ROYAL MALAYSIAN CUSTOMS DEPARTMENT
27 SEPTEMBER 2025

SALES TAX POLICY NO. 1/2025

SALES TAX EXEMPTION ON MOTORCYCLES

1. SALES TAX EXEMPTION

The Minister of Finance, under paragraph 35(3)(*a*) of the Sales Tax Act 2018, has agreed to exempt sales tax on motorcycles that are imported or manufactured by a registered manufacturer with the following tariff codes:

Tariff Code	Description
	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.
	- With internal combustion piston engine of a cylinder capacity **exceeding 50 cc but not exceeding 250 cc**:
	- - Other:
	- - - Other motorcycles (with or without side-cars), including motor scooters:
8711.20.96 00	- - - - Other
8711.20.99 00	- - - Other

Any inquiry regarding the category of motorcycles under the relevant tariff codes, please refer to the **Technical Services Division, Royal Malaysian Customs Department**.

2. EFFECTIVE DATE

This sales tax exemption shall take effect from **27 September 2025**.

INTERNAL TAX DIVISION HEADQUARTERS
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

Disclaimer:
The sales tax policy issued herein is subject to amendments should there be any changes to the relevant policy.