

## **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](http://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](mailto: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 <sup>1</sup>	<input checked="" type="checkbox"/> <sup>2</sup>	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



MIDA

Malaysian Industrial Development Authority

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 <sup>1</sup>

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

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

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## A. PARTICULARS OF COMPANY

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

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 <sup>1</sup>	_____	_____
_____	_____	_____
_____	_____	_____
(iii) Foreign nationals/companies (Specify name and nationality/ country of origin)	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total of (i), (ii) and (iii)</b>	<b>_____</b>	<b>100%</b>
(b) Reserves (excluding capital appreciation)	_____	
<b>Total of (a) and (b)</b>	<b>_____</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)	_____
_____		_____	
<b>Total</b>	<u><b>100%</b></u>	<b>Total</b>	<u><b>100%</b></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 <sup>1</sup>	Quantity applied <sup>2</sup>	CIF value (RM)	Import duty		Excise duty		Sales tax <sup>3</sup> (RM)	Total duty/tax <sup>4</sup> (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)
<b>Total</b>												

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 <sup>1</sup> (6)	Value (RM) (7)	Sales tax (RM) (8)	Functions of each item (9)
<b>Total</b>								

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"