

## ANNOUNCEMENT

### APPLICATION FOR *SURAT PENGESAHAN MIDA* (SPM) FOR SALES TAX EXEMPTION

With the implementation of Sales Tax Act 2018 effective 1 September 2018, eligible companies can apply for *Surat Pengesahan MIDA* (SPM) for the purpose of claiming sales tax exemption to Royal Malaysian Customs under Schedule A Sales Tax (Person Exempted From Payment Of Tax) Order 2018 as follows:-

- **Surat Pengesahan MIDA (SPM1)** for a **manufacturer in the Principal Customs Area (PCA)** to claim exemption for sales tax on **machinery, equipment and spare parts** imported or purchased from Licensed Manufacturing Warehouse (LMW), Bonded Warehouse or Free Zone or a manufacturer approved by the Director General under Item 55 Sales Tax (Person Exempted From Payment Of Tax) Order 2018
- **Surat Pengesahan MIDA (SPM2)** for a **company engaged in hotel business** to claim exemption for sales tax on **equipment or machinery** imported or purchased from a Licensed Manufacturing Warehouse (LMW), Bonded Warehouse or Free Zone under Item 64 Sales Tax (Person Exempted From Payment Of Tax) Order 2018 and exemption for sales tax on locally purchased equipment or machinery from a registered manufacturer under Sales Tax Act 2018 under Item 63 Sales Tax (Person Exempted From Payment Of Tax) Order 2018
- **Surat Pengesahan MIDA (SPM3)** for a **haulage operator** to claim exemption for sales tax on locally purchased **Prime Mover (HS 8701.20.91 00)** and/or **Container Trailer (HS 8716.39.40 00, 8716.39.91 00 and 8716.39.99 00)** from a manufacturer registered under Sales Tax Act 2018 under Item 65 Sales Tax (Person Exempted From Payment Of Tax) Order 2018

These letters are intended only to confirm that the company is a manufacturer in the Principal Customs Area (PCA) or company engaged in hotel business or haulage operator and **does not intend to be a guarantee for the company to be considered for sales tax exemption or for the company to claim reimbursement of sales tax paid** to Customs following the implementation of the Sales Tax Act 2018 on 1 September 2018 as the final decision is under the consideration of the Royal Malaysian Customs Department.

Company may apply for the *Surat Pengesahan MIDA* (SPM1, SPM2 & SPM3) via <https://jpc.online.mida.gov.my/midawebpki/>

For further information and clarification, please contact;

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