

Remission of tax on goods lost, *etc.*, under customs control

63. (1) Where any imported goods are—

(a) by an unavoidable accident, lost, damaged or destroyed; or

(b) lost through theft or evaporation,

at any time after the arrival of the imported goods in Malaysia but before removal from customs control, the Director General may remit the whole or any part of any tax due and payable on the imported goods.

(2) After removal of any goods from customs control, no abatement of any tax charged on the importation of the goods shall be allowed—

(a) on account of loss or damage; or

(b) on account of any claim that the weight, measure, volume or value as determined by the Director General for the purposes of ascertaining the tax on the goods, or any other factor affecting the goods, is incorrect,

unless notice in writing of the claim has been given to the Director General by any claimant at or before the time of the removal.