

IMPORTANT NOTICE : ONLINE APPLICATION IS NOW AVAILABLE

(PC 2A – 10.3.2009)

GUIDELINES AND PROCEDURES FOR APPLICATION ON IMPORT DUTY AND/OR SALES TAX EXEMPTION ON RAW MATERIALS/COMPONENTS TO MANUFACTURE FINISHED PRODUCTS WITH NIL DUTY; AND FINISHED PRODUCTS WITHOUT SALES TAX*

1. This Form is applicable to new and extension application for:-
 - Exemption of import duty on raw materials/components to manufacture finished product with nil import duty.
 - Exemption of sales tax on raw materials/components that are imported or sourced locally to manufacture finished products without Sales Tax*.
- *- Limited to aerospace/aircraft industry, machinery and equipment industry and petroleum products used as raw materials for industries other than oil refinery.
2. For Additional Quantity application, please use PC2-1 Forms.
3. Only application for total duty/tax exemption of RM 1,000.00 and above (per submission) will be considered for exemption.
4. For first time application, please submit copies of the following documents:-
 - a. Memorandum and Articles of Association or Business Registration Certificate.
 - b. Documents pertaining to the purchase/installation/construction or lease of factory, plant and machinery; **or**
 - c. Sales Tax Licence (CJ2) or Certificate of exemption from Sales Tax Licence (CJ7) from The Royal Customs Malaysia.
5. Application should be submitted in two (2) copies to:-

Director-General

Malaysian Industrial Development Authority (MIDA)
5th Floor, Block 4, Plaza Sentral
Jalan Stesen Sentral 5
50470 Kuala Lumpur
P.O. Box 10618
50720 Kuala Lumpur
Malaysia

6. **Online application** should be accompanied by scanned copies of documents as in para 4. A signed copy of an application form should also be submitted to MIDA.
7. For enquiries and clarification, please refer to:-
 - MIDA's website, www.mida.gov.my
 - Tel : 603-22673633
 - Fax : 603-22747970 / 22734204
 - E-mail: investmalaysia@mida.gov.my