

## NEWS 2: EXEMPTION FOR ANY AEROSPACE MAINTENANCE REPAIR & OVERHAUL (MRO) & RICE MILLER / WHOLESALE

3 New items have been introduced under the Sales Tax (Person Exempted from Payment of Tax) Order 2018 effective on 1 Jan 2019. Application for certificate of exemption can be made online. For more information on 'How to apply Exemption under Schedule A' please [Click Here](#).

(1) Item No.	(2) Person	(3) Goods Exempted.	(4) Conditions	(5) Certificate to Signed by.
33A	Any Aerospace Maintenance, Repair and Overhaul (MRO) company endorsed by MIDA	Machinery, equipment and specialized tools to be used for MRO activities	(a) That the goods are imported, transported from designated area, from a Licensed Warehouse under section 65 of the Customs Act 1967 or Licensed Manufacturing Warehouse under section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a registered manufacturer; (b) that the goods are used directly in the MRO activities within Malaysia by the person; and (c) that the goods are identified to the satisfaction of the proper officer of customs at the time of importation	The person authorized by Aerospace Maintenance, Repair and Overhaul (MRO) company
33B	Any Aerospace Maintenance, Repair and Overhaul (MRO) company endorsed by MIDA	Spare parts, components, materials and specialized consumables goods to be used for MRO activities.	(a) That the goods are imported, transported from designated area, from a Licensed Warehouse under section 65 of the Customs Act 1967 or Licensed Manufacturing Warehouse under section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a registered manufacturer; (b) that the goods are used directly in the MRO activities within Malaysia by the person; and (c) that the goods are identified to the satisfaction of the proper officer of customs at the time of importation	The person authorized by Aerospace Maintenance, Repair and Overhaul (MRO) company
53A	Any rice miller or wholesaler licensed under the Control of Padi and Rice Act [Act 522]	Packing materials	(a) That the goods are imported or purchased from a registered manufacturer; (b) that the goods shall be used solely for the packing of rice; (c) that the person approved shall pay the sales tax on any goods in column (3) that cannot be accounted for.	The rice miller or wholesaler";