

Goods imported into or supplied from free commercial zone

162. Notwithstanding any provision of this Act—

- (a)* no tax shall be due and payable upon any importation of goods into a free commercial zone except for goods used in the free commercial zone, other than goods for the purpose of commercial or retail trade activities approved under the Free Zones Act 1990;
- (b)* tax shall be due and payable upon all goods supplied or removed from a free commercial zone to Malaysia to all intents as if the supply or removal were importation into Malaysia;
- (c)* the payment of tax on any goods supplied or removed from a free commercial zone to a warehouse under section 70 or from a warehouse to a free commercial zone shall be suspended.