

MALAYSIAN PALM OIL BOARD (CESS) ORDER 2001
[P.U.(A)115/2001]

IN exercise of the powers conferred by subsection 35(1) of the Malaysian Palm Oil Board Act 1998 [Act 582], the Minister after consultation with the Minister of Finance makes the following order:

1. Citation and commencement

- (1) This order may be cited as the Malaysian Palm Oil Board (Cess) Order 2001.
- (2) This Order shall come into-operation on 1 May 2001.

2. Interpretation

In this Order, unless the context otherwise requires, "crude palm oil" means palm oil in crude form originating or extracted from the pericarp of the oil palm fruit, and includes palm oil in crude form originating or extracted from the kernel of the oil palm fruit.

3. Imposition of cess

A person who produces crude palm oil shall, in addition to the cess payable under the Malaysian Palm Oil Board (Cess) Order 2000 [P.U. (A) 154/2000], pay to the Board a cess of two ringgit in respect of every metric ton or part of a metric ton of crude palm oil produced by him.

4. Payment of cess

A person who produces crude palm oil shall pay the cess payable under this Order to the Board not later than the last day of each month of a calendar year on crude palm oil produced by him during the preceding month.

5. Submission of return

- (1) A person who produces crude palm oil shall submit to the Board a true and accurate return in such form as may be determined by the Board in respect of the amount of crude palm oil produced by him during the preceding month and shall ensure that such return is received by the Board not later than the seventh day of each month.
- (2) A person who contravenes subparagraph (1) shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one thousand ringgit or to imprisonment for a term not exceeding six months or to both.

6. Cess not to be custom duty

The cess payable under this Order shall not, for the purposes of its collection and for the enforcement of its collection, be deemed to be a customs duty under the Customs Act 1967 [Act 235].

7. Designation of finance officer

For the purpose of subsection 35(7) of the Act, "finance officer" means the Director-General or any officer of the Board to whom the function is delegated.

Made 5 April 2001.

[KPU(S) 0.8/1/228/5; PN(PU²)606]

DATO' SERI DR. LIM KENG YAIK,
Minister of Primary Industries