

Goods not eligible for refund

84. The following goods shall not be eligible for refund under TRS:

- (a)* wine, spirit, beer and malt liquor;
- (b)* tobacco and tobacco products;
- (c)* precious metal and gem stones;
- (d)* goods which are wholly or partially consumed in Malaysia;
- (e)* goods which are absolutely prohibited from export under any written law;
and
- (f)* goods which are not taken out as accompanied or unaccompanied luggage.