

# MALAYSIAN PALM OIL BOARD (CESS) (OIL PALM FRUIT) ORDER 2007

## PU(A) 200/2007

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

31 May 2007

### 1. Citation and commencement.

- (1) This order may be cited as the **Malaysian Palm Oil Board (Cess) (Oil Palm Fruit) Order 2007**.
- (2) This order comes into operation on 1 June 2007.

### 2. Interpretation.

In this Order, unless the context otherwise requires oil palm fruit producer means any person who owns.

- (a) oil palm holding which is not less than 40.46 hectares; or
- (b) oil palm holdings which in aggregate amount to not less than 40.46 hectares.

### 3. Imposition of cess.

Subject to paragraph 6, where the monthly average price of crude palm oil exceeds RM1,500 per metric ton, any oil palm fruit producer shall pay to the Board a cess in respect of every metric ton to the nearest two decimal point of oil palm fruit produced by him at the rates specified in the Schedule.

### 4. Payment of cess.

Any oil palm fruit producer 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 oil palm fruit produced by him during the preceding month.

### 5. Submission of return.

Any oil palm fruit producer 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 oil palm fruit 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.

### 6. Cess exemption.

Paragraph 3 is not applicable to the following oil palm fruit producer:

- (a) any government land scheme with settlers or individuals participant, planted with oil palm; or

(b) any oil palm small holding owned by individuals but managed and controlled by government agencies.

## SCHEDULE

### (Paragraph 3)

#### OIL PALM FRUIT CESS RATE

<b>Monthly Average Price Of Crude Palm Oil*</b> <b>(RM/Ton)</b>	<b>Oil Palm Fruit Cess Rate</b> <b>(RM/Ton)</b>
Less than or equivalent to 1,500	0
Above 1,500 until 1,600	2.00
Above 1,600 until 1,700	4.00
Above 1,700 until 1,800	6.00
Above 1,800 until 1,900	8.00
Above 1,900 until 2,000	10.00
Above 2,000 until 2,100	12.00
Above 2,100 until 2,200	14.00
Above 2,200 until 2,300	16.00
Above 2,300 until 2,400	18.00
Above 2,400 until 2,500	20.00
Above 2,500 until 2,600	22.00
Above 2,600 until 2,700	24.00
Above 2,700 until 2,800	26.00
Above 2,800 until 2,900	28.00
Above 2,900 until 3,000	30.00

\*-Based on Malaysian monthly average price of crude palm oil published by MPOB.