

Malaysia Import Regulation

Import Duties on Motor Vehicles in Malaysia

various duties are levied on all vehicles imported in Completely Built-Up (CBU) form for sale in Malaysia, after which Sales Tax is added on. Basically, there are three categories defined by the Royal Malaysian Customs & Excise Dept and following a rationalisation exercise early in 2000, these are:

- A. PASSENGER CARS (INCLUDING STATIONWAGONS)
- B. 4X4 VEHICLES (EXCLUDING MODELS LIKE THE SUBARU IMPREZA WHICH ARE CONSIDERED PASSENGER CARS)
- C. OTHERS (VANS, MPVS, ETC)

PASSENGER CARS (PETROL ENGINES)

Import Duty:-

Up to 1799 cc	140% of CIF (Cost, Insurance & Freight)
1800 cc - 1999 cc	170% of CIF
2000 cc - 2499 cc	200% of CIF
2500 cc - 2999 cc	250% of CIF
3000 cc and above	300% of CIF

- Import Duty for passenger cars with diesel engines is set at a flat rate of 120% of CIF.
- Sales Tax is calculated based on 10% of (CIF + Import Duty charged)

4X4 VEHICLES & OTHERS

Import Duty:-

Up to 1799 cc	60% of CIF
1800 - 1999 cc	80% of CIF
2000 - 2499 cc	150% of CIF
2500 cc - 2999 cc	180% of CIF
3000 cc and above	200% of CIF

- Sales Tax is calculated based on 10% of (CIF + Import Duty charged)

It should be noted that the declared valued of a vehicle need not necessarily be accepted by the Customs Dept which has its own method of determining the Open Market Value (OMV) for a specific model. If a vehicle's value, as declared by the importer, is considered too low, the OMV can be applied for purposes of determining import duty payable.

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MUST APPLY FOR AN APPROVAL

To import your car, you must apply for an Approval Permit from the Ministry of International Trade and Industry (MITI).

1. Documents required for Approval Permit (AP) from Ministry International Trade & Industry (MITI) and owner has to come personally to attend an Interview
 - Original Passport & copies
 - Ownership Certificate or Original & Copy Registration Card
 - Insurance / policy for the car used previous country or prove of minimum 1year old under the same name of applicant for AP.
 - JK 69 - AP Application Form (UTS Intermovers will provide and assist)

- Original & copy of receipt / Purchase Invoice for the automobiles

2. Import duties are based on CIF value and / or second hand value as determined by Custom examination and valuation dept.

3. Partial exemption duties are subject to Treasury approval for Malaysian diplomats and government officers. Full exemption may be offered for certified foreign diplomats, subject to application for exemption by respective Embassy.

4. General indication of import duties – where CIF value is less than RM 20,000.00 the Import Duty is 170% to 200% and sales vehicle is subject to tax 10%. For more specific value please fax UTS Intermovers the make, model, year of manufacture and CIF value. Assessment on the vehicle is subject to the discretion of Customs and Excise Department Officer at the time of clearance.

5. Car in excess of 6 years old is subject to verification and approval by Ministry of International Trade & Industry.

All these documents must be presented to the officer in charge at the MITI offices, who will also conduct a short interview. Processing of your application typically takes seven working days, if all goes well you will be issued an Approval Permit allowing you to import your car. The permit is valid for only 3 months, if you do not import your car by then, you will have to go through the entire process all over again.

Upon the arrival of the car, importer required to collect it from the port and then you will need to apply for a permit from the Malaysian Road Transport Department or "Jabatan Pengangkutan Jalan", this entails more registration paperwork which of course will include your proof of ownership and registration documents, a car inspection and the payment of the import duties.

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OTHER INFORMATION:

1. Custom clearance is always completed at the port of entry and subject to 100% custom examination.

2. OBL, packing list and owner contact in Malaysia at least 5 days before vessel arrival at port of entry in order to expedite normal customs clearance. Clearance will take about 3 – 6 for FCL, and LCL shipments and 2 – 3 working days for air shipment

3. Packing list must have proper description of all contents and must be written in English.

Note

Customs requirements and documentation for Malaysia is subject to change at any time as directed by the Malaysian government. Contact with the local Malaysian Consulate or Embassy for further information concerning your specific visa, residence and entry situation is strongly recommended prior to planning your move. UniGroup Worldwide UTS cannot be responsible for changes in the law, interpretation by immigration or customs enforcement personnel, or non-compliance with the law as it exists at the time your goods enter the country.