sireh	25.30	25	/		
Pebble Stone	25.17	25	/		
Portland cement	25.23	25	/		
Quartz Sands	25.05	25	/		
Scentless Litter Sand	25.08	25	/		
Silica Sands	25.05	25	/		
Minyak Tanah (Kerosene)	27.10	27	/		
Gas Memasak	27.11	27	/		
Butane Gas	27.11	27	/		
Gas Lighter Refill	27.11	27	/		

Chemicals					
Air Abu Soda/ Lye Water	28.36	28	/		
Ammonia in aqueous solution	28.14	28	/		
Anhydrous ammonia	28.14	28	/		
Argon Gas	28.04	28	/		
Arsenic	28.04	28	/		
Battery Water (Air Bateri)	28.53	28	/		
Boric acids	28.10	28	/		
Boron Gas	28.04	28	/		
Bromine Gas	28.01	28	/		
Calcium carbonate:	28.36	28	/		
Carbon dioxide	28.11	28	/		
Chlorine Gas	28.01	28	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Chlorosulphuric acid	28.06	28	/		
Fluorine Gas	28.01	28	/		
Hydrogen chloride (hydrochloric acid)	28.06	28	/		
Hydrogen Gas	28.04	28	/		
Hypophosphoric acid	28.09	28	/		
Hypophosphoric acid (Food Grade)	28.09	28	/		
Iodine Gas	28.01	28	/		
Nitric acid	28.08	28	/		
Nitrogen Gas	28.04	28	/		
Oxygen Gas	28.04	28	/		
Phosphoric acid	28.09	28	/		
Phosphoric acid (Food Grade)	28.09	28	/		
Phosphorus	28.04	28	/		
Potassium carbonates	28.36	28	/		
Selenium	28.04	28	/		
Silicon	28.04	28	/		
Soda Bikarbonat/ Soda Bicarbonate	28.36	28	/		
Sodium hydrogencarbonate (sodium bicarbonate)	28.36	28	/		
Sodium hydroxide (caustic soda):	28.15	28	/		
Sulphonitric acids	28.08	28	/		
Sulphuric acid	28.07	28	/		
Tellurium Gas	28.04	28	/		
Titanium oxides	28.23	28	/		
Zinc oxide	28.17	28	/		
Zinc peroxide	28.17	28	/		
Benzene	29.02	29	/		
Butan-1-ol (n-butyl alcohol)	29.05	29	/		
Carbon tetrachloride	29.03	29	/		
Chloroform (trichloromethane)	29.03	29	/		
Chlorotrifluoromethane (CFC-13)	29.03	29	/		
Dichlorodifluoromethane (CFC-12)	29.03	29	/		
Dichlorofluoromethane (HCFC-21)	29.03	29	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Glycerol	29.05	29	/		
Methanol (methyl alcohol)	29.05	29	/		
Monosodium Glutamate (MSG)	29.22	29		/	
Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	29.05	29	/		
Toluene	29.02	29	/		
Trichlorofluoromethane (CFC-11)	29.03	29	/		
Xylenes	29.02	29	/		

Pharmaceutical Products					
Ascorbic Acid (Vitamin C)	30.04	30	/		
"I" Oil 52Cc/ Massage Oil	30.04	30	/		
145 Mg Of Fenofibrate And 20 Mg Of Simvastatin;	30.04	30	/		
145 Mg Of Fenofibrate And 40 Mg Of Simvastatin	30.04	30	/		
Acetylcysteine 200Mg	30.04	30	/		
Acetylcysteine 600Mg	30.04	30	/		
Acridinium Bromide 400 Mcg	30.04	30	/		
Acnederm Foaming Wash	30.04	30	/		
Actal 10'S	30.04	30	/		
Actal Plus 120'S	30.04	30	/		
Adalimumab 40Mg/0.4MI	30.04	30	/		
Alfuzosin Hydrochloride 10Mg	30.04	30	/		
Alirocumab	30.04	30	/		
Alucid Tablet 10'S	30.04	30	/		
Amikacin Sulphate	30.04	30	/		
Amoxicillin Trihydrate	30.04	30	/		
Amoxicillin Trihydrate 574.05Mg Equivalent To Amoxicillin 500Mg	30.04	30	/		
Analgesic Balm Counterpain 15G	30.04	30	/		
Antazoline Hydrochloride 2.5Mg/5MI	30.04	30	/		
Anti-Itch Cream	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Antiparasitic (E.g. Zentel 200Mg Tablets)	30.04	30	/		
Antiseptic (Lotion/ Cream/ Liquid/ Ointment)	30.04	30	/		
Antiseptic For Treatment Of Skin Cuts And Wound	30.04	30	/		
Antiseptic for Veterinary Use (Lotion/ Cream/ Liquid/ Ointment)	30.04	30	/		
Antiseptic Wipes	30.04	30	/		
Antivirals For Systemic Use	30.04	30	/		
Aripiprazole 10Mg	30.04	30	/		
Aripiprazole 15Mg	30.04	30	/		
Ascorbic Acid (Vitamin C)	30.04	30	/		
Aspirin	30.04	30	/		
Astrapharm Chili Plaster	30.05	30	/		
Atorvastatin Calcium 10.34Mg Equivalent To 10Mg Of Atorvastatin	30.04	30	/		
Atorvastatin Calcium 20.68Mg Equivalent To 20Mg Of Atorvastatin	30.04	30	/		
Atorvastatin Calcium 41.36Mg Equivalent To 40Mg Of Atorvastatin	30.04	30	/		
Atorvastatin Calcium 82.72Mg Equivalent To 80Mg Of Atorvastatin	30.04	30	/		
Atorvastatin Calcium 86.8Mg Equivalent To Atorvastatin 80Mg	30.04	30	/		
Aximol 650 Caplet	30.04	30	/		
Azithromycin Dihydrate	30.04	30	/		
Azithromycin Dihydrate 524.03Mg Equivalent To 500Mg Azithromycin	30.04	30	/		
Baby Diaper Rash Cream	30.04	30	/		
Balm	30.04	30	/		
Bandage	30.05	30	/		
Bandage (Impregnated Pharmaceutical Substance)	30.05	30	/		
Beclomethasone Dipropionate 100 µg And Formoterol Fumarate 6 µg	30.04	30	/		

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Benzydamine Hcl 3Mg	30.04	30	/		
Bisacodyl 10Mg	30.04	30	/		
Bisoprolol Fumarate	30.04	30	/		
Bonjela 15G	30.04	30	/		
Bortezomib	30.04	30	/		
Bortezomib 3.5Mg	30.04	30	/		
Breacol	30.04	30	/		
Breathe Right 12'S	30.05	30	/		
Burnol Plus 10G	30.04	30	/		
Calamine Lotion	30.04	30	/		
Calcium Chloride Dihydrate 1.98G/L	30.04	30	/		
Calcium Chloride Dihydrate 4.41G/L	30.04	30	/		
Capecitabine 500Mg	30.04	30	/		
Capsule For Cough	30.04	30	/		
Carbocisteine (Methyl) 20Mg;1MI	30.04	30	/		
Cephazolin Sodium * 1.048G Equivalent To Cephazolin 1Mg	30.04	30	/		
Cephazolin Sodium * 524Mg Equivalent To Cephazolin 500Mg	30.04	30	/		
Cetirizine Hcl	30.04	30	/		
Cetylpyridinium Chloride 0.1%W/W	30.04	30	/		
Chenking Pill 1Pcs	30.04	30	/		
Chin Choo Hou Tsao San	30.04	30	/		
Chin Wan Hung	30.04	30	/		
Ching Yam Yuen 1'S	30.04	30	/		
Chlorhexidine Gluconate 0.05%W/V	30.04	30	/		
Ciprofloxacin Hydrochloride 17.5Mg/5MI	30.04	30	/		
Ciprofloxacin Hydrochloride 3.49 Mg/MI Equivalent To Ciprofloxacin 3Mg/MI (0.3%W/V)	30.04	30	/		
Ciprofloxacin Lactate 30.8Mg/ 8MI Equivalent To Ciprofloxacin 24Mg/8MI (0.3% W/V)	30.04	30	/		
Clindamycin Phosphate 1% W/W	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Clopidogrel Bisulphate 97.86Mg Equivalent To 75Mg Of Clopidogrel	30.04	30	/		
Cls Cough Clear Cpi Powder	30.04	30	/		
Compound Watermelon (Sore Throat, Toothaches, Minor Burns And Cuts.	30.04	30	/		
Cool Inhaler	30.04	30	/		
Cooling Water	30.04	30	/		
Cooling Water 200MI	30.04	30	/		
Corn Solution	30.04	30	/		
Cortal For Children Tablet 80Mg	30.04	30	/		
Cough Peppermint Plus	30.04	30	/		
Cough Relief 120MI	30.04	30	/		
Cough Relief 60MI	30.04	30	/		
Cough Syrup	30.04	30	/		
Counterpain 30G	30.04	30	/		
Cream For Mouth Ulcer	30.04	30	/		
Creobic Cream	30.04	30	/		
Daratumumab 20Mg;1MI	30.04	30	/		
Deep Heating Rub 35.4G	30.04	30	/		
Desloratadine 5Mg	30.04	30	/		
Desmopressin Acetate 67 Mcg (Equivalent To 60 Mcg Desmopressin Free Base)	30.04	30	/		
Desmopressin Acetate135 Mcg (Equivalent To 120 Mcg Desmopressin Free Base)	30.04	30	/		
Dexmedetomidine Hcl	30.04	30	/		
Dextrose Anhydrous 9.01 G/L	30.04	30	/		
Dialysis Solution	30.04	30	/		
Diclofenac Sodium 50Mg	30.04	30	/		
Dorzolamide Hcl 22.26Mg Of Equivalent To 20.00Mg Of Dorzolamide.	30.04	30	/		
Doxorubicin Hydrochloride 2Mg/1MI	30.04	30	/		
Drapolene Cream 55G	30.04	30	/		
Duloxetine Hcl	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Duloxetine Hydrochloride 33.68Mg Equivalent To Duloxetine 30Mg	30.04	30	/		
Duloxetine Hydrochloride 67.36Mg Equivalent To Duloxetine 60Mg	30.04	30	/		
Duloxetine Hydrochloride 67.38Mg Equivalent To Duloxetine 60Mg	30.04	30	/		
Dyna-Tds Toothache Drops 2MI	30.04	30	/		
Ear Nose And Throat Condition	30.04	30	/		
Endocrine	30.04	30	/		
Eno	30.04	30	/		
Epirubicin Hcl 10Mg	30.04	30	/		
Epirubicin Hcl 50Mg	30.04	30	/		
Equivalent To 100Mg Of Pemetrexed (As Pemetrexed Disodium)	30.04	30	/		
Equivalent To 3.6 Mg/MI	30.04	30	/		
Equivalent To 500Mg Of Pemetrexed (As Pemetrexed Disodium)	30.04	30	/		
Equivalent To Quetiapine 200Mg	30.04	30	/		
Escitalopram Oxalate 12.744Mg Equivalent To Escitalopram 10Mg	30.04	30	/		
Escitalopram Oxalate 12.78Mg	30.04	30	/		
Escitalopram Oxalate 25.548Mg Equivalent To Escitalopram 20Mg	30.04	30	/		
Esomeprazole Magnesium 22.264 Mg Equivalent To 20Mg Esomeprazole	30.04	30	/		
Esomeprazole Magnesium 44.528 Mg Equivalent To 40Mg Esomeprazole	30.04	30	/		
Etoricoxib 60Mg	30.04	30	/		
Etoricoxib 90Mg	30.04	30	/		
Eucalyptus Oil 28MI	30.04	30	/		
Evolocumab	30.04	30	/		
Exemestane 25Mg	30.04	30	/		
Eye Drops	30.04	30	/		
Eye Drops	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Eye Lotion	30.04	30	/		
Fentanyl Citrate 0.1571Mg Equivalent To 100Mcg Fentanyl	30.04	30	/		
Fentanyl Citrate 0.3142Mg Equivalent To 200Mcg Fentanyl	30.04	30	/		
Fentanyl Citrate 0.6284Mg Equivalent To 400Mcg Fentanyl	30.04	30	/		
First Aid Kits / Boxes	30.06	30	/		
Flu Cold Capsule	30.04	30	/		
Flu Cough Syrup	30.04	30	/		
Fluaway Capsule	30.04	30	/		
Fludarabine Phosphate 25Mg/MI	30.04	30	/		
Flutamide 250Mg	30.04	30	/		
Fluticasone Propionate 0.5Mg/MI	30.04	30	/		
Fomec'S Nanyang Traditional Herbs	30.04	30	/		
Formoterol Fumarate Dihydrate 12 Mcg	30.04	30	/		
Fusidic Acid 20.00Mg/1G	30.04	30	/		
Gemcitabine Hydrochloride 43.27Mg/MI Equivalent To 38Mg/MI Gemcitabine Base	30.04	30	/		
Gemifloxacin Mesylate 426.39Mg	30.04	30	/		
Genitourinary/Nephrology/Urology	30.04	30	/		
Gentamicin Sulphate 3.616Mg/MI Equivalent To Gentamicin 3Mg/MI	30.04	30	/		
Gliclazide 60Mg	30.04	30	/		
Glucose Monohydrate 22G/L	30.04	30	/		
Glycopyrronium Bromide 63Mcg Equivalent To 50Mcg Glycopyrronium	30.04	30	/		
Granisetron Hydrochloride 3.36Mg/3MI Equivalent To 3Mg/3MI Granisetron Free Base	30.04	30	/		
Grazoprevir Hydrate 102.3Mg (Equivalent To 100.0 Mg Grazoprevir) + Elbasvir 50Mg	30.04	30	/		
Gripewater	30.04	30	/		
Herbal Medicated Ointment	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Hormones, Contraceptives And Other Endocrine Medicines	30.04	30	/		
Hydrochlorothiazide 12.5Mg	30.04	30	/		
Hydrocortisone 1% W/W	30.04	30	/		
Hydrocortisone Acetate 10.00Mg/1G	30.04	30	/		
Hydrocortisone Hydrogen Succinate 127.6Mg Equivalent To Hydrocortisone Sodium Succinate 133.7Mg Equivalent To Hydrocortisone 100Mg	30.04	30	/		
Hydroxychloroquine Sulphate	30.04	30	/		
Imatinib Mesylate 119.47Mg Equivalent To 100 Mg Of Imatinib	30.04	30	/		
Imatinib Mesylate 119.5Mg Equivalent To 100Mg Imatinib (Alpha Form)	30.04	30	/		
Imatinib Mesylate 478Mg Equivalent To 400Mg Imatinib (Alpha Form)	30.04	30	/		
Imipenem Monohydrate 265Mg Equivalent To Imipenem 250Mg + Cilastatin Sodium 265Mg Equivalent To Cilastatin 250Mg	30.04	30	/		
Imipenem Monohydrate 530Mg Equivalent To Imipenem 500Mg + Cilastatin Sodium 530Mg Equivalent To Cilastatin 500Mg	30.04	30	/		
Immunologicals	30.04	30	/		
Indacaterol Maleate 143Mcg Equivalent To 110Mcg Indacaterol	30.04	30	/		
Insulin, Rdna, 100 Iu/MI (3.5Mg) (30% Soluble + 70% Isophane)	30.04	30	/		
Insulin, Rdna, 100 Iu/MI (3.5Mg) Soluble	30.04	30	/		
Insulin, Rdna, 100Iu/MI (3.5Mg) Isophane	30.04	30	/		
Intamol Tablet 2'S	30.04	30	/		
Irbesartan 150 Mg	30.04	30	/		
Irbesartan 150Mg	30.04	30	/		
Irbesartan 150Mg + Hydrochlorothiazide 12.5Mg	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Irbesartan 300 Mg	30.04	30	/		
Irbesartan 300Mg	30.04	30	/		
Irbesartan 300Mg + Hydrochlorothiazide 12.5Mg	30.04	30	/		
Irbesartan 300Mg + Hydrochlorothiazide 25Mg	30.04	30	/		
Iron (Iii) Hydroxide Sucrose Complex 2083Mg/5MI Equivalent To 100Mg/5MI Of Elemental Iron	30.04	30	/		
Iron(Iii)-Hydroxide Sucrose Complex Equivalent To Elemental Iron 20Mg/MI	30.04	30	/		
Itching Relief Ointment (E.g. Mopiko)	30.04	30	/		
Kam Mao Qing Tablet	30.04	30	/		
Kapsul Sakit Gigi & Sakit Kepala	30.04	30	/		
Ketoprofen 30 Mg	30.04	30	/		
Krim Luka Aloe Vera Plus	30.04	30	/		
Krim Untuk Sakit Kulit	30.04	30	/		
Lactulose	30.04	30	/		
Lactulose 667Mg/MI	30.04	30	/		
Lamotrigine 50Mg	30.04	30	/		
Lansoprazole	30.04	30	/		
Latanaprost 0.05Mg/1MI	30.04	30	/		
Latanaprost 0.05Mg/1MI + Timolol Maleate 6.83Mg/1MI Equivalent To 5.0Mg Og Timolol In 1MI	30.04	30	/		
Laxative Pill	30.04	30	/		
Leucovorin Calcium	30.04	30	/		
Leung Pui Kee Pill	30.04	30	/		
Levetiracetam 250Mg	30.04	30	/		
Levocetirizine Dihydrochloride 5Mg	30.04	30	/		
Levofloxacin 1.5% W/V	30.04	30	/		
Levonorgestrel 1.5Mg	30.04	30	/		
Lidocaine Hydrochloride 0.33%W/W	30.04	30	/		
Lincomycin Hcl 654Mg	30.04	30	/		

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Liniment	30.04	30	/		
Liquid Double Action Sachet	30.04	30	/		
Liquid Sachet	30.04	30	/		
Liraglutide 6Mg/MI	30.04	30	/		
Losartan Potassium 100Mg	30.04	30	/		
Losartan Potassium 25Mg	30.04	30	/		
Losartan Potassium 50Mg	30.04	30	/		
Magnesium Chloride Hexahydrate 2.033G/L	30.04	30	/		
Magnesium Chloride Hexahydrate0.91G/L	30.04	30	/		
Managra F/C Tablet 100Mg	30.04	30	/		
Managra F/C Tablet 50Mg	30.04	30	/		
Massage Balm	30.04	30	/		
Medical Plaster	30.05	30	/		
Medicament Containing Vitamin	30.04	30	/		
Medicaments Containing Multivitamin & Minerals	30.04	30	/		
Medicated Pastle	30.04	30	/		
Medicated Plaster	30.05	30	/		
Medicinal Powder 12'S	30.04	30	/		
Medicines Acting On Respiratory Tract	30.04	30	/		
Medon 500	30.04	30	/		
Memantine Hydrochloride 10Mg Equivalent To Memantine 8.31Mg	30.04	30	/		
Memantine Hydrochloride 20 Mg Equivalent To 16.62Mg Memantine	30.04	30	/		
Meropenem Trihydrate 1140.95Mg Equivalent To Meropenem 1000Mg	30.04	30	/		
Meropenem Trihydrate 570.47Mg Equivalent To Meropenem 500Mg	30.04	30	/		
Mesalazine 1200Mg	30.04	30	/		
Metformin 750Mg	30.04	30	/		
Metformin Hydrochloride 1000Mg + Alogliptin 17Mg	30.04	30	/		
Miconazole Nitrate 2% W/W	30.04	30	/		

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Minoxidil 5%W/V	30.04	30	/		
Minyak Angin	30.04	30	/		
Minyak Angin Panas	30.04	30	/		
Minyak Kayu Putih	30.04	30	/		
Minyak Panas	30.04	30	/		
Minyak Ubat	30.04	30	/		
Minyak Ubat Urut	30.04	30	/		
Minyak Urut Gamat Plus	30.04	30	/		
Mirtazapine 30Mg	30.04	30	/		
Mirtazapine 45Mg	30.04	30	/		
Montelukast 10.4 Mg Equivalent To Montelukast 10Mg	30.04	30	/		
Montelukast Sodium	30.04	30	/		
Montelukast Sodium 10.4Mg Equivalent To 10Mg Montelukast	30.04	30	/		
Montelukast Sodium 4.20Mg Equivalent To Montelukast 4Mg	30.04	30	/		
Montelukast Sodium 5.19Mg Equivalent To Montelukast 5Mg	30.04	30	/		
Mos'Q Cream	30.04	30	/		
Moxifloxacin Hydrochloride 5.4Mg/MI Equivalent To Moxifloxacin 5Mg/MI (0.5%W/V)	30.04	30	/		
Muscle Pain Relief (Lotion/ Cream/ Liquid/ Ointment)	30.04	30	/		
Muscle Relaxants(Peripherally Acting) And Cholinesterase Inhibitors	30.04	30	/		
Natural Cracked Heel Lotion	30.04	30	/		
Nausea And Stomach Ache Medication	30.04	30	/		
Nixoderm 5.34G	30.04	30	/		
Nose Cleaner	30.04	30	/		
Obstetric And Gynaecology	30.04	30	/		
Ofloxacin 0.3%W.V	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Ointment Balm For Relief Pain Bruise, Burn And Itch	30.04	30	/		
Olanzapine 10Mg	30.04	30	/		
Olanzapine 5.0Mg	30.04	30	/		
Olanzapine 5Mg	30.04	30	/		
Ondansetron Hcl 2.494Mg/MI Dihydrate Equivalent To Ondansetron 2Mg/MI	30.04	30	/		
Ophthalmological Preparations	30.04	30	/		
Ostesamin 500 (Medicaments)	30.04	30	/		
Oxycodone Hydrochloride 10Mg/MI	30.04	30	/		
Oxytocics And Antioxytocics	30.04	30	/		
P.G.S Pei Pa Ko (Cough Syrup)	30.04	30	/		
Pain Relief Liquid	30.04	30	/		
Palonosetron Hydrochloride	30.04	30	/		
Panau Salap & Gatal-Gatal Kecil	30.04	30	/		
Paracetamol (E.g. Panadol)	30.04	30	/		
Pastile (Medicated)	30.04	30	/		
Pembalut Lekat	30.05	30	/		
Pemetrexed Disodium 2.5 Hydrate 129.88 Mg	30.04	30	/		
Pemetrexed Disodium 2.5 Hydrate 622.24 Mg	30.04	30	/		
Pemetrexed Disodium Hemipentahydrate 110.29Mg Equivalent To 100.00 Mg Of Pemetrexed.	30.04	30	/		
Pemetrexed Disodium Hemipentahydrate 551.47Mg Equivalent To 500.00 Mg Of Pemetrexed.	30.04	30	/		
Phenytoin Sodium 250Mg/5MI	30.04	30	/		
Piperacillin Sodium 2.085G Equivalent To 2.0G Piperacillin	30.04	30	/		
Piperacillin Sodium 4.17G Equivalent To 2.0G Piperacillin	30.04	30	/		
Potassium Chloride 2.982G/L	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Potassium Chloride 4.473G/L	30.04	30	/		
Potassium Chloride 5.964G/L	30.04	30	/		
Povidone-Iodine 10%W/V	30.04	30	/		
Povilin Kapsul	30.04	30	/		
Prednisolone 5 Mg	30.04	30	/		
Pregabalin 150Mg	30.04	30	/		
Pregabalin 50Mg	30.04	30	/		
Pregabalin 75Mg	30.04	30	/		
Pregabalin 75Mg	30.04	30	/		
Promethazine Hydrochloride 0.5Mg;1Ml	30.04	30	/		
Propofol 10Mg	30.04	30	/		
Psychotherapeutic Medicines	30.04	30	/		
Quetiapine Fumarate 230.26Mg	30.04	30	/		
Raloxifene Hcl 60Mg Equivalent To Raloxifene Base 56Mg	30.04	30	/		
Ramucirumab 100Mg/10Ml	30.04	30	/		
Ramucirumab 500Mg/50Ml	30.04	30	/		
Recombinant Human Insulin Glargine 100 Iu/Ml	30.04	30	/		
Ringworm Lotion 15Ml	30.04	30	/		
Ritonavir 100 Mg	30.04	30	/		
Rivastigmine 18Mg	30.04	30	/		
Rivastigmine 9Mg	30.04	30	/		
Rivastigmine Hydrogen Tartrate 4.8Mg Equivalent To Rivastigmine 3Mg	30.04	30	/		
Rosuvastatin Calcium 10.40Mg Equivalent To Rosuvastatin 10Mg	30.04	30	/		
Rosuvastatin Calcium 20.80Mg Equivalent To Rosuvastatin 20Mg	30.04	30	/		
Rosuvastatin Calcium 5.20Mg Equivalent To Rosuvastatin 5Mg	30.04	30	/		
Salbutamol Sulphate	30.04	30	/		
Salbutamol Sulphate 0.6Mg/Ml Equivalent To Salbutamol 0.5Mg/Ml	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Salbutamol Sulphate 2.41Mg/5MI Equivalent To Salbutamol 2Mg/5MI	30.04	30	/		
Salicylic Acid	30.04	30	/		
Salicylic Acid 2%W/W	30.04	30	/		
Salicylic Acid 20%W/W	30.04	30	/		
Salicylic Acid 50%W/W	30.04	30	/		
Salmeterol Xinofoate 0.03625Mg Equivalent To Salmeterol 25Mcg Fluticasone Propionate 0.125Mg	30.04	30	/		
Salmeterol Xinofoate 0.03625Mg Equivalent To Salmeterol 25Mcg Fluticasone Propionate 0.25Mg	30.04	30	/		
Salt Solution In Ampoules T.N: Isotonic Seawater Solution	30.04	30			
Sevoflurane 250MI	30.04	30	/		
Silodosin 4Mg	30.04	30	/		
Simvastatin 10Mg	30.04	30	/		
Simvastatin 20Mg	30.04	30	/		
Simvastatin 40Mg	30.04	30	/		
Sirap Ubat Batuk Gamat & Madu Plus	30.04	30	/		
Sirap Ubat Batuk Untuk Kanak-Kanak	30.04	30	/		
Sirap Ubat Deman&Selsema Untuk Kanak	30.04	30	/		
Sitagliptin Phosphate Monohydrate 128.5 Mg Equivalent To Sitagliptin 100Mg	30.04	30	/		
Sodium Ascorbate	30.04	30	/		
Sodium Bicarbonate 3.104G/L	30.04	30	/		
Sodium Bicarbonate 3.59 G/L	30.04	30	/		
Sodium Chloride 4.21G/L	30.04	30	/		
Sodium Chloride 6.18G/L	30.04	30	/		
Sodium Chloride 6.453G/L	30.04	30	/		
Solution Correcting Water,Electrolytes And Acid-Base Disturbances	30.04	30	/		
Specific Medicines For Neonatal Care [C]	30.04	30	/		
Stomach Ache Capsule	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Sugammadex 100Mg/MI	30.04	30	/		
Surgical Tape (Impregnated Pharmaceutical Substance)	30.05	30	/		
Tacrolimus	30.04	30	/		
Tacrolimus Monohydrate 0.511Mg Equivalent To Tacrolimus 0.5Mg Base	30.04	30	/		
Tacrolimus Monohydrate 1.022Mg Equivalent To Tacrolimus 1Mg Base	30.04	30	/		
Tacrolimus Monohydrate 5.110Mg Equivalent To Tacrolimus 5Mg Base	30.04	30	/		
Tadalafil	30.04	30	/		
Tafluprost 0.015Mg/MI	30.04	30	/		
Tazobactam Sodium 0.2683G Equivalent To 0.25G Tazobactam	30.04	30	/		
Tazobactam Sodium 536.6Mg Equivalent To 0.25G Tazobactam	30.04	30	/		
Tetryzoline Hcl (Tetrahydrozoline Hcl 2.5Mg/MI)	30.04	30	/		
Tetryzoline Hydrochloride 2Mg/5MI	30.04	30	/		
Tigecycline 50Mg/5MI	30.04	30	/		
Timolol Maleate 6.8Mg/MI Equivalent To 5.0 Mg Of Timolol	30.04	30	/		
Tiotropium Bromide Monohydrate 3.124Mcg + Olodaterol Hydrochloride 2.736Mcg	30.04	30	/		
Toothache Drop	30.04	30	/		
Topiramate	30.04	30	/		
Tramadol Hcl 37.5Mg + Paracetamol 325Mg	30.04	30	/		
Travel Care	30.04	30	/		
Travoprost 0.003% W/V	30.04	30	/		
Treat Nausea And Stomach Ache. (Eg. Pil Chi Kit Teck Aun)	30.04	30	/		
Trimetazidine Dihydrochloride 35Mg	30.04	30	/		
Uphamol 650Mg	30.04	30	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Uphamol Tablet 500Mg	30.04	30	/		
Valganciclovir Hydrochloride 496.3Mg Equivalent To Valganciclovir 450Mg	30.04	30	/		
Valsartan 160Mg	30.04	30	/		
Venlafaxine Hydrochloride 169.715Mg Equivalent To 150Mg Venlafaxine	30.04	30	/		
Venlafaxine Hydrochloride 84.857Mg Equivalent To 75Mg Venlafaxine	30.04	30	/		
Venlafaxine Hydrochloride 42.429Mg Equivalent To 37.5Mg Venlafaxine	30.04	30	/		
Veterinary Medicaments	30.04	30	/		
Vitamins And Minerals	30.04	30	/		
White Soft Paraffin + Liquid Paraffin + Emulsifying Wax (Aqueous Cream)	30.04	30	/		
Wound Healing Solution	30.04	30	/		
Zoledronic Acid Monohydrate	30.04	30	/		

Fertilisers

Animal Origin Fertilizer	31.01	31	/		
Fertilisers	31.05	31	/		
Guano	31.01	31	/		
Potassium Chloride Fertilizer	31.04	31	/		
Potassium Sulphate Fertilizer	31.04	31	/		
Urea Fertilizer	31.02	31	/		

Paint & Varnish

Paint In Solvent Base	32.08	32			/
Paint In Water Base	32.09	32			/
Varnish In Solvent Base	32.08	32			/
Varnish In Water Base	32.09	32			/

Coloring Matter

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Please refer to Sales Tax (Goods Exempted From Tax) Order 2018 and Sales Tax (Rates of Tax) Order 2018.

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Blue For Toilet	32.12	32			/
Chinese Ink	32.15	32			/
Kapur Kasut/ Shoe White	32.12	32			/
Nila	32.12	32			/
Oil Pastels Colours	32.13	32			/
Postal Colour	32.13	32			/
Refill Ink	32.15	32			/
Stardust Glitter For Artwork	32.12	32			/
Water Colour	32.13	32			/
White Board Marker Ink	32.15	32			/

Sealant					
Glazier Sealant	32.14	32		/	

Cosmetic Products & Perfume					
Acne Prone Skin Clarifying Facial Tonic	33.04	33			/
After Shave Cream/Foam	33.07	33			/
Air Freshener	33.07	33			/
Air Mawar Putih (For Perfume)	33.03	33			/
Anti-Jerawat/ Anti Acne	33.04	33			/
Baby Oil (For Skin)	33.04	33			/
Baby Powder	33.04	33			/
Baby Shampoo/ Shower	33.05	33			/
Bath Foam	33.07	33			/
Beauty Cream	33.04	33			/
Beauty Shear	33.04	33			/
Bedak Sejuk	33.04	33			/
Bedak Talkum	33.04	33			/
Body Powder/ Talcum	33.04	33			/
Body Scrub	33.04	33			/
Clove Oil Preparation (For Medicinal Uses)	33.01	33	/		
Cologne/ Body Splash (For Perfume)	33.03	33			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Colok (Scented Joss Stick)	33.07	33			/
Compact Powder	33.04	33			/
Cracked Heel Cream	33.04	33			/
Crystal Oil	33.04	33			/
Dental Floss	33.06	33			/
Deodorant	33.07	33			/
Deodorant (Roll On/ Stick/ Spray)	33.07	33			/
Deodoriser	33.07	33			/
Esen/ Essence (Pelbagai Perisa)	33.02	33	/		
Essential Oil	33.01	33	/		
Eye Shadow	33.04	33			/
Eyebrow Pencil	33.04	33			/
Eyeshadow Palette	33.04	33			/
Face Mask	33.04	33			/
Face Mask Whitening Source Derm-Revival Mask	33.04	33			/
Face Moisturiser	33.04	33			/
Face Powder	33.04	33			/
Face/Eye Primer	33.04	33			/
Flea Shampoo	33.05	33			/
Foot Massage Gel	33.04	33			/
Gamat Gel/ Lotion	33.04	33			/
Gargle And Mouth Wash	33.06	33			/
Gel Pengelupasan/ Peeling Gel	33.04	33			/
Ginger Cream	33.04	33			/
Grey Control (Hair Cream)	33.05	33			/
Hair Color Conditioner	33.05	33			/
Hair Conditioner	33.05	33			/
Hair Cream	33.05	33			/
Hair Die Powder	33.05	33			/
Hair Dye	33.05	33			/
Hair Essence	33.05	33			/
Hair Gel	33.05	33			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Hair Henna	33.05	33			/
Hair Mousse	33.05	33			/
Hair Oil	33.05	33			/
Hair Serum	33.05	33			/
Hair Spray	33.05	33			/
Hair Tonic	33.05	33			/
Hair Treatment Cream	33.05	33			/
Hair Water Gloss/ Gel	33.05	33			/
Hand & Body Lotion	33.04	33			/
Hygiene Foam Wash	33.04	33			/
Jelly Gel (For Skin)	33.04	33			/
Kids Tootpaste	33.06	33			/
Leave On Hair Mask	33.05	33			/
Lens Solution	33.07	33			/
Lip Balm	33.04	33			/
Lip Gloss	33.04	33			/
Lipstick	33.04	33			/
Losyen/ Lotion	33.04	33			/
Make Up Set	33.04	33			/
Mascara	33.04	33			/
Masker	33.04	33			/
Mineral Powder Foundation	33.04	33			/
Minyak Wangi/ Perfume	33.03	33			/
Moisture Repair Serum	33.04	33			/
Mouth Wash (E.g. Listerine)	33.06	33			/
Nail Art	33.04	33			/
Nail Henna	33.04	33			/
Nail Polish	33.04	33			/
Nail Polish Remover	33.04	33			/
Nail Remover	33.04	33			/
Opti-Free Solution 60MI	33.07	33			/
Peeling Pack	33.04	33			/
Pengetip Kuku/ Nail Clipper	33.04	33			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Pengilat Kuku	33.04	33			/
Pet Toilet Preparations Eg Shampoos And Conditioners	33.07	33			/
Pewangi Kereta (Car Perfume)	33.03	33			/
Pewangi Rumah (Home Perfume)	33.03	33			/
Pewarna Rambut	33.05	33			/
Pore Pack	33.04	33			/
Press Powder	33.04	33			/
Prickly Heat Powder	33.04	33			/
Pure Petroleum Jelly	33.04	33			/
Shaving/Foam	33.07	33			/
Signs Eye Cream	33.04	33			/
Signs Treatment Totality	33.04	33			/
Sigs Transform Foundation	33.04	33			/
Skin Energizing Face Scrub	33.04	33			/
Skin Care Derm-Renewal Essence	33.04	33			/
Skin Care Products -"Nivea Visage" Gentle Eye Make-Up Remover	33.04	33			/
Skin Care Whitening Source Derm-Brightener	33.04	33			/
Skin Moisturiser Scrub	33.04	33			/
Skin Whitening Scrub	33.04	33			/
Skrub Muka/ Facial Scrub	33.04	33			/
Sun Block Lotion	33.04	33			/
Syampu Badan/ Body Shampoo	33.04	33			/
Syampu Rambut/ Hair Shampoo	33.05	33			/
Toner	33.04	33			/
Toning Cream Whitening Foam	33.04	33			/
Toothpaste Smoker	33.06	33			/
Ubat Gigi Herba/ Herbal Toothpaste	33.06	33			/
Ubat Gigi/ Toothpaste	33.06	33			/
UV Cream	33.04	33			/
Wash Nail	33.04	33			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Whitening Serum	33.04	33			/

Soap, Wax, Polish & Similar Articles					
Autosol	34.05	34			/
Bar Soap	34.01	34			/
Birthday Candles	34.06	34			/
Car Shampoo	34.02	34			/
Car Wash & Wax	34.05	34			/
Cloth Softener	34.02	34			/
Dashboard Shine	34.05	34			/
Deodorizing Dog Bath Wipes	34.01	34			/
Detergent	34.02	34			/
Dettol (In liquid)	34.01	34			/
Dettol (In Soap)	34.01	34			/
Disinfectant Soap	34.01	34			/
Ear Dig/ Pick	34.04	34			/
Fabric Softener	34.02	34			/
Fabric Softner	34.02	34			/
Floor Cleaner	34.02	34			/
Floor Detergent	34.02	34			/
Floor Polish	34.05	34			/
Furniture Polish	34.05	34			/
Glass Polish	34.05	34			/
Hand Sanitizer	34.02	34			/
Hand Soap (Bar)	34.01	34			/
Hand Soap (liquid)	34.01	34			/
Home Multi Purpose Cleaner	34.02	34			/
Joss Stick Candle	34.06	34	/		
Leather & Tyre Shine	34.05	34			/
Lilin Wangi/ Scented Candle	34.06	34			/
Lilin/ Candle	34.06	34			/
Medicated Soap	34.01	34			/
Metal Polish	34.05	34			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Modeling Clay	34.07	34			/
Peluntur/ Bleach	34.02	34			/
Pencuci Muka/ Facial Cleanser	34.01	34			/
Pencuci Pinggan	34.02	34			/
Plastisin	34.07	34			/
Sabun Badan(Bar) / Soap	34.01	34			/
Sabun Basuh (Bar)	34.02	34			/
Sabun Basuh (Cecair)	34.02	34			/
Sabun Basuh (Serbuk)	34.02	34			/
Sabun Basuh Pinggan/ Dish Soap	34.02	34			/
Sabun Muka(Bar)	34.01	34			/
Shoe Polish	34.05	34			/
Soap Chips	34.01	34			/
Toilet Bowl Cleaner	34.02	34			/
Wax	34.04	34			/
Wet Tissue Impregnated With Soap For Retail Sales	34.01	34			/
Windscreen Cleaner	34.02	34			/
Windshield Cleaner	34.02	34			/

Glue					
Gam Kasut/ Glue for shoes	35.06	35			/
Gam Kertas / Glue	35.06	35			/
Glue For Retail Sale	35.06	35			/
PVC Glue	35.06	35			/
Tire Foam (Tyre Sealant)	35.06	35			/
Wood Glue	35.06	35			/

Igniter, Matches & Explosive Products					
Electric Gas Igniter	36.03	36			/
Mancis Api / Matches	36.05	36			/
Pop Pop (Fireworks)	36.04	36			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
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Artificial Graphite & Activated Carbon

Activated Carbon	38.02	38	/		
Artificial Graphite	38.01	38	/		

Insecticides, Disinfectant and the like

Insect Killer	38.08	38	/		
Insecticide	38.08	38	/		
Camphor Balls/ Ubat Gegat	38.08	38	/		
Disinfectant Spray	38.08	38	/		
Farmfosate Herbicide	38.08	38	/		
Flea & Tick Treatment	38.08	38	/		
Flea Collar	38.08	38	/		
Mosquito Coil & Mats	38.08	38	/		
Insect Repellent Patch For Babies	38.08	38	/		
Natural Insect Repellent Spray	38.08	38	/		
Natural Insect Repellent Stick	38.08	38	/		
Herbicide	38.08	38	/		

Miscellaneous Chemical Products

Chlorine Tablet	38.24	38			/
Fever Patch	38.24	38			/
Correction Fluid	38.24	38			/
Correction Pen	38.24	38			/
Correction Tape	38.24	38			/
Easy Test Urine Pregnancy Test Cassette	38.22	38	/		
Lubricating Jelly (For Intercourse)	38.24	38			/
Liquid Paper	38.24	38			/
Radiator Coolant	38.24	38			/
Scented / Deodorized Litter Sand (Pasir Kucing Wangi)	38.24	38			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Articles of Plastic					
"S" Hook Of Plastic	39.26	39			/
Apron of plastic	39.26	39			/
Aquarium Fish Tank Of Plastic	39.26	39			/
Art Plate	39.26	39			/
Baby Feeding Bottle	39.23	39			/
Baby Feeding Bottles	39.24	39	/		
Baby Powder Box of plastic	39.26	39			/
Bakul plastik/ Basket of Plastic	39.26	39			/
Baldi (Plastic)/ Pail of Plastic	39.24	39			/
Bath Cap & Ball (Of Plastic)	39.26	39			/
Bebe Confort Botol	39.24	39	/		
Bed Pans (Of Plastic)	39.24	39	/		
Beer Box/ Case Of Plastic	39.23	39			/
Beer Mugs of Plastic	39.24	39			/
Bekas Sabun (Plastic Soap Holder)	39.24	39			/
Bekas Sabun plastik	39.24	39			/
Binder Clips Of Plastic	39.26	39			/
Bird Bath Of Plastic	39.26	39			/
Bolt & Nut Of Plastic	39.26	39			/
Book Belt Of Plastic/ Pengikat Buku	39.26	39			/
Book Cover Of Plastic	39.26	39			/
Book Mark Of Plastic	39.26	39			/
Bottle Travel Set	39.23	39			/
Bowl Of Plastic	39.24	39			/
Bowls / Feeders Of Plastics	39.24	39			/
Boxes of Plastic	39.23	39			/
Breastshells	39.24	39	/		
Broom Hook (Plastic)	39.26	39			/
Bucket of Plastic	39.24	39			/
Cable Clip	39.26	39			/
Cable Tie	39.26	39			/
Candy Container - Of Plastic	39.23	39			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Cargo Protection Air Bags Of Plastic	39.26	39			/
Cartoon Stationery Set Of Plastic	39.26	39			/
Cat Flap Of Plastic	39.25	39			/
Cawan Plastik/ Plastic Cup	39.24	39			/
Cawan Polisterin/ Polisterine Cup	39.24	39			/
Cellophane Holder	39.26	39			/
Cellophane Tape	39.19	39			/
Chamber-Pots Of Plastic	39.24	39			/
Chopstick Of Plastic	39.24	39			/
Clear Holder/ Book	39.26	39			/
Clip Of Plastic	39.26	39			/
Cloth Hanger Of Plastic	39.26	39			/
Clothes Clip (Of Plastic)	39.24	39			/
Colander - Of Plastic	39.24	39			/
Colour Pallet	39.26	39			/
Combination Toothbrush Holder	39.24	39			/
Compact Milk Powder Dispenser	39.24	39			/
Container Of Plastic	39.24	39			/
Cooking Rice Spoon -Of Plastic	39.24	39			/
Cosmetic Spatula	39.26	39			/
Disposable Polystyrene Food Container	39.23	39			/
Disposable Raincoat Of Plastic	39.26	39			/
DIY Sticky Back	39.19	39			/
Document Case Of Plastic	39.23	39			/
Doll Key Chain (Plastic)	39.26	39			/
Drapes of Plastic	39.24	39			/
Dulang Plastik/ Plastic Tray	39.24	39			/
Dustbin (Of Plastic)	39.24	39			/
Dustbin of Plastic	39.24	39			/
Egg Beater Of Plastic	39.24	39			/
Egg Cup of Plastic	39.24	39			/
Egg Mold Of Plastic	39.24	39			/
End Cap Of Plastic	39.26	39			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Face Sponge	39.26	39			/
Fax Roll	39.26	39			/
Feeding Bottle Of Plastic	39.24	39	/		
Feminine Hygiene Unit of Plastic	39.24	39			/
Fender Pads Made Of Plastic	39.26	39			/
File Of Plastic	39.26	39			/
Fishing String More 1mm	39.16	39			/
Flag Of Plastic	39.26	39			/
Floor Covering Of Plastic (Linoleum)	39.18	39			/
Floor Mat Of Plastic	39.26	39			/
Flower Pot Of Plastic	39.24	39			/
Food Storage Container of Plastic	39.24	39			/
Fork of Plastic	39.24	39			/
Frame of Plastic	39.26	39			/
Fruit Bowl Of Plastic	39.24	39			/
Funnels of Plastic	39.24	39			/
Garbage Bag	39.23	39			/
Gayung (Scoop)	39.26	39			/
Gift Wrapper Of Plastic	39.20	39			/
Glove Of Plastic	39.26	39			/
Hand Expression Funnel	39.24	39			/
Hot Water Bottles of Plastic	39.24	39			/
I.D. Bracelet Of Plastic	39.26	39			/
Ice Cube Tray	39.23	39			/
Injection Nozzle Of Plastic	39.26	39			/
Key Chain Of Plastic	39.26	39			/
Kitchen Glove Of Plastic	39.26	39			/
Kitchen Sponge of Plastic	39.24	39			/
Knife Holder Of Plastic	39.24	39			/
Knife Rests of Plastic	39.24	39			/
Kotak Nasi (Polystyrene)	39.23	39			/
Litter Scoop Of Plastic	39.24	39			/
Litter Tray / Box Of Plastic	39.24	39			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Lunch Box	39.24	39			/
Magic Band (Plastic)	39.26	39			/
Mangkuk Polisterin	39.24	39			/
Matchbox of Plastic	39.24	39			/
Memo Holder of Plastic	39.26	39			/
Milk Container	39.24	39			/
Money Box Of Plastic	39.26	39			/
Mug Of Plastic	39.24	39			/
Multi Purpose Tube	39.24	39			/
Name Card Holder	39.26	39			/
Name Tag Holder	39.26	39			/
Nipple	39.24	39	/		
Nipple Shields	39.24	39	/		
Pacifier	39.26	39			/
Pacifier Clipping Chain	39.26	39			/
Passport / Ic/ License Holder Cover	39.26	39			/
Pe Cling Wrap	39.21	39			/
Penapis Plastik	39.23	39			/
Pengacau Air	39.24	39			/
Pengaut Sampah (Dustpan)	39.24	39			/
Penutup Sinki (Sink Stopper)	39.26	39			/
Penyangkut Plak/ Hanger Plaque	39.26	39			/
Penyepit (Of Plastic)/ Tong	39.26	39			/
Pet Cage Of Plastic	39.26	39			/
Pet Carrier Of Plastic	39.26	39			/
Pet Food Storage Container Of Plastics	39.23	39			/
Pet Kennel Of Plastic	39.26	39			/
Pet Pen / Run Of Plastic	39.26	39			/
Pet Tag Of Plastic	39.26	39			/
Pet Toys Of Plastics	39.26	39			/
Pinggan Plastik/ Plastic Plate	39.24	39			/
Pinggan Polisterin/ Polysterine Plate	39.24	39			/
Piring Polisterin	39.24	39			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Plastic Artificial Nail	39.26	39			/
Plastic Babies' Bibs	39.26	39			/
Plastic Bag	39.23	39			/
Plastic Basin	39.24	39			/
Plastic Bead	39.26	39			/
Plastic Binding Comb	39.26	39			/
Plastic Bolt	39.26	39			/
Plastic Botol Spray	39.26	39			/
Plastic Cabinet	39.26	39			/
Plastic Cd Container	39.26	39			/
Plastic Cd Holder	39.26	39			/
Plastic Chair	39.26	39			/
Plastic Chopping Board	39.24	39			/
Plastic Cloth Tape	39.26	39			/
Plastic Clothes Rope	39.26	39			/
Plastic Curtain	39.26	39			/
Plastic Grating Single	39.26	39			/
Plastic Hanger	39.26	39			/
Plastic Luggage Label Holder	39.26	39			/
Plastic Mesh	39.26	39			/
Plastic Rope	39.26	39			/
Plastic Screw	39.26	39			/
Plastic Table	39.26	39			/
Plastic Table Cloth	39.24	39			/
Plastic Toilet Rod Roller	39.26	39			/
Plastic Tray	39.24	39			/
Plastic Washer	39.26	39			/
Plastik Aiskrim	39.23	39			/
Plastik Sampah/ Plastic Garbage Bag	39.23	39			/
Polibag	39.23	39			/
Prayer Beads of Plastic	39.26	39	/		
Protection Mats of Plastic	39.26	39			/
Puff Box of Plastic	39.23	39			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
PVC Wrapper	39.20	39			/
Rak Cawan	39.24	39			/
Rak Pinggan	39.24	39			/
Rigid Polyurethane Sponge - Floral Sponge	39.26	39			/
Rolling-pins of Plastic	39.24	39			/
Salad Bowl of Plastic	39.24	39			/
Sauce Squeezer	39.23	39			/
Senduk Plastik/ Plastic Scoop	39.24	39			/
Sepit Baju (Of Plastic)	39.26	39			/
Serviette rings of Plastic	39.24	39			/
Shower Cap	39.24	39			/
Singlet Bag	39.23	39			/
Span Mandi/ Shower Sponge	39.24	39			/
Spoon of Plastic	39.24	39			/
Spray Bottle (Plastic)	39.23	39			/
Spring File of Plastic	39.26	39			/
Sticker Of Plastic	39.19	39			/
Sticker P-Car	39.19	39			/
Sticker P-Motor	39.19	39			/
Storage Jars of Plastic	39.24	39			/
Straws	39.17	39	/		
Sudip Plastik/ Plastic Scoop	39.24	39			/
Sugar Bowl of Plastic	39.24	39			/
Surgical Tape (Not Impregnated Pharmaceutical Substance)	39.19	39			/
Table Cover of Plastic	39.24	39			/
Tank Of Plastic	39.24	39			/
Tank Ornament Of Plastic	39.26	39			/
Tape Dispenser	39.26	39			/
Teapot Stands of Plastic	39.24	39			/
Toilet Paper Holder of Plastic	39.24	39			/
Toilet Pump Handle	39.26	39			/
Toolbox of Plastic	39.26	39			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Toothpick Of Plastic	39.24	39			/
Towel Hook of Plastic	39.24	39			/
Towel Rail of Plastic	39.24	39			/
Transparency Sheet	39.20	39			/
Trophy of Plastic	39.26	39			/
Tudung Saji/ Food Cover	39.24	39			/
Urinals (Portable Type Of Plastic)	39.24	39	/		
Vivarium Of Plastic	39.26	39			/
Vivarium Ornament Of Plastic	39.26	39			/
Voucher Arch File Of Plastic	39.26	39			/
Wall Covering Of Plastic	39.18	39			/
Wall Sticker Of Plastic	39.26	39			/
Water Jug Of Plastic	39.24	39			/
Watering Cans of Plastic	39.24	39			/

Articles of Rubber					
Balloons	40.16	40			/
Bath Mats of Rubber	40.16	40			/
Belon	40.16	40			/
Book Belt Of Rubber	40.16	40			/
Cocks of Rubber	40.16	40			/
Condom	40.14	40	/		
Cushion of Rubber	40.16	40			/
Door Stop of Rubber	40.16	40			/
Eraser	40.16	40			/
Gasket Of Rubber	40.16	40			/
Glove Of Rubber	40.15	40			/
Hot Water Bottle Of Rubber	40.14	40			/
Inflatable Of Rubber	40.16	40			/
Inner Tube (Motorcar, Lorry & Buses)	40.13	40			/
Inner Tube (Motorcycle)	40.13	40			/
Inner Tube for Bicycle	40.13	40	/		
Kitchen Glove Of Rubber	40.15	40			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mudflaps of Rubber	40.16	40			/
New Pneumatic Bicycle Tyre	40.11	40	/		
New Pneumatic Motorcar Tyre	40.11	40			/
New Pneumatic Motorcycle Tyre	40.11	40			/
Pengelap Tingkap (Window Wiper)	40.16	40			/
Pet Toys Of Rubber	40.16	40			/
Pillow of Rubber	40.16	40			/
Pneumatic Mattress of Rubber	40.16	40			/
Rubber Band	40.16	40			/
Rubber Feet for Furniture Leg	40.16	40			/
Rubber Headed Hammer	40.16	40			/
Rubber Hose	40.09	40			/
Rubber Surgical Glove	40.15	40			/
Rubber Teat For Feeding Bottles	40.14	40	/		
Seals Of Rubber	40.16	40			/
Sink Plugs of Rubber	40.16	40			/
Sink Plumber of Rubber	40.16	40			/
Stoppers of Rubber	40.16	40			/
Table Mats of Rubber	40.16	40			/
Table Pad	40.16	40			/
Taps of Rubber	40.16	40			/
Transmission Belt Of Rubber	40.10	40			/
Valves of Rubber	40.16	40			/
Washer Of Rubber	40.16	40			/
Water Mattress	40.16	40			/

Saddlery & Harness for Animal					
Dog Coats	42.01	42			/
Dog Harness	42.01	42			/
Dog Lead	42.01	42			/
Non Flea Collar	42.01	42			/
Pet Clothing Accessories	42.01	42			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Saddlery And Harness Of Any Materials For Any Animals Eg Traces, Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Leashes Etc	42.01	42			/

Bags & Cases					
Booster Cable	42.02	42			/
Clear Bag	42.02	42			/
Handbag	42.02	42			/
Kotak Pensel/ Pencil Box	42.02	42			/
Luggage	42.02	42			/
Pencil Bag	42.02	42			/
Pouch Bag	42.02	42			/
Travel Bag	42.02	42			/

Articles of Leather					
Kitchen Glove Of Leather	42.03	42			/
Pet Tag Of Leather	42.05	42			/
Tali Pinggang (Leather Belt)	42.03	42			/

Wood & Articles of Wood					
Alas Periuk Kayu/ Pot Stand of Wood	44.19	44			/
Arang Kayu (Charcoal)	44.02	44	/		
Bamboo Scratcher	44.19	44			/
Beaded Wood, not assembled (of Coniferous Wood)	44.09	44			/
Beaded Wood, not assembled (of Tropical Wood)	44.09	44			/
Beer Box/ Case Of Wood	44.15	44			/
Beveled Wood, not assembled (of Coniferous Wood)	44.09	44			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Beveled Wood, not assembled not assembled (of Tropical Wood)	44.09	44			/
Blockboard	44.12	44			/
Bobbin of Wood	44.21	44			/
Box Pallets of Wood	44.15	44			/
Cable Drums of Wood	44.15	44			/
Cages of Wood	44.21	44			/
Candy Sticks of Wood	44.21	44			/
Cases for Jewellery of Wood	44.20	44			/
Caskets of Wood	44.20	44			/
Casks / Barrels of Wood	44.16	44			/
Chamfered Wood, not assembled (of Coniferous Wood)	44.09	44			/
Chamfered Wood, not assembled (of Tropical Wood)	44.09	44			/
Charcoal Filter Box	44.01	44	/		
Chipwood (of coniferous wood)	44.04	44	/		
Chipwood (of non-coniferous wood)	44.04	44	/		
Chopping Block Of Wood	44.19	44			/
Chopping Board - Of Wood	44.19	44			/
Chopping Board of Wood	44.19	44			/
Chopstick Of Wood	44.19	44			/
Chopsticks	44.19	44			/
Cloth Hanger Of Wood	44.21	44			/
Clothes Hanger of Wood	44.21	44			/
Coffin of Wood	44.21	44	/		
Cooking Rice Spoon -Of Wood	44.19	44			/
Core veneer (of Coniferous Wood)	44.08	44			/
Core veneer (of Tropical Wood)	44.08	44			/
Crates of Wood	44.15	44			/
Cup of Wood	44.19	44			/
Cutlery Board of Wood	44.19	44			/
Cutlery Cases of Wood	44.20	44			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Cutting Board of Wood	44.19	44			/
Densified Wood	44.13	44			/
Door of Wood	44.18	44		/	
Door Skin	44.18	44		/	
Dowelling in Length (of Coniferous Wood)	44.09	44			/
Dowelling in Length (of Tropical Wood)	44.09	44			/
Face veneer sheets (of Coniferous Wood)	44.08	44			/
Face veneer sheets (of Tropical Wood)	44.08	44			/
Fitches of Wood	44.07	44	/		
Fork of Wood	44.19	44			/
Fruit Bowl Of Wood	44.19	44			/
Fuel Wood	44.01	44	/		
Hardboard density fibreboard (HDF)	44.11	44			/
Hen-coops of Wood	44.21	44			/
Ice Cream Spoon of Wood	44.21	44			/
Ice Cream Sticks of Wood	44.21	44			/
Inlaid Wood	44.20	44			/
Ironing Board of Wood	44.21	44			/
Jars of Wood	44.19	44			/
Jelutong wood pencil slats	44.08	44			/
Joss Stick, unscented	44.21	44			
Knife Holder Of Wood	44.19	44			/
Laminated Board	44.12	44			/
Laminated Veneer Lumber (LVL)	44.12	44			/
Laminboard	44.12	44			/
Lidi Sate	44.21	44			/
Load Board of Wood	44.15	44			/
Match Splints of Wood	44.21	44			/
Medium density fibreboard (MDF)	44.11	44			/
Mirror Frame of Wood	44.14	44			/
Money Box Of Wood	44.21	44			/
Mortal and Pestle of Wood	44.19	44			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Moulded, Moulding, Beading Wood, not assembled (of Coniferous Wood)	44.09	44			/
Moulded, Moulding, Beading Wood, not assembled (of Tropical Wood)	44.09	44			/
Napkin Ring of Wood	44.19	44			/
Nutcrackers of Wood	44.19	44			/
Oriented Strand Board	44.10	44			/
Overlaid Plywood	44.12	44	/		
Packing Cases, Boxes of Wood	44.15	44			/
Pallet Collar of Wood	44.15	44			/
Pallets of Wood	44.15	44			/
Parquet Flooring Panel, assembled	44.18	44		/	
Particle Board	44.10	44			/
Photographs Frame of Wood	44.14	44			/
Platter and Serving-Dishes of Wood	44.19	44			/
Plywood	44.12	44	/		
Plywood Strip Panel	44.12	44	/		
Pointed Stakes, Pickets and Piles not Sawn Lengthwise (of coniferous wood)	44.04	44	/		
Pointed Stakes, Pickets and Piles not Sawn Lengthwise (of non-coniferous wood)	44.04	44	/		
Prayer Beads Of Wood	44.21	44	/		
Rabbit-hutches of Wood	44.21	44			/
Railway Sleepers of Wood	44.06	44	/		
Rebate Wood, not assembled (of Coniferous Wood)	44.09	44			/
Rebate Wood, not assembled (of Tropical Wood)	44.09	44			/
Reels of Wood	44.21	44			/
Road Sign of Wood	44.21	44			/
Rolling Pins of Wood	44.19	44			/
Rounded Wood (of Coniferous Wood)	44.09	44			/
Rounded Wood (of Tropical Wood)	44.09	44			/
Saucers of Wood	44.19	44			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Sawdust	44.01	44	/		
Senduk Kayu/ Wood Ladle	44.19	44			/
Shingles and Shakes	44.18	44		/	
Shoe Lasts of Wood	44.17	44			/
Shoe Tree of Wood	44.17	44			/
Signboard of Wood	44.21	44			/
Small Animal Hutch Of Wood	44.21	44			/
Small Pet Bedding Sawdust	44.01	44	/		
Softboard fibreboard	44.11	44			/
Spices boxes of Wood	44.19	44			/
Spool of Wood	44.21	44			/
Spoon of Wood	44.19	44			/
Statuettes and Ornamental of Wood	44.20	44			/
Strip and friezes for parquet flooring, not assembled (of Bamboo)	44.09	44		/	
Strip and friezes for parquet flooring, not assembled (of Coniferous Wood)	44.09	44		/	
Strip and friezes for parquet flooring, not assembled (of Tropical Wood)	44.09	44		/	
Tank Ornament Of Wood	44.20	44			/
Tonged and Grooved Wood, not assembled (of Bamboo)	44.09	44			/
Tonged and Grooved Wood, not assembled (of Coniferous Wood)	44.09	44			/
Tonged and Grooved Wood, not assembled (of Tropical Wood)	44.09	44			/
Toothpicks (Pencungkil Gigi)	44.21	44			/
Trophy of Wood	44.21	44			/
Tubs of Wood	44.16	44			/
Vats of Wood	44.16	44			/
Veneer Panel	44.12	44			/
Vivarium Ornament Of Wood	44.20	44			/
V-Jointed Wood, not assembled (of Coniferous Wood)	44.09	44			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
V-Jointed Wood, not assembled (of Tropical Wood)	44.09	44			/
Waferboard	44.10	44			/
Window Frame of Wood	44.18	44		/	
Wood Baulks / Hewn Timber	44.03	44	/		
Wood Briquettes	44.01	44	/		
Wood Charcoal	44.02	44	/		
Wood Charcoal of Bamboo	44.02	44	/		
Wood Charcoal of Coconut	44.02	44	/		
Wood Flour	44.05	44	/		
Wood in Chips or Particles	44.01	44	/		
Wood Logs	44.03	44	/		
Wood Marquety	44.20	44			/
Wood Panel and Cellular Wood Panel	44.18	44		/	
Wood Pellets	44.01	44	/		
Wood Sawn Heavy Hardwood (of Belian)	44.07	44	/		
Wood Sawn Heavy Hardwood (of Chengal)	44.07	44	/		
Wood Sawn Heavy Hardwood (of Keranji)	44.07	44	/		
Wood Sawn Heavy Hardwood (of Resak)	44.07	44	/		
Wood Sawn Heavy Hardwood (of Tembusu)	44.07	44	/		
Wood Sawn Lengthwise (of ash wood)	44.07	44	/		
Wood Sawn Lengthwise (of beech wood)	44.07	44	/		
Wood Sawn Lengthwise (of cherry wood)	44.07	44	/		
Wood Sawn Lengthwise (of coniferous wood)	44.07	44	/		
Wood Sawn Lengthwise (of maple wood)	44.07	44	/		
Wood Sawn Lengthwise (of oak wood)	44.07	44	/		
Wood Sawn Lengthwise (of tropical wood)	44.07	44	/		
Wood Sawn Lengthwise, end-jointed	44.07	44	/		
Wood Sawn Light Hardwood (of Ara)	44.07	44	/		
Wood Sawn Light Hardwood (of Berangan)	44.07	44	/		
Wood Sawn Light Hardwood (of Machang)	44.07	44	/		
Wood Sawn Light Hardwood (of Mahang)	44.07	44	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Wood Sawn Light Hardwood (of Medang)	44.07	44	/		
Wood Sawn Light Hardwood (of Petai)	44.07	44	/		
Wood Sawn Medium Hardwood (of Keledang)	44.07	44	/		
Wood Sawn Medium Hardwood (of Kulim)	44.07	44	/		
Wood Sawn Medium Hardwood (of Pauh Kijang)	44.07	44	/		
Wood Sawn Medium Hardwood (of Perah)	44.07	44	/		
Wood Sawn Medium Hardwood (of Tualang)	44.07	44	/		
Wood Waste & Scrap	44.01	44	/		
Wood Wool	44.05	44	/		
Wooden Blind	44.21	44			/
Wooden Cutlery Rack	44.19	44			/
Wooden Frame for Painting	44.14	44			/
Wooden Hammer/ Mallet	44.17	44			/
Wooden Handles	44.17	44			/
Wooden Lattice	44.18	44		/	
Wooden Sticks, Roughly Trimmed	44.04	44	/		

Cork

Agglomerated Cork	45.04	45			/
Corks Of Natural Cork	45.03	45			/
Stoppers Of Natural Cork	45.03	45			/

Articles of Bamboo & Rattan

Basketwork Of Bamboo	46.02	46			/
Basketwork Of Rattan	46.02	46			/
Envelopes for bottles Of Bamboo	46.02	46			/
Envelopes for bottles Of Rattan	46.02	46			/
Mat of Bamboo	46.02	46			/
Mat of Rattan	46.02	46			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Suitcases Of Bamboo	46.02	46			/
Suitcases Of Rattan	46.02	46			/
Travelling bags Of Bamboo	46.02	46			/
Travelling bags Of Rattan	46.02	46			/

Wood Pulp & Waste of Paper					
Chemical wood pulp	47.02	47	/		
Cotton linters pulp	47.06	47	/		
Mechanical wood pulp	47.01	47	/		
Unbleach wood pulp	47.04	47	/		
Waste And Scrap Of Paper	47.07	47	/		
Waste And Scrap Of Paperboard	47.07	47	/		

Paper & Articles of Paper					
A4 Color Paper 70-80Gsm	48.02	48	/		
A4 Colour Binding Set	48.20	48	/		
A4 Paper 70-80Gsm	48.02	48	/		
Address Book	48.20	48	/		
Ang Pow Envelops	48.17	48			/
Bill Book	48.20	48	/		
Book Cover Of Paper	48.20	48	/		
Book Mark Of Paper	48.23	48			/
Bowl Of Paper	48.23	48			/
Box/ Case Of Paper	48.19	48			/
Boxes of Paper	48.19	48			/
Carbon Paper	48.09	48			/
Card Case Of Paper	48.19	48			/
Card Holder Of Paper	48.19	48			/
Cash Book	48.20	48	/		
Cawan Kertas/ Paper Cup	48.23	48			/
Cigarette paper	48.13	48			/
Colored Sugar Paper	48.02	48	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Colour Flint Paper	48.02	48	/		
Corrugated Paper	48.08	48			/
Crepe Paper	48.08	48			/
Desk Tray Of Paper	48.19	48			/
Diary	48.20	48	/		
Disposable Litter Box From Recycled Paper	48.19	48			/
Document Case Of Paper	48.19	48			/
Embossed Paper	48.08	48			/
Envelopes	48.17	48			/
Examination Pad	48.20	48	/		
Exercise Book	48.20	48	/		
Facial Absorbant	48.18	48			/
Fancy Paper	48.02	48	/		
Fancy Paper Bag	48.19	48			/
File Of Paper	48.19	48			/
Filter Paper	48.23	48			/
Fluorescents Paper	48.02	48	/		
Folder	48.20	48	/		
Gift Boxes of Paper	48.19	48			/
Gift Wrapper Of Paper	48.11	48			/
Greaseproof Papers	48.06	48			/
Hard Cover Book/ Note Book	48.20	48	/		
Home Workbook	48.20	48	/		
Invoice Book	48.20	48	/		
Joss Paper	48.23	48	/		
Kertas Mah Jong/ Mah Jong Paper	48.02	48	/		
Kertas Minyak/ Oil Paper	48.06	48			/
Kraft paper	48.08	48			/
Memo Pad	48.20	48	/		
Newsprint Paper	48.01	48	/		
Note Book	48.20	48	/		
Organiser Book	48.20	48	/		
Paper Cup/ Plate	48.23	48			/

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Please refer to Sales Tax (Goods Exempted From Tax) Order 2018 and Sales Tax (Rates of Tax) Order 2018.

NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Paper Hand Fan	48.23	48			/
Paper Handkerchiefs	48.18	48			/
Paper Spool/ Bobbin	48.22	48			/
Paper towels	48.18	48			/
Photo Album	48.20	48	/		
Photo Book	48.20	48	/		
Phrase Book	48.20	48	/		
Pocket Tissue	48.18	48			/
Price Sticker	48.21	48			/
Printed Label	48.21	48			/
Punch Card	48.23	48			/
Receipt Book	48.20	48	/		
Self-Copy Paper	48.09	48			/
Serviettes of Paper	48.18	48			/
Silicone Paper (Round, Oval)	48.23	48			/
Stencil Carbon Paper	48.09	48			/
Stick Pad	48.20	48	/		
Stock Card	48.17	48			/
String Envelope	48.17	48			/
Table Mat	48.18	48			/
Tablecloths of Paper	48.18	48			/
Test Pad	48.20	48	/		
Tissue	48.18	48			/
Tissue Roll	48.18	48			/
Toilet paper	48.18	48			/
Tracing Paper	48.06	48			/
Vegetable Parchment	48.06	48			/
Voucher	48.20	48	/		
Voucher Arch File Of Paper	48.20	48	/		
Wallpaper	48.14	48			/

Printed Materials					
Aquarium Printed Background	49.11	49			/

NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Beginner'S English Book	49.01	49	/		
Beginner'S Maths Book	49.01	49	/		
Buku Panduan Pelancong/ Tour Guide Book	49.01	49	/		
Buku Rujukan/ Reference Book	49.01	49	/		
Buku Teks Sekolah/ IPT (Textbooks)	49.01	49	/		
Calendars Of Copper	49.10	49			/
Calendars Of Nickel	49.10	49			/
Calendars Of Plastic; Of Paper Or Paperboard; Of Glass; Of Wood; Of Aluminium	49.10	49			/
Children Color & Sticker Book	49.03	49	/		
Children Colouring Books	49.03	49	/		
Children Drawing Books	49.03	49	/		
Children Picture Book	49.03	49	/		
Children Stickers Book	49.03	49	/		
Colour Card	49.09	49	/		
Comic Books	49.03	49	/		
Dictionary	49.01	49	/		
Directory Books	49.01	49	/		
Drawing Block/ Books (Other Than For Children)	49.03	49	/		
Exercise Book	49.01	49	/		
Fancy Card	49.09	49	/		
Fiction Book (Novel/ Anthology Etc)	49.01	49	/		
Flash Card	49.11	49			/
Flash Cards	49.11	49			/
Foolscap Book	49.01	49	/		
Graphic Art	49.05	49	/		
Magazine/ Majalah	49.02	49	/		
Map Book	49.05	49	/		
Music Book- Exercise	49.04	49	/		
Music Reference Book	49.01	49	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
News Paper/ Surat Khabar	49.02	49	/		
Non Fiction Book (Motivation/ Recipes/ Religious Book Etc)	49.01	49	/		
Post Card	49.09	49	/		
Poster (Trade Advertising)	49.11	49			/
Poster/ Chart	49.11	49			/
Price Sticker	49.11	49			/
Printed Calendar	49.10	49			/
Printed Label	49.11	49			/
Science Practical Book/ Buku Amali Sains	49.01	49	/		
Shorthand Book/ Buku Trengkas	49.01	49	/		
Sticky Notes	49.11	49			/
Story Book	49.01	49	/		
Vivarium Printed Background	49.11	49			/
World Globe	49.05	49	/		
World Globe In Relief	49.05	49	/		

Textiles & Textile Articles					
Alas Kaki/ Floor Mat	57.03	57			/
Ankle bands (Knitted or Crocheted)	61.17	61			/
Babies' Garments	61.11	61			/
Babies' Socks Of Textile (Knitted or Crocheted)	61.15	61			/
Baby Knitted Clothing/ Pakaian Bayi	61.09	61			/
Baby Mittens & Bootees	62.09	62			/
Baby Woven Clothing	62.09	62			/
Bath Cap & Ball (Of Textile)	63.07	63			/
Bedlinen	63.02	63			/
Bedspreads	63.04	63			/
Blanket/ Selimut	63.01	63			/
Blazer & Jacket For Men Of Woven	62.03	62			/
Blazer For Women	62.04	62			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Bleached Woven Fabrics Of Silk Or Of Silk Waste.	50.07	50			/
Blouse Of Woven	62.06	62			/
Book Belt Of Textile	59.01	59			/
Bow Ties (Knitted or Crocheted)	61.17	61			/
Brassieres (Bra)/ Baju Dalam	62.12	62			/
Car Seat Organizer	63.07	63			/
Cardigans of Cotton (Knitted or Crocheted)	61.10	61			/
Cardigans of Wool (Knitted or Crocheted)	61.10	61			/
Carpet & Upholstery	57.05	57			/
Cartoon Stationery Set Of Textile	63.07	63			/
Cleaning Cloth	63.07	63			/
Clothes Rope	56.07	56			/
Coconut Thread Ball	53.07	53			/
Corsets	62.12	62			/
Cotton Balls	56.01	56			/
Cotton Buds	56.01	56			/
Cotton Glove (Knitted or Crocheted)	61.16	61			/
Cotton Twine	56.07	56			/
Cotton Wool	56.01	56			/
Curtains	63.03	63			/
Double Sided Tape Of Textile	59.06	59			/
Dust Mask	63.07	63			/
Face Mask	63.07	63			/
Face Towel	63.02	63			/
Facial Cotton	56.01	56			/
Fishing String No exceed 1mm (Cross-sectional)	54.04	54			/
Flag Of Textiles	63.07	63			/
Floor Mat Of Textile	57.01	57			/
Getah Seluar (Rubber Strap)	59.06	59			/
Girdle	62.12	62			/
Gloves of woven	62.16	62			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Hair Bands	61.17	61			/
Head Bands	61.17	61			/
Jerseys of Cotton (Knitted or Crocheted)	61.10	61			/
Jerseys of Wool (Knitted or Crocheted)	61.10	61			/
Kain Eham/ Islamic Pilgrimage Robes	62.11	62	/		
Kain Lap	63.02	63			/
Kain Sarung	62.11	62			/
Kitchen Glove Of Textile (Knitted or Crocheted)	61.16	61			/
Kitchen Towel	63.02	63			/
Knee bands (Knitted or Crocheted)	61.17	61			/
Laundry Net	63.02	63			/
Men Jacket	62.01	62			/
Men Shirt Of Woven	62.05	62			/
Men Trousers Of Woven	62.03	62			/
Men/ Boys Cloaks	62.01	62			/
Men/ Boys Overcoats	62.01	62			/
Men/ Boys Raincoats	62.01	62			/
Men/ Boys Singlets Knitted or Crocheted of Cotton	61.09	61			/
Men/ Boys T-Shirts Knitted or Crocheted of Cotton	61.09	61			/
Men/ Boys Vests Knitted or Crocheted of Cotton	61.09	61			/
Men's Underpants and Brief	62.07	62			/
Micropore Tape	59.06	59			/
Mosquito Net	63.04	63			/
Mufflers (Knitted or Crocheted)	61.17	61			/
Nightdress	62.08	62			/
Nylon String	54.02	54	/		
Pants For Men	62.03	62			/
Panty hose (Knitted or Crocheted)	61.15	61			/
Penapis Kain/ Cloth Filter	63.07	63			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Pet Carrier Of Non Woven Textile	63.07	63			/
Pet Kennel Of Non Woven Textile	63.07	63			/
Petticoat	62.08	62			/
Pillowcase	63.02	63			/
Prayer Cloaks	62.11	62			/
Prayer Mat Of Textile	57.01	57	/		
Printed Woven Fabric By The Traditional Batik Process (Of Silk)	50.07	50			/
Pullovers of Cotton (Knitted or Crocheted)	61.10	61			/
Pullovers of Wool (Knitted or Crocheted)	61.10	61			/
Raincoat Of Textiles For Men	62.01	62			/
Raincoat Of Textiles For Women	62.02	62			/
Raw Silk (Not Thrown).	50.02	50	/		
Sapu Tangan/ Handkerchiefs	62.13	62			/
Seluar Dalam/ Underwear	62.12	62			/
Serban (Turban)	61.17	61			/
Sewing Thread Of Cotton For Retail Sale	52.04	52			/
Sewing Thread Of Polyester Put Up For Retail Sale	55.08	55			/
Shawl/ Scarves (Knitted or Crocheted)	61.17	61			/
Shawl/ Scarves Of Woven	62.14	62			/
Silk Waste	50.03	50	/		
Silk Yarn & Yarn Spun (For Retail Sale)	50.06	50			/
Silk Yarn (Not For Retail Sale)	50.04	50	/		
Silk-Worm Cocoons Suitable For Reeling.	50.01	50	/		
Small Animal Hutch Cover Of Textile	63.07	63			/
Socks/ Stockings Of Knitted or Crocheted	61.15	61			/
Suspenders	62.12	62			/
Swimwear	62.11	62			/
Table Linen	63.02	63			/
Tali (Nylon)	56.07	56			/
Tali Kasut	63.07	63			/
Tali Leher (Knitted or Crocheted)	61.17	61			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Tali Leher Of Woven	62.15	62			/
Towel	63.02	63			/
Track suits of Cotton (Knitted or Crocheted)	61.12	61			/
Tracksuit	62.11	62			/
Treasury Tags (Tali Hijau)	56.07	56			/
Tudung Kepala/ Scarves	62.14	62			/
Unbleached Woven Fabrics Of Silk Or Of Silk Waste.	50.07	50			/
Women Dress Of Woven	62.04	62			/
Women Jacket	62.02	62			/
Women Shirt Of Woven	62.06	62			/
Women Skirt Of Woven	62.04	62			/
Women/ Girls Cloaks	62.02	62			/
Women/ Girls Overcoats	62.02	62			/
Women/ Girls Raincoats	62.02	62			/
Women/ Girls Singlets Knitted or Crocheted of Cotton	61.09	61			/
Women/ Girls T-Shirts Knitted or Crocheted of Cotton	61.09	61			/
Women/ Girls Vests Knitted or Crocheted of Cotton	61.09	61			/
Wool And Fine Or Coarse Animal Hair	51.05	51	/		
Woven Fabric Of Carded Wool	51.11	51			/
Woven Fabric Of Combed Wool	51.12	51			/
Wrist bands (Knitted or Crocheted)	61.17	61			/
Yarn Of Wool, Not Put Up For Retail Sale.	51.09	51			/
Yarn Of Wool, Put Up For Retail Sale.	51.09	51			/

Footwear					
Wet Market Boot	64.01	64			/
Terompah/ Clogs	64.02	64			/
Slippers/ Sandals	64.02	64			/
Leather Shoes	64.03	64			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
School Shoes	64.04	64			/
Riding Boots	64.03	64	/		
Bowling Shoes	64.03	64			/

Headgear					
Cap/ Topi	65.06	65			/
Headgear	65.06	65			/
Helmet For Motorcyclists	65.06	65			/
Songkok	65.06	65			/

Umbrella					
Garden umbrellas	66.01	66			/
Payung/ Umbrella	66.01	66			/
Walking-stick umbrellas	66.01	66			/

Artificial Flower					
Artificial Flower	67.02	67			/

Stone Products					
Abrasive Fiber Disc	68.04	68			/
Building Block & Brick	68.10	68	/		
Marble Tiles	68.02	68			/
Tombstones	68.02	68	/		

Ceramic Products					
Bowl Of Ceramic	69.12	69			/
Bowls / Feeders Of Ceramic	69.12	69			/
Cawan Keramik/ Cup of Ceramic	69.12	69			/
Ceramic Brick Bata	69.04	69	/		
Ceramic Plate/ Pinggan Keramik	69.12	69			/
Flower Pot Of Ceramic	69.14	69			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Fruit Bowl Of Ceramic	69.12	69			/
Knife Holder Of Ceramic	69.12	69			/
Money Box Of Ceramic	69.13	69			/
Mug Of Ceramic	69.12	69			/
Pasu Bunga/ Flower Pots	69.13	69			/
Periuk Seramik	69.12	69			/
Pinggan Seramik	69.12	69			/
Water Jug Of Ceramic	69.12	69			/

Glass and glassware					
Aquarium Fish Tank Of Glass	70.13	70			/
Bowl Of Glass	70.13	70			/
Candy Container - Of Glass	70.13	70			/
Cawan Kaca/ Glass Cup	70.13	70			/
Cermin/ Mirror	70.09	70			/
Container Of Glass	70.13	70			/
Crystal Ball	70.13	70			/
Feeding Bottle Of Glass	70.13	70			/
Fruit Bowl Of Glass	70.13	70			/
Glass	70.13	70			/
Glass Bakeware	70.13	70			/
Glass Cake Stands	70.13	70			/
Glass Pans	70.13	70			/
Glass Paper Weight	70.13	70			/
Glass Straw	70.13	70			/
Glass Tray	70.13	70			/
Glass Trophies	70.13	70			/
Glass Tumbler	70.13	70			/
Knife Holder Of Glass	70.13	70			/
Mini Mirror	70.09	70			/
Mug Of Glass	70.13	70			/
Pasu Kaca/ Glass Pot	70.13	70			/
Periuk Kaca/ Glass Pan	70.13	70			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Pinggan Kaca/ Glass Plate	70.13	70			/
Sudu Kaca/ Glass Spoon	70.13	70			/
Trophy of Glass	70.18	70			/
Vivarium Of Glass	70.13	70			/
Water Jug Of Glass	70.13	70			/

Articles of Iron or Steel					
"S" Hook Of Steel	73.26	73			/
Alas Periuk Besi	73.23	73			/
All Purpose Tongs	73.23	73			/
Berus Periuk	73.23	73			/
Black Screws	73.18	73			/
Block Mould Of Steel	73.26	73			/
Bolt & Nut Of Steel	73.18	73			/
Bowls / Feeders Of Steel	73.23	73			/
Cawan Besi/ Steel Cup	73.23	73			/
Cerek Biasa/ Kettle	73.23	73			/
Chafer For Bullet (Of Steel)	73.23	73			/
Chipboard Screw	73.18	73			/
Colander - Of Stainless Steel	73.23	73			/
Colour Pins	73.17	73			/
Concrete Nails	73.17	73			/
Cooking Rice Spoon -Of Stainless Steel	73.23	73			/
Egg Beater Of Stainless Steel	73.23	73			/
Egg Mold Of Stainless Steel	73.23	73			/
Flat Head Screw	73.18	73			/
Flexible Frame Hanger	73.23	73			/
Fruit Bowl Of Stainless Steel	73.23	73			/
Hanger Plate	73.23	73			/
Hose Joint	73.26	73			/
Key Chain Of Metal	73.26	73			/
Key Tag	73.26	73			/
Kuali/ Pans	73.23	73			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Map Pin	73.18	73			/
Mug Of Stainless Steel	73.23	73			/
Needle	73.19	73			/
Needle Round Compact	73.19	73			/
Needle Thread Set	73.19	73			/
Office Pin	73.19	73			/
Oval Tray	73.23	73			/
Parrot Playstand Of Steel	73.26	73			/
Penggosok Periuk	73.23	73			/
Periuk Stainless Steel	73.23	73			/
Pet Cage Of Steel Wire	73.26	73			/
Pet Carrier Of Steel Wire	73.26	73			/
Pet Food Storage Container Of Steel	73.23	73			/
Pet Kennel Of Steel Wire	73.26	73			/
Pet Pen / Run Of Steel Wire	73.26	73			/
Pin Baju (Safety Pin)	73.19	73			/
Pinggan Besi/ Steel Plate	73.23	73			/
Poultry Cage	73.26	73	/		
Safety Pins	73.19	73			/
Senduk Besi/ Steel Ladle	73.23	73			/
Stainless Steel Bakeware	73.23	73			/
Stainless Steel Basin	73.23	73			/
Stainless Steel Bins	73.23	73			/
Stainless Steel Cake Stands	73.23	73			/
Stainless Steel Dish Rack	73.23	73			/
Stainless Steel Dishwasher Rack	73.23	73			/
Stainless Steel Pans	73.23	73			/
Stainless Steel Sieve	73.23	73			/
Stainless Steel Straw	73.23	73			/
Stainless Steel Tea Pot	73.23	73			/
Stainless Steel Tray	73.23	73			/
Steel Frame	73.26	73			/
Steel Nails	73.17	73			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Sudip Besi/ Steel Spatula	73.23	73			/
Termos	73.23	73			/
Thumbtacks	73.17	73			/

Articles of Copper					
Bolt & Nut Of Copper	74.15	74			/
Brass Screw Hook	74.15	74			/

Articles of Aluminium					
Aluminium Foil	76.07	76			/
Aluminium Cup	76.15	76			/
Egg Mold Of Aluminium	76.15	76			/

Tools & Articles of Basemetal					
1 System Razor	82.12	82			/
Adjustable Spanner	82.05	82	/		
Allen Key Set	82.05	82	/		
Ashtray	82.15	82			/
Band Saw Blades/ Endless Saw Blades	82.02	82			/
Barber Scissors	82.13	82			/
Bill Hooks	82.01	82			/
Black Nail	82.14	82			/
Bottle/ Can Opener	82.05	82	/		
Cangkul/ Hoe	82.01	82			/
Chain Saw Blades	82.02	82			/
Circular Saw Blade (with teeth)	82.02	82			/
Cuticle Knife	82.14	82			/
Cutter	82.14	82			/
Cutter Blade	82.14	82			/
Cutter Knives	82.11	82			/
Cutter Pencil Knife	82.14	82			/
Cutter Refill	82.14	82			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Diamond Wheel	82.02	82			/
Disposable Shaver/Razor	82.12	82			/
Dog Nail Clipper	82.14	82			/
Driller Tip	82.07	82			/
Eyebrow Pincers	82.03	82			/
Eyebrow Razor	82.12	82			/
Eyebrow Scissor	82.13	82			/
Eyebrow Tweezer	82.03	82			/
Eyelash Curler	82.14	82			/
Fishing Bating Needles	82.05	82	/		
Foot File	82.14	82			/
Fur Deshedding Tool - Stainless Steel	82.14	82			/
Garfu/ Fork	82.15	82			/
Gunting	82.13	82			/
Hacksaw Blade	82.02	82			/
Hammer	82.05	82	/		
Handsaw	82.02	82			/
Kapak (Axe)	82.01	82			/
Machine Knives & Blades	82.08	82			/
Manicure Set	82.14	82			/
Mattocks	82.01	82			/
Nail Trimmer	82.14	82			/
One-Handed Pruners	82.01	82			/
Pedicure Tools	82.14	82			/
Peeler	82.05	82	/		
Pemarat	82.05	82	/		
Pembuang Sisik Ikan	82.05	82	/		
Pembuka Tin/ Can Opener	82.05	82	/		
Pembuka Tudung Botol/ Bottel Opener	82.05	82	/		
Pemukul Telur/ Egg Beater	82.05	82	/		
Pencakar (Rake)	82.01	82			/
Pet Hair Clipper Kit (Non Electrical)	82.14	82			/
Picks	82.01	82			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Scissors Tailor	82.13	82			/
Scoop Aiskrim	82.05	82	/		
Secateurs	82.01	82			/
Sharpener	82.14	82			/
Shaver Blade	82.12	82			/
Shovel	82.01	82			/
Smart Chopper TUPPERWARE	82.14	82			/
Spade (Penyodok)	82.01	82			/
Straight Saw Blades	82.02	82			/
Straight Toothless Stone Cutting Saw Blades	82.02	82			/
Sudu/ Spoon	81.15	81			/
Table Knives	82.11	82			/
Toothless Cutting Discs	82.02	82			/
Triple Blade Disposable	82.12	82			/
Two-Handed Pruners	82.01	82			/

Miscellaneous Articles of Base Metal					
Absorbent Hook	83.02	83			/
Aluminium Latch	83.02	83			/
Base Metal Trophies	83.06	83			/
Bell	83.06	83			/
Binder Clips Of Metal	83.05	83			/
Brass Padlock	83.01	83			/
Cupboard Hook	83.02	83			/
Door Chain	83.02	83			/
Door Lock	83.01	83			/
Door Security	83.02	83			/
File Tags	83.05	83			/
Frame Gambar (Tembaga)	83.06	83			/
Gong	83.06	83			/
Guard Bolt	83.02	83			/
Hinges/ Engsel	83.02	83		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Hook (Assorted)	83.02	83			/
Letter Clips	83.05	83			/
Money Box Of Basemetal	83.03	83			/
Paper Clips	83.05	83			/
Paper Fasteners	83.05	83			/
Penyangkut Pintu/ Door Hooks	83.02	83			/
Spring Lever	83.05	83			/
Toilet Roll (Holder)	83.02	83			/
Trophy of Aluminum	83.06	83			/
Trophy of Metal	83.06	83			/
Trousers Hook	83.08	83			/
Wall Hook	83.02	83			/

Machinery, Mechanical Appliances & Parts Thereof.					
Air-Conditioning 1.0 hp	84.15	84			/
Air-Conditioning 1.5 hp	84.15	84			/
Air-Conditioning 2.0 hp	84.15	84			/
Air-Conditioning 2.5 hp	84.15	84			/
Air-Conditioning exceeding 2.5 hp	84.15	84			/
Baby Scale	84.23	84			/
Bakery Oven	84.17	84	/		
Barcode readers	84.71	84		/	
Beverage Cooler	84.18	84			/
Biscuit Oven	84.17	84	/		
Box Fan MISTRAL	84.14	84			/
Breast Pump	84.13	84	/		
Bulldozer	84.29	84	/		
Calculator	84.7	84	/		
Carburettor	84.09	84			/
Ceiling Fan 3 blades	84.14	84			/
Ceiling Fan 4 blades	84.14	84			/
Ceiling Fan 5 blades	84.14	84			/
Ceiling Fan exceeding 5 blades	84.14	84			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Chiller	84.18	84			/
Clothes Dryer	84.21	84	/		
Cold Water Dispenser	84.18	84			/
Computer Joystick	84.71	84		/	
Computer Keyboard	84.71	84		/	
Computer Mouse	84.71	84		/	
Cooking Hood (With or Without Filter)	84.14	84	/		
Cupreous Faucet (Taps)	84.81	84			/
Digital Copier	84.43	84		/	
Dot Matrix Printers	84.43	84		/	
Electrical Cooled Water Dispenser	84.18	84			/
Electrical Hole Puncher	84.72	84			/
Excavator	84.29	84	/		
Exhaust Fan	84.14	84			/
Facsimile machines	84.43	84		/	
Fire Extinguisher	84.24	84	/		
Fork-lift trucks	84.27	84	/		
Freezer	84.18	84			/
Gas Regulators	84.81	84			/
Hand Pellet trucks	84.27	84	/		
Household Scale	84.23	84			/
Inkjet Printers	84.43	84		/	
Jarum Mesin Jahit	84.52	84			/
Laptops	84.71	84		/	
Laser Printers	84.43	84		/	
Netbooks	84.71	84		/	
Notebooks	84.71	84		/	
Optical Mouse	84.71	84		/	
Photocopier	84.43	84		/	
Plastic Film Sealer	84.22	84			/
Portable Jack	84.25	84			/
Portable Sewing Machine	84.64	84	/		
Portable Sprayers	84.24	84	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Refrigerator	84.18	84			/
Refrigerator	84.18	84			/
Scraper	84.29	84	/		
Spray Gun	84.24	84	/		
Standing Fan	84.14	84			/
Table Fan	84.14	84			/
Trolley Jack	84.25	84			/
Vacuum Pump	84.14	84	/		
Wall Fan	84.14	84			/
Washing Machine	84.50	84			/
Water Filter Dispenser (Mineral Water)	84.21	84	/		
Water Filter Dispenser (RO Water)	84.21	84	/		

Electrical Appliances					
Adaptor	85.04	85			/
Adaptor Cable	85.44	85			/
Aerial	85.29	85			/
Air Fryer	85.16	85			/
Aircond Remote Control	85.26	85			/
Alternator	85.11	85			/
Amplifier	85.18	85			/
Audio Cable	85.44	85			/
Autogate Remote Control	85.26	85			/
Battery	85.07	85			/
Battery Cable	85.44	85			/
Battery Holder With Connector	85.36	85			/
Blender	85.09	85			/
Bluray Player	85.21	85			/
Bread Maker	85.16	85			/
Burglar Alarm	85.31	85			/
Cable Socket	85.36	85			/
Cable Television Decoder Remote Control	85.26	85			/
Car Battery	85.07	85			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Car Charger Kit	85.04	85			/
CD Player	85.19	85			/
Cerek Elektrik/ Electric Kettle	85.16	85			/
Choke(Ballast)	85.36	85			/
Circuit Breaker 16A	85.36	85			/
Co-axial Cable	85.44	85			/
Coffee Maker	85.16	85			/
Compact Disc	85.23	85		/	
Computer Hard Disk	85.23	85			/
Cordless Telephone	85.17	85		/	
Crepe Maker	85.16	85			/
Digital Camera	85.25	85			/
Digital Photo Frame	85.28	85			/
Door Window Entry Alarm	85.31	85			/
DSLR Camera	85.25	85			/
DVD Player	85.21	85			/
DVD Remote Control	85.26	85			/
Dvd+R (W/Casing)	85.23	85		/	
Dynamo for Bicycle	85.12	85			/
Earphone	85.18	85			/
Electric Cutter	85.09	85			/
Electric Hair Curler	85.16	85			/
Electric Iron	85.16	85			/
Electric Oven	85.16	85			/
Electric peelers	85.09	85			/
Electric Tooth Brushes	85.09	85			/
Electrical Cable	85.44	85			/
Electrical Hair Dryers	85.16	85			/
Electrical Horns	85.12	85			/
Electrical Shaver	85.10	85			/
Electrical Sirens	85.12	85			/
Electronic Bell	85.31	85			/
Electronic Cigarette	85.43	85			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Emergency Light Led	85.13	85			/
Fibre optic Cable	85.44	85			/
Filament Bulb	85.39	85			/
Fire Alarm	85.31	85			/
Flashlight/ Led Torch	85.13	85			/
Floor Scrubbing	85.09	85			/
Fluorescent Tube	85.39	85			/
Food Grinder	85.09	85			/
Food Processor	85.09	85			/
Food Steamers	85.16	85			/
Fuse	85.36	85			/
Gang Flush Switch	85.36	85			/
Hand Mixer	85.09	85			/
Handheld Wireless Microphone & Speaker	85.18	85			/
Handphone	85.17	85		/	
Headphone	85.18	85			/
Home Diffuser	85.43	85			/
Hot Plate	85.16	85			/
Household Water Heater	85.16	85			/
Ice Cream Maker (For Domestic)	85.16	85			/
Immersion Heater	85.16	85			/
Induction Cooker	85.16	85			/
International Travel Adaptor	85.36	85			/
Juice Extractor	85.09	85			/
Kitchen Waste Disposers	85.09	85			/
LCD Display Monitor	85.28	85			/
Led Bulb	85.39	85			/
LED Monitor	85.28	85			/
Loudspeaker	85.18	85			/
Microphone	85.18	85			/
Microwave Oven	85.16	85			/
Mixer	85.09	85			/
Modem	85.17	85		/	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Money Detector	85.31	85			/
Monitor	85.28	85			/
Monitor (Direct use Computer)	85.28	85		/	
MP3 Player	85.19	85			/
Mytv Remote Control	85.26	85			/
Pemukul Lalat (Fly Swatter)	85.09	85			/
Penangkap Lipas	85.43	85			/
Pendrive	85.23	85		/	
Pet Hair Clipper Kit (Electrical)	85.1	85			/
Plug	85.36	85			/
Pocketsize Radio Cassette Player	85.27	85			/
Popcorn Cooker	85.16	85			/
Portable Radio	85.27	85			/
Primary Battery	85.06	85			/
Relay	85.36	85			/
Rice Cooker	85.16	85			/
Router	85.17	85		/	
Sandwich Maker	85.16	85			/
Satelite Phone	85.17	85		/	
Smartcard	85.23	85		/	
Smoke Alarm	85.31	85			/
Socket	85.36	85			/
Soldering Machines	85.15	85	/		
Sparking Plugs	85.11	85			/
Speaker	85.18	85			/
Steam Iron	85.16	85			/
Switch	85.36	85			/
Tea Maker	85.16	85			/
Television	85.28	85			/
Television Camera	85.25	85			/
Thumbdrive	85.23	85		/	
Toaster	85.16	85			/
TV Remote Control	85.26	85			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Tweeter	85.18	85			/
Vacuum Cleaner	85.08	85			/
Vape	85.43	85			/
VCD Player	85.21	85			/
VCD Remote Control	85.26	85			/
Video Camera	85.25	85			/
Video Camera Recorder	85.25	85			/
Video Projector	85.28	85			/
Video Projector (Direct use Computer)	85.28	85		/	
Web Camera	85.25	85			/
Windscreen Wiper	85.12	85			/
Wireless Speaker	85.18	85			/
Woofers	85.18	85			/

Vehicles					
Adult Bicycle	87.12	87	/		
All Terrain Vehicle (Atv)	87.03	87			/
Ambulance	87.03	87			/
Baby Stroller	87.15	87			/
Bicycle Band (Bicycle Saddle)	87.14	87	/		
Bus	87.02	87			/
Bus Airport	87.02	87			/
Caravan	87.16	87			/
CBU Dumper Truck	87.04	87			/
Children Bicycle	87.12	87	/		
CKD Dumper Truck	87.04	87	/		
Coaster Bus	87.02	87			/
Concrete-mixer lorries	87.05	87			/
Crane lorries	87.05	87			/
Double Cab Pick up Truck CBU	87.04	87			/
Double Cab Pick Up Truck CKD	87.04	87	/		
Electric Bicycle CBU	87.11	87			/
Electric Bicycle CKD	87.11	87			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Electric Motorcycle CBU	87.11	87			/
Electric Motorcycle CKD	87.11	87			/
Electric Self Balancing Cycle CBU	87.11	87	/		
Electric Self Balancing Cycle CKD	87.11	87	/		
Electrical Wheelchair	87.13	87	/		
Exhibition Trailer	87.16	87			/
Fire Fighting Vehicles	87.05	87			/
Food Cart	87.16	87			/
Food Truck	87.04	87			/
Hand Trolley	87.16	87			/
Hearses Car (Kenderaan Jenazah)	87.03	87			/
Kereta Kuda/ Horse Carriage	87.16	87			/
Kereta Lembu/ Bullock Cart	87.16	87			/
Library Trailer	87.16	87			/
Lorry, Diesel 1 Tonne CBU	87.04	87			/
Lorry, Diesel 1 Tonne CKD	87.04	87	/		
Lorry, Diesel 3 Tonne CBU	87.04	87			/
Lorry, Diesel 3 Tonne CKD	87.04	87	/		
Lorry, Diesel 5 Tonne CBU	87.04	87			/
Lorry, Diesel 5 Tonne CKD	87.04	87	/		
Lorry, Diesel 8 Tonne CBU	87.04	87			/
Lorry, Diesel 8 Tonne CKD	87.04	87	/		
Lorry, Petrol 1 Tonne CBU	87.04	87			/
Lorry, Petrol 1 Tonne CKD	87.04	87	/		
Minibus	87.02	87			/
Mobile Bank	87.05	87			/
Mobile Breakdown Lorries	87.05	87			/
Mobile clinics	87.05	87			/
Mobile drilling derricks	87.05	87			/
Mobile explosive production vehicles	87.05	87			/
Mobile Kitchen	87.05	87			/
Mobile Laboratory	87.05	87			/
Mobile Library	87.05	87			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mobile Mosque	87.05	87			/
Mobile Office	87.05	87			/
Mobile Shop	87.05	87			/
Mobile Showroom	87.05	87			/
Mobile Truck Service	87.05	87			/
Mobile Vege Shop	87.05	87			/
Mobile Workshop Van	87.05	87			/
Mopeds less than 50cc CBU	87.11	87			/
Mopeds less than 50cc CKD	87.11	87			/
Motocar Hatchback CBU	87.03	87			/
Motocar Hatchback CBU Myvi	87.03	87			/
Motocar Hatchback CKD	87.03	87	/		
Motocar Sedan CBU	87.03	87			/
Motocar Sedan CBU Proton Saga	87.03	87			/
Motocar Sedan CKD	87.03	87	/		
Motocross motorcycles 250cc not exceeding 500 CBU	87.11	87			/
Motocross motorcycles 250cc not exceeding 500 CKD	87.11	87			/
Motocross motorcycles 500cc not exceeding 800 CBU	87.11	87			/
Motocross motorcycles 500cc not exceeding 800 CKD	87.11	87			/
Motocross motorcycles 50cc not exceeding 250 CBU	87.11	87			/
Motocross motorcycles 50cc not exceeding 250 CKD	87.11	87			/
Motorcycle	87.11	87	/		
Motorcycle exceeding 150cc but not exceeding 200cc CBU	87.11	87	/		
Motorcycle exceeding 150cc but not exceeding 200cc CKD	87.11	87	/		
Motorcycle exceeding 200cc but not exceeding 250cc CBU	87.11	87			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Motorcycle exceeding 200cc but not exceeding 250cc CKD	87.11	87			/
Motorcycle exceeding 200cc but not exceeding 500cc CBU	87.11	87			/
Motorcycle exceeding 200cc but not exceeding 500cc CKD	87.11	87	/		
Motorcycle exceeding 200cc but not exceeding 800cc CBU	87.11	87			/
Motorcycle exceeding 200cc but not exceeding 800cc CKD	87.11	87	/		
Motorcycle exceeding 50cc but not exceeding 150cc CKD	87.11	87	/		
Motorcycle exceeding 800cc CBU	87.11	87			/
Motorcycle exceeding 800cc CKD	87.11	87	/		
Motorcycle less than 50cc CBU	87.11	87	/		
Motorcycle less than 50cc CKD	87.11	87	/		
Motorhome	87.03	87			/
Motorised bicycles less than 50cc CBU	87.11	87			/
Motorised bicycles less than 50cc CKD	87.11	87			/
Multipurpose Vehicle (MPV) CBU	87.03	87			/
Multipurpose Vehicle (MPV) CKD	87.03	87			/
Multipurpose Vehicle CBU Exora	87.03	87			/
Not Electrical Wheelchair	87.13	87	/		
OKU Motorised Carrier	87.13	87	/		
Outside Broadcast Van	87.05	87			/
Pocket Motorcycle less than 50cc CBU	87.11	87	/		
Pocket Motorcycle less than 50cc CKD	87.11	87	/		
Quadricycle	87.12	87	/		
Racing Bicycle	87.12	87	/		
Self-propelled Snowflow	87.05	87			/
Sesspool emptiers	87.05	87			/
Sparepart for Bicycle	87.14	87	/		
Sparepart for Bus	87.08	87			/
Sparepart for Lorries	87.08	87			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Sparepart for Motorcar	87.08	87			/
Sparepart for Motorcycle	87.14	87			/
Sport Car (Eg: Ferrari)	87.03	87			/
Sport Utility Vehicle (SUV) CBU	87.03	87			/
Sport Utility Vehicle (SUV) CKD	87.03	87			/
Sport Utility Vehicle SUV Kembara	87.03	87			/
Spraying lorries	87.05	87			/
Street cleaning vehicles	87.05	87			/
Tandem Bicycle	87.12	87	/		
Tanker Trailer	87.16	87			/
Tote Van for Racecourses	87.05	87			/
Trailer	87.16	87			/
Tricycle (Beca)	87.12	87	/		
Wheel barrow	87.16	87			/
Wheel Stall	87.16	87			/

Aircraft & Spacecraft

Aeroplane	88.02	88			/
Cruise Ships	88.01	88			/
Ferry Boat	88.01	88			/
Glider	88.01	88			/
Hang Glider	88.01	88			/
Helicopter	88.02	88			/
Hot Air Ballons	88.01	88			/
Parachute	88.04	88			/

Ships & Boats

Canoe	89.03	89			/
Sailboats	89.03	89			/
Yatch	89.03	89			/

Instruments

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Analytical Balance	90.16	90			/
Binocular	90.05	90			/
Cinematographic Camera Lenses	90.01	90	/		
Compass	90.14	90			/
Contact Lenses	90.01	90			/
Design Ruler	90.17	90			/
Disposable Syringes	90.18	90	/		
Flexible Curve Ruler	90.17	90			/
Geometric Ruler Set	90.17	90			/
Goggles	90.04	90			/
Instant Print Cameras (Instax)	90.06	90			/
Instrument Box Set	90.17	90			/
Magnifier Glass (Kanta Pembesar)	90.13	90			/
Math Set	90.17	90			/
Monocular	90.05	90			/
Optical Microscopes	90.11	90			/
Optical Telescopes	90.05	90			/
Photographic Camera Lenses	90.01	90	/		
Photographic Flashlight	90.06	90			/
Projection Screens	90.10	90			/
Projectors Lenses	90.01	90			/
Protector Ruler	90.17	90			/
Rangefinder	90.15	90			/
Ruler Of Plastic	90.17	90			/
Ruler Of Wood	90.17	90			/
Rulers	90.17	90			/
Safety Goggle	90.04	90			/
Spectacle Lenses	90.01	90	/		
Spectacles Frame	90.03	90	/		
Stereoscopic Microscopes	90.11	90			/
Sunglasses / Shades	90.04	90			/
Tailoring Tape	90.17	90			/
Telescopes	90.13	90			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Theodolite	90.15	90			/
Thermometer	90.25	90	/		

Watches					
Braille watch	91.02	91			/
Clock Cases	91.12	91			/
Panel Clock	91.04	91			/
Pocket-watch	91.02	91			/
Stop-watch	91.02	91			/
Time Recorder	91.06	91			/
Wall Clock	91.05	91			/
Watch Cases	91.11	91			/
Watch Straps	91.13	91			/
Wrist-watch	91.02	91			/

Musical Instruments					
Accordian	92.02	92			/
Angklung	92.06	92			/
Bugal	92.05	92			/
Clarinet	92.02	92			/
Cymbals	92.06	92			/
Drum	92.06	92			/
Electric Accordian	92.07	92			/
Electric Guitar	92.07	92			/
Electric Organ (Musical)	92.07	92			/
Electric Piano	92.07	92			/
Flute	92.02	92			/
Gamelan	92.06	92			/
Gong	92.06	92			/
Guitar	92.02	92			/
Harmonica	92.02	92			/
Harmonium	92.02	92			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Nylon String	92.09	92			/
Organ (Musical Instruments)	92.02	92			/
Piano	92.01	92			/
Saxophone	92.02	92			/
String (Musical Instruments)	92.09	92			/
Tambourines	92.06	92			/
Trumpets	92.02	92			/
Ukulele	92.02	92			/
Violin	92.02	92			/
Vuvuzela	92.05	92			/
Wisel	92.08	92			/
Xylophone	92.06	92			/

Furniture					
Almari Buku/ Book Cabinets	94.03	94			/
Almari Hiasan/ Display Cupboard	94.03	94			/
Almari Pakaian (Wardrobe)	94.03	94			/
Almari Sudut	94.03	94			/
Baby Carseat	94.01	94			/
Bangku/ Bench	94.01	94			/
Bar Counter	94.03	94			/
Barber Chair	94.02	94	/		
Bedspread	94.04	94			/
Boltster	94.04	94			/
Cabinet Deoderiser	94.03	94			/
Coat Stand/ Tree	94.03	94			/
Commodes Chair	94.02	94	/		
Cushion	94.04	94			/
Dentist Chair	94.02	94	/		
Kabinet Television	94.03	94			/
Katil	94.03	94			/
Kerusi Kenderaan/ Vehicle Seat	94.01	94			/
Kerusi/ Chair	94.01	94			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Kitchen Cabinet	94.03	94			/
Kitchen Island	94.03	94			/
Lampu Meja/ Table Lamp	94.05	94			/
Led Lamp	94.05	94			/
Mattress	94.04	94			/
Mattress Protector	94.04	94			/
Meja Komputer/ Computer table	94.03	94			/
Meja Kopi/ Coffee Table	94.03	94			/
Meja Makan/ Dining Table	94.03	94			/
Meja Sisi/ Side Table	94.03	94			/
Meja Solek/ Dressing Table	94.03	94			/
Metal Furnitures In Office	94.03	94			/
Newspaper Stand	94.03	94			/
Pet Bed With Metal Frame	94.03	94			/
Pet Bed With Plastic Frame	94.03	94			/
Pillow	94.04	94			/
Prayer Altar	94.03	94			/
Quilt	94.04	94			/
Rak Buku/ Bookshelves	94.03	94			/
Rak Kasut/ Shoes Rack	94.03	94			/
Sensor Light	94.05	94			/
Serving Trolley	94.03	94			/
Sleeping Bag	94.04	94			/
Sofa	94.01	94			/
Sofa Bed	94.01	94			/
Spring Bed	94.04	94			/
Tank Cupboard Of Plastic	94.03	94			/
Tank Cupboard Of Wood	94.03	94			/
Tank Stand Of Plastic	94.03	94			/
Tank Stand Of Wood	94.03	94			/
Towel Rack	94.03	94			/
Umbrella Stand	94.03	94			/
Vivarium Cupboard Of Plastic	94.03	94			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Vivarium Cupboard Of Wood	94.03	94			/
Vivarium Stand Of Plastic	94.03	94			/
Vivarium Stand Of Wood	94.03	94			/
Wooden Screen	94.03	94			/

Toys, Games & Sport Equipments					
Alphabet For Kids	95.03	95			/
Android Wireless Gamepad	95.04	95			/
Animal Toys	95.03	95			/
Arcade Games	95.04	95			/
Arcade Video Games Machines	95.04	95			/
Armor Heroes	95.03	95			/
Babies Bath Toys 3'S	95.03	95			/
Badminton Rackets	95.06	95	/		
Badminton Set Toys	95.03	95			/
Barbie Doll	95.03	95			/
Billiards/ Pool	95.04	95			/
Billionaire (Board Game)	95.03	95			/
Blocks Toys	95.03	95			/
Blow Out Dragon 5In 1	95.03	95			/
Bola Baling/ Handball Ball	95.06	95	/		
Bola Dodgeball/ Dodgeball Ball	95.06	95	/		
Bola Kriket/ Cricket Ball	95.06	95	/		
Bola Lisut/ Baseball Ball	95.06	95	/		
Bola Petanque/ Petanque Ball	95.06	95	/		
Bola Rugby/ Rugby Ball	95.06	95	/		
Bola Sepak/ Football Ball	95.06	95	/		
Bola Squash/ Squash Ball	95.06	95	/		
Bola Takraw/ Takraw Ball	95.06	95	/		
Bola Tampar/ Volleyball Ball	95.06	95	/		
Bola Tennis/ Tennis Ball	95.06	95	/		
Bow And Arrow (Archerries)	95.06	95	/		
Brick Game	95.04	95			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Bubble	95.03	95			/
Bubbles Toy Gun	95.03	95			/
Building Blocks (Eg. Lego)	95.03	95			/
Bus Station Toys	95.03	95			/
Camera Toys	95.03	95			/
Car Toys	95.03	95			/
Carrom	95.04	95			/
Casing For Video/Computer Game Controller	95.04	95			/
Chess Game	95.04	95			/
Chinese Checkers	95.04	95			/
Chinese Chess	95.04	95			/
Cleaning Ball	95.03	95			/
Congkak	95.04	95			/
Construction Machine Toys	95.03	95			/
Cooking Play Set Toys	95.03	95			/
Counting For Kids	95.03	95			/
Cricket Pad	95.06	95	/		
Cross Fire Game	95.04	95			/
Crossbow	95.06	95			/
Dadu/ Dice	95.04	95			/
Dam Aji	95.04	95			/
Dam Ular	95.04	95			/
Dance Baby Solar Energy	95.03	95			/
Dart	95.04	95			/
Deformation S/Styles Super Action Toys	95.03	95			/
Doctor'S Tools Set Toys	95.03	95			/
Doll	95.03	95			/
Donkey Card	95.04	95			/
Dream House Set	95.03	95			/
Dream Jewelry Set Toys	95.03	95			/
Dream Rattles Series	95.03	95			/
Egg Toy	95.03	95			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Electronic Table Games System (Etg)	95.04	95			/
Electronic Table Games System With Component Comprised	95.04	95			/
Finger Skate Board	95.03	95			/
Fish-Hooks	95.07	95			/
Fishing Catapults	95.07	95			/
Fishing Hook	95.07	95			/
Fishing Landing / Butterfly Nets	95.07	95			/
Fishing Lure	95.07	95			/
Fishing Pole	95.07	95			/
Fishing Reels	95.07	95			/
Fishing Rod/ Joran	95.07	95			/
Fishing Rods And Tackle	95.07	95			/
Fishing Stone/ Batu Pancing (Ladung)	95.07	95			/
Fishing Storage Net	95.07	95			/
Fishing Toys	95.03	95			/
Flight Chess Game	95.04	95			/
Fly Chess	95.04	95			/
Football Toys	95.03	95			/
Fun Play Card	95.04	95			/
Funny Bath Toys 4'S	95.03	95			/
Game Card	95.04	95			/
Go S/Simulating Toys 2277	95.03	95			/
Golf Ball	95.06	95			/
Golf Clubs / Sets	95.06	95			/
Guitar Toys	95.03	95			/
Guli/ Marble	95.03	95			/
Hand Toys	95.03	95			/
Happy Family Card	95.04	95			/
Helicopter Toys	95.03	95			/
House Style	95.03	95			/
Ice Skate	95.06	95			/
Jaws Playing Cards 101A	95.04	95			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Joiner'S Tool Set Toys 2944	95.03	95			/
Kaili Toys 8'S	95.03	95			/
Kitchen Set Toys	95.03	95			/
Letter & Number	95.03	95			/
Lizard Toys	95.03	95			/
Machine Of Kind Used In Amusemant Arcade	95.04	95			/
Mahjong	95.04	95			/
Medical Set Toys	95.03	95			/
Millionaire Game Set	95.03	95			/
Monopoly	95.03	95			/
Monster	95.03	95			/
Music Tambourine Toys	95.03	95			/
Net (Sport Related Other Than Table Tennis)	95.06	95			/
Net For Table Tennis	95.06	95	/		
Old Maid Card	95.03	95			/
Party Balloon	95.03	95			/
Party Favors	95.05	95			/
Party Mask	95.05	95			/
Party Palm	95.05	95			/
Party Popper	95.05	95			/
Party Set	95.05	95			/
Pedang (Toys)	95.03	95			/
Pin Tables	95.04	95			/
Ping Pong Ball	95.06	95	/		
Ping Pong Bat	95.06	95	/		
Ping Pong Gun	95.03	95			/
Ping Pong Table	95.06	95	/		
Pistol (Toys)	95.03	95			/
Plane (Toys)	95.03	95			/
Playing Card	95.04	95			/
Police Car Toys	95.03	95			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Police Gun Man Toys	95.03	95			/
Princess Bubbles Gun	95.03	95			/
Puzzle	95.03	95			/
Racing Motor	95.03	95			/
Rattle Toys	95.03	95			/
Reading & Writing Book	95.03	95			/
Recorder (Seruling)	95.03	95			/
Robot	95.03	95			/
Roller Blade	95.06	95			/
Roller Skates	95.06	95			/
Royal Plastic Playing Card	95.04	95			/
Sahibba	95.04	95			/
Saidina	95.04	95			/
Sailboards	95.06	95			/
Scooter	95.03	95			/
Scrabble	95.04	95			/
Shoot Gun (Toy)	95.03	95			/
Shuttlecock	95.06	95			/
Skipping Rope	95.03	95			/
Slimy Slime	95.03	95			/
Snake & Ladder	95.04	95			/
Snap Card	95.04	95			/
Snipper (Toys Gun)	95.03	95			/
Snooker	95.04	95			/
Snooker Toys	95.03	95			/
Snooker W/Championship Toys	95.03	95			/
Snow Spray	95.05	95			/
Softball Bat	95.06	95			/
Special Table For Mahjung	95.04	95			/
Spring Grip Dumb Bells	95.06	95	/		
Squash Rackets	95.06	95	/		
Star Fighter	95.03	95			/
Street Racing Toys	95.03	95			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Study Baby	95.03	95			/
Super Hero	95.03	95			/
Super Police Set	95.03	95			/
Super UFO Gun	95.03	95			/
Super Yoyo Toys	95.03	95			/
Supercmbat Zone Toys	95.03	95			/
Superhero Wild Force Toys	95.03	95			/
Tennis Rackets	95.06	95	/		
Top Space War Gun Toys	95.03	95			/
Toy Box (Music Box Without Doll)	95.03	95			/
Toy Cameras	95.03	95			/
Toy Gun 1'S	95.03	95			/
Toy Story	95.03	95			/
Toy Water Gun	95.03	95			/
Toys Airplane	95.03	95			/
Toys For Baby	95.03	95			/
Toys Skate	95.03	95			/
Toys Transformers	95.03	95			/
Toys Truck	95.03	95			/
Toys Tutelary	95.03	95			/
Toys Vanguard Fighters	95.03	95			/
Ultraman Toy	95.03	95			/
Uno Stacko	95.04	95			/
Water Game	95.04	95			/
Water Gun	95.03	95			/
White Dice	95.04	95			/
Wind Blue Box	95.03	95			/
Word Board 15X20Cm (Game)	95.04	95			/
Yoyo	95.03	95			/

Miscellaneous manufactured articles.					
Ball Pen	96.08	96			/
Berus Dawai Kayu	96.03	96			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Berus Gigi	96.03	96			/
Berus Kasut/ Shoe Brush	96.03	96			/
Berus Plastik/ Plastic Brush	96.03	96			/
Berus Tandas/ Toilet Brush	96.03	96			/
Besom (Penyapu)	96.03	96			/
Bipods	96.20	96			/
Black Board	96.10	96			/
Bottle Brush	96.03	96			/
Broom	96.03	96			/
Broom Head	96.03	96			/
Brush Cloth (Plastic)	96.03	96			/
Brush Set	96.03	96			/
Button	96.06	96			/
Ceiling Broom	96.03	96			/
Chinese Brush / Calligraphy Brush	96.03	96			/
Cigarette Cases of Ivory	96.01	96			/
Cigarette Lighter	96.13	96			/
Cleaning Brush	96.03	96			/
Clip Button	96.06	96			/
Cloth Brush	96.03	96			/
Color Pen	96.08	96			/
Colour Pencils	96.09	96			/
Comb	96.15	96			/
Comb 2 In 1	96.15	96			/
Copper Hand Brush	96.03	96			/
Cosmetic Brushes	96.03	96			/
Curling Hair Clip	96.15	96			/
Curved Brush	96.03	96			/
Diapers (Adult)	96.19	96	/		
Diapers (Children)	96.19	96	/		
Disposable Diapers	96.19	96	/		
Disposable Diapers For Cats And Dogs	96.19	96	/		
Disposable Underwear	96.19	96	/		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Drawing Chalks	96.09	96			/
Drip Dry Inkpad	96.12	96			/
Electronic Lighter	96.13	96			/
Eyeshadow Applicator	96.03	96			/
Feather Duster	96.03	96			/
Finger Toothbrush	96.03	96			/
Flower Hair Grips	96.15	96			/
Gel Pen	96.08	96			/
Gelatin Capsule	96.02	96			/
Hair Brush	96.03	96			/
Hair Clip	96.15	96			/
Hair Curler	96.15	96			/
Hair Pin	96.15	96			/
Hair Ring	96.15	96			/
Hair Slides	96.15	96			/
Hand Brush	96.03	96			/
Hand Sieve	96.04	96			/
Highlight Pen	96.08	96			/
Hookah	96.14	96			/
Lampin/ Napkin	96.19	96	/		
Lumograph Pencil	96.09	96			/
Magic Colour Pens	96.08	96			/
Mannequin	96.18	96			/
Marker Pen	96.08	96			/
Mechanical Pencil	96.09	96			/
Monopod	96.20	96			/
Mop	96.03	96			/
Mop & Spin Bucket	96.03	96			/
Numbering Stamp	96.11	96			/
Nursing Pad	96.19	96	/		
Ornamental Articles of Ivory	96.01	96			/
Paint Roller	96.03	96			/
Painting Brush	96.03	96			/

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Pantyliner	96.19	96	/		
Pen Holder/ Stand	96.08	96			/
Pencil	96.09	96			/
Pencil Lead	96.09	96			/
Penyapu Lidi (Kelp Leaf Broom)	96.03	96			/
Pet Brush	96.03	96			/
Pet Comb Of Any Materials	96.15	96			/
Powder-puff	96.16	96			/
Ribbons (Typewriter/ Printer)	96.12	96			/
Set Butang Baju	96.06	96			/
Shoes Brush	96.03	96			/
Sikat Rambut/ Hair Comb	96.15	96			/
Slates for School	96.10	96			/
Smoking Pipe	96.14	96			/
Spray Mop, Not Motorised	96.03	96			/
Stabilo Pen 308 (R) 40'S	96.08	96			/
Stamp Pad	96.12	96			/
Tailor Dummy	96.18	96			/
Tampon	96.19	96	/		
Tobacco Jar of Ivory	96.01	96			/
Toilet Spray	96.16	96			/
Travel Kit Toiletries	96.05	96			/
Tripod	96.20	96			/
Tuala Wanita	96.19	96	/		
Vacuum Flask	96.17	96			/
Vacuum Jar	96.17	96			/
Wax Crayon	96.09	96			/
White Board	96.10	96			/
Zipper	96.07	96			/

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