

Offences

85. (1) Any person who is not entitled for the refund under the TRS who knowingly possesses, acquires or deals with any goods where the refund application form in respect of such goods has been endorsed under paragraph 81(b) shall be guilty of an offence.

(Amd. w.e.f. 1/1/2016 [P.U. (A) 293/2015])

(2) Any tourist who without reasonable excuse brings any goods out of the premises of the Malaysian airports as in the Second Schedule, after the application form in respect of such goods has been endorsed by the officer of customs shall be guilty of an offence.

(3) Subregulations (1) and (2) shall not apply where—

- (a) a ticketing or luggage officer or other employee, who is authorized by the Department of Civil Aviation or the airline company or air terminal operator concerned, receives luggage for checking in or handles the luggage for the purpose of loading it into the aircraft; or
- (b) the tourist carries the goods as his accompanied luggage for boarding on the departing aircraft.