

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

1. Companies engaged in **selected services sector** can be considered import duty and/or sales tax exemption on **machinery and equipment** which are imported directly or purchased locally and used directly in companies' activities, as below:

- i. Research & development (R&D)
- ii. Private higher education institution
- iii. Private higher training institution (science, technical or vocational)
- iv. Tourism project (without accommodation)

In addition, **R&D activity** is eligible for import duty and/or sales tax exemption on **sample, material and component**.

However, **tourism project (without accommodation)** is eligible for import duty and/or sales tax exemption on **basic and tourist attraction equipment** only.

- 2. Application must be submitted **prior to the importation or purchase** of the machinery and equipment.
- 3. Only application with total duty and/or tax exemption value of **RM5,000** and above (per submission) will be considered for exemption.
- 4. Application should be **submitted online** via <https://investmalaysia.mida.gov.my>
- 5. Company should attach the following documents:
  - i. **Business premise license** issued by local authority;
  - ii. **Tax incentive** approval under the Promotion of Investment Act, 1986 (PIA) or Income Tax Act, 1967 (if applicable);
  - iii. **Company profile** (latest printout) generated from Companies Commission of Malaysia (SSM) e-Info Services;
  - iv. **Flow chart** of process activity (if applicable);
  - v. **Layout plan of the machinery and equipment** in the approved premise and to indicate the location of the machinery and equipment.

6. For enquiries and further clarification, please contact:

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