

A BILL

*intituled*

An Act to amend the Goods Vehicle Levy Act 1983.

[ ]

BE IT ENACTED by the Duli Yang Maha Mulia Seri Paduka Baginda Yang di-Pertuan Agong with the advice and consent of the Dewan Negara and Dewan Rakyat in Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Goods Vehicle Levy Short title.  
(Amendment) Act 1990.

2. Section 2 of the Goods Vehicle Levy Act 1983, Amendment  
of section 2.  
Act 294. which in this Act is referred to as "the principal Act", is amended—

(a) by substituting for the full stop at the end of the definition of "goods vehicle", a semicolon;  
and

(b) by inserting, immediately after the definition of "goods vehicle", the following new definition:

' "proper officer of customs" shall have the same meaning as assigned to that Act 235. expression in the Customs Act 1967.'

3. (1) Section 3 of the principal Act is amended— Amendment  
of sections.

(a) by inserting, immediately after the words "a levy", the words "of one hundred ringgit" in subsection (1); and

(b) by substituting the words "fix the amount to be levied under this Act and may, from time to time, amend such amount" in subsection (2) with the words "vary, from time to time, the amount of the goods vehicle levy provided under subsection (1).

(2) All goods vehicle levies charged and levied under the principal Act before the commencement of this Act are hereby validated and deemed to have been lawfully charged and levied pursuant to subsection (1) of section 3 of the principal Act as amended by subsection (1) (a) of this section, as if the said subsection (1) (a) had been in force when the same were charged and levied.

Amendment  
of section 4.

4. Section 4 of the principal Act is amended by renumbering it as "4. (1)" and inserting immediately thereafter, the following new subsection (2):

"(2) The Minister may, if he is satisfied that it would be just and proper to do so, in the case of any particular goods vehicle or class of goods vehicle, direct the refund of the whole or any part of the goods vehicle levy paid pursuant to subsection (4) of section 3 during such period as he may specify in the direction, and, in directing such refund, impose such conditions as he may deem fit".

New  
section 4A.

5. The principal Act is amended by inserting immediately after section 4, the following new section 4A:

"Return  
of goods  
vehicle  
levy over-  
paid or  
erroneously  
paid.

4A. It shall be lawful for the Director General, if it is proved to his satisfaction that any money has been overpaid or erroneously paid as goods vehicle levy under this Act, to order the refund of the money so overpaid or erroneously paid:

Provided that no such refund shall be allowed unless a claim in respect thereof is

made within one year after the overpayment or erroneous payment was made."

6. The principal Act is amended by substituting for subsection (2) of section 7, the following new subsection (2): Amendment of section 7.

*Act 235.* "(2) Any proper officer of customs shall, in addition to the duties and powers conferred on him under the Customs Act 1967, have all the duties and powers to enforce and ensure due compliance with the provisions of this Act, including the conduct of prosecution of any offence under this Act."

#### EXPLANATORY STATEMENT

This Bill seeks to amend the Goods Vehicle Levy Act 1983 (hereinafter referred to as "the Act").

2. *Clause 2* seeks to define "proper officer of customs" as having the same meaning assigned to that term in the Customs Act 1967.

3. *Clause 3* seeks to legalise and validate the collection of goods vehicle levies of one hundred ringgit on every goods vehicle made since the 1st January 1984 pursuant to a 1983 Order which due to oversight was not laid on the table of the Dewan Rakyat as required. Hence the said Order ceased to have effect. *Clause 3* also seeks to fix the amount of the goods vehicle levy in the Act at one hundred ringgit and to give the power to the Minister from time to time to vary the amount of the levy.

4. *Clause 4* seeks to introduce a new subsection (2), empowering the Minister to direct the refund of any levy already paid in respect of any particular goods vehicle or class of goods vehicle.

5. *Clause 5* seeks to introduce a new section 4A to the Act, empowering the Director General to order the refund of moneys collected as goods vehicle levy, if he is satisfied that it is overpaid or erroneously paid if a claim is made within one year after the payment is made.

6. *Clause 6* seeks to substitute a new subsection (2) for subsection (2) of section 7 of the Act. At present, officers required to enforce and ensure due compliance with the Act are required to be designated by notification in the *Gazette*. In effect these officers are customs officers appointed under the Customs Act 1967 to carry out their duties in addition to their duties under the 1967 Act. The process of gazetting these customs officers specially for the purpose of the Act appears to be not practical. Hence the proposed amendment seeks to do away with the process and to grant such officers the necessary duties and powers under the Act.

*FINANCIAL IMPLICATIONS*

This Bill will not involve the Government in any extra financial expenditure. [PN. (IP) 1459.]