

Value of goods imported

16. The value of goods imported into Malaysia shall be the sum of the following amounts, namely—

- (a)* the value of the goods for the purposes of customs duty determined in accordance with the Customs Act 1967;
- (b)* the amount of customs duty, if any, paid or is to be paid on the goods; and
- (c)* the amount of excise duty, if any, paid or is to be paid on the goods.