

BAJET 2009: Garis Panduan Memohon Pengecualian Duti Import dan Cukai Jualan Ke Atas Peralatan Bagi Menjana Tenaga Daripada Sumber Yang Boleh Diperbaharui (*Renewable Energy*)

Pengenalan

Dalam Bajet 2009, galakan berikut diberi untuk memperluaskan penggunaan tenaga daripada sumber yang boleh diperbaharui:

- i. Pengecualian duti import dan cukai jualan diberi kepada pengimport peralatan sistem solar fotovoltaik termasuk penyedia perkhidmatan fotovoltaik yang diluluskan oleh Suruhanjaya Tenaga; dan
- ii. Pengecualian cukai jualan ke atas pembelian peralatan sistem pemanasan solar daripada pengeluar tempatan.

Kriteria Kelayakan Permohonan

1. Permohonan pengecualian duti import dan cukai jualan ke atas peralatan sistem solar fotovoltaik layak dipertimbangkan jika memenuhi syarat-syarat berikut:

- i. Pemohon adalah merupakan syarikat penyedia perkhidmatan atau pengimport peralatan RE yang telah diluluskan oleh Suruhanjaya Tenaga (ST) dan peralatan yang dipohon telah mendapat pengesahan peralatan RE daripada ST.
- ii. Pemohon hendaklah mendapatkan surat pengesahan peralatan RE daripada Suruhanjaya Tenaga terlebih dahulu sebelum mengemukakan permohonan.
- iii. Peralatan yang dipohon adalah untuk kegunaan pengguna terakhir (*end user*).

2. Permohonan pengecualian cukai jualan ke atas sistem pemanasan solar dipertimbangkan jika memenuhi syarat-syarat berikut:

- i. Peralatan sistem pemanasan solar dikeluarkan oleh pengeluar tempatan.
- ii. Peralatan yang dipohon adalah untuk kegunaan pengguna terakhir (*end user*).

- iii. Pemohon hendaklah mendapatkan surat pengesahan peralatan RE daripada Suruhanjaya Tenaga terlebih dahulu sebelum mengemukakan permohonan.

Tempoh Permohonan Pengecualian

Permohonan untuk galakan ini diterima mulai **30 Ogos 2008** hingga **31 Disember 2010**.

Prosedur Permohonan

- i. Borang permohonan (PC Services 2007) boleh diperolehi di laman web www.mida.gov.my
- ii. Permohonan yang lengkap hendaklah dihantar kepada:

Ketua Pengarah
Lembaga Kemajuan Industri Malaysia
Blok 4, Plaza Sentral
Jalan Sentral 5
Kuala Lumpur Sentral
50470 KUALA LUMPUR
(u.p: Bahagian Industri Perkhidmatan dan Perniagaan)

Tel: 03 – 2267 3633
03 – 2274 3633

Faks: 03 – 2274 7970
Email: mida@mida.gov.my

**APPLICATION FOR
IMPORT DUTY, EXCISE DUTY AND/OR SALES TAX EXEMPTION
ON MACHINERY, EQUIPMENT AND MATERIALS
FOR SERVICES SUB-SECTORS**

1. Type of application (Please tick (✓) where relevant):

- (a) Machinery and equipment
- (b) Spare parts/replacement parts
- (c) Consumables
- (d) Materials and prototype
- for:
- (i) New project
- (ii) Expansion/diversification/modernisation project
- (iii) Routine maintenance
- (iv) Others (Please specify)
- _____

2.

Services activities ¹	<input checked="" type="checkbox"/> ²	Date of commencement of business	Total annual turnover (RM '000)	Address of premise

Note:

- 1 Please list all services undertaken by the company
- 2 Please tick (✓) for the services that are relevant to the application



3. For R&D activities, please provide the following details :

(a) Type of R&D activities (Please tick (✓) where relevant):

- (i) R&D Company (ii) Contract R&D (iii) In-house R&D

(b) Particulars of R&D projects/activities ¹

Title of projects/activities	Objectives	Duration	Testing/investigation to be carried out	Names of clients ²

Note:

- 1 If the space is insufficient, please provide the information on a separate sheet of paper
 2 Applicable to Contract R&D Company and R&D Company only

A. PARTICULARS OF COMPANY

1. (a) Name of company/institution:

Type of company registration under Companies Commission of Malaysia
 (Please tick (✓) where relevant):

- (i) Registrar of Business
 (ii) Registrar of Companies
 (iii) Others (Please specify):

Date of incorporation:

Company registration no:

(b) Correspondence address:

Contact person:

Designation:

Telephone no:

Fax no:

E-mail:

Website:

2. Employment:

Category		Full-time employment ¹		
		Malaysians	Foreign nationals	Total
a.	Managerial			
b.	Technical and supervisory			
c.	Skilled workers			
d.	Administrative/General workers			
Total				

Note:

1 Including contract workers

3. Document required.

Please attach a copy of registration certificate or acknowledgement/approval letter from the relevant authorities (**where applicable**) :

- (i) Ministry of Finance Malaysia (MOF)
- (ii) Ministry of Tourism Malaysia (Motour)
- (iii) Ministry of Education (MOE)
- (iv) Ministry of Higher Education (MOHE)
- (v) "Surat Tawaran Kendaraan Perdagangan" (STK) from Commercial Vehicles Licensing Board (CVLB)
- (vi) Department of Occupational Safety and Health (DOSH)
- (vii) Malaysian Communications and Multimedia Commission (MCMC)
- (viii) National Film Development Corporation (FINAS)
- (ix) Energy Commission (EC)

B. PROJECT COST

	<u>RM</u>
1. Fixed assets ¹ :	
(i) Land	_____
(ii) Building	_____
(iii) Machinery and equipment (if applicable)	_____
(vi) Others (Please specify)	_____
_____	_____
Total fixed assets	_____

Note:

1 If assets are rented/leased, please specify and indicate the annual cost of rental/lease.

C. FINANCING (as at)

	<u>RM</u>	<u>%</u>
1 Authorised capital	_____	
2 Shareholders' funds:		
(a) Paid-up capital:		
(i) Malaysian individuals		
Bumiputera	_____	_____
Non-Bumiputera	_____	_____
(ii) Companies incorporated in Malaysia ¹	_____	_____
_____	_____	_____
_____	_____	_____
(iii) Foreign nationals/companies (Specify name and nationality/ country of origin)	_____	_____
_____	_____	_____
_____	_____	_____
Total of (i), (ii) and (iii)	_____	100%
(b) Reserves (excluding capital appreciation)	_____	
Total of (a) and (b)	_____	

1 For 2(a)(ii), please provide equity structure:

Name of company:		Name of company:	
_____		_____	
	<u>%</u>		<u>%</u>
Bumiputera	_____	Bumiputera	_____
Non-Bumiputera	_____	Non-Bumiputera	_____
Foreign nationals/companies (Specify name and nationality/country of origin)	_____	Foreign nationals/companies (Specify name and nationality/country of origin)	_____
_____		_____	
Total	<u>100%</u>	Total	<u>100%</u>

D. MACHINERY, EQUIPMENT AND MATERIALS APPLIED FOR IMPORT DUTY, EXCISE DUTY AND/OR SALES TAX EXEMPTION

1. Please list in Appendix I details of imported machinery, equipment and materials.
2. Please list in Appendix II details of locally purchased machinery, equipment and materials.

E. DECLARATION

I, _____, hereby declare that to the best of my knowledge, the particulars furnished in this application are true.

(Signature of applicant)

Date

(Designation)

(Company's stamp)

EXEMPTION FROM IMPORT DUTY, EXCISE DUTY AND SALES TAX ON IMPORTED MACHINERY, EQUIPMENT AND MATERIALS

Name of company/institution: _____
 Address of premise: _____

No.	Description of items	HS tariff code	Customs station ¹	Quantity applied ²	CIF value (RM)	Import duty		Excise duty		Sales tax ³ (RM)	Total duty/tax ⁴ (RM)	Function of each item
						Rate (7)	Value (RM) (8)	Rate (9)	Value (RM) (10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total												

Note:

- 1 The text in the table should be at least of font size 10.
- 2 For more than one customs station, give the breakdown by each station
- 3 Unit of measurement as specified in the "Malaysian Trade Classification and Customs Duties Order"
- 4 Formula used for Sales tax : Sales tax rate x [CIF value (Column 6) + Import duty (Column 8) + Excise duty (Column 10)]
- 5 Formula used for total duty : [Import duty (Column 8) + Excise duty (Column 10) + Sales tax (Column 11)]

EXEMPTION FROM SALES TAX ON LOCALLY PURCHASED MACHINERY, EQUIPMENT AND MATERIALS

Name of company/institution: _____

Address of premise: _____

No. (1)	Description of items (2)	HS tariff code (3)	New/Used (4)	Name & address of local manufacturers (5)	Quantity applied ¹ (6)	Value (RM) (7)	Sales tax (RM) (8)	Functions of each item (9)
Total								

Note:

The text in the table should be at least of font size 10.

1 Unit of measurement as specified in the "Malaysian Trade Classification and Customs Duties Order"