IMPORT DUTY AND SALES TAX EXEMPTION ON IMPORTED RAW MATERIALS AND MACHINERY – PROCESS AND PROCEDURES

<GP/CSSD/A&P/TAX002>

1 SEPTEMBER 2009

AUTHORS:
WAN HASNUL NADZRIN
NORAZAMIAH AHMAD

Please note that the information contained herein is intended to be used for guidance and knowledge only. Whilst every effort has been taken to ensure the accuracy and completeness of the contents at the time this Guidance Paper is issued, inaccuracies may exist due to several reasons including changes in circumstances and/or amendments brought about due to a change in the policy (s) or prevailing rules or regulations.

BiotechCorp does not hold out, warrant or guarantee that reliance on the information contained herein will result in the granting or approval of the matters applied for. BiotechCorp welcomes feedback and comments on this document. Feedback and comments can be sent to info@biotechcorp.com.my and by stating clearly in the subject line the document title and document Reference No.
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>SECTION</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>OVERVIEW OF TAX INCENTIVES FOR BIONEXUS STATUS COMPANY</td>
</tr>
<tr>
<td>1.1</td>
<td>Objective</td>
</tr>
<tr>
<td>1.2</td>
<td>Introduction</td>
</tr>
<tr>
<td>1.3</td>
<td>List of Import Duty and Sales Tax Exemption</td>
</tr>
<tr>
<td>2</td>
<td>PROCESS AND PROCEDURES</td>
</tr>
<tr>
<td>2.1</td>
<td>Import Duty and/or Sales Tax Exemption on Imported Machinery and Equipment</td>
</tr>
<tr>
<td>2.1.1</td>
<td>Eligibility Criteria</td>
</tr>
<tr>
<td>2.1.2</td>
<td>Application Process and Procedure</td>
</tr>
<tr>
<td>2.2</td>
<td>Import Duty and/or Sales Tax Exemption on Raw Materials and Components for the Manufacturer of Finished Products</td>
</tr>
<tr>
<td>2.2.1</td>
<td>Eligibility Criteria</td>
</tr>
<tr>
<td>2.2.2</td>
<td>Application Process and Procedure</td>
</tr>
<tr>
<td>2.3</td>
<td>Import Duty and/or Sales Tax Exemption on Machinery, Equipment and Materials for Services Sub-Sectors</td>
</tr>
<tr>
<td>2.3.1</td>
<td>Eligibility Criteria</td>
</tr>
<tr>
<td>2.3.2</td>
<td>Application Process and Procedures</td>
</tr>
<tr>
<td>2.4</td>
<td>Additional information/requirements</td>
</tr>
<tr>
<td>2.5</td>
<td>Frequent Asked Questions (FAQ)</td>
</tr>
<tr>
<td>3</td>
<td>ATTACHMENTS</td>
</tr>
<tr>
<td>Annexure 1</td>
<td>Form PC 1 – Application for Import Duty and/or Sales Tax Exemption on Machinery and Equipment</td>
</tr>
<tr>
<td>Annexure 2</td>
<td>Form PC 2 – Application for Import Duty and/or Sales Tax Exemption on Raw Materials and Components for the Manufacturer of Finished Products</td>
</tr>
<tr>
<td>Annexure 3</td>
<td>Form PC Services – Application for Import Duty, Excise Duty and/or Sales Tax Exemption on Machinery, Equipment and Materials for Services Sub-Sectors</td>
</tr>
<tr>
<td>Annexure 4</td>
<td>Sample of Cover Letter to Apply for Import Duty and Sales Tax Exemption</td>
</tr>
</tbody>
</table>
1 OVERVIEW OF TAX INCENTIVES FOR BIONEXUS STATUS COMPANY

1.1 Objective

This paper explains the process and procedures for application and approval of import duty and sales tax exemption on imported raw materials and machinery made by BioNexus Status companies.

1.2 Introduction

BioNexus Status is a recognition awarded by the Malaysian Government, through Malaysian Biotechnology Corporation Sdn Bhd ("BiotechCorp"), to qualified companies that participate in and undertake value-added biotechnology activities.

BioNexus Status companies enjoy a set of tax incentives and privileges contained within the BioNexus Bill of Guarantees. One of the tax incentives is exemption of import duty and sales tax on raw materials and equipment.

BioNexus Status companies can submit applications for import duty and sales tax exemption through BiotechCorp. Actual processing of the same will be done by the Malaysian Industrial Development Authority ("MIDA") while the approving body is the Ministry of Finance. BioNexus Status companies are also free to apply directly to MIDA if they so wish.

1.3 List of Import Duty and Sales Tax Exemption

The following are import duty and sales tax exemptions that are available to BioNexus Status companies:

1.3.1 import duty and/or sales tax exemption on machinery and equipment;
1.3.2 import duty and/or sales tax exemption on raw materials and components for the manufacturer of finished products; and
1.3.3 import duty, excise duty and/or sales tax exemption on machinery, equipment and materials for services sub-sectors.
2 PROCESS AND PROCEDURES

2.1 Import Duty and/or Sales Tax Exemption on Imported Machinery and Equipment

For applicants involved in manufacturing or agricultural activities and eventually producing finished products.

2.1.1 Eligibility Criteria

a. Machinery and equipment must be imported and not produced locally. Imported machinery and equipment purchased through a locally appointed agent or distributor are not eligible for import duty exemption.

b. The imported machinery and equipment must be used directly in the manufacturing or agricultural activity or process.

c. For consideration, the machinery and equipment in question must also be used for any of the following purposes:
   i. control of environmental pollution;
   ii. recycling of materials;
   iii. product testing and quality control;
   iv. spare or replacement parts
   v. consumables

d. Machinery and equipment used for the above mentioned purpose that is purchased from a local manufacturer is only eligible for sales tax exemption.

e. As a pre-requisite, companies are required to register imported equipment with the Department of Occupational Safety and Health (DOSH).

f. Total duty/tax exemption must be above RM1,000.00.

2.1.2 Application Process and Procedure

a. Application Process

i. Applicant is advised to submit an application at least three (3) months prior to importation and Royal Malaysian Customs (“Customs”) clearance, or purchase to avoid delay in the processing.

ii. The prescribed form to be completed for this application is Form PC 1 – Application for Import Duty and/or Sales Tax Exemption on Machinery and Equipment.

   Note: Refer to Annexure 1 for a sample of Form PC 1.
iii. The form can be downloaded from MIDA’s website at:- www.mida.gov.my

iv. Number of copies of Form PC 1 for submission are as follows:

- Three (3) completed copies; and
- Four (4) copies of Appendix I and/or II (whichever is applicable) of Form PC 1.

v. First time applicants should also submit a copy of the following documents:

- Memorandum and Articles of Association or business registration certificate;
- Documents pertaining to the purchase/installation/construction and lease of factory, plant and machinery; or
- Sales Tax Licence (Form CJ2) or Certificate of Exemption from Sales Tax Licence (Form CJ7) from Royal Customs and Excise Department. If the above Licence is yet to be issued, the applicant can submit the acknowledgement letter to confirm registration for the said Licence.

vi. The application form can either be submitted to directly to MIDA or BiotechCorp at the following address:

- **MIDA**
  Director-General
  Malaysian Industrial Development Authority (MIDA)
  5th Floor, Plaza Sentral
  Jalan Sentral 5
  Kuala Lumpur Sentral
  50470 Kuala Lumpur

- **BiotechCorp**
  Vice President
  Advisory & Processing Department
  Client Support Services Division
  Malaysian Biotechnology Corporation Sdn Bhd
  Level 23, Menara Atlan
  161B, Jalan Ampang
  50450 Kuala Lumpur
Submission made through BiotechCorp

- BiotechCorp is not the processing authority for the application.
- BiotechCorp however will facilitate the application by verifying the completeness of the application.
- BiotechCorp will also assist in submitting the completed application to MIDA for processing.
- MIDA will liaise directly with the applicant on decisions made in relation to the application.

b. Evaluation and Review Process

i. MIDA will issue a letter of acknowledgement upon receiving a completed application.

ii. MIDA will evaluate and assess the application. MIDA will liaise with applicants if there is any further information required.

iii. Report will be prepared and presented at MIDA’s Committee, i.e. Jawatankuasa Penilaian Cukai for recommendation to the Minister of Finance.

iv. Upon approval by the Minister of Finance, MIDA will issue a letter of approval to the applicant.

v. MIDA will complete the evaluation of application within four (4) weeks (working days) from the date of complete application submission.

vi. Exemption will be for a period of one (1) year from the date of application received by MIDA

c. Approval Authority

Minister of Finance
2.2 Import Duty and/or Sales Tax Exemption on Raw Materials and Components for the Manufacturer of Finished Products

For applicants involved in manufacturing or agricultural activities and eventually producing finished products.

2.2.1 Eligibility Criteria

a. Raw materials and components must be used directly in the production of finished products.

b. Raw materials and components must be imported directly. Imported raw materials and components purchased through a local agent or distributor are not eligible.

c. Total duty/tax exemption must be above RM1,000.00.

2.2.2 Application Process and Procedure

b. Application Process

i. Applicant is advised to submit an application at least three (3) months prior to importation and Customs clearance, or purchase to avoid delay in processing.

ii. The prescribed form to be completed for this application is Form PC 2 – Application for Import Duty and/or Sales Tax Exemption on Raw Material and Components for the Manufacturer of Finished Products.

Note: Refer to Annexure 2 for a sample of Form PC 2.

iii. The form can be downloaded from MIDA’s website at: www.mida.gov.my

iv. Number of copies of Form PC 2 for submission are as follows:

- Two (2) completed copies

v. First time applicants should also submit a copy of the following documents:

- Manufacturing Licence and conditions issued under the Industrial Coordination Act, 1975;
- Approval of incentives under the Investment Incentive Act, 1968 / Promotional of Investment Act, 1986;
- Confirmation or clearance letter showing compliance with the equity condition stipulated in the Manufacturing Licence and/or incentives approval from the Ministry of International Trade and Industry (“MITI”); and
• Export orders and/or Customs Export Declaration Form (for export market applications).

vi. First time applicants who are exempted from Manufacturing Licence, should also submit a copy of the following documents:

• Memorandum and Articles of Association or business registration certificate;
• Documents pertaining to the purchase/ installation/ construction and lease of factory, plant and machinery; or
• Sales Tax Licence (Form CJ2) or Certificate of Exemption from Sales Tax Licence (Form CJ7) from Royal Customs and Excise Department. If the above Licence is yet to be issued, the applicant can submit the acknowledgement letter to confirm registration for the said Licence.

vii. The application form can either be submitted to directly to MIDA or BiotechCorp at the following address:

• **MIDA**
  
  Director-General  
  Malaysian Industrial Development Authority (MIDA)  
  5th Floor, Plaza Sentral  
  Jalan Sentral 5  
  Kuala Lumpur Sentral  
  50470 Kuala Lumpur

• **BiotechCorp**
  
  Vice President  
  Advisory & Processing Department  
  Client Support Services Division  
  Malaysian Biotechnology Corporation Sdn Bhd  
  Level 23, Menara Atlan  
  161B, Jalan Ampang  
  50450 Kuala Lumpur

Submission made through BiotechCorp

• BiotechCorp is not the processing authority for the application.
• BiotechCorp however will facilitate the application by verifying the completeness of the application.
• BiotechCorp will also assist in submitting the completed application to MIDA for processing.
• MIDA will liaise directly with the applicant on decisions made in relation to the application.
c. **Evaluation and Review Process**

i. MIDA will issue a letter of acknowledgement upon receiving a completed application.

ii. MIDA will evaluate and assess the application. MIDA will liaise with applicants if there is any further information required.

iii. Report will be prepared and presented at MIDA’s Committee, i.e. Jawatankuasa Penilaian Cukai for recommendation to the Minister of Finance.

iv. Upon approval by the Minister of Finance, MIDA will issue a letter of approval to the applicant.

v. MIDA will complete the evaluation of application within four (4) weeks (working days) from the date of complete application submission.

vi. Exemption will be for a period of one (1) year from the date of application received by MIDA.

d. **Approval Authority**

Minister of Finance
2.3 Import Duty and/or Sales Tax Exemption on Machinery, Equipment and Materials for Services Sub-Sectors

For applicants involved in activities other than manufacturing and agricultural. BioNexus status companies that provide R&D services can apply for this incentive. For example:

a. **Contract research and development company**
   A company which provides research and development services in Malaysia only to a company other than its related company.

b. **Research and development company**
   A company which provides research and development services in Malaysia to its related company or to any other company.

c. **In-house research and development**
   Research and development carried on in Malaysia within a company for the purposes of its own business.

2.3.1 Eligibility Criteria

a. Services that are eligible for import duty and sales tax exemption on machinery, equipment and materials must be related to research and development activities.

b. Machinery, equipment and materials must be imported directly and are not produced locally. Imported machinery, equipment and materials purchased from a local agent or distributor are not eligible for import duty exemption.

c. Machinery, equipment and materials that are produced locally can be considered for sales tax exemption if they are:
   i. used directly in research and development activities;
   ii. used for the purpose of controlling environmental pollution, recycling of materials, testing of products and controlling quality;
   iii. used as spare parts/ replacement parts and consumables;
   iv. machinery, equipment and materials are for company’s use.

d. Total duty/tax exemption must be above RM1,000.00.
2.3.2 Application Process and Procedures

a. Application Process

i. Applicant is advised to submit an application at least three (3) months prior to importation and Customs clearance, or purchase to avoid delay in processing.

ii. The prescribed form to be completed for this application is Form PC Services – Application for Import Duty and/or Sales Tax Exemption on Imported Machinery, Equipment and Materials for Services Sub-Sectors.

Note: Refer to Annexure 3 for a sample of Form PC Services.

iii. The form can be downloaded from MIDA’s website at: www.mida.gov.my

iv. Number of copies of Form PC Services for submission are as follows:

- Three (3) completed copies;
- Four (4) copies of Appendix I and/or II (whichever is applicable) of the Form PC Services.

v. First time applicants should also submit a copy of the following documents:

- Manufacturing Licence and conditions issued under the Industrial Coordination Act, 1975;
- Approval of incentives under the Investment Incentive Act, 1968 / Promotional of Investment Act, 1986;
- Confirmation or clearance letter showing compliance with the equity condition stipulated in the Manufacturing, Licence and/or incentives approval from the Ministry of International Trade and Industry; and
- Export orders and/or Customs Export Declaration Form (for application for export market).

vi. First time applicants exempted from Manufacturing Licence, should also submit a copy of the following documents:

- Memorandum and Articles of Association or business registration certificate;
- Documents pertaining to the purchase/ installation/ construction and lease of factory, plant and machinery; or
• Sales Tax Licence (Form CJ2) or Certificate of Exemption from Sales Tax Licence (Form CJ7) from Royal Customs and Excise Department. If the above Licence is yet to be issued, the applicant can submit the acknowledgement letter to confirm registration for the said Licence.

vii. The application form can either be submitted to directly to MIDA or BiotechCorp at the following address:

- **MIDA**
  
  Director-General  
  Malaysian Industrial Development Authority (MIDA)  
  5th Floor, Plaza Sentral  
  Jalan Sentral 5  
  Kuala Lumpur Sentral  
  50470 Kuala Lumpur

- **BiotechCorp**
  
  Vice President  
  Advisory & Processing Department, Client Support Services Division  
  Malaysian Biotechnology Corporation Sdn Bhd  
  Level 23, Menara Atlan  
  161B, Jalan Ampang  
  50450 Kuala Lumpur

**Submission made through BiotechCorp**

- BiotechCorp is not the processing authority for the application.  
- BiotechCorp however will facilitate the application by verifying the completeness of the application.  
- BiotechCorp will also assist in submitting the completed application to MIDA for processing.  
- MIDA will liaise directly with the applicant on decisions made in relation to the application.

b. **Evaluation and Review Process**

  i. MIDA will issue a letter of acknowledgement upon receiving a completed application.

  ii. MIDA will evaluate and assess the application. MIDA will liaise with applicants if there is any further information required.

  iii. Report will be prepared and presented at MIDA’s Committee, i.e. Jawatankuasa Penilaian Cukai for recommendation to the Minister of Finance.
iv. Upon approval by the Minister of Finance, MIDA will issue a letter of approval to the applicant.

v. MIDA will complete the evaluation of application within four (4) weeks (working days) from the date of complete application submission.

vi. Exemption will be for a period of two (2) years from the date of application received by MIDA.

c. **Approval Authority**

Minister of Finance
2.4 Additional information/requirements

a. Applicants are advised to submit an application at least three (3) months prior to importation and Customs clearance, or purchase to avoid delay in processing.

b. Applicants are required to declare in the application form for any ‘consumables’ that attached with the imported machinery or equipment.

c. Application forms must be typed and not hand written.

d. If the applicant has received a letter of acknowledgement from MIDA, early release of imported equipments/raw materials can be requested from Customs. This scenario is applicable if the applicant requires urgent use of the equipment/raw materials. Using the letter of acknowledgement as support, an applicant may apply for a bank guarantee and submit the same to Customs for release of the equipment/raw materials. Once the Minister of Finance approves the import duty exemption application, the applicant can request for the return of the bank guarantee.

e. If the applicant has additional equipment (same type) to be imported during exemption period, they are required to make separate applications for the same.

f. The applicant is advised to engage a forwarding agent to facilitate dealings with Customs e.g. to get Customs clearance, etc.

h. Customs may conduct a site visit or verification exercise after the evaluation and assessment work done by MIDA.

i. Online applications are available at MIDA’s website, www.mida.gov.my, for the following applications:

i. Form PC 1 – Import Duty and/or Sales Tax Exemption on Machinery and Equipment; and

ii. Form PC 2 – Import Duty and/or Sales Tax Exemption on Raw Material and Components for the Manufacturer of Finished Products

Should the application be made online, the applicant is required to sign the application form digitally. Online applications should be accompanied by scanned copies of supporting documents. In this case, the applicant will also be notified of decisions online.
2.5 Frequent Asked Questions (FAQ)

Q1: Which business sectors are applicable for Forms PC 1, PC 2 and PC Services?

A1: Forms PC 1 and PC 2 are applicable for those who are involved in manufacturing or agricultural activities and produce finished products.

Form PC Services are applicable for selected services sub-sectors. Please refer to the list of services sub-sectors in MIDAs guidelines– www.mida.gov.my.

Q2: How long is the exemption period and from when does it commence?

A2: For PC 1 and PC services applications, the exemption period will be one (1) year from the date of application received by MIDA. Meanwhile, for PC 2 application, the exemption period will be two (2) years from the date of application received by MIDA.

Q3: Are imported machinery, equipment and raw materials purchased from local agents/distributors, eligible for import duty exemption?

A3: Imported machinery, equipment and raw materials purchased from local agents/distributors are not eligible for import duty exemption.

Q4: How many copies are needed for each different form?

A4: Form PC 1 – three (3) completed copies and four (4) copies of Appendix I and/or II (whichever is applicable)

Form PC 2 – two (2) completed copies.

Form PC Services – three (3) completed copies and four (4) copies of Appendix I and/or II (whichever is applicable).

Q5: Do we need to submit copies of invoices/brochures of imported equipment?

A5: Submission of copies of invoices/brochures of imported equipments are not necessary.
Q6: Are imported equipment/raw materials/consumables exempted from sales tax as well?

A6: Applicants can apply for sales tax exemption on imported equipment/consumables. For imported raw materials, the applicant must apply for exemption directly with Customs. This is subject to MIDA discretion.

Q7: How long does it take for MIDA to approve the application?

A7: MIDA will complete the evaluation of an application within four (4) weeks (working days) from the date of complete application submission.

Q8: Is a list of finished products/services required in the application form?

A8: MIDA requires applicants to list down all finished products/services.

Q9: When is DOSH registration required? Is it compulsory in order to get import duty/sales tax exemption?

A9: If the application relates to machinery and equipment, DOSH registration is required.

Q10: What if they have registered with DOSH and have yet to receive the certificate?

A10: Applicants may submit the acknowledgement letter from DOSH to confirm their registration.

Q11: In the application form, there is a section for ‘Project Cost’. What is the amount that must be stated? Cost or Net Book Value?

A11: Net Book Value as per balance sheet to-date.

Q12: For the sections relating to ‘Project Cost’ and ‘Financing’ in the application form, must the amounts be based on audited accounts or latest information?

A12: The amounts must be based on latest information available i.e management accounts.
Q13: During the evaluation of an application, is there any site visit/verification work conducted by MIDA?

A13: MIDA may conduct site visits or verification work during the evaluation of the application at their discretion.

Q14: On the declaration page, if the Managing Director is not available to sign the application, can other authorized personnel sign in his place?

A14: MIDA requires only the Managing Director or a person of equivalent position to sign the application form.

Q15: In cases where incomplete application forms are submitted to MIDA, does the applicant need to submit a new application for the same equipment?

A15: MIDA will advise the applicant to amend the application form where necessary.

For further information or clarification, please contact:

Vice President
Advisory & Processing Department
Client Support Services Division
Malaysian Biotechnology Corporation Sdn Bhd
Level 23, Menara Atlan
161B, Jalan Ampang
50450 Kuala Lumpur

T: 03 2116 5588
F: 03 2116 5528
E: info@biotechcorp.com.my
APPLICATION FOR
IMPORT DUTY AND/OR SALES TAX EXEMPTION
ON MACHINERY AND EQUIPMENT

1. Type of application (Please tick (✓) where relevant):
   (a) Machinery and equipment
   (b) Spare parts/ replacement parts
   (c) Consumables
   (d) Recycling of waste
   (e) Product testing and quality control
   (f) Others (Please specify)

   for:
   (a) New project
   (b) Expansion/diversification/ modernisation project
   (c) Environmental pollution control
   (d) Recycling of waste
   (e) Product testing and quality control
   (f) Others (Please specify)

2. Finished products*
   ** HS
   tariff code
   Factory address

Note:
* Please list all products manufactured by the company
** Please tick ☐ for products that are relevant to the application
A. PARTICULARS OF COMPANY

1. (a) Name of company:

______________________________________________________________

Type of company registration (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. (a) Particulars of Manufacturing Licence issued by the Ministry of International Trade and Industry (MITI):

<table>
<thead>
<tr>
<th>No.</th>
<th>Licence no.</th>
<th>Serial no.</th>
<th>Effective date</th>
<th>Equity condition</th>
<th>Export condition</th>
</tr>
</thead>
</table>

(b) Sales Tax licence no. (CJ2) : ____________________________

or

Certificate of exemption from Sales Tax licence no. (CJ7) : ____________________________

(c) Tax incentive approved, if applicable:
   (i) Pioneer Status
   (ii) Investment Tax Allowance
   (iii) Others (Please specify)

3. Employment*:
   * Please fill in the manpower structure as in Appendix A

4. Please attach a copy of the Department of Occupational Safety and Health (DOSH) registration certificate or acknowledgement letter from DOSH.
B. PROJECT COST*

1. Fixed assets**: (RM)
   (i) Land
      (Specify area in hectares):

   (ii) Factory building
      (Specify built-up area in m²):

   (iii) Plant and machinery

   (iv) Other equipment

   Total fixed assets

2. Pre-operational expenditure (if applicable)

3. Working capital

Total project cost

** If assets are rented/leased, please indicate the annual cost of rental/lease:

   (i) Land
      (Specify area in hectares):

   (ii) Factory building
      (Specify built-up area in m²):

   (iii) Plant and machinery

   (iv) Other equipment

   Total rental/lease

Note:
* If there is more than one factory location, please provide the same information for each factory location on a separate sheet of paper
### FINANCING

<table>
<thead>
<tr>
<th></th>
<th>RM</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Authorised capital</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Shareholders’ funds:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Paid-up capital:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(i) Malaysian individuals</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bumiputera</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-Bumiputera</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(ii) Companies incorporated in Malaysia*</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iii) Foreign nationals/companies (Specify name and nationality/country of origin)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total of (i), (ii) and (iii)</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>(b) Reserves (excluding capital appreciation)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total of (a) and (b)</td>
<td></td>
</tr>
</tbody>
</table>

* For 2(a)(ii), please provide equity structure:

<table>
<thead>
<tr>
<th>Name of company:</th>
<th>Name of company:</th>
</tr>
</thead>
</table>
| Bumiputera | %  
| Non-Bumiputera | %  
| Foreign nationals/companies (Specify name and nationality/country of origin) | %  

<table>
<thead>
<tr>
<th></th>
<th>Total 100%</th>
<th></th>
<th>Total 100%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bumiputera</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Bumiputera</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign nationals/companies (Specify name and nationality/country of origin)</td>
<td>%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
3. Loan:
   (i) Domestic
       ————
   (ii) Foreign (Specify country of origin):
       ————
       ————
       Total ————

4. Other sources (Please specify):

       ————
       ————
       ————
       Total ————

Total of 2, 3 and 4 ————

D. MACHINERY AND EQUIPMENT

1. For machinery and equipment which are manufactured locally, please give reasons for importing these machinery and equipment. Provide confirmation letter from local manufacturers to support the application.

<table>
<thead>
<tr>
<th>Machinery and equipment</th>
<th>Reasons</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. Please attach:
   (a) The manufacturing process flow chart and explain the major processes
   (b) The machinery layout plan and indicate the location where the machinery and equipment applied for will be installed
### E. FINISHED PRODUCTS

Production and market:

<table>
<thead>
<tr>
<th>Finished products</th>
<th>Date of commencement of production (Quantity)*</th>
<th>Current annual production (Quantity)*</th>
<th>Maximum annual production capacity (Quantity)*</th>
<th>Market</th>
<th>Major customers</th>
<th>Major export destinations</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Domestic %</td>
<td>FZ/LMW %</td>
<td>Export %</td>
</tr>
</tbody>
</table>

Note:

* Units as specified in the "Malaysian Trade Classification and Customs Duties Order"
F. DECLARATION

I, ________________________________, the Managing Director of ________________________________, hereby declare that to the best of my knowledge, the particulars furnished in this application are true.

(ii)* have engaged/is planning to engage the services of the following consultant for my application:

- Company Name: ________________________________
- Address: ______________________________________
- Contact Person: ________________________________
- Designation: ________________________________
- Telephone no.: ________________________________
- Fax no.: ________________________________
- E-mail: ________________________________

I take full responsibility for all information submitted by the consultant(s).

______________________________  ________________________________
Date                                      (Signature)

*Please complete this section if the company has engaged/is planning to engage the services of consultant(s) to act on behalf of the company. Please provide information on a separate sheet of paper if space is insufficient.
## EXEMPTION FROM IMPORT DUTY AND SALES TAX ON IMPORTED MACHINERY AND EQUIPMENT

### Table:

<table>
<thead>
<tr>
<th>No.</th>
<th>Description of machinery and equipment</th>
<th>HS tariff code</th>
<th>Country of origin</th>
<th>Customs station*</th>
<th>Quantity applied**</th>
<th>CIF value (RM)</th>
<th>Import Duty Rate</th>
<th>Value (RM)</th>
<th>Sales Tax*** (RM)</th>
<th>Total duty/tax **** (RM)</th>
<th>Functions of each machinery and equipment in the manufacturing process</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
<td>(12)</td>
</tr>
</tbody>
</table>

### Note:

- The text in the table should be at least of font size 10.
- For more than one customs station, give the breakdown by each station
- ** Units as specified in the "Malaysian Trade Classification and Customs Duties Order"
- *** Formula used for Sales Tax: Sales Tax rate x \([\text{CIF value (Column (7))} + \text{Import Duty (Column (9))}]\)
- **** Formula used for total duty: \([\text{Import Duty (Column (9))} + \text{Sales Tax (Column (10))}]\)
EXEMPTION FROM SALES TAX ON LOCALLY PURCHASED MACHINERY AND EQUIPMENT

Name of company: 

Factory address:  

<table>
<thead>
<tr>
<th>No.</th>
<th>Description of machinery and equipment</th>
<th>HS tariff code</th>
<th>Name of local manufacturers</th>
<th>Quantity applied*</th>
<th>Value (RM)</th>
<th>Sales Tax (RM)</th>
<th>Functions of each machinery and equipment in the manufacturing process</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
</tbody>
</table>

Total

Note:

- The text in the table should be at least of font size 10.
- Units as specified in the “Malaysian Trade Classification and Customs Duties Order”
Please fill in where relevant
Please note that the information is required to enable the government to undertake the appropriate manpower planning to meet the specific manpower needs of companies.

<table>
<thead>
<tr>
<th>Category</th>
<th>Full-time employment</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Malaysian</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Degree</td>
<td>Diploma/</td>
<td>Certificate</td>
<td>Others</td>
</tr>
<tr>
<td></td>
<td>Foreign national</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Degree</td>
<td>Diploma/</td>
<td>Certificate</td>
<td>Others</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Managerial staff with (a) Technical qualifications</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Electrical &amp; Electronics Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Mechanical Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Chemical Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Others (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Science qualifications (i) Chemistry</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Physics</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Biotechnology / Microbiology</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Pharmacy</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v) Computer Science</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vi) Others (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Other qualifications / experience (e.g. economics, marketing, finance &amp; accounting. Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Technical and supervisory staff with (a) Technical qualifications</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Electrical &amp; Electronics Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Mechanical Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Chemical Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Others (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Science qualifications (i) Chemistry</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Physics</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Biotechnology / Microbiology</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Pharmacy</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v) Computer Science</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vi) Others (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note:
* If there is more than one factory location, please provide the same information for each factory location on a separate sheet of paper
### Appendix A

<table>
<thead>
<tr>
<th>Category</th>
<th>Full-time employment</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Malaysian</td>
<td>Foreign national</td>
<td>Total</td>
<td>Degree</td>
<td>Diploma/Certificate</td>
<td>Others</td>
</tr>
<tr>
<td>(c) Other qualifications / experience</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Craft skills</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Plant maintenance mechanic</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Tool &amp; die maker</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Machinist</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) IT personnel (including CAD/CAM designer &amp; DCS operator)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v) Quality Controller</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vi) Electrician</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vii) Chargeman</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(viii) Welder</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ix) Other special skills related to the sector (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>g)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. (a) Sales and clerical</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Other general workers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Machine operators and assemblers**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Farm workers***</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>** Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**

** Machine operators and assemblers are those involved in the production/assembly line who receive mainly on the job training for a period between 3 to 6 months, e.g., production operators

*** Farm workers are those involved as agricultural farmhands and labourers who perform a variety of simple farming tasks
IMPORTANT NOTICE: ONLINE APPLICATION IS NOW AVAILABLE

APPLICATION FOR IMPORT DUTY AND/OR SALES TAX EXEMPTION ON RAW MATERIALS AND COMPONENTS FOR THE MANUFACTURE OF FINISHED PRODUCTS

1. Type of application (Please tick ✓ where relevant):
   
   (a) New
      
      (i) Import Duty exemption  
      (ii) Sales Tax exemption*  
   
   (b) Extension
      
      (i) Import Duty exemption
      (ii) Sales Tax exemption*  

   Market:
   
   (a) Domestic  
   (b) Export  
   (c) Free Zone/Licensed Manufacturing Warehouse (FZ/LMW)

2. Finished products**  
   
<table>
<thead>
<tr>
<th>HS tariff code</th>
<th>Import Duty %</th>
<th>Sales Tax %</th>
<th>Factory address</th>
</tr>
</thead>
</table>

Note:

* The three sectors that can be considered for Sales Tax exemption are the aerospace/aircraft industry, machinery and equipment industry and petroleum products used as raw materials for industries other than oil refinery.

** Please list all products manufactured by the company.

*** Please tick ✓ for products that are relevant to the application.

**** To be filled for products that are relevant to the application.

MIDA  
Malaysian Industrial Development Authority
A. PARTICULARS OF COMPANY

1. (a) Name of company:

________________________________________________________________________________________

Type of company registration (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. (a) Particulars of Manufacturing Licence issued by the Ministry of International Trade and Industry (MITI):

<table>
<thead>
<tr>
<th>Licence no.</th>
<th>Serial no.</th>
<th>Effective date</th>
<th>Equity condition</th>
<th>Export condition</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Annexure 2

PC 2

(b) Sales Tax licence no. (CJ2) : _____________________________
or Certificates of exemption from Sales Tax licence no. (CJ7) : _____________________________

(c) Tax incentive approved, if applicable:
   (i) Pioneer Status □
   (ii) Investment Tax Allowance □
   (iii) Others (Please specify): □

3. Employment*:
   * Please fill in the manpower structure as in Appendix A

B. PROJECT COST*

1. Fixed assets**:
   (i) Land
      (Specify area in hectares):
      _____________________________
   (ii) Factory building
      (Specify built-up area in m²):
      _____________________________
   (iii) Plant and machinery
   (iv) Other equipment

Total fixed assets _____________________________

2. Pre-operational expenditure (if applicable) _____________________________

3. Working capital _____________________________

Total project cost _____________________________

Note:

* If there is more than one factory location, please provide the same information for each factory location on a separate sheet of paper.
If assets are rented/leased, please indicate the annual cost of rental/lease:

(i) Land
   (Specify area in hectares):

(ii) Factory building
   (Specify built-up area in m²):

(iii) Plant and machinery

(iv) Other equipment

Total rental/lease

C. FINANCING

1. Authorised capital

2. Shareholders’ funds:
   (a) Paid-up capital:
      (i) Malaysian individuals
         Bumiputera
         Non-Bumiputera
      (ii) Companies incorporated in Malaysia*
         
      (iii) Foreign nationals/companies
         (Specify name and nationality/country of origin)

   Total of (i), (ii) and (iii) 100%

   (b) Reserves (excluding capital appreciation)

Total of (a) and (b)
* For 2(a)(ii), please provide equity structure as follows:

<table>
<thead>
<tr>
<th>Name of company:</th>
<th>Name of company:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bumiputera</td>
<td>Bumiputera</td>
</tr>
<tr>
<td>Non-Bumiputera</td>
<td>Non-Bumiputera</td>
</tr>
<tr>
<td>Foreign nationals/companies (Specify name and nationality/country of origin)</td>
<td>Foreign nationals/companies (Specify name and nationality/country of origin)</td>
</tr>
</tbody>
</table>

Total 100%  

3. Loan:
   (i) Domestic
   (ii) Foreign (Specify country of origin):

Total

4. Other sources (Please specify):

Total

Total of 2, 3 and 4

D. MANUFACTURING PROCESS

Please attach the manufacturing process flow chart and explain the major processes
### E. FINISHED PRODUCTS

Production and market:

<table>
<thead>
<tr>
<th>Finished products</th>
<th>Date of commencement of production</th>
<th>Current annual production (Quantity)*</th>
<th>Maximum annual production capacity (Quantity)*</th>
<th>Market</th>
<th>Major customers</th>
<th>Major export destinations</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Domestic %</td>
<td>FZ/LMW %</td>
<td>Export %</td>
</tr>
</tbody>
</table>

Note:

* Units as specified in the “Malaysian Trade Classification and Customs Duties Order”
F. RAW MATERIALS AND COMPONENTS

1. Major local raw materials and components used:

<table>
<thead>
<tr>
<th>No.</th>
<th>Raw materials and components</th>
<th>Quantity used annually*</th>
<th>Name and address of local producers/manufacturers</th>
</tr>
</thead>
</table>

Note:

* Units as specified in the "Malaysian Trade Classification and Customs Duties Order"
### 2. Raw materials and components for Import Duty exemption:

(a) **Domestic market**

<table>
<thead>
<tr>
<th>No.</th>
<th>Raw materials and components*</th>
<th>HS tariff code</th>
<th>Import Duty (%)</th>
<th>Country of origin</th>
<th>Quantity used per unit of finished product including wastage (RM)</th>
<th>Customs station**</th>
<th>Total import per annum</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td></td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**

* If there is more than one finished product, list the raw materials and components by each product
** For more than one customs station, give the breakdown by each station
*** Units as specified in the “Malaysian Trade Classification and Customs Duties Order”
### (b) Export market/Free Zone/Licensed Manufacturing Warehouse

<table>
<thead>
<tr>
<th>No.</th>
<th>Raw materials and components*</th>
<th>HS tariff code</th>
<th>Import Duty (%)</th>
<th>Country of origin</th>
<th>Quantity used per unit of finished product including wastage</th>
<th>Customs station**</th>
<th>Total import per annum</th>
<th>Finished products</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td></td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(11)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**

* If there is more than one finished product, list the raw materials and components by each product
** For more than one customs station, give the breakdown by each station
*** Units as specified in the "Malaysian Trade Classification and Customs Duties Order"
3. Raw materials and components for **Sales Tax exemption**:

   (a) Raw materials/components to be **sourced from local manufacturers**

<table>
<thead>
<tr>
<th>No.</th>
<th>Raw materials and components**</th>
<th>HS tariff code</th>
<th>Sales Tax (%)</th>
<th>Quantity used per unit of finished product including wastage (5)</th>
<th>Quantity per annum***</th>
<th>Value (RM)</th>
<th>Total Sales Tax (RM)</th>
<th>Finished products</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**

* The three sectors that can be considered for Sales Tax exemption are the aerospace/aircraft industry, machinery and equipment industry and petroleum products used as raw materials for industries other than oil refinery

** If there is more than one finished product, list the raw materials and components by each product

*** Units as specified in the "Malaysian Trade Classification and Customs Duties Order"
(b) Raw materials/components to be imported*

<table>
<thead>
<tr>
<th>No.</th>
<th>Raw materials and components**</th>
<th>HS tariff code</th>
<th>Country of origin</th>
<th>Sales Tax (%)</th>
<th>Quantity used per unit of finished product including wastage (6)</th>
<th>Customs station***</th>
<th>Total input per annum</th>
<th>Finished products</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Quantity**** (RM)</td>
<td>CIF value (RM)</td>
</tr>
</tbody>
</table>

** The three sectors that can be considered for the tax exemption are the aerospace/aircraft industry, machinery and equipment industry and petroleum products used as raw materials for industries other than oil refinery.

*** If there is more than one finished product, list the raw materials and components by each product.

**** For more than one customs station, give the breakdown by each station.

**** Units as specified in the "Malaysian Trade Classification and Customs Duties Order".
4. Raw materials and components given Import Duty and/or Sales Tax exemption in the previous period*:

(a) For domestic market

<table>
<thead>
<tr>
<th>No.</th>
<th>Raw materials and components</th>
<th>Quantity exempted From:</th>
<th>Opening stock as at commencement of exemption</th>
<th>Quantity imported/purchased From:</th>
<th>Quantity used From:</th>
<th>Balance as at</th>
<th>Finished products</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note:
* Applicable only for company seeking extension of exemption period
(b) For **export market/Free Zone/Licenced Manufacturing Warehouse** *

<table>
<thead>
<tr>
<th>No.</th>
<th>Raw materials and components</th>
<th>Quantity exempted</th>
<th>Opening stock as at commencement of exemption</th>
<th>Quantity imported/purchased</th>
<th>Quantity used</th>
<th>Balance as at</th>
<th>Finished products</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
</tbody>
</table>

Note:
* Applicable only for company seeking extension of exemption period
G. DECLARATION

I, __________________________________________________________________________, the Managing Director of __________________________________________________________________________

(i) hereby declare that to the best of my knowledge, the particulars furnished in this application are true.

(ii)* have engaged/is planning to engage the services of the following consultant for my application:

Company Name : __________________________________________
Address : ________________________________________________
Contact Person : __________________________________________
Designation : ____________________________________________
Telephone no. : __________________________________________
Fax no. : _______________________________________________
E-mail : _________________________________________________

I take full responsibility for all information submitted by the consultant(s).

Date ___________ (Signature) ____________________________

*Please complete this section if the company has engaged/is planning to engage the services of consultant(s) to act on behalf of the company. Please provide information on a separate sheet of paper if space is insufficient.
**MANPOWER**

Please fill in where relevant

Please note that the information is required to enable the government to undertake the appropriate manpower planning to meet the specific manpower needs of companies.

<table>
<thead>
<tr>
<th>Category</th>
<th>Full-time employment</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>MalaySian</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Degree</td>
<td>Diploma/ Certificate</td>
<td>Others</td>
<td>Degree</td>
<td>Diploma/ Certificate</td>
</tr>
<tr>
<td>1. Managerial staff with</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Technical qualifications</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Electrical &amp; Electronics Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Mechanical Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Chemical Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Others (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Science qualifications</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Chemistry</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Physics</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Biotechnology / Microbiology</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Pharmacy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v) Computer Science</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vi) Others (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Other qualifications / experience (e.g. economics, marketing, finance &amp; accounting. Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Technical and supervisory staff with</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Technical qualifications</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Electrical &amp; Electronics Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Mechanical Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Chemical Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Others (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Science qualifications</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Chemistry</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Physics</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Biotechnology / Microbiology</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Pharmacy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v) Computer Science</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vi) Others (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note:
* If there is more than one factory location, please provide the same information for each factory location on a separate sheet of paper.
<table>
<thead>
<tr>
<th>Category</th>
<th>Full-time employment</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Malaysian</td>
<td>Foreign national</td>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Degree</td>
<td>Diploma/ Certificate</td>
<td>Others</td>
<td>Degree</td>
<td>Diploma/ Certificate</td>
<td>Others</td>
</tr>
<tr>
<td>(c) Other qualifications / experience</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Craft skills</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Plant maintenance mechanic</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Tool &amp; die maker</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Machinist</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) IT personnel (Including CAD/CAM designer &amp; DCS operator)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v) Quality Controller</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vi) Electrician</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vii) Chargeman</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(viii) Welder</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ix) Other special skills related to the sector (Please specify):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>g)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. (a) Sales and clerical
(b) Other general workers
4. Machine operators and assemblers**
5. Farm workers***

Total

Note:

** Machine operators and assemblers are those involved in the production/assembly line who receive mainly on the job training for a period between 3 to 6 months, e.g. production operators

*** Farm workers are those involved as agricultural farmhands and labourers who perform a variety of simple farming tasks
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 1 ✓ 2 Date of commencement of business Total annual turnover (RM '000) Address of premise

<table>
<thead>
<tr>
<th>Services activities</th>
<th>Date of commencement of business</th>
<th>Total annual turnover (RM '000)</th>
<th>Address of premise</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note:
1. Please list all services undertaken by the company
2. Please tick (✓) for the services that are relevant to the application

Malaysian Industrial Development Authority
3. For R&D activies, 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

<table>
<thead>
<tr>
<th>Title of projects/activities</th>
<th>Objectives</th>
<th>Duration</th>
<th>Testing/investigation to be carried out</th>
<th>Names of clients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   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

A. PARTICULARS OF COMPANY

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:
Annexure 3

PC Services

<table>
<thead>
<tr>
<th></th>
<th>Telephone no:</th>
<th>Fax no:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>E-mail:</th>
<th>Website:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. Employment:

<table>
<thead>
<tr>
<th>Category</th>
<th>Full-time employment¹</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Malaysians</td>
</tr>
<tr>
<td>a. Managerial</td>
<td></td>
</tr>
<tr>
<td>b. Technical and supervisory</td>
<td></td>
</tr>
<tr>
<td>c. Skilled workers</td>
<td></td>
</tr>
<tr>
<td>d. Administrative/General workers</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

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 Kenderaan 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

1. Fixed assets 1 :
   (i) Land __________________________
   (ii) Building __________________________
   (iii) Machinery and equipment (if applicable) __________________________
   (vi) Others (Please specify) __________________________

   Total fixed assets __________________________

Note: 1 If assets are rented/leased, please specify and indicate the annual cost of rental/lease.

C. FINANCING (as at ...................... )

1. Authorised capital __________________________

2. Shareholders’ funds:
   (a) Paid-up capital:
      (i) Malaysian individuals
          Bumiputera __________________________
          Non-Bumiputera __________________________
      (ii) Companies incorporated in Malaysia 1
           __________________________
           __________________________
      (iii) Foreign nationals/companies
           (Specify name and nationality/country of origin)
           __________________________
           __________________________
           __________________________

   Total of (i), (ii) and (iii) __________________________ 100%

   (b) Reserves (excluding capital appreciation) __________________________
PC Services

Total of (a) and (b)  ______________

1 For 2(a)(ii), please provide equity structure:

<table>
<thead>
<tr>
<th>Name of company:</th>
<th>Name of company:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>%</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bumiputera</td>
<td>Bumiputera</td>
</tr>
<tr>
<td>Non-Bumiputera</td>
<td>Non-Bumiputera</td>
</tr>
<tr>
<td>Foreign nationals/companies (Specify name and nationality/country of origin)</td>
<td>Foreign nationals/companies (Specify name and nationality/country of origin)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>%</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

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, ________________________________, the Managing Director of ________________________________, hereby declare that to the best of my knowledge, the particulars furnished in this application are true.

(ii)* have engaged/is planning to engage the services of the following consultant for my application:

<table>
<thead>
<tr>
<th>Company Name</th>
<th>:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>:</td>
</tr>
<tr>
<td>Contact Person</td>
<td>:</td>
</tr>
<tr>
<td>Designation</td>
<td>:</td>
</tr>
<tr>
<td>Telephone no.</td>
<td>:</td>
</tr>
<tr>
<td>Fax no.</td>
<td>:</td>
</tr>
<tr>
<td>E-mail</td>
<td>:</td>
</tr>
</tbody>
</table>

I take full responsibility for all information submitted by the consultant(s).

_________________________  __________________________
Date                        (Signature)

*Please complete this section if the company has engaged/is planning to engage the services of consultant(s) to act on behalf of the company. Please provide information on a separate sheet of paper if space is insufficient.
EXEMPTION FROM IMPORT DUTY, EXCISE DUTY AND SALES TAX ON IMPORTED MACHINERY, EQUIPMENT AND MATERIALS

Name of company/institution: 
Address of premise: 

<table>
<thead>
<tr>
<th>No.</th>
<th>Description of items</th>
<th>HS tariff code</th>
<th>Customs station</th>
<th>Quantity applied</th>
<th>CIF value (RM)</th>
<th>Import duty</th>
<th>Excise duty</th>
<th>Sales tax</th>
<th>Total duty/tax</th>
<th>Function of each item</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(11)</td>
<td>(12)</td>
<td>(13)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total

Note:
The text in the table should be at least of font size 10.

1. For more than one customs station, give the breakdown by each station
2. Unit of measurement as specified in the "Malaysian Trade Classification and Customs Duties Order"
3. Formula used for Sales tax: Sales tax rate x [CIF value (Column 6) + Import duty (Column 8) + Excise duty (Column 10)]
4. 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

<table>
<thead>
<tr>
<th>No.</th>
<th>Description of items</th>
<th>HS tariff code</th>
<th>New/Used</th>
<th>Name &amp; address of local manufacturers</th>
<th>Quantity applied</th>
<th>Value (RM)</th>
<th>Sales tax (RM)</th>
<th>Functions of each item</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total**

**Note:**

1. Unit of measurement as specified in the "Malaysian Trade Classification and Customs Duties Order"
Our reference: [ ]

Date:

Vice President
Advisory & Processing Department
Client Support Services Division
Malaysian Biotechnology Corporation Sdn Bhd
Level 20, Menara Atlan
161B, Jalan Ampang
50450 Kuala Lumpur

Dear Sir/Madam,

Application for Import Duty and Sales tax Exemption

With reference to the above matter, we are pleased to submit our application for Customs Duty Exemption on the purchase of [please state type of raw materials/equipments] from [name of exporter] for your further action.

Pursuant to the above, we enclose herewith the following documents for your reference:

1. Three (3) sets of complete and duly signed Form PC1 application form for import duty/sales tax exemption on machinery/equipment, or
2. Two (2) sets of complete and duly signed Form PC2 application form for import duty/sales tax exemption on raw materials.
3. Additional one (1) copy of Appendix I (Form PC1).
4. Other supporting documents (please state details).

If the documents are in order, please forward them to Malaysian Industrial Development Authority (MIDA) for processing and approval. Your co-operation on the above matter is highly appreciated. If you require further clarification, please contact [contact person name, telephone number and email address].

Thank you.

Yours sincerely,
{Name of company}

.................................................