



SALES TAX 2018

**GUIDE ON
SALES TAX EXEMPTION UNDER
ITEM 33A, 33B, 55, 63, 64 & 65,
SCHEDULE A, SALES TAX
(PERSONS EXEMPTED FROM
PAYMENT OF TAX)
ORDER 2018**

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Putrajaya**

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This information is intended to provide a general understanding of the relevant treatment under Sales Tax Legislation and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, the RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary

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INTRODUCTION

1. This guide is provided to assist business in understanding sales tax exemption under Items 33A, 33B, 55, 63, 64 and 65 of Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.
2. Tax exemptions under Items 33A, 33B, 55, 63, 64 and 65, Schedule A are given to companies endorsed by the Malaysian Investment Development Authority (MIDA) on the purchase / importation of machinery and equipment used directly in the manufacture of finished goods, hotel business, haulage operations and aerospace maintenance, repair and overhaul (MRO) activities. The sales tax exemption is granted with conditions that the company must comply with.
3. MIDA is a government agency that endorses the company's eligibility to claim a sales tax exemption. Meanwhile, the Royal Malaysian Customs Department (RMCD) is a government department that approves the sales tax exemption.

TERMINOLOGY

- i. Designated Areas (DA) : Labuan, Langkawi, Tioman and Pangkor.
- ii. *Laporan CJ(P)Jadual A-MIDA* : *Laporan Pembelian / Pengimportan Barang-Barang Dikecualikan Cukai Yang Diperolehi Di Bawah Butiran 33A, 33B, 55, 63, 64 dan 65Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.*
- iii. Licensed Manufacturing Warehouse (LMW) : Licensed warehouse which carry on any manufacturing process under section 65A of the Customs Act 1967.
- iv. Licensed warehouse : Any warehouse or place licensed under section 65 of the Customs Act 1967.

- v. **Manufacture** : In relation to goods other than petroleum, the conversion by manual or mechanical means of organic or inorganic materials into a new product by changing the size, shape, composition, nature or quality of such materials and includes the assembly of parts into a piece of machinery or other products, but does not include the installation of machinery or equipment for the purpose of construction as provided under section 3 of the Sales Tax Act 2018.
- vi. **Principal Customs Area (PCA)** : Any part of Malaysia excluding DA and SA.
- vii. **Registered Manufacturer (RM)** : A manufacturer registered under section 13 or 14 of the Sales Tax Act 2018.
- viii. **Special Areas (SA)** : Any free zone, licensed warehouse, LMW, the Joint Development Area and a petroleum supply base licensed under Section 77B of the Customs Act 1967.
- ix. **SST-ADM Form** : Tax declaration form or any amount as tax or any money required to be paid under the Sales Tax Act 2018.

CONDITIONS FOR SALES TAX EXEMPTION

4. The sales tax exemption conditions **under Item 33A – Any aerospace MRO Company endorsed by MIDA** are as follows:

- (i) A company shall first obtain confirmation letter issued by MIDA as aerospace MRO company to claim sales tax exemption on **machinery, equipment and specialised tools to be used for MRO activities;**

- (ii) The machinery, equipment and specialised tools to be used in the MRO activity are imported, transported from DA, from a licensed warehouse under section 65 of the Customs Act 1967 or LMW under section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a RM;
- (iii) The machinery, equipment and specialised tools are used directly in MRO activities within Malaysia by the MRO company endorsed by MIDA; and
- (iv) The machinery, equipment and specialised tools are identified to the satisfaction of the proper officer of customs at the time of importation.

5. The sales tax exemption conditions **under Item 33B - Any aerospace MRO Company endorsed by MIDA** are as follows:

- (i) A company shall first obtain confirmation letter issued by MIDA as aerospace MRO company to claim sales tax exemption on **spare parts, components, materials and specialised consumables goods to be used for MRO activities;**
- (ii) The spare parts, components, materials and specialised consumables are imported, transported out from DA, from a licensed warehouse under section 65 of the Customs Act 1967 or LMW under section 65A of the Customs Act 1967, from a free zone under the Free Zones Act 1990, or purchased from a RM;
- (iii) The spare parts, components, materials and specialised consumables are used directly in the MRO activities within Malaysia by the aerospace MRO company endorsed by MIDA; and
- (iv) The spare parts, components, materials and specialised consumables are identified to the satisfaction of the proper officer of customs at the time of importation.

6. The sales tax exemption conditions **under Item 55 - Any manufacturer in the Principal Customs Area endorsed by MIDA** are as follows:

- (i) Any manufacturer shall first obtain confirmation letter issued by MIDA as manufacturer in the PCA to claim sales tax exemption on **machinery, equipment and spare parts**;
- (ii) The machinery, equipment and spare parts applied must be in the category approved by the Secretary General of Treasury (*Appendix 1*);
- (iii) The machinery, equipment and spare parts are imported or purchased from LMW, bonded warehouse or free zone or from manufacturer approved by the Director General of Customs;
- (iv) The machinery, equipment and spare parts are new and unused;
- (v) The machinery, equipment and spare parts are used directly in the manufacture of finished goods at the approved manufacturer's premises;
- (vi) The machinery, equipment and spare parts must be used prior to exportation;
- (vii) The machinery, equipment and spare parts are placed at all times at the approved manufacturer's premises;
- (viii) The machinery, equipment and spare parts are not sold, transferred, exported or taken out of the approved manufacturer's premises without the approval of the Director General of Customs;
- (ix) The manufacturer shall pay all the taxes on any machinery, equipment and spare parts that cannot be accounted for;
- (x) For the purposes of disposal, transfer, sale, export and donation of machinery, equipment and spare parts that has been granted tax

exemption, the manufacturer must obtain written permission from the Director General of Customs subject to the following conditions:

- (a) for the machinery, equipment and spare parts which are less than 10 years old from the date of import or purchases:
 - (i) the manufacturer shall pay all taxes based on the item description and the rate of duty as in the prevailing Customs Duties Order 2022 and Sale Tax (Rate of Tax) Order 2018; and
 - (ii) for the machinery, equipment and spare parts to be sold as scraps as imposed by Director General of Customs, the manufacturer shall pay all taxes based on the rate of tax under the scraps tariff code (if any)

- (b) The machinery, equipment and spare parts that has achieved economic lifespan of 10 years or more, the manufacturer is exempted from tax involved and is not required to pay back the tax which was exempted.

- (xi) any other conditions as the Director General of Customs deem fit to impose.

7. The sales tax exemption conditions **under Item 63 - Any hotel operators endorsed by MIDA** are as follows:

- (i) A company must obtain confirmation letter issued by MIDA as a hotel operator to claim sales tax exemption on **locally manufactured equipment or machinery**;

- (ii) The equipment or machinery must be in the category approved by the Secretary General of Treasury (Appendix 2 and 3);

- (iii) The equipment or machinery are purchased from a RM under Sales Tax

Act 2018;

- (iv) The equipment or machinery are new and unused;
- (v) The equipment or machinery are used directly in the hotel business at the approved hotel's premises;
- (vi) The equipment or machinery are used at all times at the approved hotel's premises;
- (vii) The equipment or machinery are not sold, transferred, exported or taken out of the approved hotels's premises without the approval of the Director General of Customs;
- (viii) The company shall pay all the taxes on any equipment or machinery that cannot be accounted for;
- (ix) For the purposes of disposal, transfer, sale, export and donation of equipment or machinery that has been granted tax exemption, the company must obtain written permission from the Director General of Customs subject to the following conditions:
 - (a) for the equipment or machinery which are less than 10 years old from the date of import or purchases:
 - (i) the company shall pay all taxes based on the item description and the rate of duty as in the prevailing Customs Duties Order 2022 and Sales Tax (Rate of Tax) Order 2018; and
 - (ii) for the equipment or machinery to be sold as scraps as imposed by Director General of Customs, the company shall pay all taxes based on the rate of tax under the scraps tariff code (if any)
 - (b) for the equipment or machinery that has achieved economic lifespan of 10 years or more, the company is exempted from tax involved and is not required to pay back the tax which was

exempted.

- (x) any other conditions as imposed by the Director General of Customs.

8. The sales tax exemption conditions **under Item 64 - Any hotel operators endorsed by MIDA** are as follows:

- (i) A company shall first obtain confirmation letter issued by MIDA as a hotel operator to claim sales tax exemption on **imported equipment or machinery**;
- (ii) The imported equipment or machinery must be in the category approved by the Secretary General of Treasury (Appendix 2);
- (iii) The equipment or machinery are imported or purchased from LMW, bonded warehouse or free zone;
- (iv) The equipment or machinery are new and unused;
- (v) The equipment or machinery are used directly in the hotel business at the approved hotel's premises;
- (vi) The equipment or machinery are used at all times at the approved hotel's premises;
- (vii) The company shall pay all the taxes on any equipment or machinery that cannot be accounted for;
- (viii) For the purposes of disposal, transfer, sale, export and donation of imported equipment or machinery that has been granted tax exemption, the company must obtain written permission from the Director General of Customs subject to the following conditions:
 - (a) for the imported equipment or machinery which are less than 10 years old from the date of import or purchases:

- (i) the company shall pay all taxes based on the item description and the rate of duty as in the prevailing Customs Duties Order 2022 and Sales Tax (Rate of Tax) Order 2018; and
 - (ii) for the imported equipment or machinery to be sold as scraps as imposed by Director General of Customs, the company shall pay all taxes based on the rate of tax under the scraps tariff code (if any)
- (b) for the imported equipment or machinery that has achieved economic lifespan of 10 years or more, the company is exempted from tax involved and is not required to pay back the tax which was exempted.
- (ix) any other conditions as imposed by the Director General of Customs.

9. The sales tax exemption conditions **under Item 65 - Any haulage operator endorsed by MIDA** are as follows:

- (i) A company shall first obtain confirmation letter issued by MIDA as a haulage operator to claim sales tax exemption;
- (ii) Goods that are exempted from sales tax are prime mover falling under subheading **8701.21.90 00, 8701.22.90 00, 8701.23.90 00, 8701.24.90 00 and 8701.29.90 00** in Customs Duties Order 2022;
- (iii) Goods which are also exempted from sales tax are container trailers falling under subheading **8716.39.40 00, 8716.39.91 00, 8716.39.99 00** in Customs Duties Order 2022;
- (iv) The prime mover must be used for the purpose of hauling the container trailer;

- (v) The container trailer must be used directly for haulage operation;
- (vi) The prime mover and container trailer are purchased from a RM under Sales Tax Act 2018;
- (vii) The prime mover and container trailer are new and unused;
- (viii) Haulage operator shall submit a valid document **Surat Tawaran Kelulusan Lesen Kenderaan Perdagangan Kelas Pembawa A Bagi Kontena** issued by the Road Transport Department (JPJ) for Peninsular Malaysia or Commercial Vehicle Licensing Board (CVLB) for Sabah and Sarawak;
- (ix) For replacement of prime mover and container trailer, the haulage operator must produce a valid document **Surat Pemberitahuan Kelulusan Ubahsyarat Ganti Kenderaan Bagi Kelas Lesen Pembawa A Bagi Kontena** issued by JPJ for Peninsular Malaysia or CVLB for Sabah and Sarawak;
- (x) Haulage operator shall pay any duty liable to be paid on the prime mover and container trailer replaced;
- (xi) The prime mover and container trailers are not sold, transferred, exported without the approval of the Director General of Customs;
- (xii) Haulage operator shall pay all the taxes on any prime mover and container trailers that cannot be accounted for;
- (xiii) For the purposes of disposal, transfer, sale, export and donation of the prime mover and container trailer that has been granted tax exemption, the haulage operator must obtain written permission from the Director General of Customs subject to the following conditions:

- (a) for the prime mover and container trailer which are less than 10 years old from the date of purchases:
 - (i) the haulage operator shall pay all taxes based on the item description and the rate of duty as in the prevailing Customs Duties Order 2022 and Sales Tax (Rate of Tax) Order 2018; and
 - (ii) for the prime mover and container trailers to be sold as scraps as imposed by Director General of Customs, the haulage operator shall pay the taxes based on the rate of tax under the scraps tariff code (if any)
 - (b) for the prime mover and container trailers that has achieved economic lifespan of 10 years or more, the haulage operator is exempted from tax involved and is not required to pay back the tax which was exempted.
- (xiv) any other conditions as the Director General of Customs may deem fit to impose.

EFFECTIVE TIME OF EXEMPTION

10. Referring to preamble paragraph 4, Sales Tax (Person Exempted from Payment of Tax) Order 2018, the exemption from payment of sales tax on such persons shall take effect when:

- (i) The exemption certificate is produced to the proper officer upon importation of goods; or
- (ii) The exemption certificate is produced to the RM upon purchase of local manufactured goods.

11. The exemption certificate number shall be mentioned in the import declaration form that relates to the importation, in purchase invoice for purchase of taxable goods from a RM and in sales invoice for sale of taxable goods by a RM.
12. An original copy of a valid MIDA Confirmation Letter and sales tax exemption certificate shall be produced upon purchase or importation in order to claim sales tax exemption.
13. All invoices and bill of lading / airway bills for importation or local purchase of the approved goods shall be on the company's name who has been given the exemption only.

APPLICATION OF SALES TAX EXEMPTION PROCEDURE

Application for confirmation letter issued by MIDA

14. The guideline on application for MIDA Confirmation Letter [Surat Pengesahan MIDA (SPM)] for Import Duty and/or Sales Tax Exemption for Aerospace MRO Company:
https://www.mida.gov.my/wp-content/uploads/2020/12/20190207172028_GD_MRO-ST.pdf
15. The company may download the MRO-ST Form (*Appendix 4*) via www.mida.gov.my and submit the completed form along with the relevant supporting documents to MIDA.
16. Application other than Aerospace MRO company, shall be made online via <https://investmalaysia.mida.gov.my/EIP/InvestMalaysia.aspx> by using the following application form:

Type of Application Form	For Use By
SPM1 (Appendix 5)	<ul style="list-style-type: none"> ➤ Manufacturer in the PCA to claim sales tax exemption on imported machinery, equipment and spare parts from a LMW, licensed warehouse or free zone or manufacturer approved by the Director General under Item 55 of the Sales Tax (Persons Exempted from Payment of Tax) 2018.
SPM2 (Appendix 6)	<ul style="list-style-type: none"> ➤ Hotel operator to claim sales tax exemption on purchase of locally manufactured machinery and equipment from a RM under Item 63, Sales Tax (Persons Exempted from Payment of Tax) Order 2018; and
SPM2 (Appendix 6)	<ul style="list-style-type: none"> ➤ Hotel operator to claim sales tax exemption on machines or equipment imported or purchased from a LMW, licensed warehouse or free zone under Item 64, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.
SPM3	<ul style="list-style-type: none"> ➤ Haulage operator to claim sales tax exemption on prime mover (HS 8701.21.90 00, 8701.22.90 00, 8701.23.90 00, 8701.24.90 00 and 8701.29.90 00) and container trailer (HS 8716.39.40 00, 8716.39.91 00 and 8716.39.99 00) purchased from a RM under Item 65, Sales Tax (Persons Exempted from Payment of Tax) Order 2018.

17. The applicant may check his application status via <https://investmalaysia.mida.gov.my/EIP/InvestMalaysia.aspx> by using ID and password.

18. Confirmation letter issued by MIDA is an endorsement on the status of the company as an Aerospace MRO Company, manufacturer in the PCA, hotel operator or haulage operator. The confirmation letter is required for the application of sales tax exemption certificate.

Application for Sales Tax Exemption Certificate

19. All sales tax exemption under Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 shall be applied online. Applicant may refer to the system guide application for exemption under Schedule A through the MySST system.

20. Company is required to fill in the reference number of the confirmation letter issued by MIDA when filling in the application form in the system.

21. The machinery, equipment and spare parts applied for sales tax exemption (Items 55, 63 and 64) must be in the category approved by the Secretary General of Treasury.

22. The quantity of items / goods applied may include several consignments according to the applicant's requirement.

23. Exemption certificate is automatically generated after the application is submitted.

24. The exemption certificate will show the name of director / owner of the company or authorized person, identity card number and his position. Signature is not required as the certificate is generated by the system in accordance with the provisions of Regulation 29(2), Sales Tax Regulations 2018. However, the printed certificate may be signed by an authorized person, if necessary.

25. The applicant may also apply for cancellation of the exemption certificate (if necessary) by submitting the following documents either by hand or email to the SST Division of the controlling station:

- (i) Company's official letter;
- (ii) Application forms as in *Appendix 7*; and
- (iii) Acknowledgement letter as in *Appendix 8*.

26. Applicants who have obtained the exemption certificate through the MySST system are considered as approved person by the Director General of Customs.

DUTY OF THE APPROVED PERSON

27. Approved persons are required to prepare the ***Laporan CJ(P) Jadual A-MIDA*** as in *Appendix 9*.

28. The ***Laporan CJ(P) Jadual A-MIDA*** shall be filled in completely and **sent to the SST Division of the controlling station at any time when purchase or importation of goods with sales tax exemption occurred.**

29. An approved person may download format of the *Laporan CJ(P) Jadual A-MIDA* via <https://mysst.customs.gov.my/SSTForms>.

30. The report must be signed by the authorized officer of the company. If the report contains multiple pages, **signature is only needed on the last page of the report.**

RECOVERY OF SALES TAX

31. Under section 35 (5) of the Sales Tax Act 2018, where any person who is exempted fails to comply with any conditions to which the exemption relates, sales tax shall become due and payable by the person on the date on which any of the conditions failed to be complied with.

32. Approved person shall report any breach of exemption conditions which involves refund of sales tax via **Lampiran 1 of the SST-ADM Form** as in *Appendix 10*.

33. SST-ADM Form and its attachments where applicable shall be completed and signed in two (2) copies.

34. The company must submit the **SST-ADM Form** and **Lampiran 1** to the SST Division of the controlling station for the purpose of registration, revision and payment code determination.

35. Upon registration, the company must go to the nearest designated cashier's counter for payment and receipt purposes. Payments shall be made by cheque / bank draft in the name of the **Ketua Pengarah Kastam**.

36. The company must obtain KEW.38 payment receipt or *Borang AM115* from the cashier with the original copy of the form for the purpose of payment record.

FIRE, NATURAL DISASTER, THEFT AND LOSS

37. The company shall report any fire, natural disaster, theft and loss involving goods purchased with exemption not later than fourteen (14) days from the date of occurrence. The report shall contain the information of the goods, quantities, sales tax involved and the investigation reports from the Malaysian Fire and Rescue Department and Royal Malaysia Police. If the fire investigation report has not been received, the company may send it later.

CIVIL CASE AND COMPANY WINDING UP

38. The Company shall notify in writing to the SST Division of the controlling station within fourteen (14) days after the occurrence of one of the following:

- (i) A resolution for a company winding up;
- (ii) An order is made for the winding up of the company;
- (iii) Appointment of a liquidator or receiver is made; or
- (iv) The company is involved in any case of civil claims, bankruptcy, business closure and so forth.

EVASION OF SALES TAX

39. Under section 86(1) of the Sales Tax Act 2018, any person who with intent to evade or to assist any other person to evade sales tax is committing an offence if he:

- (i) Omits from a return any information in relation to any matter affecting the amount of sales tax chargeable by him or other person;
- (ii) Makes any false statement or entry in any return, claim or application;
- (iii) Gives any false answer, whether in writing or otherwise, to any question asked or request for information;
- (iv) Prepares or maintains any false book of accounts, false invoices or other false records; or
- (v) Makes, uses or authorizes the use of any fraud, artifice or contrivance.

40. Any person who is convicted to an offence under section 86, Sales Tax Act 2018, shall be liable:

- (i) For the first offence, a fine of not less than ten (10) times and not more than twenty (20) times the amount of sales tax or to imprisonment for a

term not exceeding five (5) years or to both; and

- (ii) For a second or subsequent offence, a fine of not less than twenty (20) times and not more than forty (40) times the amount of sales tax or to imprisonment for a term not exceeding seven (7) years or to both.

INQUIRY

For any inquiries, please contact:

Internal Tax Division
Royal Malaysian Customs Department
Level 5 - 6, Tower A, Saujana PjH
Jalan Tun Abdul Razak, Presint 2
62100 Putrajaya.

FURTHER ASSISTANCE AND INFORMATION ON SST

Further information on SST can be obtained from:

- (i) SST website: <https://mysst.customs.gov.my>
- (ii) Customs Call Center:
- Tel : 1-300-888-500
 - Email: ccc@customs.gov.my

LIST OF AMENDMENTS

NO.	PAGE	AMENDMENT DETAILS	PARAGRAPH	DATE OF AMENDMENT
1.	6	CONDITIONS FOR SALES TAX EXEMPTION	Additional paragraph 6(vi) - The goods must be used prior to exportation;	19 April 2024
1.	6	CONDITIONS FOR SALES TAX EXEMPTION	Paragraph 6(vi) amended - The machinery, equipment and spare parts must be used prior to exportation;	25 April 2024

SYARIKAT PENGILANG DI KAWASAN UTAMA KASTAM

SENARAI YANG LAYAK DIBERI PENGECUALIAN:

- a) **Duti import ke atas mesin dan peralatan tidak termasuk alat ganti dan bahan gunahabis** yang diimport atau dibeli daripada Gudang Pengilangan Berlesen, Gudang Berlesen dan Zon Bebas di bawah **Butiran 112, Perintah Duti Kastam (Pengecualian) 2017**
- b) **Cukai jualan ke atas mesin, peralatan dan alat ganti** yang diimport atau dibeli daripada Gudang Pengilangan Berlesen, Gudang Berlesen atau Zon Bebas atau Pengilang seperti yang diluluskan oleh Ketua Pengarah Kastam di bawah **Butiran 55, Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**

- a) Senarai mesin, peralatan dan alat ganti yang layak diberi pengecualian mengikut no. kepala tarif *The Malaysian Trade Classification and Customs Duties Order*.

BAB (CHAPTER) MENGIKUT THE MALAYSIAN TRADE CLASSIFICATION AND CUSTOMS DUTIES ORDER	KOD TARIF MESIN, PERALATAN DAN ALAT GANTI YANG LAYAK (PDK 2022)
39	3916.90.40 00
	3917
	3920.61.90 00 3920.99.90 00
	3921.13.11 00 3921.13.19 00 3921.13.91 00 3921.13.92 00 3921.13.99 00
	3923.40.10 00
	3923.40.90 00
	3923.50.00 00
	3923.90.10 00 3923.90.90 00
	3925
	3926.90.53 00
	3926.90.55 00
	3926.90.59 00
	3926.90.91 00
	3926.90.92 00
	3926.90.93 00
	3926.90.99 00
40	4008
	4009
	4010
	4016

BAB (CHAPTER) MENGIKUT THE MALAYSIAN TRADE CLASSIFICATION AND CUSTOMS DUTIES ORDER	KOD TARIF MESIN, PERALATAN DAN ALAT GANTI YANG LAYAK (PDK 2022)
45	4504
49	4911.99.30 00
56	5607
58	5806
	5811
59	5910.00.00 00
68	6804
	6805
	6813
	6815.12.00 00
69	6909
	6914
70	7007.19.00 00 applicable for acrylic sheet mould only
	7020.00.30 00
73	HS 7304 applicable for pharmaceutical, medical devices, chemical and petrochemical industry only
	HS 7305 applicable for pharmaceutical, medical devices, chemical and petrochemical industry only
	HS 7306 applicable for pharmaceutical, medical devices, chemical and petrochemical industry only
	HS 7307 applicable for pharmaceutical, medical devices, chemical and petrochemical industry only
	HS 7308 applicable for pharmaceutical, medical devices, chemical and petrochemical industry only
	7309
	7310.10.99 00
	7314.12.00 00
	7314.14.00 00
	7314.50.00 00
	7315
	7318
	7319
	7320
	7325.91.00 00
	7326.11.00 00
	7326.19.00 00
	7326.20.90 00
	7326.90.10 00
	7326.90.20 00
	7326.90.30 00
	7326.90.99 00
	(excluding parts for goods falling within heading 73.10)
74	7412
	7415.21.00 00
	7415.29.00 00
	7415.33.10 00
	7415.33.20 00

BAB (CHAPTER) MENGIKUT THE MALAYSIAN TRADE CLASSIFICATION AND CUSTOMS DUTIES ORDER	KOD TARIF MESIN, PERALATAN DAN ALAT GANTI YANG LAYAK (PDK 2022)
	7415.39.00 00
	7419
75	7507.20.00 00
76	7611.00.00 00
	7616.10.20 00 (excluding staples)
	7616.10.90 00 (excluding tacks)
	7616.99.60 00
	7616.99.90 00
79	7907.00.90 00
81	8108.90.00 00
82	8202.20.00 00
	8202.99.10 00
	8204.12.00 00
	8204.20.00 00
	8205.70.00 00
	8207
	82.08 (excluding HS 8208.40.0000)
	8211
	8214.10.00 00
83	8302.20.10 00
	8302.49.99 00
	8311
84	8402
	8404
	8407
	8408
	8409
	8410
	8411
	8412
	8413
	8414
	8415.83.99 00
	8416
	8417
	8418 applicable for industrial use only
	8419 applicable for industrial use only
	8420
	8421 applicable for industrial use only
	8422 applicable for industrial use only
	8423 applicable for industrial use only
	8425 applicable for industrial use only

BAB (CHAPTER) MENGIKUT THE MALAYSIAN TRADE CLASSIFICATION AND CUSTOMS DUTIES ORDER	KOD TARIF MESIN, PERALATAN DAN ALAT GANTI YANG LAYAK (PDK 2022)
	8428.33.10 00
	8428.33.90 00
	8428.39.10 00
	8428.39.90 00
	8431.10.1300
	8431.10.1900
	8431.10.2200
	8431.10.2900
	8431.39.10 00 (excluding parts for machinery of subheading 8428.20.1000, 8428.32.1000)
	8431.39.90 00 (applicable for parts of machinery of subheading 8428.33.9000 and 8428.39.9000)
	8433.60.10 00
	8433.60.20 00
	8440
	8441
	8443.39.90 00
	8443.99.90 00
	8451.90.10 00
	8451.90.90 00
	8452.30.00 00
	8452.90.19 00
	8452.90.99 00
	8471.41.90 00
	8471.49.90 00
	8471.50.90 00
	8471.60.40 00
	8471.90.90 00
	8473.30.90 00
	8480.30.90 00
	8481
	8482
	8483
	8484
	8486
	8487.90.00 00
85	8501 (excluding generators)
	8503.00.90 00 (excluding parts of other generators)
	8504.32.19 00
	8504.33.19 00
	8504.40.19 00
	8504.40.30 00
	8504.40.40 00
	8504.40.90 00
	8504.50.10 00
	8504.50.20 00
	8504.50.93 00
	8504.50.94 00
	8504.50.95 00
	8504.90.10 00
	8504.90.20 00
	8504.90.31 00
	8504.90.39 00

BAB (CHAPTER) MENGIKUT THE MALAYSIAN TRADE CLASSIFICATION AND CUSTOMS DUTIES ORDER	KOD TARIF MESIN, PERALATAN DAN ALAT GANTI YANG LAYAK (PDK 2022)
	8504.90.41 00 8504.90.49 00 8504.90.90 00
	8505
	8507.90.92 00
	8511
	8516.80.10 00 8516.80.30 00 8516.80.90 00
	8516.90.21 00 8516.90.29 00 8516.90.40 00 8516.90.90 00
	8517.62.29 00 8517.62.59 00 8517.62.99 00
	8517.79.99 00
	8523.51.30 00 8523.52.00 00 8523.59.10 00
	8529.90.99 00
	8532
	8533
	8534
	8535
	8536
	8537
	8538
	8539.10.90 00 8539.90.90 00 8539.39.20 00
	8539.39.90 00
	8540.99.90 00
	8541
	8543
	8544 (excluding cables for electrical wiring and connectors for building)
	8545
	8546
	8547
86	8607.30.0000
87	8714.10.4000
90	9001.10.90 00 9001.90.10 00
	9002.19.00 00 9002.90.00 00 9002.90.90 00
	9006.61.00 00 9006.99.90 00
	9010.50.20 00

BAB (CHAPTER) MENGIKUT THE MALAYSIAN TRADE CLASSIFICATION AND CUSTOMS DUTIES ORDER	KOD TARIF MESIN, PERALATAN DAN ALAT GANTI YANG LAYAK (PDK 2022)
	9011
	9012
	9013
	9014
	9015
	9024
	9025
	9026
	9027
	9028
	9029
	9030
	9031
	9032
	9033
94	9405.11.99 00 9405.19.99 00 9405.39.00 00 9405.42.40 00 9405.99.50 00
96	9603 applicable for industrial use only
	9603.10.10 00
	9603.50.00 00

Nota:

1. Kebenaran menuntut pengecualian boleh diberikan sekiranya pegawai JKDM dapat mengesahkan dan berpuashati bahawa barangan tersebut digunakan secara langsung (directly used) dalam proses pengilangan keluaran siap syarikat.
2. Proses pengilangan juga merangkumi aktiviti yang dibenarkan seperti berikut :-
 - R & D
 - Testing and quality control
 - Pollution and environment control
 - Safely purpose for chemical plant
 - Cleanroom environment

Petunjuk:-

	Mesin/peralatan/alat ganti yang baharu
	Mesin/peralatan/alat ganti sedia ada

- b) Senarai **Personal Protective Equipment (PPE)** yang layak diberi pengecualian duti import dan cukai jualan mengikut no. kepala tarif *The Malaysian Trade Classification and Customs Duties Order*.

No.	Deskripsi Produk	Kod Tarif PDK 2022
1. Protective Clothing		
i.	Flame Retardant Coverall	6210.20.20 00 6210.40.10 00
ii.	High Visibility Reflective Safety Vests	6114.30.90 00
iii.	Knitted Hood (Material = Cotton)	6114.20.00 00
iv.	Knitted Hood (Material = Man-Made Fibres)	6114.30.90 00
v.	Leather Apparels (e.g. aprons, jackets, trousers)	4203.10.00 00
vi.	Life jacket & life belt	6307.20.00 00
vii.	Nitrile apron	4015.90.90 00
viii.	PVC apron	3926.20.60 00 3926.20.90 00
ix.	Non-woven coverall	6210.10.11 00 6210.10.19 00 6210.10.90 00
2. Protective Gloves		
i.	Coated gloves	6116.10.90 00
ii.	Cotton knitted gloves	6116.92.00 00
iii.	Flame Retardant Terry Glove	6216.00.10 00
iv.	Gloves (Material = Cotton)	6216.00.92 00
v.	Gloves (Material = Man-Made Fibres)	6216.00.99 00
vi.	Gloves (Material = Other Textile Materials)	6216.00.90 00
vii.	Knitted gloves (Materials = Synthetic Fibres, such as Kevlar, Spectra, Dyneema)	6116.93.00 00
viii.	Leather gloves	4203.29.10 00 4203.29.90 00
ix.	PE Gloves	3926.20.10 00 3926.20.90 00
3. Hearing Protection		
i.	Ear Muff	3926.90.93 00 3926.90.99 00
ii.	Ear Plug	3926.90.93 00 3926.90.99 00
4. Head/ Face Protection		
i.	Bracket for face shields/ visor	6507.00.00 00
ii.	Chin strap for helmet	6507.00.00 00
iii.	Face shields/ visor	3926.90.93 00 3926.90.99 00
iv.	Helmet suspension	6506.10.90 00
v.	Paper masks	4818.90.00 00
vi.	Safety helmet	6506.10.20 00 6506.10.30 00 6506.10.90 00
vii.	Surgical face masks	6307.90.40 00
5. Fall Protection		
i.	Carabineer & hook	7326.90.99 00
ii.	Full Body Harness & Lanyard	6307.20.00 00

PENGUSAHA HOTEL**SENARAI PERALATAN ATAU MESIN YANG LAYAK DIBERI PENGECUALIAN:**

- a) **Duti import bagi pengimportan atau pembelian** daripada gudang pengilangan berlesen, gudang berlesen atau zon bebas di bawah **Butiran 113, Perintah Duti Kastam (Pengecualian) 2017**
- b) **Cukai jualan bagi pengimportan atau pembelian** daripada gudang pengilangan berlesen, gudang berlesen atau zon bebas di bawah **Butiran 64, Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**
- c) **Cukai jualan bagi pembelian** daripada **pengilang berdaftar** di bawah akta cukai jualan 2018 di bawah **Butiran 63, Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**

Bil.	Kategori Peralatan / Mesin	Peralatan / Mesin Yang Layak Dipertimbangkan
1	Electronic security systems	<ul style="list-style-type: none"> • Electronic card lock • Electronic keycard lock • Systems vingcard security • CCTV • Card reader • Motorized card • Data transfer unit
2	Laundry equipment	<ul style="list-style-type: none"> • Washer extractor
3	Dish washer	
4	Freezer and cold room equipment	<ul style="list-style-type: none"> • Evaporator • Condenser • Blower • Fan coil unit

PENGUSAHA HOTEL

SENARAI PERALATAN ATAU MESIN YANG LAYAK DIBERI PENGECUALIAN CUKAI JUALAN BAGI PEMBELIAN DARIPADA PENGILANG BERDAFTAR DI BAWAH AKTA CUKAI JUALAN 2018 DI BAWAH BUTIRAN 63, JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Bil.	Kategori Peralatan / Mesin	Peralatan / Mesin Yang Layak Dipertimbangkan
1	Marbles, tiles, sandstone dan granite	<ul style="list-style-type: none"> • Lobby only • Lift lobby • Ballroom • Pre function area covering the areas outside the ballroom or other function rooms • Wash rooms • F&B outlets
2	Sanitary ware and fittings	<ul style="list-style-type: none"> • Cistern and fittings • Vanitary basin • Basin hydrabath • Santana urine • Wall hung
3	Locks	<ul style="list-style-type: none"> • Electronic Hotel (bedroom safe)
4	Laundry equipment	<ul style="list-style-type: none"> • Washer extractor • Multimatic dry cleaning machine • Dry cleaning machine • Drying machine • Washing machine • Batch washer
5	Industrial generator sets	
6	Audio visual equipment	<ul style="list-style-type: none"> • Television
7	Air conditioning equipment	<ul style="list-style-type: none"> • Air handling unit • Fan • Blower coil unit
8	Telephone and PABX systems	<ul style="list-style-type: none"> • For rooms
9	Boilers	<ul style="list-style-type: none"> • Heat pumps
10	Safe	<ul style="list-style-type: none"> • For rooms
11	Refrigerator	<ul style="list-style-type: none"> • For rooms
12	Lifts	
13	Chandelier	<ul style="list-style-type: none"> • Lobby only

PENGUSAHA HOTEL

SENARAI PERALATAN ATAU MESIN YANG LAYAK DIBERI PENGECUALIAN CUKAI JUALAN BAGI PEMBELIAN DARIPADA PENGILANG BERDAFTAR DI BAWAH AKTA CUKAI JUALAN 2018 DI BAWAH BUTIRAN 63, JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Bil.	Kategori Peralatan / Mesin	Peralatan / Mesin Yang Layak Dipertimbangkan
14	Kitchen and restaurant equipment	<ul style="list-style-type: none"> • Coffee cup • Teapot cover • BB coupe plate • Cereal bowl • Breakfast cup • Demitasse sauces • Soup cup • Coupe plate dinner • Teapot • Shark fin soup bowl • Casserole bowl • Oval rim platter • Sugar sachet holder • Handles • Creamer • Spoon & chopstick rest • Chinese teapot sauce • Dinner plate • Side plate • Espresso saucer • Cappuccino saucer • Salt shaker • Show plate • Coupe platter • Chinese soup spoon • Rice bowl • BB plate • Noodle bowl • Demitasse cup • Coupe plate dessert • Ashtray • Bill holders • Coffee pot • Multi-purpose bowl • Round coupe platter • Salad bowl • Sauce dish • Pasta plate • Crescent dish • Chinese tea cup • Dessert plate • Espresso cup • Cappuccino cup • Pepper shaker • Soup cup c/w 2 handles • Coffee mug • Sugar pack container • Soya dip dish • Soya pot c/w lid • Saucer • Big creamer jug • Square divided dish • Chili sauce dish • Soya sauce dish • Coupe fish plate • Chinese soup spoon • Butter dish • Ice cream bowl • Sauce boat • Soup cup saucer • Coupe plate dessert • Bud vase • Toothpick
15	Carpets	<ul style="list-style-type: none"> • Lobby • Ballroom • Pre-function areas covering the areas outside the ballroom or other function rooms • Function rooms • Guest rooms

PENGUSAHA HOTEL

SENARAI PERALATAN ATAU MESIN YANG LAYAK DIBERI PENGECUALIAN CUKAI JUALAN BAGI PEMBELIAN DARIPADA PENGILANG BERDAFTAR DI BAWAH AKTA CUKAI JUALAN 2018 DI BAWAH BUTIRAN 63, JADUAL A, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018

Bil.	Kategori Peralatan / Mesin	Peralatan / Mesin Yang Layak Dipertimbangkan
16	Linen	<ul style="list-style-type: none"> • Bed sheets • Blankets • Mattress pad • Hand towels • Bath mats • Bidet cloth towels • Table cloth • Placemats • Glass cloth • Egg cosy • Aprons • Bedspread • Pillow case • Bath towels • Face towels • Foot mats • Table skirting • Napkins • Fruit napkins • Tea cosy • Trolley cloth • Pool towel



MRO-ST
(w.e.f
29/1/2019)

www.mida.gov.my

**APPLICATION FOR CONFIRMATION LETTER AS AEROSPACE MAINTENANCE, REPAIR AND OVERHAUL
(MRO) TO CLAIM EXEMPTION FOR:**

1. Sales Tax on machinery, equipment and specialised tools to be used for Aerospace MRO activities 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; and
2. Sales Tax on spare parts, components, materials and specialised consumables goods to be used for Aerospace MRO activities imported, transported out 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

Section A: Company Information			
Company Name			
Business Registration No.			
Date of Commencement of Operation			
Income Tax Reference No.		Inland Revenue Board Branch Office	
Employer's EPF Reference No.		Employer's SOCSO No.	
Custom Control Station			
Total Employment			
Mailing Address			
Business Address			
Contact Person			
Designation (Managerial position and above)			
Tel. No.		Fax No.	
Email			
Website			

Section B: Company Information		
Category Project	<input type="checkbox"/> New <input type="checkbox"/> Existing (Please tick) where relevant	<input type="checkbox"/> Expansion <input type="checkbox"/> Diversification (Please tick) where relevant
Fixed Assets (RM)		
Total Project Cost (RM)		
Shareholder's Fund		
a. Paid up capital (RM) b. Reserve (excluding capital appreciation) (RM)		
Equity structure		
a. Malaysian (RM) b. Foreign (RM)		

Section C: MRO Activities		
<u>MRO Activities</u>	<u>Customers</u>	<u>Location of MRO activities in Malaysia</u>
1.		
2.		
3.		
4.		

Section D: Attachment To Be Submitted		New App.	Extension App.	Additional Item App.
1.	MRO-ST form downloaded from www.mida.gov.my	√	√	
2.	Latest approval or certificate of CAAM certification, FAA Form, EASA form or other equivalent certification related to MRO activities certified by international or local organization	√	√	√
3.	Business Premise Licence from the Local Authority	√	√	
4.	SSM Company Profile (e-info) latest printout from Companies Commission of Malaysia (SSM)	√	√	
5.	MRO Process Flow Chart	√	√	
6.	The layout plan for the machinery and equipment in the approved company's premise and to indicate where the machinery and equipment will be located	√		
7.	Memorandum of Association (M&A) (if any)	√		
8.	List of machinery, equipment and specialised tools used directly for Aerospace MRO activities requested for sales tax exemption under Item 33A, Sales Tax (Persons Exempted From Payment of Tax)(Amendment)(No.2) Order 2018	√	√	√
9.	List of spare parts, components, materials and specialised consumables goods to be used for MRO activities requested for sales tax exemption under Item 33B, Sales Tax (Persons Exempted From Payment of Tax)(Amendment)(No.2) Order 2018	√	√	√
10.	Import duty exemption decision letter by Ministry of Finance (MOF)	√	√	√
11.	All copies of previous Surat Pengesahan MIDA (for MRO Aerospace Company)		√	√

Section E: Declaration	
I hereby declare that all information in this application are true and correct and understand that the submission of false information may result in the revocation of the confirmation letter.	
Date	:
Name	:
Identity Card/Passport No.	:
Designation	:

MALAYSIAN
INVESTMENT
DEVELOPMENT
AUTHORITY**MIDA**MIDA SENTRAL
No. 5, Jalan Stesen Sentral 5
Kuala Lumpur Sentral,
50470 Kuala Lumpur, MalaysiaT : +603 2267 3633
F : +603 2267 7970
E : investmalaysia@mida.gov.my
www.mida.gov.my

Ruj. MIDA :

Tetuan

.....
.....

Tuan,

Surat Pengesahan sebagai Syarikat Pengilang di Kawasan Utama Kastam untuk Menuntut Pengecualian Duti Import dan/atau Cukai Jualan ke atas Mesin / Peralatan /Alat Ganti di bawah Butiran 112 Perintah Duti Kastam (Pengecualian) 2017 dan/atau Butiran 55 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018

**Nama Syarikat Pengilang :
No. Pendaftaran Syarikat :**

Saya merujuk permohonan tuan yang diterima MIDA pada..... mengenai perkara di atas.

2. Selaras dengan peruntukan di bawah **Butiran 112 Perintah Duti Kastam (Pengecualian) 2017 dan/atau Butiran 55 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**, Lembaga Pembangunan Pelaburan Malaysia (MIDA) **mengesahkan bahawa**(nama syarikat pengilang). adalah **Syarikat Pengilang** di Kawasan Utama Kastam dan boleh menuntut pengecualian seperti berikut :-

- a) **Duti import ke atas mesin dan peralatan tidak termasuk alat ganti dan bahan gunahabis yang diimport atau dibeli daripada Gudang Pengilang Berlesen, Gudang Berlesen dan Zon Bebas di bawah **Butiran 112 Perintah Duti Kastam (Pengecualian) 2017.****
- b) **Cukai jualan ke atas mesin, peralatan dan alat ganti yang diimport atau dibeli daripada Gudang Pengilang Berlesen, Gudang Berlesen atau Zon Bebas atau Pengilang seperti yang diluluskan oleh Ketua Pengarah Kastam di bawah **Butiran 55 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.****

Pengecualian ini layak bagi mesin / peralatan / alat ganti yang baharu dan belum digunakan (*new and unused*) serta digunakan secara langsung dalam proses pengilangan bagi mengeluarkan keluaran siap di tapak kilang yang diluluskan seperti **Appendix A**.

3. Surat pengesahan ini **sah sehingga 31 Disember 2020** tertakluk kepada undang-undang dan peraturan yang berkaitan yang dikeluarkan dari semasa ke semasa. MIDA berhak untuk membatalkan surat pengesahan ini pada bila-bila masa tanpa memberikan sebarang sebab.

4. Surat ini adalah bertujuan hanya untuk mengesahkan bahawa syarikat adalah pengilang di Kawasan Utama Kastam dan **tidak bermaksud sebagai jaminan** untuk syarikat dipertimbangkan pengecualian duti import dan/atau cukai jualan serta **tidak menjamin syarikat boleh menuntut semula pulangbalik cukai yang telah dibayar** kepada pihak Kastam berikutan perlaksanaan Akta Cukai Jualan 2018 pada 1 September 2018 kerana keputusan muktamad adalah di bawah bidang kuasa pihak Jabatan Kastam Diraja Malaysia.

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5. Bagi permohonan **pengecualian duti import** di bawah **Butiran 112 Perintah Duti Kastam (Pengecualian) 2017**, syarikat dikehendaki mengemukakan dokumen-dokumen berikut kepada **Jabatan Kastam Diraja Malaysia** (mengikut stesen kastam yang dinyatakan dalam borang permohonan SPM1) **sebelum setiap pengimportan dan/atau pembelian dilakukan** bagi mendapatkan kebenaran menikmati pengecualian di bawah Butiran seperti di para 2 di atas;

- a) **Appendix I (SPM1)** yang lengkap diisi dalam bentuk *hard copy* dan *soft copy* yang boleh dimuat turun dari <http://www.customs.gov.my>;
- b) **Surat pengesahan MIDA**; dan
- c) **Dokumen-dokumen sokongan** yang diperlukan oleh Jabatan Kastam Diraja Malaysia

Manakala bagi permohonan **pengecualian cukai jualan** di bawah **Butiran 55 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**, permohonan hendaklah dibuat terus secara atas talian di laman sesawang <http://mysst.customs.gov.my/>

6. Syarikat hendaklah **memberitahu secara bertulis** kepada MIDA, stesen kastam yang mengawal syarikat dan stesen import sekiranya berlaku sebarang perubahan ke atas nama syarikat, keluaran siap dan tapak kilang pada surat pengesahan asal, pemberhentian operasi atau penggulangan syarikat.

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Saya yang menjalankan amanah,

xx
Timbalan Ketua Pegawai Eksekutif I
Lembaga Pembangunan Pelaburan Malaysia

s.k Setiausaha
Bahagian Analisa Cukai
Kementerian Kewangan
Kompleks Kementerian Kewangan
No. 5, Persiaran Perdana
Presint 2, Pusat Pentadbiran Kerajaan Persekutuan
62596 Putrajaya
(U/P: Timbalan Kanan Setiausaha
Bahagian Analisa Cukai (Operasi))

Ketua Setiausaha
Kementerian Perdagangan Antarabangsa Dan Industri
Bahagian Perkhidmatan Perdagangan
Blok 10, Kompleks Kerajaan Jalan Duta
50622 Kuala Lumpur

Ketua Pegawai Eksekutif/Ketua Pengarah Hasil Dalam Negeri
Ibu Pejabat Lembaga Hasil Dalam Negeri Malaysia
Menara Hasil Aras 17
Persiaran Rimba Permai
Cyber 8, 63000 Cyberjaya
Selangor Darul Ehsan

Ketua Pengarah Kastam
Ibu Pejabat Jabatan Kastam Diraja Malaysia
Bahagian Perkastaman
(Cawangan Fasilitasi Perdagangan Dan Perindustrian)
Aras 4 Utara
Kompleks Kementerian Kewangan
No.3, Persiaran Perdana
Presint 2, 62596 Putrajaya

Ketua Pengarah Kastam
Ibu Pejabat Jabatan Kastam Diraja Malaysia
Bahagian Pengurusan Pematuhan
Tingkat 3, Tower A, Suasana PJH
Jalan Tun Abdul Razak, Presint 2
62100 Putrajaya

Pengarah Kastam Negeri (berdasarkan alamat tapak kilang)
.....
.....

APPENDIX A

Name of Manufacturer in the Principal Customs Area : _

<u>Finished Products</u> (as in the Manufacturing Licence issued under the Industrial Coordination Act, 1975 or Confirmation Letter for a Company Exempted from the Manufacturing Licence under the Industrial Coordination Act, 1975)	Current Annual Production Capacity (Quantity)	Maximum Annual Production Capacity (Quantity)	Factory Address

MALAYSIAN
INVESTMENT
DEVELOPMENT
AUTHORITY

MIDA

MIDA SENTRAL
No. 5, Jalan Stesen Sentral 5
Kuala Lumpur Sentral,
50470 Kuala Lumpur, Malaysia
T : +603 2267 3633
F : +603 2267 7970
E : investmalaysia@mida.gov.my
www.mida.gov.my

Ruj. MIDA :

Tetuan

.....
.....

Tuan,

Surat Pengesahan sebagai Pengusaha Hotel untuk Menuntut Pengecualian Duti Import dan/atau Cukai Jualan ke atas Peralatan Atau Mesin di bawah Butiran 113 Perintah Duti Kastam (Pengecualian) 2017 dan/atau Butiran 63 & 64 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018

Nama Pengusaha Hotel :
No. Pendaftaran Syarikat :

Saya merujuk permohonan tuan yang diterima MIDA pada mengenai perkara di atas.

2. Selaras dengan peruntukan di bawah **Butiran 113 Perintah Duti Kastam (Pengecualian) 2017 dan/atau Butiran 63 & 64 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**, Lembaga Pembangunan Pelaburan Malaysia (MIDA) **mengesahkan bahawa**(nama pengusaha hotel)..... adalah **Pengusaha Hotel** dan boleh menuntut pengecualian seperti berikut :-

- a) **Duti import** ke atas peralatan atau mesin seperti di **Lampiran I** yang **diimport atau dibeli daripada Gudang Pengilang Berlesen, Gudang Berlesen atau Zon Bebas** di bawah **Butiran 113 Perintah Duti Kastam (Pengecualian) 2017**.
- b) **Cukai Jualan** ke atas peralatan atau mesin seperti di **Lampiran I** yang **diimport atau dibeli daripada Gudang Pengilang Berlesen, Gudang Berlesen atau Zon Bebas** di bawah **Butiran 64** Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.
- c) **Cukai jualan** ke atas peralatan atau mesin seperti di **Lampiran II** yang **dibeli daripada Pengilang Berdaftar** di bawah Akta Cukai Jualan 2018 di bawah **Butiran 63** Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018.

Pengecualian ini **layak** bagi **peralatan atau mesin yang baharu dan belum digunakan (new and unused)** serta digunakan **secara langsung dalam mengusahakan hotel dipremis yang diluluskan** seperti **Appendix A**.

3. Surat pengesahan ini **sah sehingga 31 Disember 2020** tertakluk kepada undang-undang dan peraturan yang berkaitan yang dikeluarkan dari semasa ke semasa. MIDA berhak untuk membatalkan surat pengesahan ini pada bila-bila masa tanpa memberikan sebarang sebab.

4. Surat ini adalah bertujuan hanya untuk mengesahkan bahawa syarikat adalah pengusaha hotel dan **tidak bermaksud sebagai jaminan** untuk syarikat dipertimbangkan pengecualian duti import dan/atau cukai jualan serta **tidak menjamin syarikat boleh menuntut semula pulangbalik cukai yang telah dibayar** kepada pihak Kastam berikutan pelaksanaan Akta Cukai Jualan 2018 pada 1 September 2018 kerana keputusan muktamad adalah di bawah bidang kuasa pihak Jabatan Kastam Diraja Malaysia.

Dokumen ini telah ditandatangani secara digital oleh xxxxx pada

5. Bagi permohonan pengecualian duti import di bawah **Butiran 113 Perintah Duti Kastam (Pengecualian) 2017**, syarikat dikehendaki mengemukakan dokumen-dokumen berikut kepada **Jabatan Kastam Diraja Malaysia** (mengikut stesen kastam yang dinyatakan dalam borang permohonan SPM2) **sebelum setiap pengimportan dan/atau pembelian dilakukan bagi mendapatkan kebenaran menikmati pengecualian di bawah Butiran seperti di para 2 di atas;**

- a) **Appendix I (SPM2)** yang lengkap diisi dalam bentuk **hard copy** dan **soft copy** yang boleh dimuat turun dari **<http://www.customs.gov.my>**;
- b) **Surat pengesahan MIDA**; dan
- c) **Dokumen-dokumen sokongan** yang diperlukan oleh Jabatan Kastam Diraja Malaysia

Manakala bagi permohonan pengecualian cukai jualan di bawah **Butiran 63 & 64 Jadual A Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018**, permohonan hendaklah dibuat terus secara atas talian di laman sesawang **<http://mysst.customs.gov.my/>**

6. Syarikat hendaklah **memberitahu secara bertulis** kepada MIDA, stesen kastam yang mengawal syarikat dan stesen import sekiranya berlaku sebarang perubahan ke atas nama syarikat dan premis pada surat pengesahan asal, pemberhentian operasi atau penggulangan syarikat.

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Saya yang menjalankan amanah,

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Timbalan Ketua Pegawai Eksekutif I
Lembaga Pembangunan Pelaburan Malaysia

s.k Setiausaha
Bahagian Analisa Cukai
Kementerian Kewangan
Kompleks Kementerian Kewangan
No. 5, Persiaran Perdana
Presint 2, Pusat Pentadbiran Kerajaan Persekutuan
62596 Putrajaya
(U/P: Timbalan kanan Setiausaha
Bahagian Analisa Cukai (Operasi))

Ketua Setiausaha
Kementerian Perdagangan Antarabangsa Dan Industri
Bahagian Perkhidmatan Perdagangan
Blok 10, Kompleks Kerajaan Jalan Duta
50622 Kuala Lumpur

Ketua Pegawai Eksekutif/Ketua Pengarah Hasil Dalam Negeri
Ibu Pejabat Lembaga Hasil Dalam Negeri Malaysia
Menara Hasil Aras 17
Persiaran Rimba Permai
Cyber 8, 63000 Cyberjaya
Selangor Darul Ehsan

Ketua Pengarah Kastam
Ibu Pejabat Jabatan Kastam Diraja Malaysia
Bahagian Perkastaman
(Cawangan Fasilitasi Perdagangan Dan Perindustrian)
Aras 4 Utara
Kompleks Kementerian Kewangan
No.3, Persiaran Perdana
Presint 2, 62596 Putrajaya

Ketua Pengarah Kastam
Ibu Pejabat Jabatan Kastam Diraja Malaysia
Bahagian Pengurusan Pematuhan
Tingkat 3, Tower A, Suasana PJH
Jalan Tun Abdul Razak, Presint 2
62100 Putrajaya

Pengarah Kastam Negeri (berdasarkan alamat premis hotel)

.....
.....

APPENDIX A

Name of the hotel operator : _____

1) Address of premise	
2) Hotel facilities:-	
a) Number of guest rooms	
b) Area of guest rooms (specify area in m ²)	
c) Lobby area (specify area in m ²)	
d) Lift lobby (specify area in m ²)	
e) Ballroom (specify area in m ²)	
f) Washrooms (specify area in m ²)	
g) F&B outlets owned by the company engaged in hotel business (specify area in m ²)	
h) Pre function area covering the areas outside the ballroom or other function rooms (specify area in m ²)	
i) Function rooms (specify area in m ²)	

**BORANG PERMOHONAN PEMBATALAN SIJIL PENGECUALIAN
DI BAWAH JADUAL A PERINTAH CUKAI JUALAN
(ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat :
 No Pendaftaran SST/ *Non-Registrant No* :
 Alamat :
 No Telefon :
 Alamat emel :

Maklumat sijil yang dipohon pembatalan

NO.	JADUAL	BUTIRAN	NO. SIJIL PENGECUALIAN	SEBAB PEMBATALAN

Tandatangan :
 Nama Pemohon :
 Jawatan :
 Tarikh :
 Cop Rasmi Syarikat :

SURAT PERAKUAN

Sayano. kad pengenalan
wakil syarikat dengan sesungguhnya dan
sebenarnya mengaku bahawa:

1. Saya,
 - ** (a) belum pernah menggunakan pengecualian cukai jualan bernombor
(senaraikan nombor sijil pengecualian)
 - ** (b) telah menggunakan pengecualian cukai jualan bernombor
(senaraikan nombor sijil pengecualian)

2. Semua maklumat yang telah diberikan dalam borang permohonan pembatalan sijil pengecualian di bawah Jadual A, Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai) 2018 adalah benar dan jika sekiranya di dapati sebarang keterangan yang diberikan adalah palsu maka saya boleh diambil tindakan di bawah Seksyen 87 Akta Cukai Jualan 2018.

.....
(Tandatangan pemohon)

** Potong mana yang tidak berkenaan

No. rujukan SST-ADM:

**CUKAI ATAU APA-APA AMAUN SEBAGAI CUKAI ATAU APA-APA WANG YANG DIKEHENDAKI
DIBAYAR DI BAWAH AKTA CUKAI JUALAN 2018 / AKTA CUKAI PERKHIDMATAN 2018**

Nama Syarikat :

No. Pendaftaran Cukai Jualan / Cukai Perkhidmatan (jika berkaitan):

Alamat :

Saya dengan ini membuat pengisytiharan untuk membayar cukai jualan / cukai perkhidmatan* sebanyak Ringgit
Malaysia _____ sahaja

(Dalam perkataan)

RM _____ kepada Jabatan Kastam Diraja Malaysia kerana:

(Dalam angka)

Bayaran cukai jualan bagi pelanggaran syarat pengecualian di bawah subseksyen 35(5) Akta
Cukai Jualan 2018.

Maklumat pengecualian

i) Jadual : A / B / C * Butiran

:

Nombor sijil pengecualian :

ii) Surat Pengecualian Kementerian Kewangan No. rujukan
bertarikh

Lain-lain bayaran yang kena dibayar selain daripada cukai atau apa-apa amaun sebagai cukai
atau apa-apa wang yang dikehendaki dibayar di bawah Akta Cukai Jualan 2018.

Lain-lain bayaran yang kena dibayar selain daripada cukai atau apa-apa amaun sebagai cukai
atau apa-apa wang yang dikehendaki dibayar di bawah Akta Cukai Perkhidmatan 2018.

Lain-lain bayaran di bawah Akta Cukai Jualan 2018 / Cukai Perkhidmatan 2018
(Sila nyatakan, contoh: Pelupusan bahan mentah)

.....

Saya mengambil maklum bahawa pembayaran ini tidak akan menghalang Jabatan Kastam
Diraja Malaysia untuk menjalankan pengauditan dan mengambil apa-apa tindakan undang-
undang sekiranya terdapat pelanggaran perundangan Cukai Jualan 2018 / Cukai Perkhidmatan
2018.

Sekian terima kasih.

(Tandatangan)

Nama Pengarah / pemilik / orang yang diberi kuasa :

No. Kad Pengenalan :

Tarikh :

Cop Syarikat :

*(potong mana yang tidak berkenaan)

UNTUK KEGUNAAN PEJABAT JKDM

Kod hasil :

Tandatangan dan cop nama & jawatan pegawai penerima:

Tarikh :

No. resit :

No. rujukan SST-ADM:

**PEMBAYARAN CUKAI ATAU APA-APA AMAUN SEBAGAI CUKAI
ATAU APA-APA WANG YANG DIKEHENDAKI DIBAYAR DI BAWAH AKTA CUKAI JUALAN 2018 /
AKTA CUKAI PERKHIDMATAN 2018**

1. Pembayaran hendaklah dibuat dengan mengisytihar cukai jualan / cukai perkhidmatan yang terlibat dalam format SST-ADM.
2. Bagi bayaran yang melibatkan pelanggaran syarat di bawah subseksyen 35(5) Akta Cukai Jualan 2018, laporan tambahan seperti di **Lampiran 1** hendaklah disediakan.
3. Bagi bayaran yang melibatkan pelupusan melalui penjualan bahan mentah, komponen, bahan pembungkusan rosak dan sisa / hampas (skrap) di bawah seksyen 35 Akta Cukai Jualan 2018, laporan tambahan seperti di **Lampiran 2** hendaklah disediakan.
4. Mengemukakan **borang SST-ADM, Lampiran 1** dan/ atau **Lampiran 2** (sekiranya berkenaan) beserta cek / deraf bank atas nama **Ketua Pengarah Kastam Malaysia** ke stesen mengawal dan membuat bayaran di Pusat Tanggungjawab (PTJ) yang ditetapkan sahaja.
5. Apa-apa pembayaran yang dibuat tidak akan menghalang Jabatan Kastam Diraja Malaysia untuk mengambil apa-apa tindakan undang-undang sekiranya terdapat apa-apa pelanggaran dibawah Akta Cukai Jualan 2018, Akta Cukai Perkhidmatan 2018, Peraturan-Peraturan Cukai Jualan 2018, Peraturan-Peraturan Cukai Perkhidmatan 2018 dan lain-lain perundangan / peraturan yang berkaitan.

**BORANG PENGISYTIHARAN PELANGGARAN SYARAT PENGECEUALIAN DI BAWAH
PERINTAH CUKAI JUALAN (ORANG YANG DIKECEUALIKAN DARIPADA PEMBAYARAN CUKAI) 2018**

Nama Syarikat			
No. Sijil Pengecualian			
Jadual Pengecualian	<input type="checkbox"/> A	<input type="checkbox"/> B	<input type="checkbox"/> C
Butiran Pengecualian	<i>*tandakan mana yang berkenaan</i>		

No.	Kod Tarif Barang	Perihal Barang	Jenis Pelanggaran Syarat Contoh: <ul style="list-style-type: none"> ▪ Tidak digunakan dalam pengilangan ▪ Barang tidak dieksport dalam tempoh yang ditetapkan 	Kuantiti	Nilai (RM)	Nilai Cukai (RM)
JUMLAH						

* Saya akui butir-butir maklumat yang dinyatakan dalam borang adalah betul dan benar.

Tandatangan :

Nama penuh :

Cop Syarikat :