

**GUIDELINE AND PROCEDURE FOR APPLICATION FOR  
IMPORT DUTY AND/OR SALES TAX EXEMPTION ON  
MACHINERY AND EQUIPMENT FOR AGRICULTURE SECTOR**

1. **Machinery and equipment** which are not produced locally and imported directly by a company engaged in **selected activities in agriculture sector** can be considered for import duty and/or sales tax exemption.
2. Machinery and equipment which are **purchased from local manufacturers** can also be considered for sales tax exemption.
3. Application must be submitted **prior to the importation or purchase** of the machinery and equipment.
4. Only application with total duty and/or tax exemption value of **RM5,000** and above (per submission) will be considered for exemption.
5. Application should be **submitted online** via <https://investmalaysia.mida.gov.my>
6. Company should attach the following documents:
  - (a) **Business premise license** issued by local authority;
  - (b) **Tax incentive** approval under the Promotion of Investment Act, 1986 (PIA) or Income Tax Act, 1967 (if applicable);
  - (c) **Company profile** (latest printout) generated from Companies Commission of Malaysia (SSM) e-Info Services;
  - (d) **Flow chart** of process activity (if applicable);
  - (e) **Layout plan of the machinery and equipment** in the approved premise and to indicate the location of the machinery and equipment.
7. For enquiries and further clarification, please contact:

Tariff Section  
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