

## SALES TAX ACT 2018

### SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

IN exercise of the powers conferred by section 35 of the Sales Tax Act 2018 [Act XXXX], the Minister makes the following order:

#### **Citation and commencement**

1. (1) This order may be cited as the **Sales Tax (Person Exempted From Payment Of Tax) Order 2018**.

(2) This Order comes into operation on \_\_\_\_\_ 2018.

#### **Exemption from payment of sales tax**

2. (1) Subject to paragraph 3, the persons specified in column (2) of Schedule A, Schedule B and Schedule C are exempted from the payment of sales tax, subject to the conditions where applicable, as specified in Schedule A, Schedule B or Schedule C.

(2) The persons specified in column (5) of the Schedule A, Schedule B or Schedule C shall produce a certificate as determined by the Director General.

#### **Extent of exemption**

3. The exemption referred to in paragraph 2 shall be granted in full in respect of the goods mentioned in column (3) of Schedule A, Schedule B and Schedule C unless otherwise specified in the conditions.

### **Time when exemption operates**

4. The exemption from payment of sales tax on such persons and goods will take effect—

(a) where the exemption is subject to the production of a certificate—

(i) in respect of imported goods, at the time when the said certificate is produced by the proper officer of customs; and

(ii) in respect of locally manufactured goods, at the time when the said certificate is produced to the registered manufacturer.

(b) in the case of other imported goods, when the proper officer of customs to whom the goods have been declared, permits the importation of such goods.

(c) in the case of other locally manufactured goods, when the goods are released for sales or disposed of otherwise than by sales by the registered manufacturer.

### **Other Conditions**

5. (1) Any person who has been granted exemption shall be subject to the following conditions:

(a) any goods given exemption shall not be disposed of, sold, transferred locally or not accounted for, on the conditions that the payment of the tax has been made; and

(b) any person given exemption shall keep records or accounts of the goods imported or purchased and the records or account is made available for inspection by any senior officer of sales tax at any time.

(2) Subparagraph (1)(a) shall not apply to the person specified in column (2) of item 3 of the Schedule A.

6. Any registered manufacturer exempted from charging and collecting sales tax shall keep records or accounts of the goods exempted which have been sold or disposed of to any person granted exemption and the records or account is made available for inspection by any senior officer of sales tax at any time.

7. If any question arises as to whether any particular goods are or are not included in the class of goods subject to exemption, such question shall be decided by the Director General.

JADUAL A/ SCHEDULE A

The goods specified in column (3) are exempted from sales tax if imported or purchased by persons mentioned in column (2) subject to the conditions in column (4) and subject to those cases when a person is designated in column (5) to the production to the proper officer of sales tax or the proper officer of customs or registered manufacturer, a certificate as determined by the Director General.

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
1.	The Yang di-Pertuan Agong	All goods excluding petroleum	It is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Yang di-Pertuan Agong.	The Controller of the Household
2.	The Ruler of any State including the Ruling Chiefs of Negeri Sembilan and the Yang di-Pertua Negeri of Melaka, Pulau Pinang, Sabah and Sarawak	All goods excluding petroleum	(i) It is proved to the satisfaction of the Director General that the goods are imported or purchased from a registered manufacturer for the personal or official use of the Ruler, Ruling Chiefs or Yang di-Pertua Negeri;  (ii) That in respect of motor cars, the quantity does not exceed in number from those decided by the Rulers in Council.	The officer designated by the Ruler, Ruling Chiefs or Yang di-Pertua Negeri

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
3.	Any Federal or State Government Department	All goods excluding petroleum and imported motor cars	<p>(i) The goods are imported or purchased from a registered manufacturer by the Department concerned;</p> <p>(ii) that they are used solely by the Department concerned;</p> <p>(iii) that their cost is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of a any other funds.</p>	The Head of Department or such other officer nominated by him as the Director General may approve
4.	The Importer	All goods excluding petroleum and motor cars	<p>(i) That the goods are imported for supply to any Federal or State Government Department;</p> <p>(ii) that they will be used solely by the Government Department concerned;</p> <p>(iii) that their cost is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of any other funds;</p>	The Head of Department or such other officer nominated by him as the Director General may approve

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(iv) that every application for exemption is accompanied by a certificate from the Head of the relevant Department that the goods are authorised to be imported on his behalf.</p> <p>(v) that the goods are to be purchased and supplied to Federal and State department at a price exclusive of sales tax in accordance with the term of contract.</p>	
5.	Any person approved by the Director General	All goods excluding petroleum and motor cars	<p>(i) the goods are purchased from a registered manufacturer for supply to any Federal or State Government Department in Malaysia;</p> <p>(ii) that the Head of Department certifies in writing to the Senior Officer of Sales Tax—</p> <p>(a) that the goods are to be purchased and supplied to his department at a price exclusive of sales tax in accordance with the terms of contract;</p>	The Head of Department or such other officer nominated by him as the Director General may approve

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(b) that they are used solely by the Government Department concerned and are not sold or otherwise disposed of except as sanctioned by him;</p> <p>(c) that their cost is charged to a departmental vote appearing in the Federal or State Estimates and are not purchased out of any other funds</p>	
6.	Any local authority	All goods excluding motor cars and petroleum	<p>(i) That the goods are imported or purchased from a registered manufacturer by the local authority concerned;</p> <p>(ii) that they are used solely by the local authority concerned and are not sold or otherwise disposed of except after payment of sales tax;</p> <p>(iii) that their cost is charged to a vote appearing in the Local Authority's Estimates and are not purchased out of any other funds.</p>	The Head of the Local Authority or any officer nominated by him and approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
7.	The Importer	All goods excluding motor cars and petroleum	(i) That the goods are imported for supply to any local authority; (ii) that they will be used solely by the local authority concerned and are not sold or otherwise disposed of except after payment of sales tax; (iii) that their cost is charged to a vote appearing in the Local Authority's Estimates and are not purchased out of any other funds; (iv) that every application for exemption is accompanied by a certificate from the Head of the Local Authority concerned that the goods are authorised to be imported on his behalf and are for supply to his local authority at a price exclusive of the sales tax in accordance with the term of contract	The Head of the Local Authority or any officer nominated by him and approved by the Director General
8.	Any person approved by the Director General	All goods excluding motor cars and petroleum	(i) That the goods are purchased from a registered manufacturer for supply to any	The Head of the Local Authority or any officer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>local authority;</p> <p>(ii) that the Head of the local authority certified in writing to the Senior Officer of Sales Tax—</p> <p>(a) that the goods are to be purchased and supplied to his local authority at a price exclusive of sales tax in accordance with the term of contract;</p> <p>(b) that they will be used solely by the local authority concerned and are not sold or disposed of except after payment of sales tax;</p> <p>(c) that their cost is charged to a vote appearing in his Local Authority's Estimates and are not purchased out of any other funds.</p>	nominated by him and approved by the Director General
9.	Malaysian Armed Forces	Petroleum	(i) That the petroleum are for the official use of the said Forces;	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			(ii) that their costs are charged to a departmental vote appearing in the Federal Estimates and that they are not purchased out of any other funds.	
10.	Authorised statutory bodies to carry out research activities	Goods excluding petroleum and motor car used for the purpose of research activities	(i) Authorised statutory bodies shall be specified by the Director General; (ii) That the goods are imported or purchased from a registered manufacturer, for the use of the Authorised statutory bodies for research purpose only ; (iii) that they are used solely by the Authorised statutory bodies concerned and are not sold or otherwise disposed of except after payment of sales tax; (iv) that their cost is charged to a vote appearing in the Authorised statutory bodies's Estimates and are not purchased out of any other funds.	Head of the statutory bodies
11.	Public higher education	All goods excluding motor car and	(i) That the goods are imported or purchased	The Vice Chancellor or

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
	institution registered under the Education Act 1996, Universities and University Colleges Act 1971 [Act 30] and University Teknologi MARA Act 1976 [Act 173]	petroleum	<p>from registered manufacturer by the University or University College concerned;</p> <p>(ii) That they are used by the University or University College concerned for its own activities;</p> <p>(iii) That they are not sold except after payment of sales tax.</p>	such other officer authorized by him
12.	The Importer	All goods excluding motor car and petroleum equipment and materials	<p>(i) That the goods are imported for supply to any University or University College appearing in column (2) of item 11 of this order;</p> <p>(ii) that they will be be used by the University or University College concerned for it own activities;</p> <p>(i) That every application for exemption is accompanied by a certificate from the Head of such relevent University or University College that the goods are</p>	The Vice Chancellor or such other officer authorized by him

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			authorised to be imported on his behalf and for supply to his University or University College at a price exclusive of sales tax in accordance with the term of contract.	
13.	Any person approved by the Director General	All goods excluding motor car and petroleum	<p>(i) That the goods are purchased from a registered manufacturer for supply to any University or University College appearing in column (2) of item 11 of this Order;</p> <p>(ii) that the Head of such University or University College certifies in writing to the Senior Officer of Sales Tax—</p> <p>(a) that the goods are to be purchased and supplied to his University or University College at price exclusive of sales tax in accordance with the terms of contract;</p> <p>(b) that they are used by his University or University College concerned for</p>	The Vice Chancellor or such other officer authorized by him

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			its own activities;  (c) that they are not sold except after payment of sales tax.	
14.	Persons accorded with—  (i) diplomatic privileges under— (a) the Diplomatic Privileges (Vienna Convention Act 1966 [Act 636]; or (b) the Consular Relations (Vienna Convention Act 1999 [Act 595]; or  (ii) privileges and immunities under the International	All goods excluding petroleum	(i) That the goods are purchased, imported or acquired from a registered manufacturer or from a licensed warehouse approved by the Director General;  (ii) that the goods are imported, purchased or acquired for the official use for embassy, consular office and international organization.	The officer designated by such diplomatic missions.

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
	Organization (Privileges and immunities) Act 1992 [ Act 485].			
15.	Any person entering Malaysia	Used portable articles excluding household effects	(i) That the articles are imported on his person or in his baggage; (ii) that the articles are imported for his regular and private use; (iii) that the articles have been in the regular and private use of that person for such period prior to their importation; and (iv) that the goods are identified to the satisfaction of the proper officer of customs.	Certificate not required
16.	Any person entering Malaysia (other than designated area)	(i) Wine, spirits, beer or malt liquor not exceeding 1 litre in all; (ii) Tobacco not exceeding 225	(i) That the articles are imported on or in the baggage of the importer; (ii) that the importer satisfies the proper officer of customs that he is either—	Certificate not required

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		grams (equivalent to 200 cigarettes); (iii) new apparels not exceeding 3 pieces; (iv) new footwear not exceeding one pair; (v) food preparations to a total value not exceeding RM150.00; (vi) new portable electrically or battery operated appliances for personal care and hygiene not exceeding 1 unit each; (vii) all goods other than that specified in this column, excluding tyres and tubes, to a total value not exceeding RM500.00; (viii) goods listed under Schedule A	(a) not normally resident in Malaysia and intends to visit Malaysia for a period of not less than 72 hours; (b) normally resident in Malaysia and is returning after an absence from Malaysia of not less than 72 hours (iii) that in respect of items (i) and (ii) in column (3), if the person imports in excess of the quantity or value of goods exempted, he shall be liable to pay customs duty on the excess only based on the prevailing rate imposed; (iv) that in respect of items (iii) to (vi) in column (3), if the person imports in excess of the quantity or value of goods exempted, he shall be liable to pay tax on the excess only at a flat rate of 10% ad valorem.	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		of the Sales Tax (Goods Exempted From Sales Tax) Order 2018.		
17.	Any person entering Malaysia from designated area	(i) Wine, spirit, beer or malt liquor not exceeding 1 litre in all; (ii) tobacco product not exceeding 225 grams (equivalent to 200 stick of cigarettes); (iii) new apparels not exceeding 3 pieces; (iv) new footwear not exceeding one pair; (v) food preparations to a total value not exceeding RM150.00; (vi) new portable electrically or	(i) that in the case of Labuan, the person satisfies the proper officer of customs that he has visited Labuan for a period of not less than 24 hours; (ii) that in the case of Langkawi or Tioman, the person satisfies the proper officer of customs that he has visited Langkawi or Tioman for a period of not less than 48 hours; (iii) that in respect of items (i) and (ii) in column (3), if the person imports in excess of the quantity or value of goods exempted, he shall be liable to pay tax on the excess only; (iv) that in respect of items (iii) to (vi) in column (3), if the person imports in excess of the quantity or value of goods exempted,	Certificate not required

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		battery operated appliances for personal care and hygiene not exceeding 1 unit each;  (vii) all goods other than that specified in this column, excluding tyres and tubes, to a total value not exceeding RM500.00;  (viii) goods listed under Schedule A of the Sales Tax (Goods Exempted From Sales Tax) Order 2018.	he shall be liable to pay tax on the excess only at a flat rate of 10% ad valorem.	
18.	Foreign travel writers and journalists	Equipment normally used by travel writers and journalists	(i) That the goods are identifiable, to the satisfaction of the Director General, to be normally used by travel writers and journalists in the course of their work;  (ii) that the said goods are imported for the regular and private use of the person while in Malaysia and intended to be re-exported after the completion of such work.	The importer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
19.	A member of a visiting force or civilian component	One motor car	<p>(i) That the motor car is imported or purchased from a registered manufacturer for his personal use and that of his dependants;</p> <p>(ii) that the motor car is imported or purchased at the time of, or within a period of three months after his entry into Malaysia;</p> <p>(iii) that the exemption applies to the importation or purchase of one motor car only;</p> <p>(iv) that he is not entitled to the exemption unless he is serving on full pay and for the time being in Malaysia, but not domiciled therein;</p> <p>(v) that the exemption shall cease to have effect if the motor vehicle is transferred to a person other than a member of a force;</p>	The member of a visiting force or civilian component

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(vi) that at the time of importation or purchase of the motor car, he submits to the proper officer of customs or a registered manufacturer, a signed certificate in the form set out in Schedule C;</p> <p>(vii) that for the motor car, immediately after importation or purchase, is registered in his name, with the Office of the Register and Inspector of Motor Vehicles concerned;</p> <p>(viii) that for the purpose of this exemption 'force', 'civilian component' and 'dependant' shall have the same meaning respectively as in the Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Malaysia, on external defence and mutual assistance signed at Kuala Lumpur on 12th day of October 1957.</p>	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
20.	The driver or rider	One motor vehicle of any description, registered in and transported from Labuan or Langkawi and subsequently returned to Labuan or Langkawi	<ul style="list-style-type: none"> <li>(i) That the motor vehicle has been registered by the Road Transport Department of Malaysia;</li> <li>(ii) that the motor vehicle is registered by the proper officer of customs at Labuan or Langkawi at the time of transportation;</li> <li>(iii) that the motor vehicle may only be landed at a customs port in the Principal Customs Area;</li> <li>(iv) that the motor vehicle may remain in the Principal Customs Area for a period not exceeding 90 days in a year.</li> <li>(v) that immediately on its return from the Principal Customs Area the motor vehicle shall be produced to the proper officer of customs at Labuan or Langkawi, as the case may be;</li> <li>(vi) that the Director General may impose any other conditions as he may deem fit and</li> </ul>	The driver or rider and to be approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			security as determined by the Director General is furnished to Customs for the return of the motor vehicle to Labuan or Langkawi.	
21.	The Owner	One motor vehicle falling under headings 87.03 and 87.11 of the prevailing Customs Duties Order imported from all countries, including Labuan, Langkawi and Tioman	<ul style="list-style-type: none"> <li>(i) That the motor vehicle is identified to the satisfaction of the proper officer of Customs;</li> <li>(ii) that the motor vehicle was assembled in the Principal Customs Area;</li> <li>(iii) that the motor vehicle is for personel use and not for commercial use;</li> <li>(iv) that the motor vehicle has been registered in the owner's name in the said country for a period of not less than six months;</li> <li>(v) that the owner of the motor vehicle has transferred his residence from the said country to the principal customs area;</li> </ul>	The Owner

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(vi) that the owner of the motor vehicle has been a resident in the said country for more than one year;</p> <p>(vii) that the owner will not dispose of the said motor vehicle within six months from the date of payment of sales tax;</p> <p>(viii) that the owner pays sales tax on the value of the motor vehicle calculated as the sum of—</p> <p>(a) the value of such vehicle for the purposes of customs duty ascertained in accordance with the Customs Act 1967;</p> <p>(b) the amount of excise duty actually paid.</p>	
22.	The Importer	One motor vehicle of any description or one motor cycle	<p>(i) That it has been registered by the Road Transport Department of Malaysia; and</p> <p>(ii) any other conditions as the Director General may deem fit to impose.</p>	<p>(i) The Importer;</p> <p>(ii) certificate is not required in the case of a motor vehicle or motor cycle driven</p>

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
				or ridden by the importer
23.	Foreign nationals and any Malaysian holding Permanent Resident (PR) status or valid working permit of any foreign country	One motor vehicle of any description or one motor cycle excluding motor vehicles or motor cycles registered in Labuan or Langkawi and transported to the Principal Customs Area	(i) That is has been registered by the authority responsible for registering or licensing of motor vehicles in any foreign country; (ii) that it will be exported within three months of the date of import; (iii) tax shall be levied and paid if the motor vehicle or motor cycle is sold, disposed of or there is a change of ownership; and (iv) any other conditions the Director General may deem fit to impose,	(i) The importer; (ii) Certificate is not required in the case of a motor vehicle or motor cycle driven or ridden by the importer
24.	Any person importing goods using—  air courier service	All goods excluding cigarettes, tobacco and intoxicating liquor	(i) That the goods are imported by any person using air courier service—  (a) through the following international airports:	Certificate not required

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(aa) Kuala Lumpur International Airport, Selangor;</p> <p>(bb) Sultan Abdul Aziz Shah Airport, Selangor;</p> <p>(cc) Penang International Airport, Penang;</p> <p>(dd) Senai International Airport, Johore;</p> <p>(ee) Kota Kinabalu International Airport, Sabah; or</p> <p>(ff) Kuching International Airport, Sarawak; and</p> <p>(b) That the goods imported are of a total value not exceeding RM500.00 per consignment.</p>	
25.	Any international airline	Ground equipment, instructional materials and training aids	(i) That the goods are imported or purchased from a registered manufacturer, solely for use either as ground equipment within the limits of an international airport in connection with the establishment or maintenance of any international service operated by the airline, or as instructional	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>material and training aids for use in connection with technical training of ground and flight personnel required to establish and maintain such international service;</p> <p>(ii) that the goods shall be subject to such conditions as the Director General may deem fit to impose.</p>	
26.	Any international airline entitled under the provisions of an Air Services Agreement entered into with the Government of Malaysia to exemption from customs duty on goods imported for the use of the airline	Spare parts, regular equipment and stores for aircraft	<p>(i) That the goods are imported or purchased from a registered manufacturer solely to be used by and in aircraft of an international airline departing to a destination outside Malaysia;</p> <p>(ii) that the goods shall be subject to such conditions as the Director General may deem fit to impose.</p>	The person approved by the Director General
27.	(i) Malaysia Airlines Berhad; (ii) Maswings Sdn.	(i) Ground equipment and instructional materials; (ii) training aids;	(i) That the goods are imported or purchased from a registered manufacturer solely to be used either as ground equipment within	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
	Bhd.; (iii) Firefly Sdn. Bhd.; (iv) Air Asia X Sdn Bhd (v) MAB Kargo Sdn. Bhd.; (vi) Aero Darat Sdn. Bhd; (vii) Malindo Airways Sdn Bhd; (viii) Air Asia Berhad	(iii) spare parts; (iv) equipment for aircraft; (v) store for aircraft	the limits of any airport in connection with the establishment or maintenance of an international or domestic service operated by the airline, as instructional material and training aids for use in connection with technical training of ground and flight personnel required to establish and maintain such international or domestic service; that the goods shall be subject to such conditions as the Director General may deem fit to impose.  (ii) that the goods shall be subject to such conditions as the Director General may deem fit to impose	
28.	Malaysia Airlines Berhad	All goods and equipment used directly in aircraft	(i) That goods are imported or purchased from a registered manufacturer solely to be used by and in aircraft of Malaysia Airline Berhad, or to be supplied to any designated international airline;  (ii) that the goods shall be subject to such conditions as the Director General may	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			deem fit to impose.	
29.	(i) AirAsia X Sdn. Bhd. (ii) Air Asia Berhad  Note: to be further discussed with operator	All goods including intoxicating liquor, tobacco and cigarettes	(i) That the goods are imported or purchased from a registered manufacturer solely to be used by or for sale by and in aircraft in its international flight;  (ii) that the goods shall be subject to such conditions as the Director General may deem fit to impose.	The person approved by the Director General
30.	The Importer	Goods found to be deficient on a survey	(i) That the goods imported are found to be deficient in any container, receptacle or package on a survey made in accordance with the prevailing Customs Regulations;  (ii) that the goods are destroyed or disposed of in the manner directed and supervised by a proper officer of customs;  (iii) the survey certificate in accordance with the prevailing Customs Regulations to be produced to the proper officer of customs.	The importer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
31.	Any contractor engaged in shipbuilding in Malaysia	Accessories and equipment for fitting in vessels	<ul style="list-style-type: none"> <li>(i) That accessories and equipment for fitting in the vessel, are imported, purchased or acquired by such contractor from a supplier approved by Director General or registered manufacturer;</li> <li>(ii) that the accessories and equipment will be fitted and exported as part of the vessel on its completion;</li> <li>(iii) that the accessories and equipment are approved by Director General;</li> <li>(iv) that the vessel will be registered outside Malaysia;</li> <li>(v) that security as determined by the Director General is furnished to Customs for the re-export of the goods</li> </ul>	The person approved by the Director General
32.	The Importer	Goods excluding cylinders for use with liquefied and compressed gases, re-imported after having	<ul style="list-style-type: none"> <li>(i) That the export and re-import are registered by the proper officer of customs;</li> </ul>	The Importer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		been exported temporarily for use abroad	(ii) that the goods are re-imported within twelve months from the date of export; (iii) that the goods are identified to the satisfaction of the proper officer of customs; (iv) that the goods are tax-paid at the time of export and that no claim of drawback of sales tax has been made and granted at the time of export.	
33.	The Importer	Goods imported temporarily and subsequently re-exported	(i) That the goods are re-exported within three months or such further period as the Director General may allow; (ii) that security for the amount of sales tax leviable on the goods is furnished to the satisfaction of the proper officer of customs.	The importer
34.	The Importer	Goods imported from any country, transported from Free Industrial Zone or Labuan or moved from a	(i) That the goods are imported and re-exported, transported or moved by the same route; or	The Importer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		licensed manufacturing warehouse under section 65A of the Customs Act 1967 for repair and subsequently re-exported, transported or moved.	<p>(ii) that the import and re-export, transported or moved are registered by the proper officer of customs at the place of import and re-export;</p> <p>(iii) that the goods are identified to the satisfaction of the proper officer of customs;</p> <p>(iv) that security as determined by the proper officer of customs is furnished to the amount of the duty on the goods imported.</p> <p>(v) that the goods are re-exported within three months or such other period as the Director General may allow.</p>	
35.	The Importer	Locally manufactured taxable goods, excluding petroleum exported and subsequently re-imported for reprocessing	<p>(i) That the goods are identified to the satisfaction of the proper officer of customs;</p> <p>(ii) that the goods are re-imported within twelve months from the date of export;</p>	The Importer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(iii) that the goods will be returned directly to the registered manufacturer for reprocessing;</p> <p>(iv) that security as determined by the proper officer of customs is furnished to the amount of the duty on the goods re-imported;</p> <p>(v) that the goods are re-exported within three months or such other period as the Director General may allow after reprocessing.</p>	
36.	The Importer	Goods exported to any country, transported to Free Industrial Zone or Labuan or moved to a licensed manufacturing warehouse under section 65A of the Customs Act 1967 for repair and subsequently reimported or returned.	<p>(i) (a) That the goods are exported, transported or moved and re-imported or returned by the same route; or</p> <p>(b) if re-imported or returned by any other route, export documents endorsed by the export station are produced to the proper officer of</p>	The Importer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>customs at the place of re-import certifying that the goods were exported, transported or moved for repair and are being re-imported or returned</p> <p>(ii) that the export transported or moved and re-imported or returned are registered by the proper officer of customs at the time of export and re-import;</p> <p>(iii) that the goods are identified to the satisfaction of the proper officer of customs;</p> <p>(iv) that a certificate is produced from the repairer to the effect that new parts have not or have been added, as the case may be;</p> <p>(v) that where new parts have been added, the exemption granted under this item shall operate only in respect of the remaining original parts of the article re-imported, and tax shall be contingent upon the</p>	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>repairer certifying the details and values of the individual new parts added and upon payment of the appropriate duty in the new parts that have been added.</p> <p>(vi) that the goods are re-exported within three months or such other period as the Director General may allow.</p>	
37.	The Importer	Tax paid goods excluding petroleum exported and subsequently re-imported	<p>(i) That the goods are identified to the satisfaction of the proper officer of customs;</p> <p>(ii) that no claim of drawback or remission of sales tax has been made and granted at the time of export;</p> <p>(iii) that the goods are re-imported within twelve months from the date of export.</p>	The Importer
38.	Manufacturer in the Principal Customs Area	All goods transported to a Free Industrial Zone or moved to a licensed manufacturing warehouse or 65A of the Customs Act 1967 for subcontract work and subsequently	<p>(i) That prior approval of the Director General must be obtained by the manufacturer;</p> <p>(ii) that the goods belong to a category that has been approved by the Director General;</p>	The Manufacturer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		re-imported or returned	<p>(iii) that the said goods are exported or moved and re-imported or moved by the same route;</p> <p>(iv) that the said manufacturer keeps such accounts of the issue of the raw materials or components and receipt of the finished or semi-finished goods to and from the subcontractor;</p> <p>(v) that the said manufacturer shall furnish not later than the 10th of each month to the customs a return in such form and manner as the Director General may determined;</p> <p>(vi) that in issuing such approval the Director General may impose such conditions as he may deem necessary.</p>	
39.	The Importer	Pallets, slings, empty containers including bottles, drums, flexi-bags, cylinders and other reusable,	That the proper officer of customs is satisfied that the pallets and empty containers are used for the transportation of goods.	The Importer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		packaging material exported and subsequently re-imported		
40.	The Importer	Empty containers including bottles, drums, flexibags and cylinders and other reusable, packaging material imported for the purpose of refilling with goods and subsequently re-exported	That the goods are identified to the satisfaction of the proper officer of customs.	The Importer
41.	The Importer	Filled containers including bottles, drums, flexi-bags cylinders and other reusable, packaging material, on their second and subsequent importation in the case of foreign manufactured containers, imported with their contents intended for local use and subsequently re-exported empty	(i) That the importer pay sales tax only on the contents,  (ii) that the goods are identified to the satisfaction of the proper officer of customs.	The Importer
42.	The Importer	Trophies, medals and other similar awards	(i) That the importer satisfies the Director General that the trophies, medals and other similar awards were won abroad or are to be contested for within three months of the date of importation sporting, academic or	The Importer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>other competitions to be held in Malaysia;</p> <p>(ii) that the trophies, medals and other similar awards imported must be appropriately inscribed or engraved before importation.</p>	
43.	Any Importer	All goods in transit	<p>(i) That proper officer of customs is satisfied that the goods are in transit to a destination outside Malaysia; and</p> <p>(ii) That the security as determined by the proper officer of customs as may be required to be furnished.</p>	Certificate not required
44.	<i>Bona fide</i> ship and boat builders and repairers as approved by the Secretary General to the Treasury	Materials and equipment use directly for the construction or repairing of vessels	<p>(i) That the goods have been approved by the Secretary General to the Treasury and are imported or purchased from a registered manufacturer by the said <i>Bona fide</i> ship and boat builders and repairers;</p> <p>(ii) that the said goods are used solely and directly in the construction or repairing of vessels by the said <i>Bona fide</i> ship and boat builders and repairers at their premises or at such other places as approved by the</p>	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>Director General and such goods are stocked at the said premises under such conditions as may be imposed by the Director General;</p> <p>(iii) that the said <i>Bona fide</i> ship and boat builders and repairers shall keep such account, as required by the Director General, of goods imported or purchased from a registered licensed manufacturer and used, and shall furnish not later than the tenth day of each month to the Treasury and Customs a return in such form and manner as the Director General may determine.</p>	
45.	Petroleum upstream operator	Materials and equipment used directly for petroleum and gas upstream operations	<p>(i) That the petroleum upstream operator is approved by the Director General;</p> <p>(ii) that the materials and equipment has been approved by the Secretary General to the Treasury;</p> <p>(iii) that the materials and equipment are used</p>	The head of the approved petroleum upstream operator or other person authorised by him.

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>solely and directly in petroleum upstream operations which includes exploration; drilling and production;</p> <p>(iv) that the materials and equipment are obtained from Asian Supply Base Sdn. Bhd., at Ranca-Ranca, Labuan and those depots licensed under sections 65 and 65A of the Customs Act 1967;</p> <p>(v) that, for the materials and equipment which cannot be acquired from the depots mentioned in conditions (iv) approval of the Director General shall be obtained in order to acquire them from other sources.</p>	
46.	Persons supplying services related to petroleum upstream activities	Raw materials and components which will be used directly for the production of the following finished products—  (i) living quarters or accommodation modules;	<p>(i) That the person is approved by the Director General;</p> <p>(ii) that the raw materials and components imported or purchased has been approved by the Secretary General to the Treasury;</p> <p>(iii) that the raw materials and components imported or purchased are used solely and</p>	The head of the approved petroleum upstream operator or other person authorised by him.

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		(ii) production modules and all other modules; (iii) jacket structures including vent boom, flareboom, helideck, conductors and piles; (iv) mooring system; (v) pipe coating	directly for the purpose of production related to upstream activities at the approved person's premises or at such other places as approved by the Director General; (iv) that the said raw materials and components shall not be sold or otherwise disposed of except as sanctioned by the Director General; (v) that the said raw materials and components are stocked at the approved person's premises under such conditions as may be imposed by the Director General; (vi) that the said person shall keep such accounts of the raw materials and components imported or purchased and used, as required by the Director General; (vii) that if any question arises as to whether any particular goods are or are not included in the class of goods subject to exemption, such question shall be decided by the Secretary General to the Treasury; (viii) that upon claiming exemption, the person	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>shall furnish the original document issued by the upstream petroleum company to confirm that it has acquired the contract from the said person, together with the list of raw materials and components required under the said contract;</p> <p>(ix) any other conditions as the Director General may deem fits to impose.</p>	
47.	Petroleum Nasional Berhad (PETRONAS) or any company authorized by PETRONAS	<p>(i) Machinery, equipment, tanks and spare parts which will be used directly for the construction and maintenance of the plants in the RAPID complex;</p> <p>(ii) Materials used directly for the construction and maintenance of plants in the RAPID complex;</p> <p>(iii) Safety and environmental protection equipment used for the refinery and petrochemical plants in the RAPID complex</p>	<p>(i) The authorized company is approved by the Director General;</p> <p>(ii) That the goods are imported by the said companies as approved by the Director General;</p> <p>(iii) that the goods shall not be sold or otherwise disposed of (except after the payment of sales tax) as approved by the Director General;</p> <p>(iv) that the said company shall keep such account of the goods imported and used, as required by the Director General.</p>	<p>(i) Chairman of Petroleum Nasional Berhad (PETRONAS) or other person authorised by him; or</p> <p>(ii) Head of the company or any other person authorised by him.</p>

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
48.	Petroleum Nasional Berhad (PETRONAS) or any company authorized by PETRONAS	Raw materials and consumable items used directly in the production activities of plants in the RAPID complex	(i) The authorized company is approved by the Director General; (ii) that the goods are imported by the said companies as approved by the Director General; (iii) that the consumable items is specified by the Director General; (iv) that the goods shall not be sold or otherwise disposed of (except after the payment of sales tax) as approved by the Director General; (v) that the said company shall keep such account of the goods imported and used, as required by the Director General.	(i) Chairman of Petroleum Nasional Berhad (PETRONAS) or other person authorised by him; or (ii) Head of the company or any other person authorised by him
49.	Any importer	All goods	(i) Goods removed from special area or designated area to Inland Clearance Depoh under Section 65E of Customs Act 1967;	No certificate required

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			(ii) That the proper officer customs is satisfied that the goods are transported to Inland Clearance Depoh.	
50.	The Manufacturer or Importer	Samples of all goods taken by senior officer of sales tax and proper officer of customs or any officer of any public body for regulatory and enforcement purpose.	(i) That appropriate endorsement is made by the senior officer of sales tax in the relevant records book or the appropriate endorsement is made by the proper officer of customs in the relevant import declaration form;  (ii) that the samples taken shall be disposed of in such manner as the Director General shall direct.	Certificate not required
51.	The Importer	Production samples	(i) That it is shown to the satisfaction of the Director General that the goods are imported solely as a production sample for the purpose of manufacturing;	Approval by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(ii) that the said goods shall not be sold or otherwise disposed of except in such manner as the Director General may determine;</p> <p>(iii) that the said goods must be re-exported within one year from the date of import or such further period as the Director General may approve or dispose of in such manner as the Director General may determine;</p> <p>(iv) that written authorisation for their import from the Director General is produced to the proper officer of sales tax;</p> <p>(v) that in issuing such authorisation the Director General may impose such other conditions as he may deem necessary</p>	
52.	The Importer	Goods imported for the purpose of evaluation or testing	(i) That it is shown to the satisfaction of the Director General that such goods are imported solely for the purpose of evaluation or testing by a Federal or State	The Importer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>Government Department or a Statutory Body;</p> <p>(ii) that every application for exemption is accompanied by a certificate from the head of the relevant Department or Statutory Body certifying that the goods are imported solely for evaluation or testing;</p> <p>(iii) that after evaluation or testing, as the case may be, such goods shall be disposed of in such manner as the Director General shall direct.</p>	
53.	Any person approved by the Director General	Packing and packaging materials	<p>(i) That the goods are imported or purchased from a licensed manufacturer;</p> <p>(ii) that the goods are used solely for the packing or packaging of fresh eggs, fresh vegetables, fresh fruits, aquatic plants, aquarium marine life or cut flowers and then exported;</p>	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			(iii) that the goods shall not be sold or otherwise disposed of in Malaysia; (iv) that the person shall keep records and accounts of the goods and that such accounts or records shall be produced on demand, or be made available for inspection, by any officer of sales tax;  (v) that the person shall pay all the taxes on the goods that cannot be accounted for.	
54.	Any manufacturer in a free zone established under the Free Zones Act 1990	All goods partially manufactured in a free zone	(i) That the goods are partially manufactured in a free zone;  (ii) that the goods are imported for further manufacture or to complete its manufacture by any person who is not licensed under the Sales Tax Act 1972;  (iii) that the person who is to further manufacture or to complete the manufacturing of the goods is approved	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>by the Director General to do so;</p> <p>(iv) that the goods imported shall without delay be acquired back by the manufacturer from the person who has further manufactured or completed its manufacture and be exported into the free zone;</p> <p>(v) that the goods shall be accounted for in proper records as directed by the Director General; (vi) that security equivalent to the amount of sales tax payable on the goods shall be given to the Director General.</p>	
55.	Any manufacturer in Principal Customs Area endorsed by MIDA	Machinery, equipment and spare parts	<p>(i) That the goods belong to a category that has been approved by the Secretary General of Treasury;</p> <p>(ii) that the goods are imported or purchased from a Licensed Manufacturing Warehouse, Bonded Warehouse or Free Zone or a manufacturer approved by the Director General;</p>	The manufacturer

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<ul style="list-style-type: none"> <li>(iii) that the goods are new and unused;</li> <li>(iv) that the goods are used directly in the manufacture of finished goods at the approved manufacturers' premises;</li> <li>(v) that the goods are placed at all times at the approved manufacturers' premises;</li> <li>(vi) that the goods are not sold, transferred, exported or taken out of the approved manufacturers' premises without the approval of the Director General of Customs;</li> <li>(vii) that the manufacturer shall pay all the taxes on any goods that cannot be accounted for;</li> <li>(viii) for the purposes of disposal, transfer, sale, export and donation of goods, that has been granted tax exemption, the manufacturer must obtain written permission from the</li> </ul>	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>Director General of Customs subject to the following conditions:</p> <p>(a) for the goods which are less than 10 years old from the date of import or purchases:</p> <ul style="list-style-type: none"> <li>i. the manufacturer shall pay all taxes based on the item description and the rate of duty as in the prevailing Customs Duties Order and Sales Tax (Rate of Tax) Order 2018; and</li> <li>ii. for goods 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)</li> </ul> <p>(b) for the goods that has achieved economic lifespan of 10 years or more, the manufacturer is exempted</p>	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>from tax involved and is not required to pay back the tax which was exempted.</p> <p>(ix) that if any question arise as to whether any particular goods are not included in the class of goods subject to exemption, such question shall be decided by the Director General;</p> <p>(x) any other conditions as the may deem fit to impose.</p>	
56.	Registered Manufacturer	All goods, exported from Malaysia	That the exportation is supported by Customs Form No 2 and other documents if required by the Director General	Certificate not required
57.	Any person approved by the Director General	All locally manufactured goods for export	<p>(i) That the goods are purchased from a registered manufacturer;</p> <p>(ii) that the goods be exported within 6 months from the date of purchase;</p> <p>(iii) that the goods shall not be sold or</p>	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>otherwise disposed of in Malaysia except as sanctioned by the Director General and upon payment of the appropriate tax;</p> <p>(iv) that the person approved shall keep records or accounts of the goods purchased and that such records and accounts be made available for inspection by any officer of sales tax at any time;</p> <p>(v) that the person approved shall pay all the taxes on any goods that cannot be accounted for; (vi) that if the goods are not exported within six (6) months from the date of purchase the person approved shall be liable to pay all the taxes on the goods not exported.</p>	
58.	<p>The master or the chief engineer of the vessel or the master in respect of fishing boats</p> <p>Note: CTL to check</p>	<p>Diesel fuel , lubricating oil and greases under subheading 2710.19.72 00, 2710.19.43 00, 2710.19.44 00 and 2710.19.20 00, 2710.19.30 00, 2710.19.60 00 2710.19.90 00 of the prevailing Customs Duties Order</p>	<p>(i) That the vessel is of a type approved by the Director General including fishing boats;</p> <p>(ii) that the petroleum is obtained directly from a licensed warehouse approved by the Director General;</p>	<p>The master or the chief engineer of the vessel or the master in respect of fishing boats</p>

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			(iii) that the petroleum is used solely as bunker fuel.	
59.	Perbadanan Perwira Niaga Malaysia (PERNAMA)	Goods approved for sale in any PERNAMA establishment	<p>(i) That the goods are approved by the Secretary General of Treasury;</p> <p>(ii) that the goods are imported or purchased by PERNAMA from a registered manufacturer or from a warehouse licensed under section 65 of the Customs Act 1967 or sections 20 or 25 of the Excise Act 1976 on account of and to be sold to—</p> <p>(a) members of the Malaysian Armed Forces serving on full pay, including their spouses but excluding the civilian staff of the Malaysian Armed Forces;</p> <p>(b) members of the Malaysian Volunteer Armed Forces undergoing full training;</p> <p>(c) retired members of the Malaysian</p>	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>Armed Forces or Malaysian Volunteer Armed Forces;</p> <p>(iii) that the goods imported or purchased under this exemption are stored at the premises of PERNAMA under such conditions as may be imposed by the Director General;</p> <p>(iv) that PERNAMA shall not sell more than one unit of each of the approved goods to any person eligible for such exemption within a period of three years from the date of such sale.</p> <p>(v) that PERNAMA shall pay sales tax on goods found to be deficient in quantity or not accounted for in their stock or records;</p> <p>(vi) any other conditions as the Director General may deem fit to impose.</p>	
60.	(i) Persatuan Nelayan Kebangsaan	Diesel fuel , lubricating oil and greases under subheading	(i) That the petroleum are purchased from a registered manufacturer;	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
	(NEKMAT);  (ii) Korporasi Kemajuan Perikanan dan Nelayan Sabah (KO-NELAYAN)  Note: CTL to check	2710.19.71 00, 2710.19.72 00, 2710.19.43 00, 2710.19.44 00 and 2710.19.20 00, 2710.19.30 00, 2710.19.60 00 2710.19.90 00 of the prevailing Customs Duties Order	(ii) that the petroleum are supplied solely to fishing boats at places approved by the Director General of Customs;  (iii) that the person approved shall keep records or accounts of the purchased petroleum and such records and accounts be made available for inspection by any officer of customs at any time;  (iv) that the person approved shall pay sales tax on the petroleum that cannot be accounted for;  (v) that the approved person shall comply with any other conditions that the Director General may impose from time to time.	
61.	Persatuan Nelayan Kebangsaan (NEKMAT)  Note: MOF to confirm	(i) Trammerl Gill net;  (ii) Outboard engine;  (iii) Marine engine (7.5kW to	(i) That prior confirmation is obtained from the Malaysian Industrial Development Authority (MIDA) that the goods are not locally produced or manufactured;	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		40kW); (iv) Echo-sounder; (v) Sonar; (vi) Geographical Positioning System (GPS); (vii) Other electronic apparatus for use in fishing boats	(ii) that the person approved in column (2) shall keep records or accounts of the goods purchased and that such records or accounts be made available for inspection by any officer of sales tax at any time; (iii) that the person approved in column (2) shall pay all the taxes on any goods that cannot be accounted for; (iv) that the person approved in column (2) shall comply with any other conditions that the Director General may impose from time to time.	
62.	Any person approved by the Director General	All goods (including packing materials) obtained from a registered manufacturer for subcontract work and subsequently returned	(i) That the goods belong to a category that has been approved by the Director General; (ii) that the goods are for further manufacturing or to complete its manufacture by any person who is not registered under the Sales Tax Act 2018;	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(iii) that the goods received shall, without delay, be acquired back by the registered manufacturer from the person approved in column (2);</p> <p>(iv) that the person approved in column (2) shall pay all the taxes on any goods that cannot be accounted for;</p> <p>(v) that in issuing such approval the Director General may impose such conditions as he deems necessary</p>	
63.	Any company engaged in a hotel business endorsed by MIDA	Locally manufactured equipment or machinery	<p>(i) That the locally manufactured equipment or machinery as approved by the Secretary General to the Treasury;</p> <p>(ii) that the locally manufactured, equipment or machinery are purchased from a registered manufacturer under Sales Tax Act 2018;</p> <p>(iii) that the goods are new and unused;</p>	The company engaged in a hotel business.

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(iv) that the goods are used directly in the hotel business at the approved hotels' premises;</p> <p>(v) that the goods are used at all times at the approved hotels' premises;</p> <p>(vi) that the goods are not sold, transferred, exported or taken out of the approved hotels' premises without the approval of the Director General;</p> <p>(vii) that the company shall pay all the taxes on any goods that cannot be accounted for;</p> <p>(viii) for the purposes of disposal, transfer, sale, export and donation of goods, that has been granted tax exemption, the company must obtain written permission from the Director General subject to the following conditions:</p> <p>(a) for the goods which are less than 10 years old from the date of import or purchases:</p>	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>i. the company shall pay all taxes based on the item description and the rate of duty as in the prevailing Customs Duties Order and Sales Tax (Rate of Tax) Order 2018.</p> <p>ii. for goods to be sold as scraps as imposed by Director General, the company shall pay all taxes based on the rate of tax under the scraps tariff code (if any)</p> <p>(b) for the goods 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.</p> <p>(ix) that if any question arise as to whether any particular goods are not included in the class of goods subject to exemption, such question shall be decided by the Director General;</p>	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			(x) any other conditions as imposed by the Director General.	
64.	Any company engaged in a hotel business endorsed by MIDA	Imported equipment or machinery	(i) That the imported equipment or machinery is approved by the Secretary General to the Treasury; (ii) that the imported equipment or machinery are imported or purchased from a Licensed Manufacturing Warehouse, Bonded Warehouse or Free Zone; (iii) that the equipment or machinery are new and unused; (iv) that the equipment or machinery are used directly in the hotel business at the approved hotels' premises; (v) that the equipment or machinery are used at all times at the approved hotels' premises; (vi) that the company shall pay all the taxes on	The company engaged in a hotel business.

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>any goods that cannot be accounted for;</p> <p>(vii) for the purposes of disposal, transfer, sale, export and donation of goods, that has been granted tax exemption, the company must obtain written permission from the Director General subject to the following conditions:</p> <p>(a) for the goods which are less than 10 years old from the date of import or purchases:</p> <ul style="list-style-type: none"> <li>i. the company shall pay all taxes based on the item description and the rate of duty as in the prevailing Customs Duties Order and Sales Tax (Rate of Tax) Order 2018; and</li> <li>ii. for goods to be sold as scraps as imposed by Director General, the company shall pay all taxes based on the rate of tax under the scraps tariff code (if any)</li> </ul>	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(b) for the goods 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.</p> <p>(viii) that if any question arise as to whether any particular goods are not included in the class of goods subject to exemption, such question shall be decided by the Director General;</p> <p>(ix) any other conditions as imposed by the Director General.</p>	
65.	Any haulage operator endorsed by MIDA	<p>(i) Prime mover falling under subheading 8701.20.91 00 of the prevailing Customs Duties Orders</p> <p>(ii) Container trailer falling under subheading 8716.39.40 00, 8716.39.91 00, 8716.39.99 00</p>	<p>(i) That the prime mover must be used for the purpose of hauling the container trailer;</p> <p>(ii) that the container trailer must be directly used for haulage operations;</p> <p>(iii) that the goods are purchased from a manufacturer registered under Sales Tax</p>	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
		of the prevailing Customs Duties Orders	Act 2018; (iv) that the goods are new and unused; (v) the haulage operator must produce a valid document <i>Surat Tawaran Kelulusan Lesen Kenderaan Perdagangan Kelas Pembawa A bagi Kontena</i> issued by Road Transport Department for Peninsular Malaysia or Commercial Vehicle Licensing Board (CVLB) for Sabah and Sarawak; (vi) for replacement of goods, the operator must produce a valid <i>Surat Pemberitahuan Kelulusan Ubahsyarat Ganti Kenderaan Bagi Kelas Lesen Pembawa A bagi Kontena</i> issued by Road Transport Department for Peninsular Malaysia or Commercial Vehicle Licensing Board (CVLB) for Sabah and Sarawak; (vii) the haulage operator shall pay any duty liable to be paid on the goods replaced;	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>(viii) that the goods are not sold, transferred or exported without the approval of the Director General;</p> <p>(ix) that the haulage operator shall pay all the taxes on any goods that cannot be accounted for;</p> <p>(x) for the purposes of disposal, transfer, sales, export and donation of goods, that has been granted tax exemption, the haulage operator must obtain written permission from the Director General subject to the following conditions:</p> <p>(a) for the goods which are less than 10 years old from the date of purchase:</p> <p>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 and Sales Tax (Rate of Tax) Order 2018; and</p>	

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>ii. for the goods to be sold as scraps as imposed by the Director General, the haulage operator shall pay the taxes based on the rate of tax under the scraps tariff code (if any)</p> <p>(b) for the goods that has achieved economic lifespan of 10 years or more, the haulage operator is exempted form tax involved and is not required to pay back the tax which was exempted.</p> <p>(xi) that if any question arise as to whether any particular goods are not included in the class of goods subject to exemption, such question shall be decided by the Director General;</p> <p>(xii) any other conditions as the Director General may deem fit to impose.</p>	
66.	Any person licensed	All taxable goods	(i) That the taxable goods are approved by the	Duty free shop operator

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
	under section 65D of the Customs Act 1967 to operate a Duty Free Shop other than in designated area		Director General; (ii) That the goods are imported or purchased from a customs warehouse or a licensed warehouse, as defined under section 2 of the Customs Act 1967 or from free zone or a registered manufacturer; (iii) that the goods shall be stored, controlled, and sold in a manner required by the conditions of the license issued by the Director General under section 65D of the Customs Act 1967; (iv) any other conditions that the Director General may impose from time to time.	or any person authorised by him.
67.	Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area	(a) Wine, spirit, beer or malt liquor (b) Tobacco and tobacco products	(i) That the goods are purchased from registered manufacturer; (ii) that the goods are solely for the sale by the person at his duty free shop in the designated area; (iii) that the goods are removed from any	The person approved by the Director General.

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			<p>warehouse, area or place licensed under section 20, 24 or 25 of the Excise Act 1976; and</p> <p>(iv) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p>	
68.	Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area	<p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p>	<p>(i) That the goods are purchased and removed from a free commercial zone;</p> <p>(ii) That the goods are solely for sale by the person at his duty free shop in the designated area; and</p> <p>(iii) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p>	The person approved by the Director General
69.	Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area	<p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p>	<p>(i) That the goods are locally manufactured;</p> <p>(ii) that the goods are acquired from any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse;</p>	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
			(iii) that the goods are solely for sale by the person at his duty free shop in the designated area; and  (iv) the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.	
70.	Any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse in a designated area	(a) Wine, spirit, beer or malt liquor  (b) Tobacco and tobacco products	(i) That the goods are locally manufactured;  (ii) that the goods are acquired from any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse;  (iii) that the goods are solely for sale by the person at his licensed warehouse in the designated area;  (iv) that the goods are removed from any warehouse, area or place licensed under section 20, 24 or 25 of the Excise Act 1976; and  (v) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area;	The person approved by the Director General

(1) No.	(2) Persons	(3) Goods Exempted	(4) Conditions	(5) Certificate to be Signed by
71.	Any person licensed under Paragraph 35(1)(a) or 35(1)(b) of the Excise Act 1976 to operate a Public house or to operate a beer house in a designated area	Wine, spirit, beer or malt, liquor	<ul style="list-style-type: none"> <li>(i) That prior approval must be obtained by the licensee from the proper officer of customs at the designated area;</li> <li>(ii) that the goods are acquired from a warehouse licensed under section 65 of the Customs Act 1967 in the designated area;</li> <li>(iii) that the goods are used directly in the licensed person's business at the licensed person's premise;</li> <li>(iv) that the licensed person shall pay the duties on any goods that cannot be accounted for.</li> </ul>	The person approved by the Director General

JADUAL B/SCHEDULE B

The goods specified in column (3) are exempted from payment of sales tax if imported or purchased by persons mentioned in column (2) subject to the conditions in column (4) and subject to those cases when a person is designated in column (5) to the production to the proper officer of sales tax or the proper officer of customs or a registered manufacturer, a certificate, as determined by the Director General.

<i>(1)</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods Exempted</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be Signed by</i>
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<i>(1)</i> No.	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be Signed by
1.	Any manufacturer approved by the Director General	All goods (including packing materials) excluding petroleum solely for use in the manufacture of controlled articles (goods) under the <b>Control of Supplies Act 1961 [Act 122]</b> and subject to price control	(i) That the goods are imported or purchased from a registered manufacture; (ii) that the goods shall be used solely for the manufacture of controlled articles (goods) under the <b>Control of Supplies Act 1961 [Act 122]</b> and subject to price control; (iii) that the person approved shall pay the sales tax on any goods in column (3) that cannot be accounted for.	The person approved by the Director General
2.	Any manufacturer approved by the Director General	All goods (including packing materials) excluding petroleum solely for use in the manufacture of pharmaceutical products falling under Chapter 30 of the prevailing Customs Duties Order	(i) That the goods are imported or purchased from a registered manufacturer; (ii) that the goods shall be used solely for the manufacture of pharmaceutical products falling under Chapter 30 of the prevailing Customs Duties;	The person approved by the Director General

<i>(1)</i> No.	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be Signed by
			(iii) that the person approved shall pay the sales tax on any goods in column (3) that cannot be accounted for.	
3.	Any manufacturer approved by the Director General	All goods (including packing materials) excluding petroleum solely for use in the manufacture of milk products falling under headings or subheadings 04.01, 04.02, 0403.10.29 00, 0403.10.99 00 0403.90.10 00, 0403.90.90 60, 04.04, 1901.10.20 00, 1901.90.31 00 and 1901.90.32 00, 1901.90.39 00 of the prevailing Customs Duties Order	(i) That the goods are imported or purchased from a registered manufacture; (ii) That the goods shall be used solely for the manufacture of milk products falling under headings or subheadings 04.01, 04.02, 0403.10.29 00, 0403.10.99 00 0403.90.10 00, 0403.90.90 60, 04.04, 1901.10.20 00, 1901.90.31 00 and 1901.90.32 00, 1901.90.39 00 of the prevailing Customs Duties Order; (iii) that the person approved shall pay the sales tax on any goods in column (3) that cannot be accounted for	The person approved by the Director General
5.	Any manufacturer approved by the Director General	Taxable raw materials and components (including packing materials) excluding petroleum	(i) That the raw materials and components are imported or purchased from a registered manufacturer;	The person approved by the Director General

<i>(1)</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods Exempted</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be Signed by</i>
		solely for use in the manufacture of exempted goods for export	<ul style="list-style-type: none"> <li data-bbox="1077 384 1715 576">(ii) that the raw materials and components are used and the goods produced thereof are exported within twelve months from the date of import or purchase or such further period as approved by the Director General;</li> <li data-bbox="1077 624 1715 847">(iii) that the raw materials and components and the goods produced thereof shall not be sold or otherwise disposed of in the Malaysia except as sanctioned by the Director General and upon payment of the appropriate amount of tax;</li> <li data-bbox="1077 895 1715 1007">(iv) that the raw materials and components shall be used solely for the manufacture of exempted goods for export;</li> <li data-bbox="1077 1054 1715 1166">(v) that the person approved shall pay the sales tax on any raw materials and components that cannot be accounted for;</li> <li data-bbox="1077 1214 1715 1326">(vi) that if the raw materials and components are not used and the goods produced thereof are not exported within twelve months from</li> </ul>	

<i>(1)</i> <i>No.</i>	<i>(2)</i> <i>Persons</i>	<i>(3)</i> <i>Goods Exempted</i>	<i>(4)</i> <i>Conditions</i>	<i>(5)</i> <i>Certificate to be Signed by</i>
			the date of import or purchase or such other period as approved by the Director General, the person approved shall be liable to pay the sales tax on the raw materials and components purchased or imported.	

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JADUAL C/ SCHEDULE C

The goods specified in column (3) are exempted from payment of sales tax if imported or purchased by the person mentioned in column (2) or the goods in column (3) are sent to another registered manufacturer to complete and manufacture the goods and subsequently acquired back by the person mentioned in column (2) subject to the conditions in column (4) and subject to those cases when a person is designated in column (5) to the production to the proper officer of sales tax or the proper officer of customs or a registered manufacturer, a certificate, as determined by the Director General.

<i>(1)</i> No	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be Signed by
1.	Any registered manufacturer	Raw materials, components and packaging materials excluding petroleum	<ul style="list-style-type: none"> <li>(i) That the goods are approved by the Director General;</li> <li>(ii) that the goods are imported or purchased from another registered manufacturer or a warehouse licensed under section 65 or licensed manufacturing warehouse under 65A of the Customs Act 1967;</li> <li>(iii) that the goods shall be used solely in the manufacturing of finished goods of the person mentioned in column (2);</li> <li>(iv) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for;</li> <li>(v) any other conditions the Director General deem fit to impose.</li> </ul>	Registered Manufacturer

<i>(1)</i> No	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be Signed by
2.	Any registered manufacturer of petroleum product	Raw materials, components and packaging materials including petroleum to be used as raw material	<ul style="list-style-type: none"> <li>(i) That the goods are approved by the Director General;</li> <li>(ii) that the goods are imported or purchased from another registered manufacturer or a warehouse licensed under section 65 or licensed manufacturing warehouse under 65A of the Customs Act 1967; or</li> <li>(iii) that the goods shall be used solely in the manufacturing of finished goods of the person mentioned in column (2);</li> <li>(iv) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for;</li> <li>(v) any other conditions the Director General deem fit to impose.</li> </ul>	Registered manufacturer of petroleum product
3.	Any person acting on behalf of registered manufacturer	Raw materials, components and packaging materials excluding petroleum	<ul style="list-style-type: none"> <li>(i) That the person is approved by the Director General;</li> <li>(ii) That the goods are approved by the Director General;</li> <li>(iii) That the goods are imported or purchased from another registered</li> </ul>	Registered Manufacturer

<i>(1)</i> No	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be Signed by
			<p>manufacturer or a warehouse licensed under section 65 or licensed manufacturing warehouse under section 65A of the Customs Act 1967 by person acting on behalf of registered</p> <p>(iv) that the goods shall be delivered and used solely in the manufacturing of registered manufacturer;</p> <p>(v) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for.</p> <p>(vi) any other conditions the Director General deem fit to impose.</p>	
4.	Any person acting on behalf of registered manufacturer petroleum product.	Raw materials, components and packaging materials including petroleum to be used as raw material	<p>(i) That the person is approved by the Director General;</p> <p>(ii) That the goods are approved by the Director General;</p> <p>(iii) That the goods are imported or purchased from another registered manufacturer or a warehouse licensed under section 65 or licensed manufacturing warehouse under section 65A of the Customs Act 1967 by person</p>	Registered manufacturer of petroleum product

<i>(1)</i> No	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be Signed by
			<p>acting on behalf of registered manufacturer of petroleum product;</p> <p>(iv) that the goods shall be delivered and used solely in the manufacturing of registered petroleum manufacturer;</p> <p>(v) that the person mentioned in column (2) shall pay the sales tax on any goods that cannot be accounted for;</p> <p>(vi) any other conditions the Director General deem fit to impose.</p>	
5.	Any registered manufacturer	Semi-finished taxable goods or finished taxable goods for subcontract work and subsequently returned after completion of work	<p>(i) Registered manufacturer in column (2) sent unfinished goods to another registered manufacturer to complete and manufacture the goods mentioned in column (3);</p> <p>(ii) that the goods mentioned in column (3) are subsequently acquired back by the registered manufacturer in column (2);</p> <p>(iii) that the registered manufacturer in column (2) shall pay the sales tax on any goods that cannot be accounted for;</p> <p>(iv) any other conditions the Director</p>	The person approved by the Director General

<i>(1)</i> No	<i>(2)</i> Persons	<i>(3)</i> Goods Exempted	<i>(4)</i> Conditions	<i>(5)</i> Certificate to be Signed by
			General deem fit to impose.	

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