

# Jawatankuasa Pengecualian Cukai (JPC) User Guide for Machinery and Equipment (Agriculture)

Learn About the System

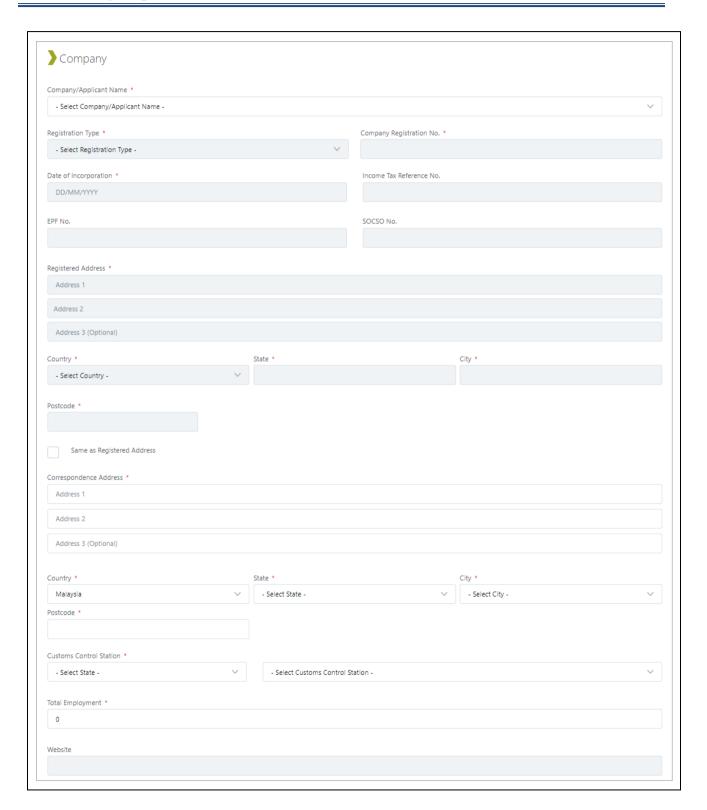


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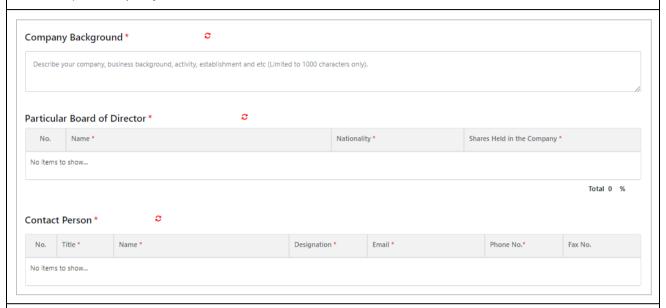
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# Chapter 1 **COMMON SECTIONS**

# 1.1 Company



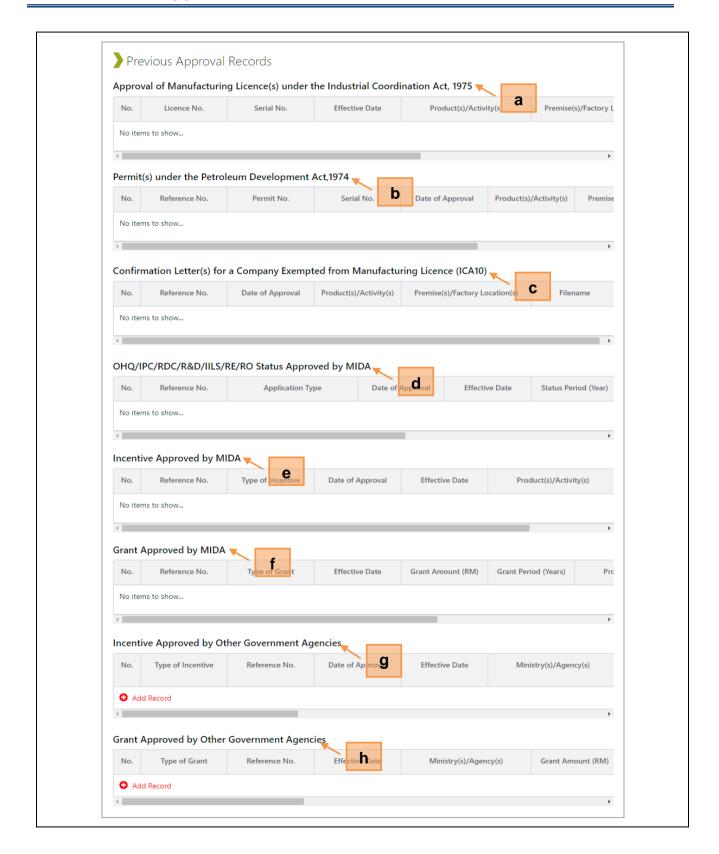
- 1. Fill-in required details in:
  - a) Company



- b) Company Background
- c) Particular Board of Director
- d) Contact Person
- 2. Click the [Next] button

The system will redirect to the 'Previous Approval Records' section.

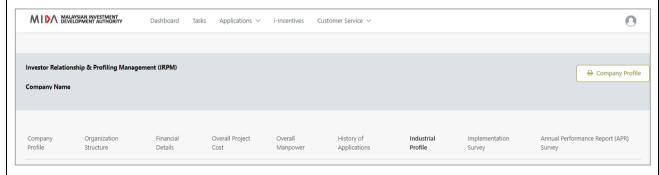
# 1.2 Previous Approval Records





Fill in all required information in the Company Profile

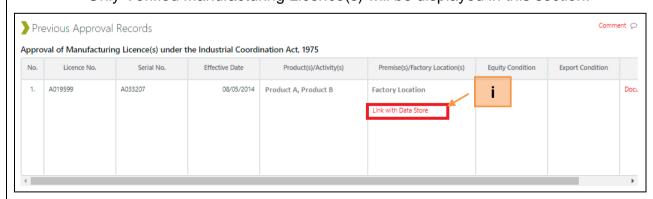
1. Go to Company Dashboard and click the [Company Profile] link



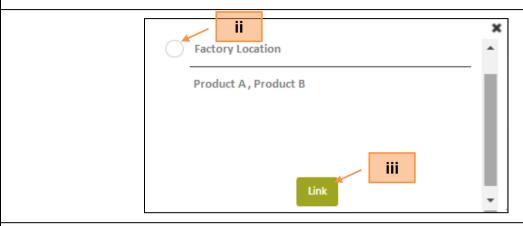
2. Click the [Industrial Profile] tab



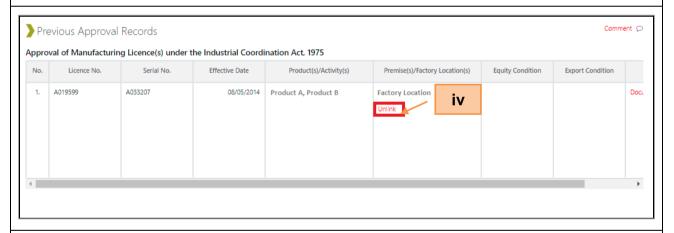
- a) Approval of Manufacturing Licence(s) under the Industrial Coordination Act, 1975
   (Refer to [InvestMalaysia] Company Profile (IRPM) User Guide.
  - Chapter 3 Industrial Profile: 3.8.1 and 3.8.2)
  - Only Verified Manufacturing Licence(s) will be displayed in this section.



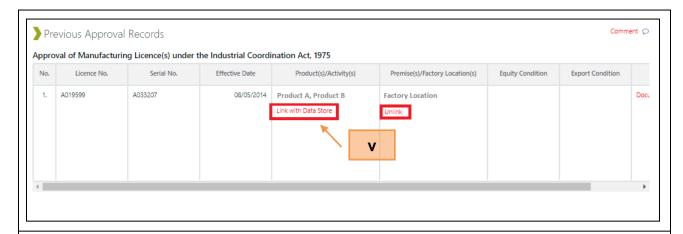
 Click [Link with Data Store] to link/sync the Factory Location in Section C: Previous Approval Record/Data Store with Factory Location in IRPM (Industrial Profile).



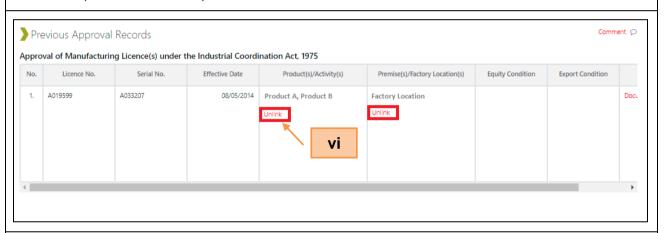
- ii. Select the Factory Location radio button (Please ensure the Factory Location is same then can proceed to link/sync.
- iii. Click the [Link] button



iv. Click **[Unlink]** to unlink/unsync the Factory Location in Section C: Previous Approval Record/Data Store with Factory Location in IRPM (Industrial Profile). This function can be used if the company select the wrong Factory Location.



v. Click [Link with Data Store] to link/sync the Product(s)/Activity(s) in Section C: Previous Approval Record/Data Store with Product(s)/Activity(s) in IRPM (Industrial Profile).



vi. Click **[Unlink]** to unlink/unsync the Product(s)/Activity(s) in Section C: Previous Approval Record/Data Store with Product(s)/Activity(s) in IRPM (Industrial Profile). This function can be used if the company select the wrong Product(s)/Activity(s).

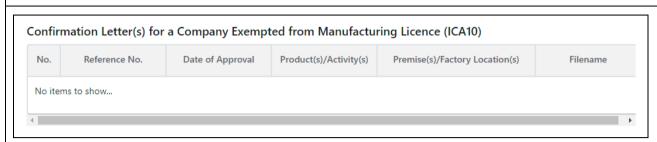


b) Permit(s) under the Petroleum Development Act, 1974

(Refer to [InvestMalaysia] Company Profile (IRPM) User Guide.

**Chapter 3 Industrial Profile : 3.8.3)** 

- Only Verified Permit(s) will be displayed in this section.

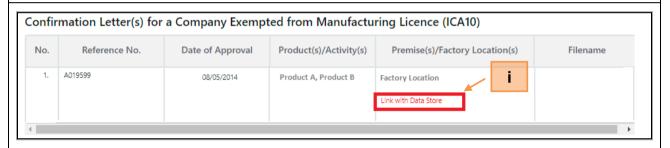


c) Confirmation Letter(s) for a Company Exempted from Manufacturing Licence (ICA10)

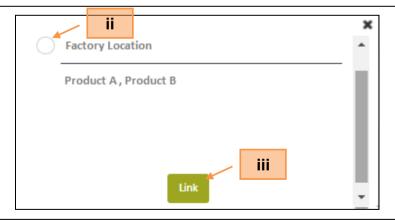
(Refer to [InvestMalaysia] Company Profile (IRPM) User Guide.

**Chapter 3 Industrial Profile: 3.8.5)** 

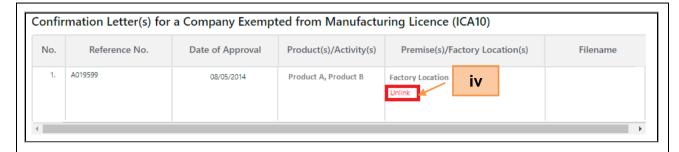
- Only Verified Confirmation Letter(s) will be displayed in this section.



 Click [Link with Data Store] to link/sync the Factory Location in Section C: Previous Approval Record/Data Store with Factory Location in IRPM (Industrial Profile).



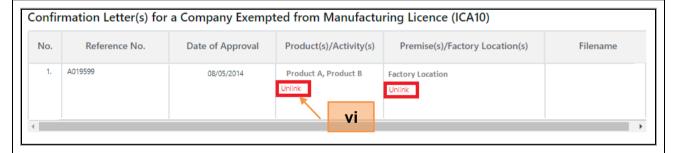
- ii. Select the Factory Location radio button (Please ensure the Factory Location is same then can proceed to link/sync.
- iii. Click the [Link] button



iv. Click **[Unlink]** to unlink/unsync the Factory Location in Section C: Previous Approval Record/Data Store with Factory Location in IRPM (Industrial Profile). This function can be used if the company select the wrong Factory Location.



v. Click [Link with Data Store] to link/sync the Product(s)/Activity(s) in Section C: Previous Approval Record/Data Store with Product(s)/Activity(s) in IRPM (Industrial Profile).



vi. Click [Unlink] to unlink/unsync the Product(s)/Activity(s) in Section C: Previous Approval Record/Data Store with Product(s)/Activity(s) in IRPM (Industrial Profile). This function can be used if the company select the wrong Product(s)/Activity(s).



d) OHQ/IPC/RDC/R&D/IILS/RE/RO Status Approved by MIDA

(Refer to [InvestMalaysia] Company Profile (IRPM) User Guide.

**Chapter 3 Industrial Profile: 3.8.6)** 

- Only Verified OHQ/IPC/RDC/R&D/IILS/RE/RO will be displayed in this section.



e) Incentive Approved by MIDA

(Refer to [InvestMalaysia] Company Profile (IRPM) User Guide.

Chapter 3 Industrial Profile : 3.8.7)

Only Verified Incentive will be displayed in this section.



f) Grant Approved by MIDA

(Refer to [InvestMalaysia] Company Profile (IRPM) User Guide.

Chapter 3 Industrial Profile : 3.8.8)

Only Verified Grant will be displayed in this section.



- g) Incentive Approved by Other Government Agencies (if applicable)
  - i. Click the [+Add Record]
  - ii. The system will add a new row to insert the details.
  - iii. Fill in required details:
    - Type of Incentive
    - Reference No.
    - Date of Approval
    - Effective Date
    - Ministry(s)/Agency(s)
    - Incentive Period (Years)
    - Product(s)/Activity(s)
    - Premise(s)/Factory Location(s)
    - Incentive Status
    - Filename (Attachment)
  - iv. Click **Save) button**
  - v. The system will save and display an Incentive Approved by Other Government Agencies record.

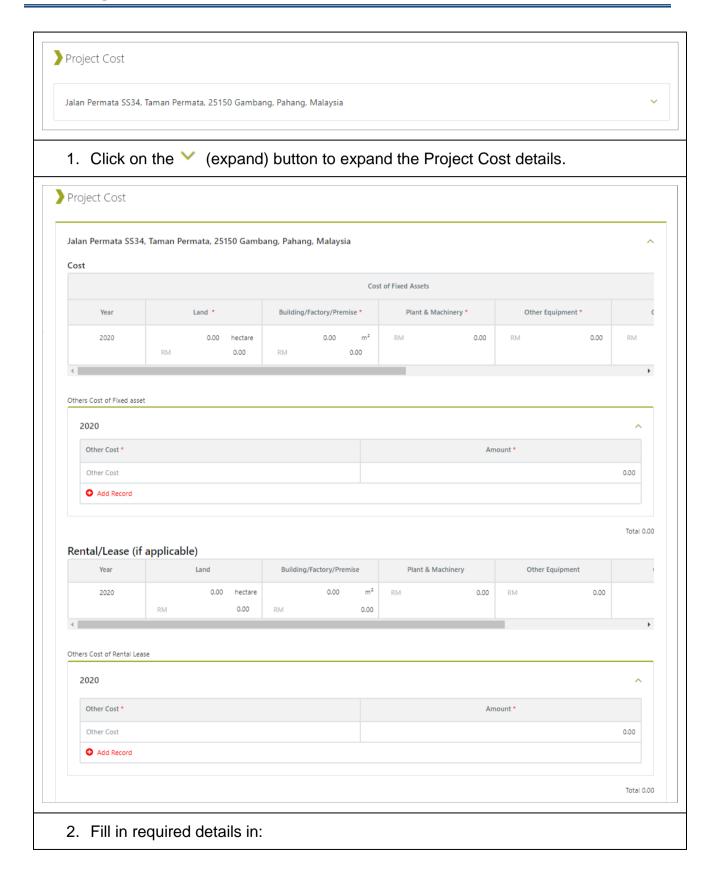


- h) Grant Approved by Other Government Agencies (if applicable)
  - i. Click the [+Add Record]
  - ii. The system will add a new row to insert the details.
  - iii. Fill in required details:

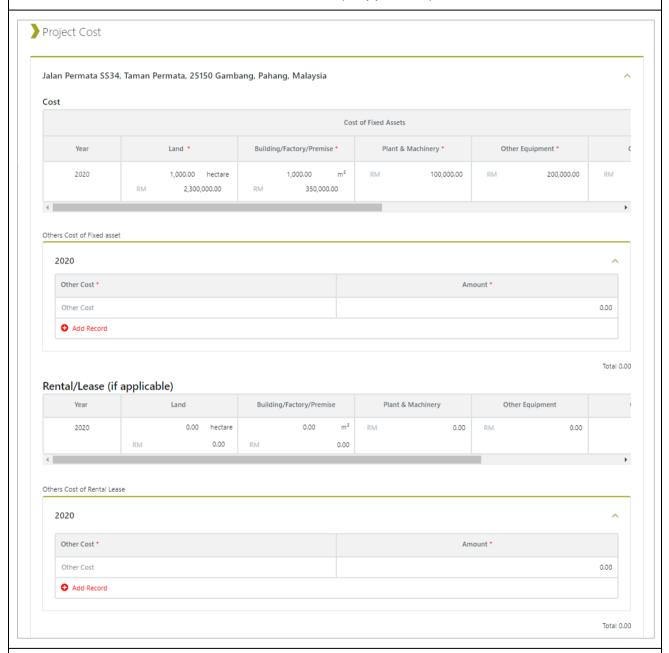
- Type of Grant
- Reference No.
- Effective Date
- Ministry(s)/Agency(s)
- Grant Amount (RM)
- Grant Period (Years)
- Product(s)/Activity(s)
- Premise(s)/Factory Location(s)
- Grant Status
- Filename (Attachment)
- iv. Click **[Save]** button
- v. The system will save and display a Grant Approved by Other Government Agencies record.
- 2. Click the [Next] button

The system will redirect to 'Project Cost' section.

# 1.3 **Project Cost**

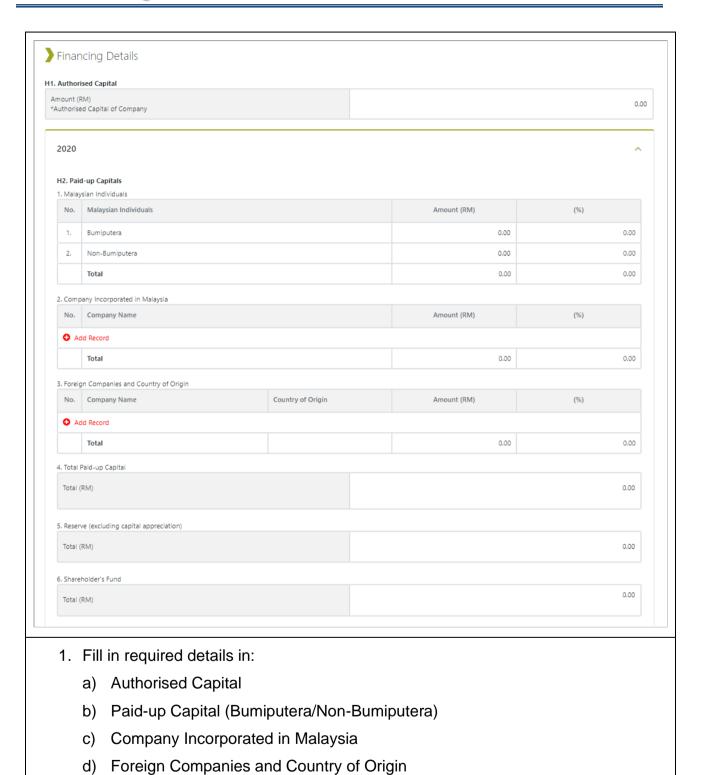


- a) Cost
  - i. Other Cost of Fixed Asset (if applicable)
- b) Rental/Lease (if applicable)
  - i. Other Cost of Rental Lease (if applicable)

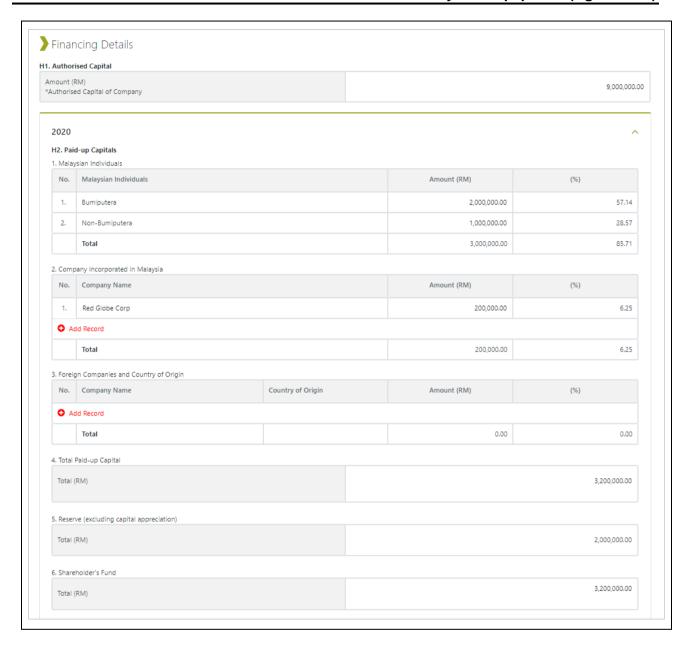


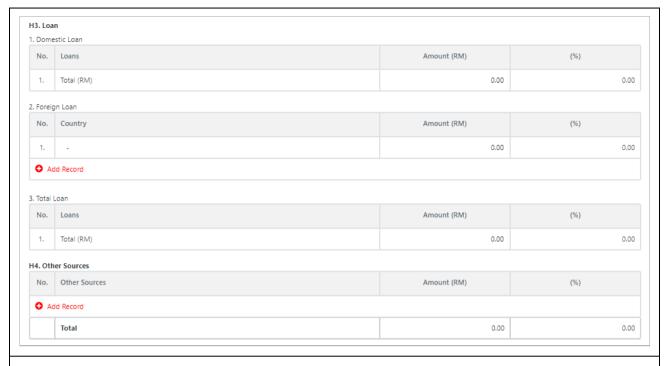
- 3. Click the [Next] button
- 4. The system will redirect to the 'Financing Details' section.

# 1.4 Financing Details

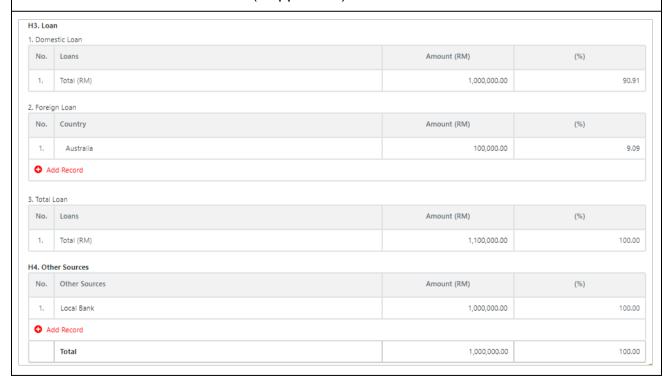


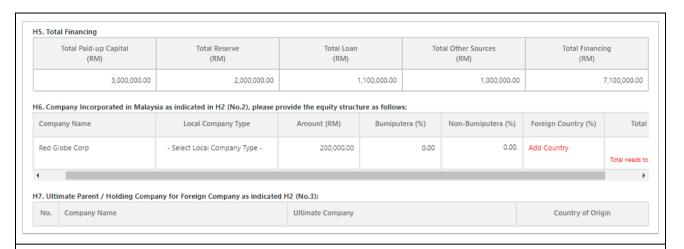
e) Reserve (excluding capital appreciation)





- f) Loan
  - i. Domestic Loan (if applicable)
  - ii. Foreign Loan (if applicable)
  - iii. Other Sources (if applicable)





- g. Company Incorporated in Malaysia
  - i. Local Company Type
  - ii. Bumiputra (%)
  - iii. Non-Bumiputra (%)
  - iv. Foreign Country (%)
- h. Ultimate Parent/Holding Company for Foreign Company



No.	Equity Structure	Amount (RM)	Percentage (%)
Α.	Malaysian Citizenship		
	1. Total Bumiputera	2,100,000.00	65.63
	2. Total Non-Bumiputera	1,060,000.00	33.1
В.	Foreigner		
	1. Total Foreigner	40,000.00	1.2
	Total	3,200,000.00	100.00

i. Equity Structure (System will calculate the Amount and Percentage)

H9. Financial Performance Record							
Revenue (RM)	Profit (Loss) Before Tax (RM)	Taxable Expenditure (RM)	Net Profit (Loss) (RM)	Reserve (RM)			
0.00	0.00	0.00	0.00	0.00			

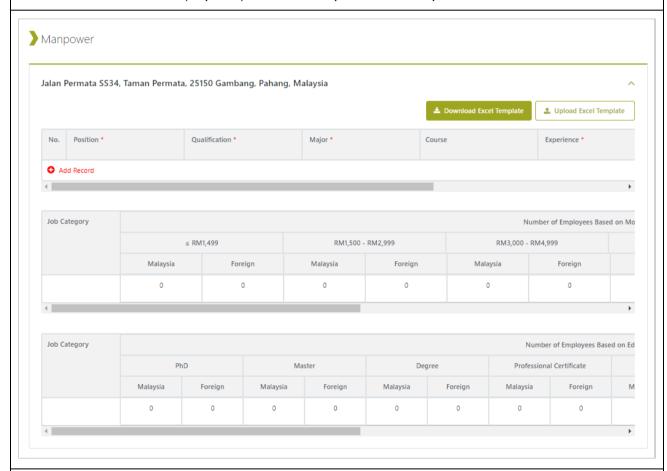
- j. Financial Performace
  - i. Revenue (if applicable)
  - ii. Profit (Loss) Before Tax (if applicable)
  - iii. Taxable Expenditure (if applicable)
  - iv. Net Profit (Loss) (if applicable)
  - v. Reserve (if applicable)
- 2. Click the [Next] button
- 3. The system will redirect to the 'Manpower' section.

### 1.5 Manpower

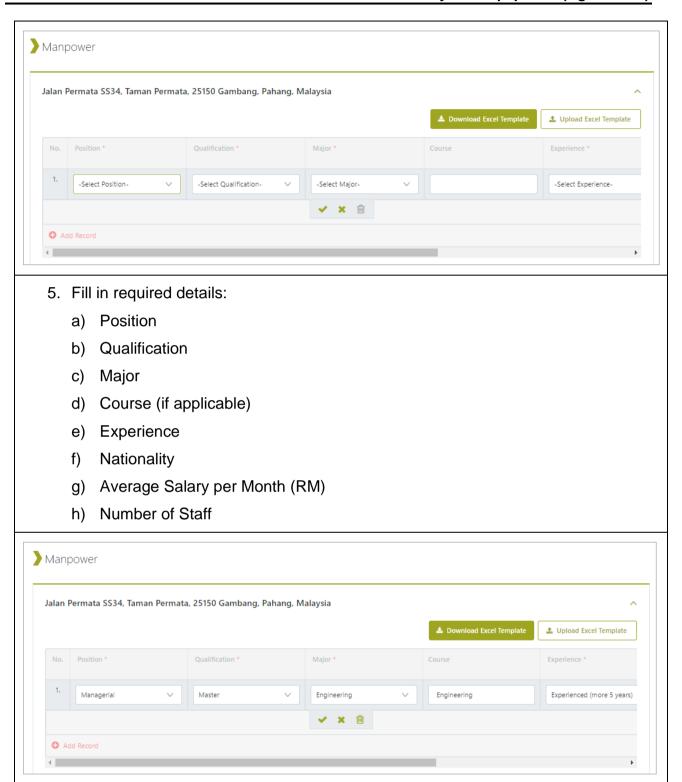


There two options provided by the system to add the manpower data.

- a. Add through the system
- b. Add by downloading the excel template and upload back to the system
- 1. Click on the ✓ (expand) button to expand the Manpower details.



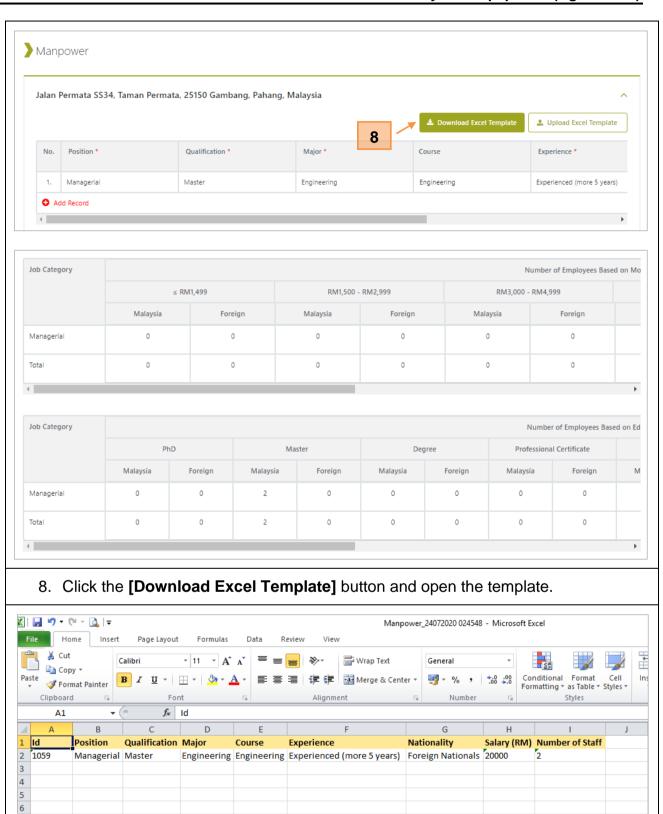
- 2. Fill in required details in 'Manpower'
- 3. Click the [+Add Record]
- 4. The system will add a new row to insert the details.



[Save] button

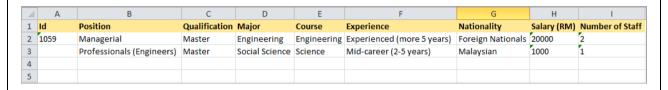
7. The system will save and display a Manpower record.

6. Click

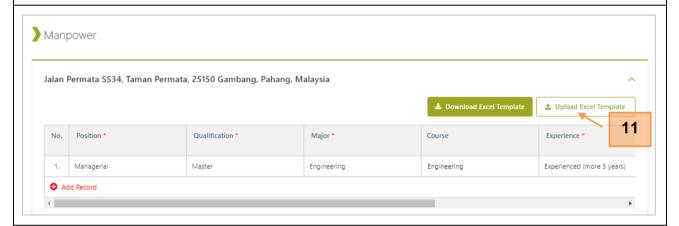


- 9. Fill in required details:
  - a) Position

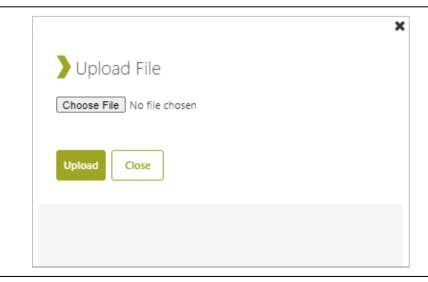
- b) Qualification
- c) Major
- d) Course (if applicable)
- e) Experience
- f) Nationality
- g) Average Salary per Month (RM)
- h) Number of Staff



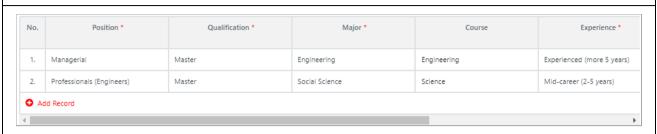
### 10. Save the excel file



### 11. Click [Upload Excel Template] button and Upload File popup will be displayed.



- 12. Choose an excel file that has been filled in.
- 13. Click [Upload] button and system will insert the data into the system.

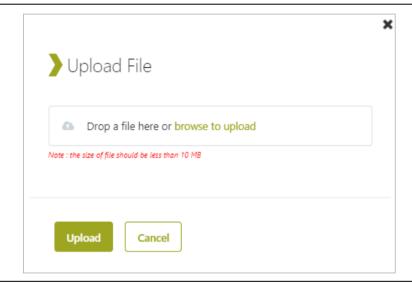


- 14. Click the [Next] button
- 15. The system will redirect to 'Next' section.

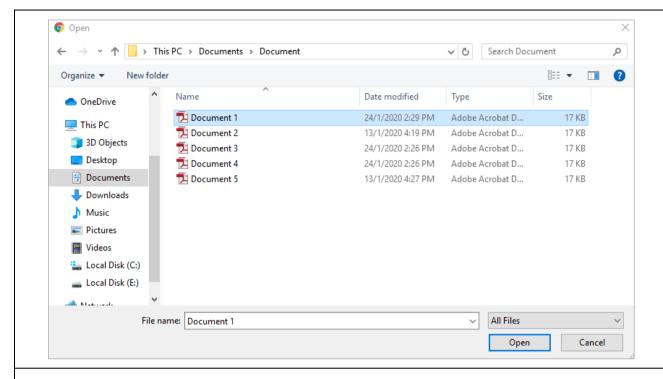
## 1.6 Supporting Documents



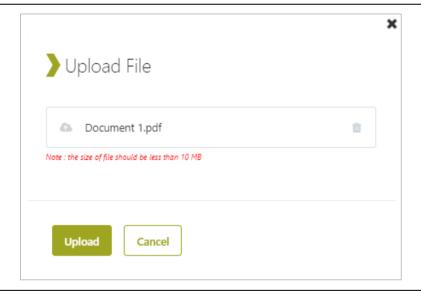
- 1. Upload mandatory document (denoted as '\*' sign) by click [Upload File]
- 2. The system will display pop-up message 'Upload File'



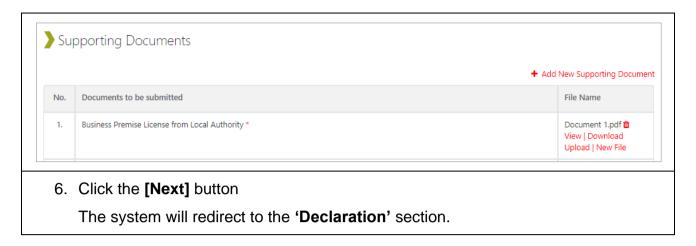
- 3. Click the 'browse to upload'
- 4. The system will open the windows file upload.



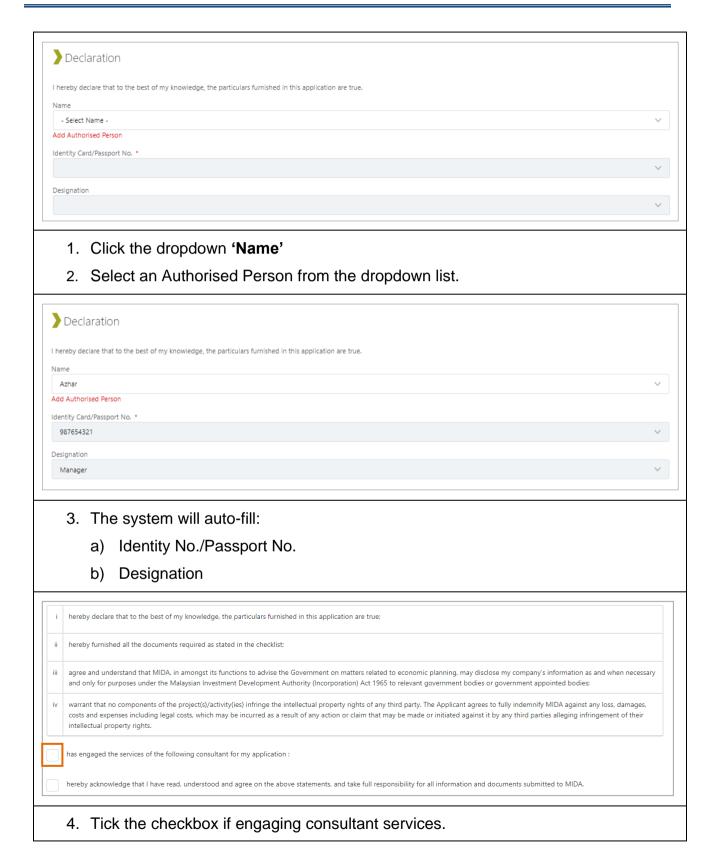
- 2. Select a file and click [Open] button
- 3. Then system will display the filename and ready to be uploaded.

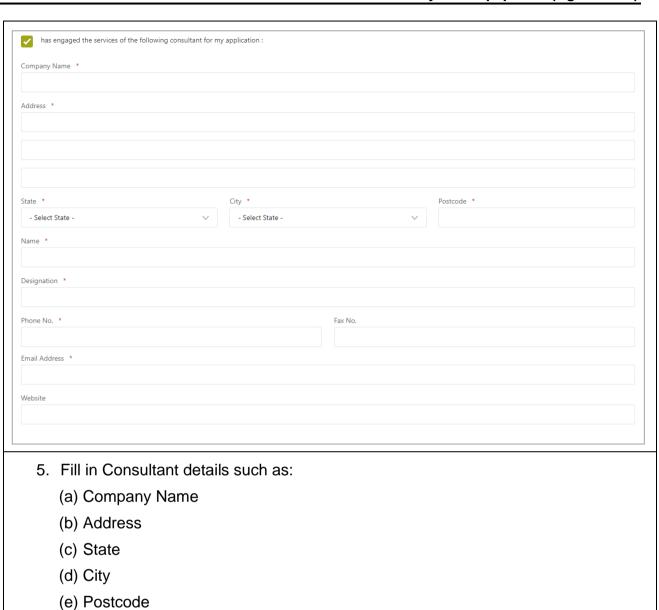


- 4. Click the [Upload] button
- 5. The system will display the filename at 'Supporting Document'.



### 1.7 **Declaration**





(f) Name

(g) Designation

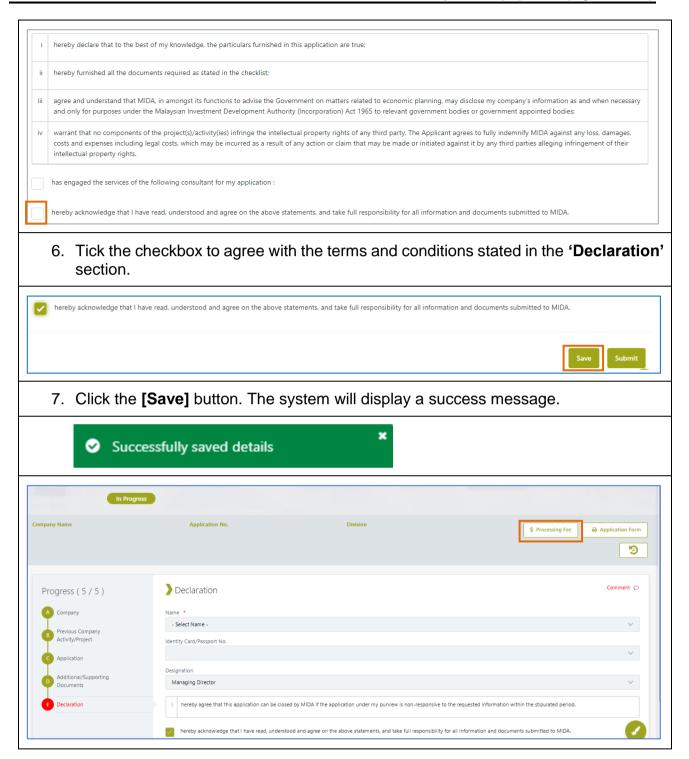
(h) Phone No.

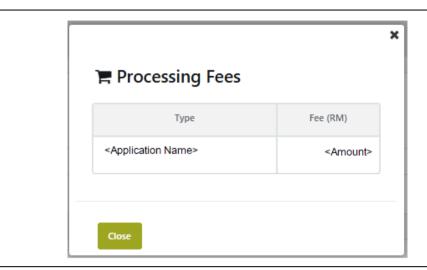
(j) Email Address

(i) Fax No.

(k) Website

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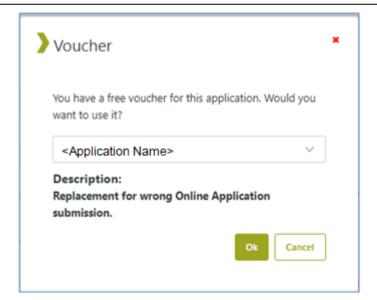




8. To check the application processing fee in the application header, click the [Processing Fee] button.



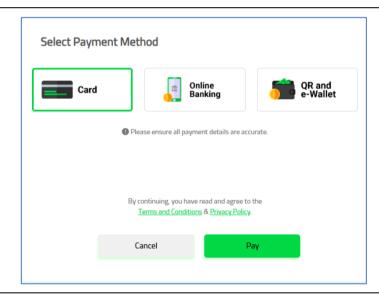
9. Click the **[Submit]** button, and a popup message will appear if the application requires a submission fee and the company has a free voucher, allowing it to be applied.



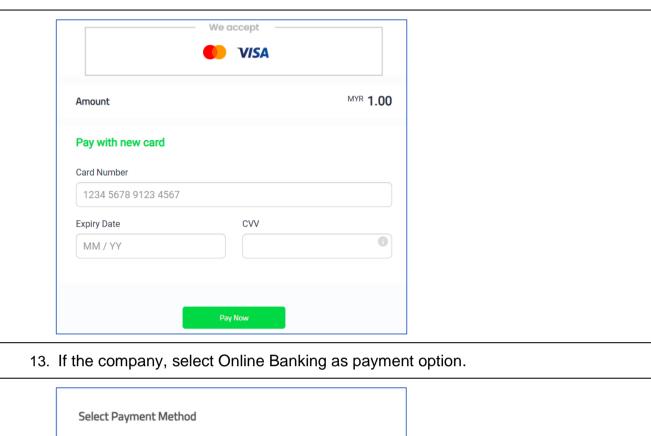
10. Click the **[Submit]** button, and a popup message will appear if the application requires a submission fee and the company either does not have a free voucher or has chosen not to use it.

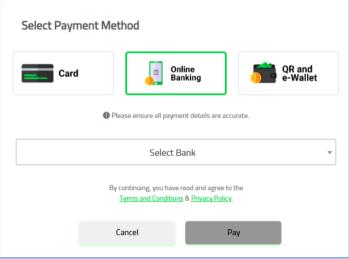


11. If the company clicks [Yes] to proceed with payment, the system will display the payment screen for the company to select payment option and click on [Pay] to make the payment.

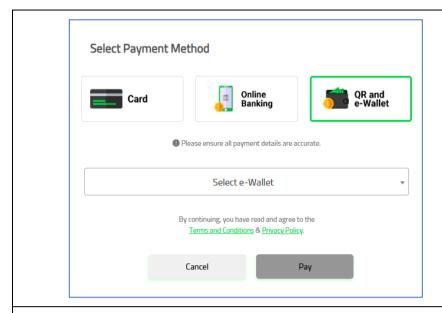


12. If the company, select Card as payment option.

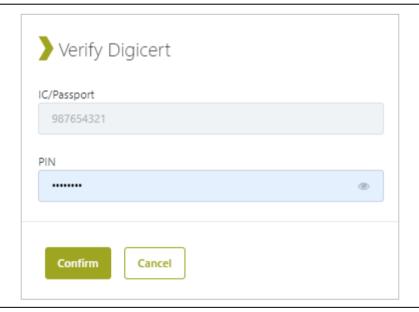




14. If the company, select QR and e-Wallet as payment option.



15. A popup message will appear to verify the Digicert if the payment has been made or if the application does not require a processing fee.



- 16. Click the **[Cancel]** button system will return to the 'Declaration' section.
- 17. Insert PIN and click the [Confirm] button.
- 18. The system will display a success message.



19. The system will show the above pop-up message as the submission is successful. Now the user may wait for the notification email from MIDA regards the further process.

MIDA MALAYSIAN INVESTMENT
DEVELOPMENT AUTHORITY

### InvestMalaysia - Application 3202000335 is in Review

Dear Anny Rozana Binti Mohd Faizal Kim,

You have successfully submitted your application to InvestMalaysia Online Portal. MIDA is reviewing the application.

The details of the application are as follows:

Company Name : Felcra Berhad Application No. : PC2202888885

Application: Raw Materials and Components (from and Otecl, HO Gode 7291 7919)

Thank you.

Regards,

InvestMalaysia Administrator

### Malaysian Investment Development Authority (MIDA)

MIDA Sentral, No. 5, Jalan Stesen Sentral 5, Kuala Lumpur Sentral, 50470 Kuala Lumpur, Malaysia

Tel: 603-2267 3633 Fax: 603-2274 7970 Email: investmalaysia@mida.gov.my

InvestMalaysia Online Portal: https://investmalaysia.mida.gov.my

Official Website: https://www.mida.gov.my

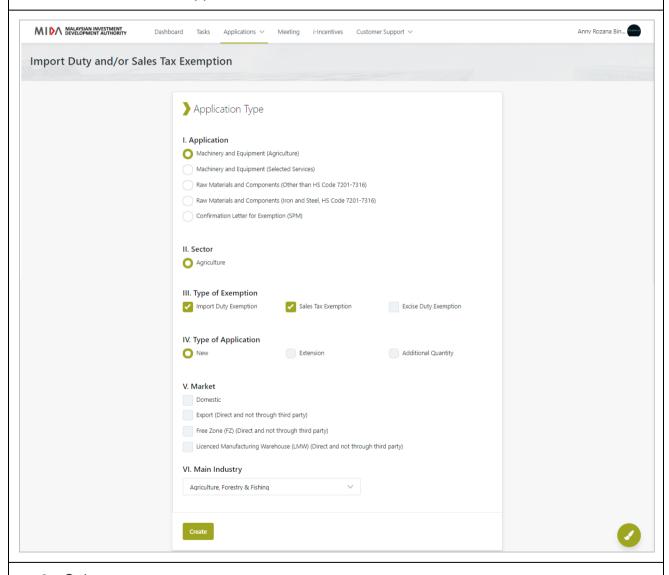
This is a system generated email. No signature required. Please do not reply to this email.

## Chapter 2 APPLICATION (NEW)

### 2.1 Machinery and Equipment (Agriculture)

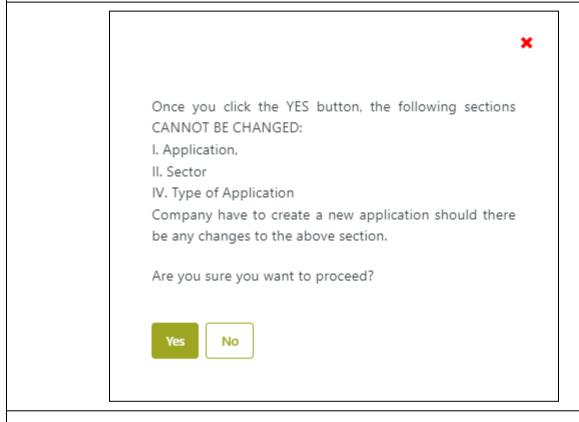
- 1. Refer to [InvestMalaysia] Learn about the system (General) User Guide.

  Chapter 2 INVEST MALAYSIA ONLINE PORTAL: 2.2.4 Applications
  - Create New Application

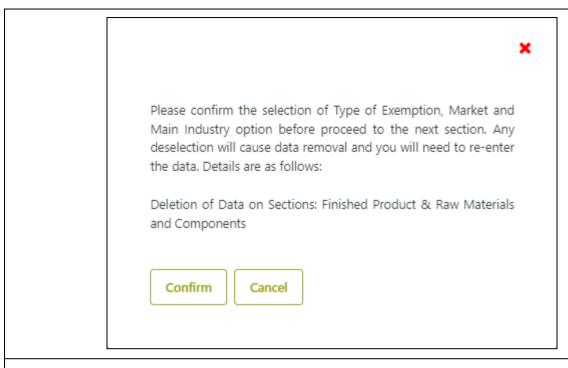


- 2. Select:
  - I. Application: Machinery and Equipment (Agriculture)
  - II. Sector: Agriculture
  - III. Type of Exemption (select at least one):

- i. Import Duty Exemption
- ii. Sales Tax Exemption
- IV. Type of Application: New
- V. Market: (Not applicable)
- VI. Main Industry: Default to **Agriculture, Forestry and Fishing** (Editable)
- 3. Click the [Create] button



- 4. The above message shall be displayed.
- 5. Click the [Cancel] button and the system will return to the Application Wizard.
- 6. Click the **[Yes]** button and the system will proceed to the next section.



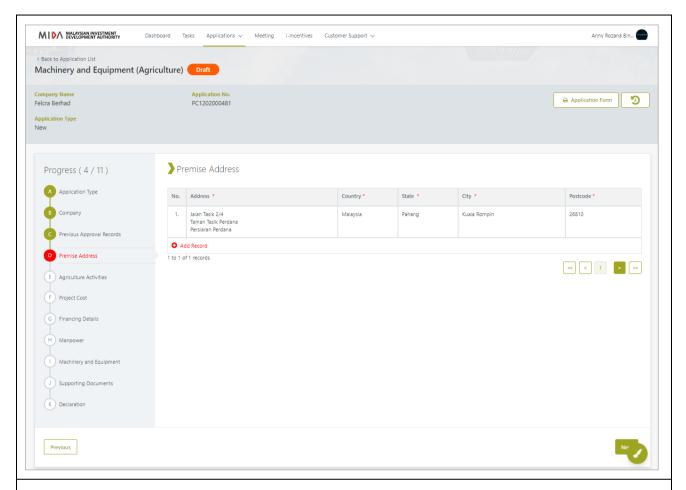
- 7. The above message shall be displayed if there are changes to the Type of Exemption and Market.
- 8. Click the **[Cancel]** button and the system will return to the Application Wizard.
- 9. Click the [Confirm] button and the system will proceed to the next section.
- 10. The system will redirect to the 'Company' section.

(Refer to Chapter 1 Common Sections: 1.1 Company)

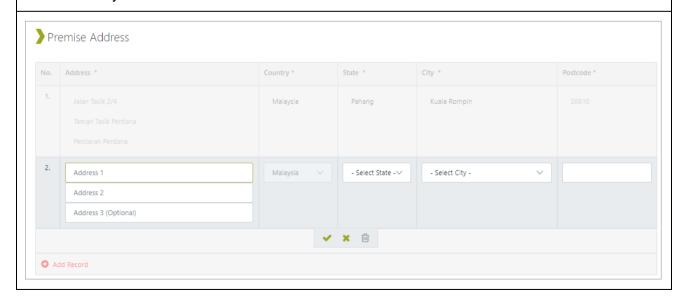
- 11. Click the [Next] button
- 12. The system will redirect to the 'Previous Approval Records' section.

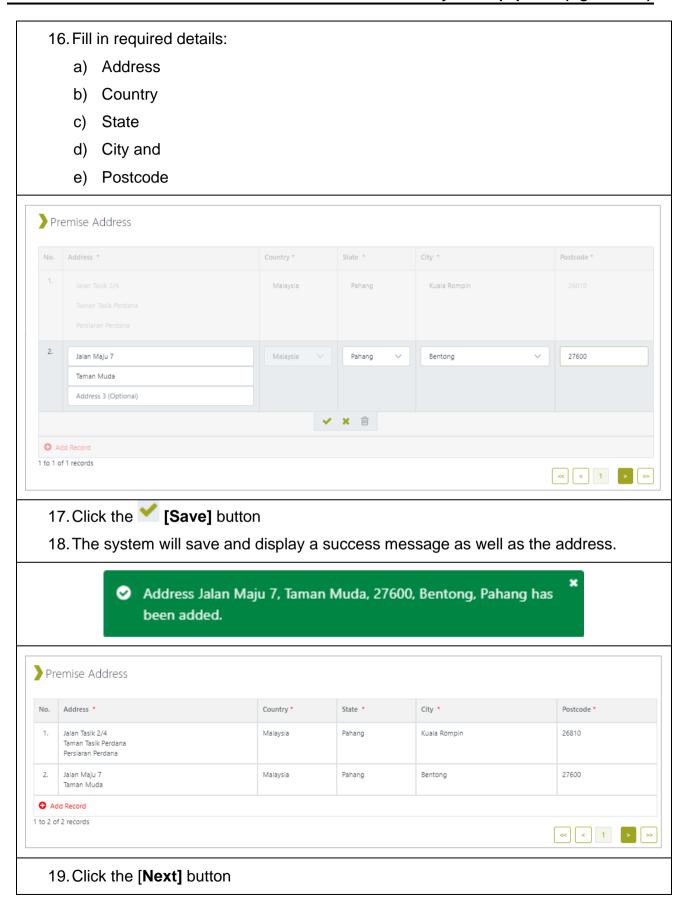
(Refer to Chapter 1 Common Sections: 1.2 Previous Approval Records)

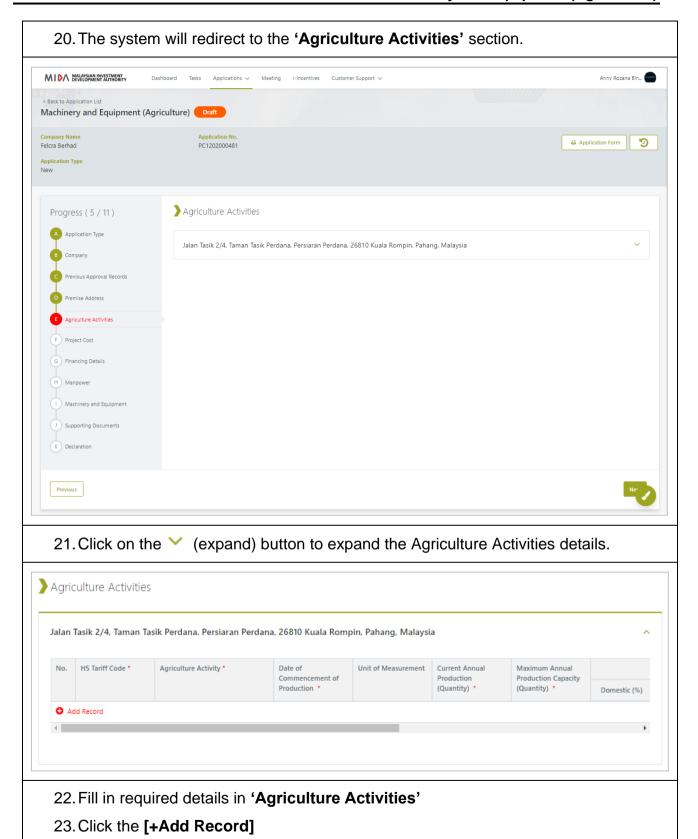
13. Click the [Next] button



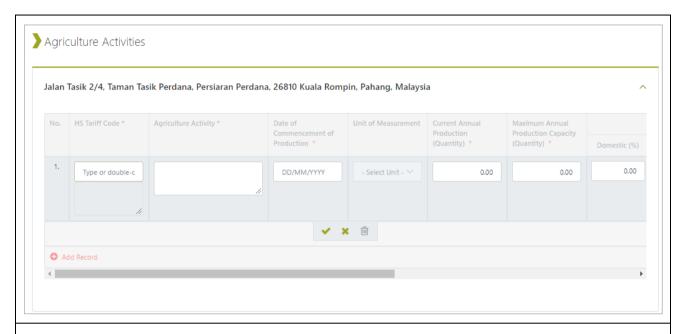
- 14. By default, the system shall populate any premise addresses from 'Previous Approval Records' in this section but the applicant can add new 'Premise Address' by clicking the [+Add Record].
- 15. The system will add new row to insert address details.





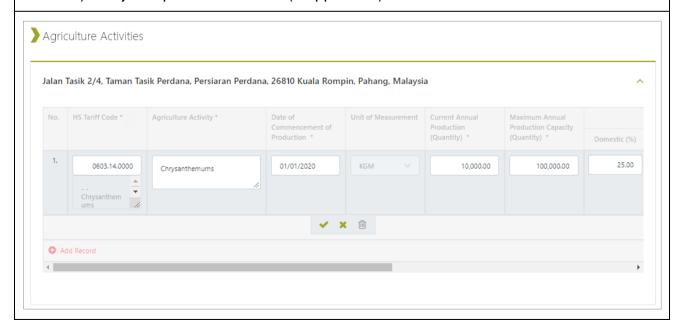


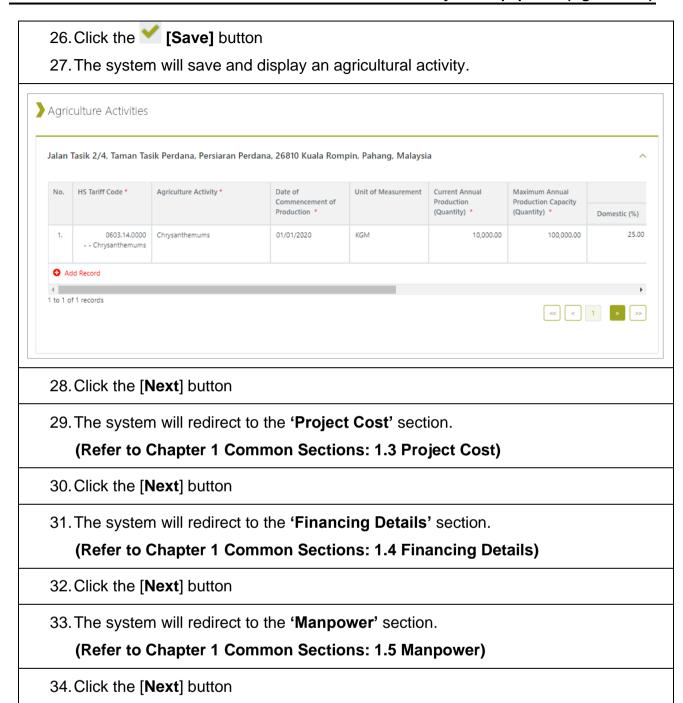
24. The system will add a new row to insert the details.



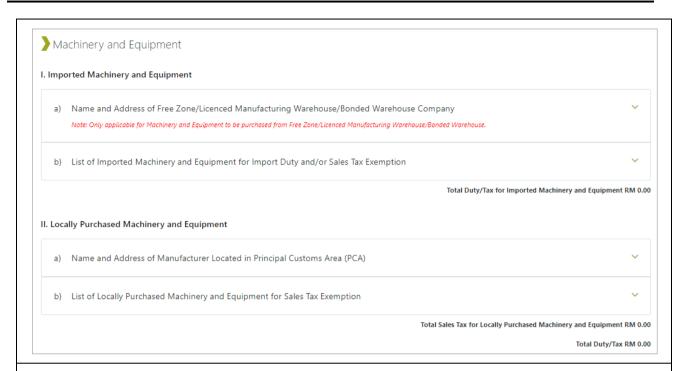
### 25. Fill in required details:

- a) HS Tariff Code
- b) Agriculture Activity
- c) Date of Commencement of Production
- d) Current Annual Production (Quantity)
- e) Maximum Annual Production Capacity (Quantity)
- f) Market
- g) Major Customer
- h) Major Export Destinations (If applicable)





35. The system will redirect to the 'Machinery and Equipment' section.

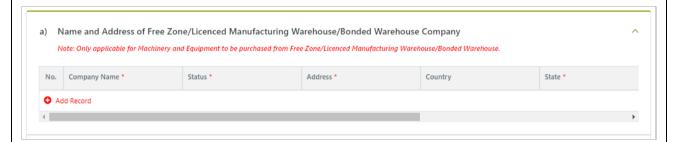


#### 36. **Notes:**

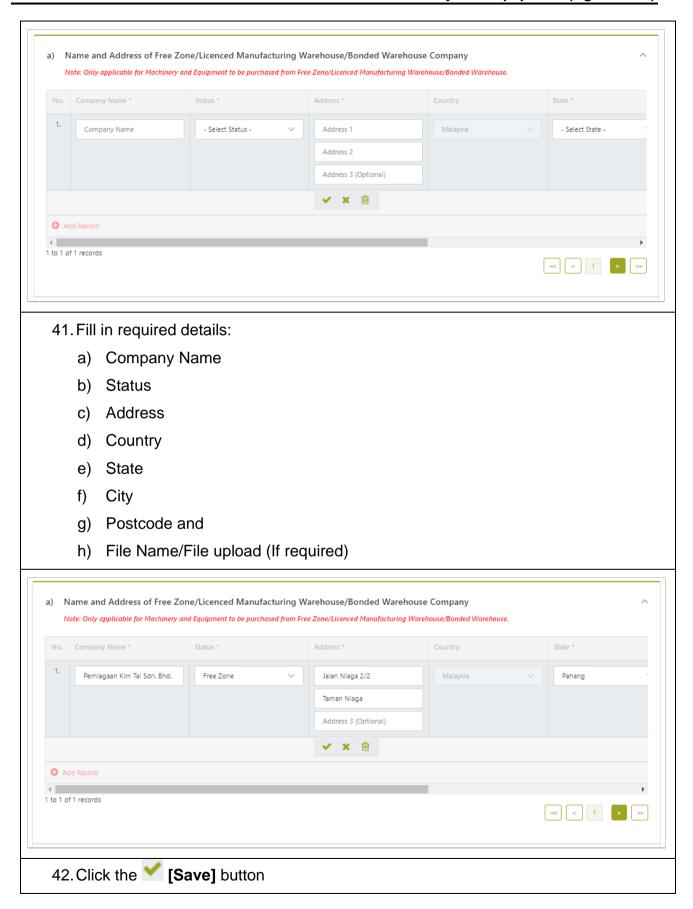
- a. Please fill in
  - i. a) Name and Address of Free Zone/Licensed Manufacturing/Bonded
     Warehouse Company in order to enable it to be selected on
  - ii. b) List of Imported Machinery and Equipment for Import Duty and/or Sales Tax Exemption (column: Customs Station and Name and Address of Free Zone/LMW/Bonded Warehouse Company.
- b. Please fill in
  - i. a) Name and Address of Manufacturer Located in Principal Customs
     Area (PCA) in order to enable it to be selected on
  - ii. b) List of Locally Purchased Machinery and Equipment for Sales Tax Exemption (column: Name and Address of Manufacture in PCA)
- c. How to add HS Tariff Code?
  - Copy/fill in 5-12 HS Tarif Code digit/char (with/without dot) into HS Tariff Code column.
  - ii. The system will search and display the autocomplete **HS Tariff Code**.
  - iii. Select the **HS Tariff Code** from the autocomplete listing.

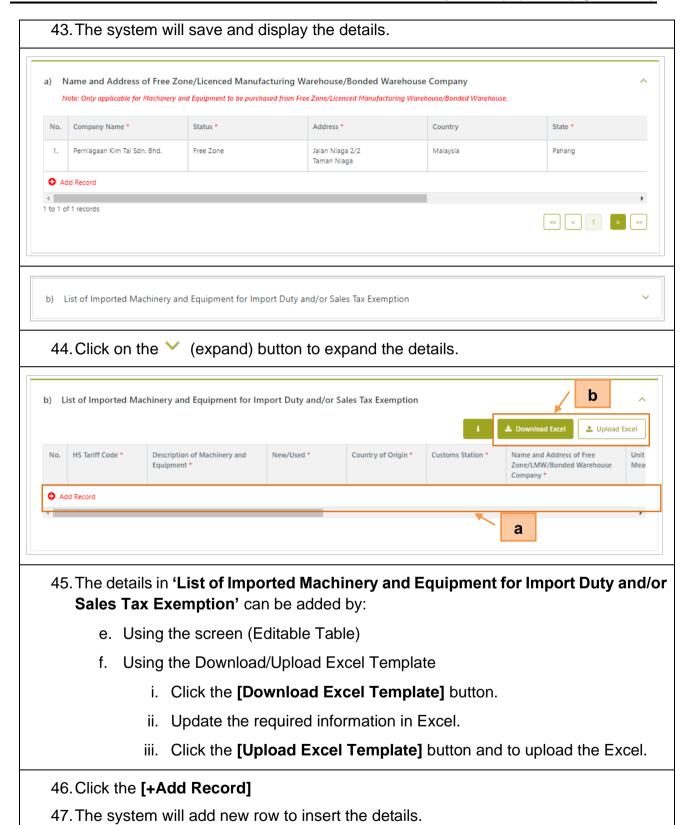
- iv. The system will populate 4 main components related to the HS TariffCode which are:
  - HS Code Description
  - Unit of Measurement
  - Import Duty and
  - Sales Tax
- d. Total Duty and/or Tax Exemption must be RM5,000.00 and above.
- a) Name and Address of Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse Company

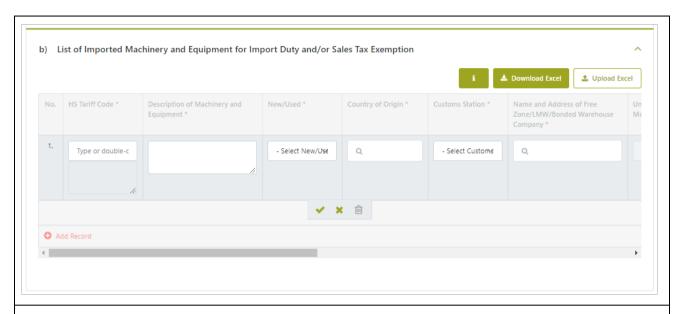
  Note: Only applicable for Machinery and Equipment to be purchased from Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse.
  - 37. Click on the (expand) button to expand the details.



- 38. Fill in required details in 'Name and Address of Free Zone/Licensed Manufacturing Warehouse/Bonded Warehouse Company'
- 39. Click the [+Add Record]
- 40. The system will add new row to insert the details.



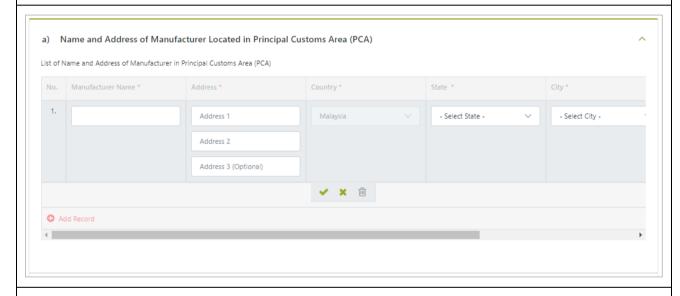




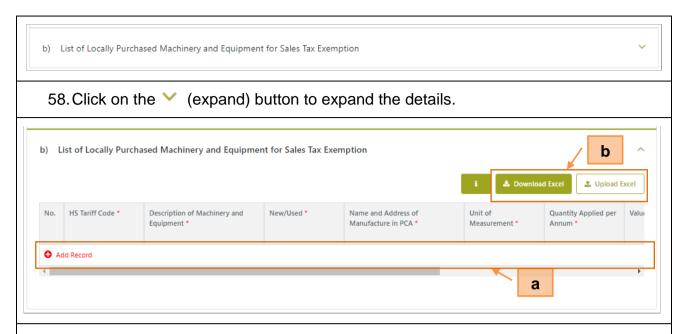
- 48. Fill in required details:
  - a) HS Tariff Code
  - b) Description of Machinery and Equipment
  - c) New/Used
  - d) Country of Origin
  - e) Customs Station
  - f) Name and Address of Free Zode/LMW/Bonded Warehouse Company (If required)
  - g) Quantity Applied per Annum
  - h) CIF Value (RM)
  - i) Import Duty (If the Import duty is '**OR** or **/**')
  - j) Sales Tax (If the Sales Tax is 'OR or I') and
  - k) Function of each Machinery and Equipment
- 49. Click the **Save**] button
- 50. The system will save and display the details.
- a) Name and Address of Manufacturer Located in Principal Customs Area (PCA)
  - 51. Click on the ✓ (expand) button to expand the details.



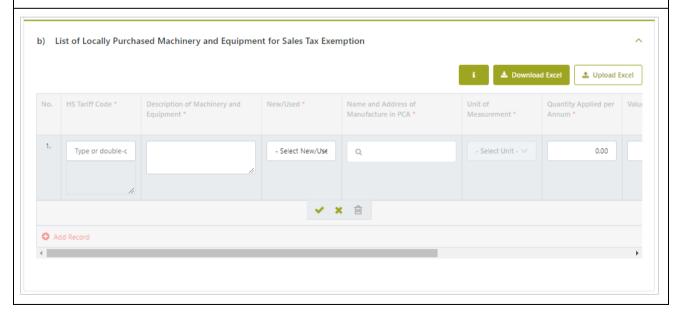
- 52. Fill in required details in 'Name and Address of Manufacturer Located in Principal Customs Area (PCA)'
- 53. Click the [+Add Record]
- 54. The system will add new row to insert the details.



- 55. Fill in required details:
  - a) Manufacturer Name
  - b) Address
  - c) Country
  - d) State
  - e) City
  - f) Postcode and
  - g) File Name/File upload
- 56. Click the **Save**] button
- 57. The system will save and display the details.



- 59. The details in 'List of Locally Purchased Machinery and Equipment for Sales Tax Exemption' can be added by:
  - a. Using the screen (Editable Table)
  - b. Using the Download/Upload Excel Template
    - i. Click the [Download Excel Template] button.
    - ii. Update the required information in Excel.
    - iii. Click the [Upload Excel Template] button and to upload the Excel.
- 60. Click the [+Add Record]
- 61. The system will add new row to insert the details.



- 62. Fill in required details:
  - a) HS Tariff Code
  - b) Description of Machinery and Equipment
  - c) New/Used
  - d) Name and Address of Manufacturer in PCA
  - e) Quantity Applied per Annum
  - f) Value (RM)
  - g) Sales Tax (If the Sales Tax is 'OR or /') and
  - h) Function of each Machinery and Equipment
- 63. Click the **Save**] button
- 64. The system will save and display the details.
- 65. Click the [Next] button
- 66. The system will redirect to the 'Supporting Documents' section.

(Refer to Chapter 1 Common Sections: 1.6 Supporting Documents)

- 67. Click the [Next] button
- 68. The system will redirect to the 'Declaration' section.

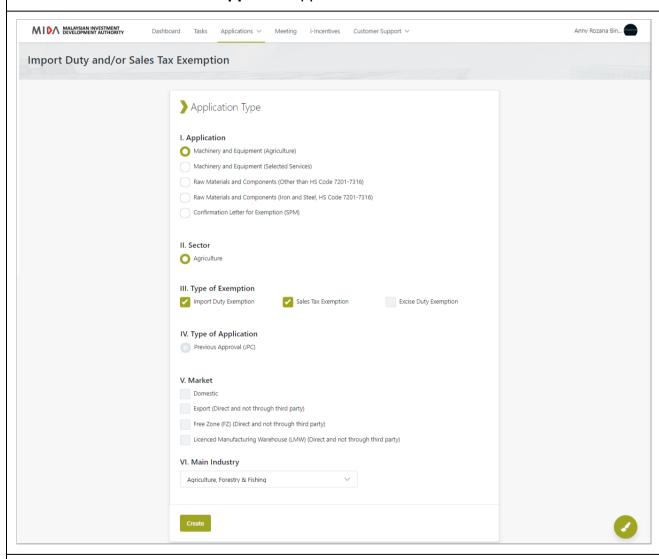
(Refer to Chapter 1 Common Sections: 1.7 Declaration)

# Chapter 3 APPLICATION (PREVIOUS APPROVAL)

## 3.1 Machinery and Equipment (Agriculture)

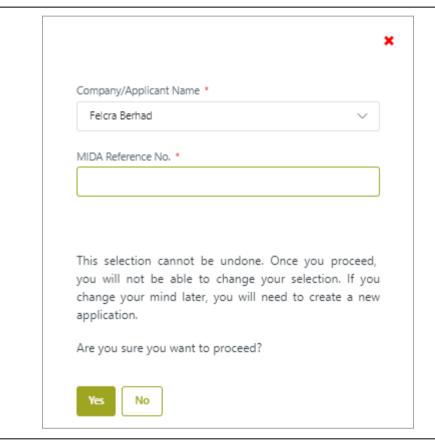
- 1. Refer to [InvestMalaysia] Learn about the system (General) User Guide.

  Chapter 2 INVEST MALAYSIA ONLINE PORTAL: 2.2.4 Applications
  - 1. Create Previous Approval Application

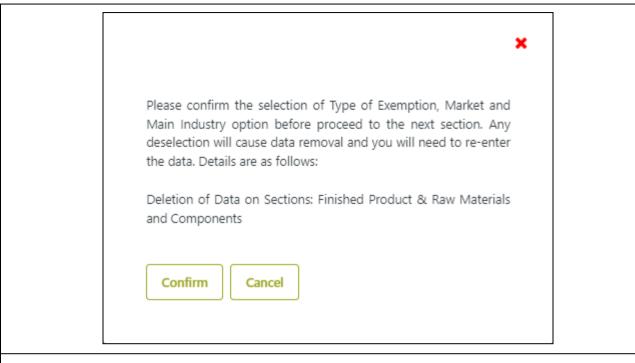


- 2. Select:
  - I. Application: Machinery and Equipment (Agriculture)
  - II. Sector: Agriculture
  - III. Type of Exemption (select at least one):

- i. Import Duty Exemption
- ii. Sales Tax Exemption
- IV. Type of Application: New
- V. Market: (Not applicable)
- VI. Main Industry: Default to **Agriculture**, **Forestry and Fishing** (Editable)
- 3. Click the [Create] button



- 4. Above popup shall be displayed.
- 5. Select Company/Applicant Name.
- 6. Fill in MIDA Reference No. (Previous Approval MIDA Reference No.).
- 7. Click the [No] button and the system will return to the Application Wizard.
- 8. Click the **[Yes]** button and the system will proceed to the next section.



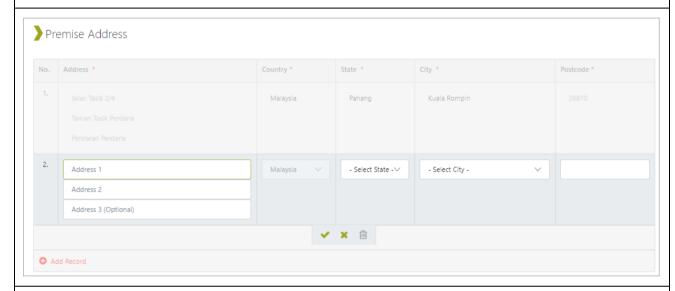
- 9. The above message shall be displayed if there are changes to the Type of Exemption and Market.
- 10. Click the [Cancel] button and the system will return to the Application Wizard.
- 11. Click the [Confirm] button and the system will proceed to the next section.
- 12. The system will redirect to the 'Company' section.

(Refer to Chapter 1 Common Sections: 1.1 Company)

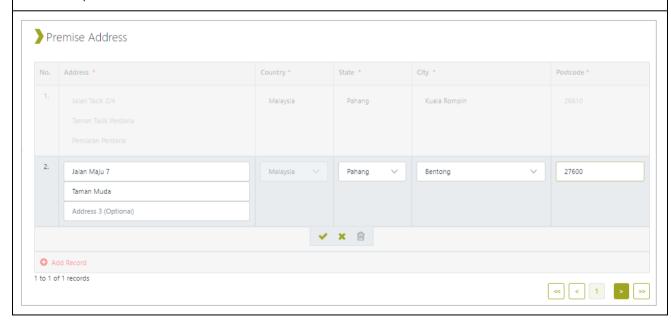
- 13. Click the [Next] button
- 14. The system will redirect to the 'Previous Approval Records' section.(Refer to Chapter 1 Common Sections: 1.2 Previous Approval Records)
- 15. Click the [Next] button

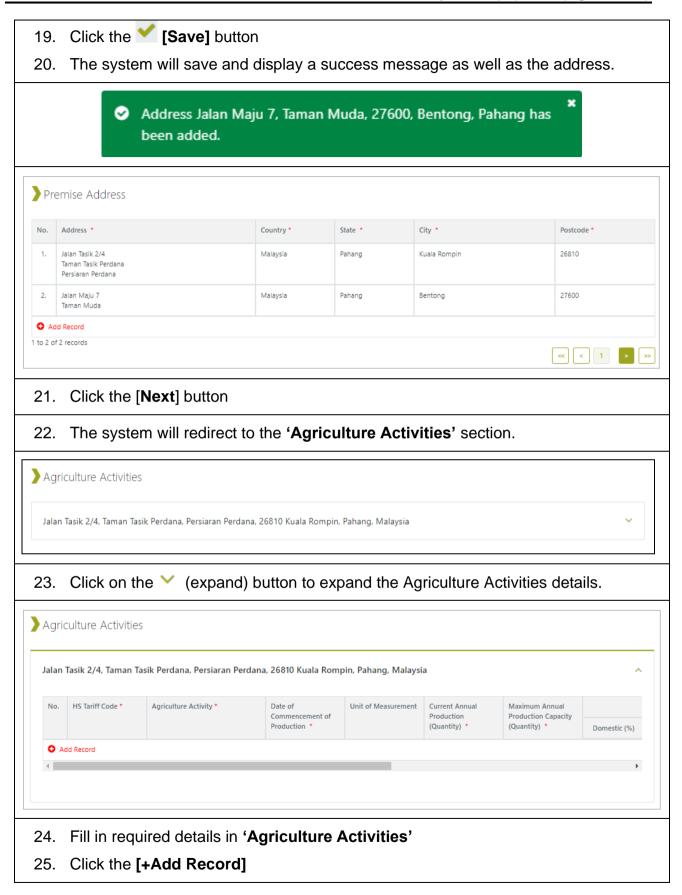


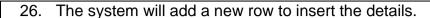
- 16. By default, the system shall populate any premise addresses from 'Previous Approval Records' in this section but the applicant can add new 'Premise Address' by clicking the [+Add Record].
- 17. The system will add new row to insert address details.

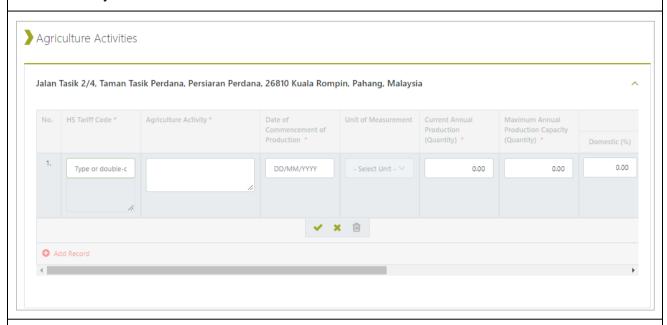


- 18. Fill in required details:
  - a) Address
  - b) Country
  - c) State
  - d) City and
  - e) Postcode

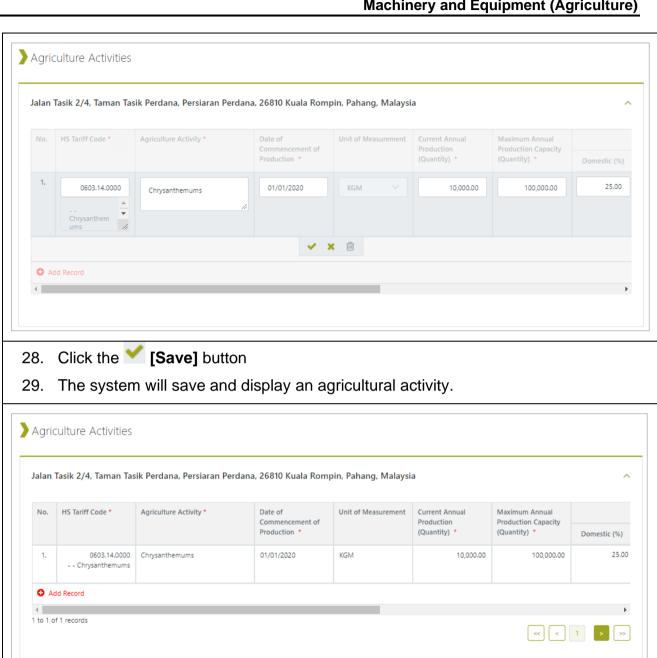








- 27. Fill in required details:
  - a) HS Tariff Code
  - b) Agriculture Activity
  - c) Date of Commencement of Production
  - d) Unit of Measurement
  - e) Current Annual Production (Quantity)
  - f) Maximum Annual Production Capacity (Quantity)
  - g) Market
  - h) Major Customer
  - i) Major Export Destinations (If applicable)



- 30. Click the [Next] button
- 31. The system will redirect to the 'Project Cost' section.

(Refer to Chapter 1 Common Sections: 1.3 Project Cost)

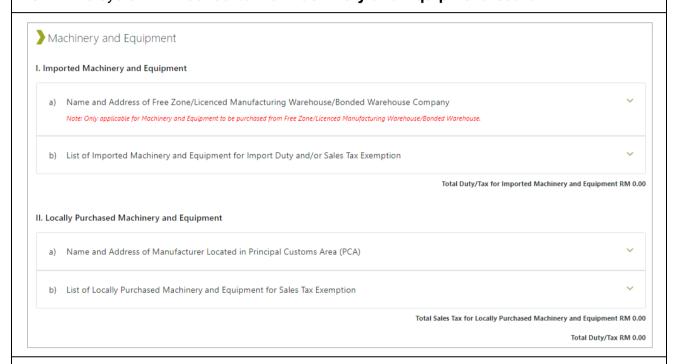
- 32. Click the [Next] button
- 33. The system will redirect to the 'Financing Details' section.

(Refer to Chapter 1 Common Sections: 1.4 Financing Details)

- 34. Click the [Next] button
- 35. The system will redirect to the 'Manpower' section.

(Refer to Chapter 1 Common Sections: 1.5 Manpower)

- 36. Click the [Next] button
- 37. The system will redirect to the 'Machinery and Equipment' section.

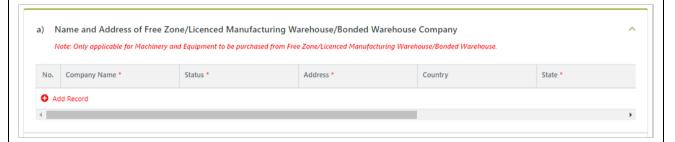


#### 38. **Notes:**

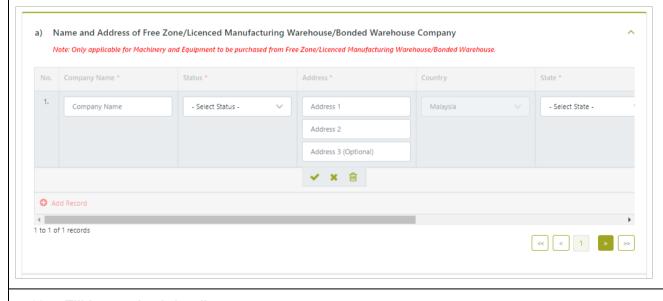
- a. Please fill in
  - i. a) Name and Address of Free Zone/Licensed Manufacturing/Bonded
     Warehouse Company in order to enable it to be selected on
  - ii. b) List of Imported Machinery and Equipment for Import Duty and/or Sales Tax Exemption (column: Customs Station and Name and Address of Free Zone/LMW/Bonded Warehouse Company.
- b. Please fill in
  - i. a) Name and Address of Manufacturer Located in Principal Customs
     Area (PCA) in order to enable it to be selected on
  - ii. b) List of Locally Purchased Machinery and Equipment for Sales Tax Exemption (column: Name and Address of Manufacture in PCA)

- c. Fill in Machinery and Equipment item based on previous approval which are:i. Item Diluluskan
  - ii. Item Ditolak
  - iii. Item Tidak Dipertimbangkan
- a) Name and Address of Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse Company

  Note: Only applicable for Machinery and Equipment to be purchased from Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse.
- 39. Click on the \( \text{(expand) button to expand the details.} \)

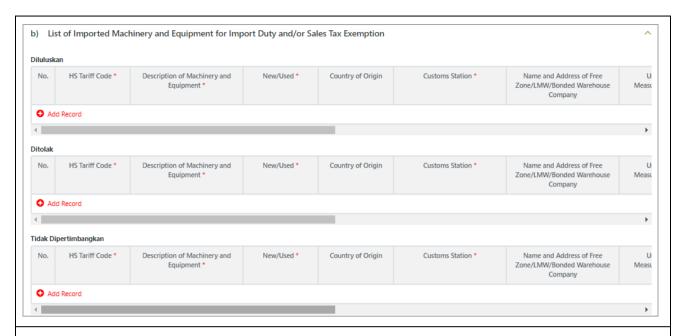


- 40. Fill in required details in 'Name and Address of Free Zone/Licensed Manufacturing Warehouse/Bonded Warehouse Company'
- 41. Click the [+Add Record]
- 42. The system will add new row to insert the details.



- 43. Fill in required details:
  - a) Company Name

b) Status c) Address d) Country State f) City g) Postcode and h) File Name/File upload (If required) a) Name and Address of Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse Company Note: Only applicable for Machinery and Equipment to be purchased from Free Zone/Licenced Manufacturina Warehouse/Bonded Warehouse Perniagaan Kim Tai Sdn. Bhd. Free Zone Pahang Jalan Niaga 2/2 Taman Niaga Address 3 (Optional) ✓ X mm Add Record 1 to 1 of 1 records Click the **Save**] button 45. The system will save and display the details. a) Name and Address of Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse Company Note: Only applicable for Machinery and Equipment to be purchased from Free Zone/Licenced Manufacturina Warehouse/Bonded Warehouse Company Name \* Jalan Niaga 2/2 Perniagaan Kim Tai Sdn. Bhd. Free Zone Malaysia Pahang Taman Niaga Add Record b) List of Imported Machinery and Equipment for Import Duty and/or Sales Tax Exemption 46. Click on the ✓ (expand) button to expand the details.



- 47. The details in 'List of Imported Machinery and Equipment for Import Duty and/or Sales Tax Exemption' can be added by:
  - a. Using the screen (Editable Table)
  - b. Using the Download/Upload Excel Template
    - i. Click the [Download Excel Template] button.
    - ii. Update the required information in Excel.
    - iii. Click the [Upload Excel Template] button and to upload the Excel.
- 48. Click the [+Add Record]
- 49. The system will add new row to insert the details.

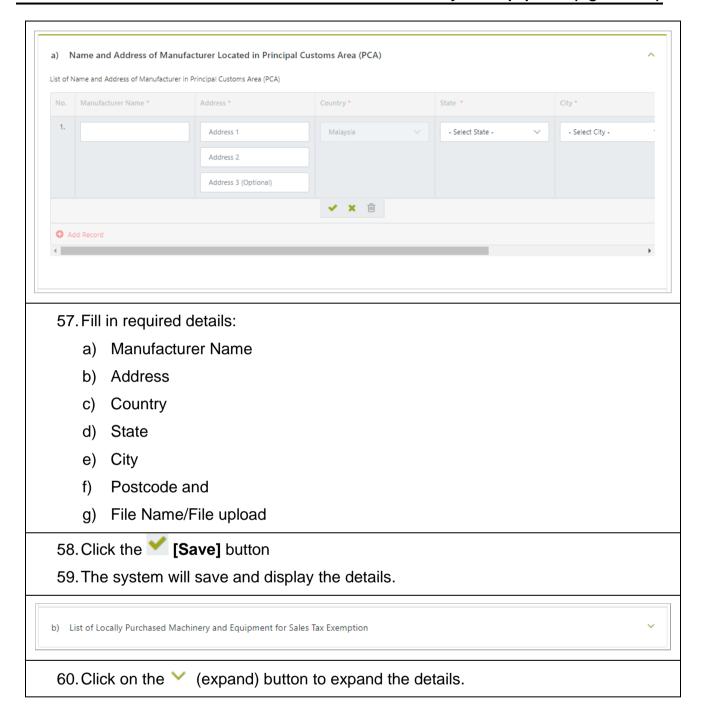


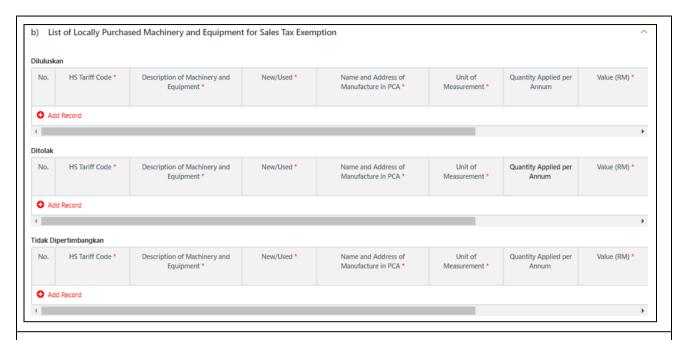
- 50. Fill in required details:
  - a) HS Tariff Code
  - b) Description of Machinery and Equipment
  - c) New/Used

- d) Country of Origin
- e) Customs Station
- f) Name and Address of Free Zode/LMW/Bonded Warehouse Company (If required)
- g) Unit of Measurement
- h) Quantity Applied per Annum
- i) CIF Value (RM)
- j) Import Duty
- k) Total Import Duty (RM)
- I) Sales Tax
- m) Total Sales Tax (RM) and
- n) Function of each Machinery and Equipment
- 51. Click the **Save**] button
- 52. The system will save and display the details.
- a) Name and Address of Manufacturer Located in Principal Customs Area (PCA)
  - 53. Click on the ✓ (expand) button to expand the details.



- 54. Fill in required details in 'Name and Address of Manufacturer Located in Principal Customs Area (PCA)'
- 55. Click the [+Add Record]
- 56. The system will add new row to insert the details.





- 61. The details in 'List of Locally Purchased Machinery and Equipment for Sales Tax Exemption' can be added by:
  - a. Using the screen (Editable Table)
  - b. Using the Download/Upload Excel Template
    - i. Click the [Download Excel Template] button.
    - ii. Update the required information in Excel.
    - iii. Click the [Upload Excel Template] button and to upload the Excel.
- 62. Click the [+Add Record]
- 63. The system will add new row to insert the details.



- 64. Fill in required details:
  - a) HS Tariff Code
  - b) Description of Machinery and Equipment
  - c) New/Used

- d) Name and Address of Manufacturer in PCA
- e) Unit of Measurement
- f) Quantity Applied per Annum
- g) Value (RM)
- h) Sales Tax
- i) Total Sales Tax (RM) and
- j) Function of each Machinery and Equipment
- 65. Click the **Save**] button
- 66. The system will save and display the details.
- 67. Click the [Next] button
- 68. The system will redirect to the 'Supporting Documents' section.

(Refer to Chapter 1 Common Sections: 1.6 Supporting Documents)

- 69. Click the [Next] button
- 70. The system will redirect to the 'Declaration' section.

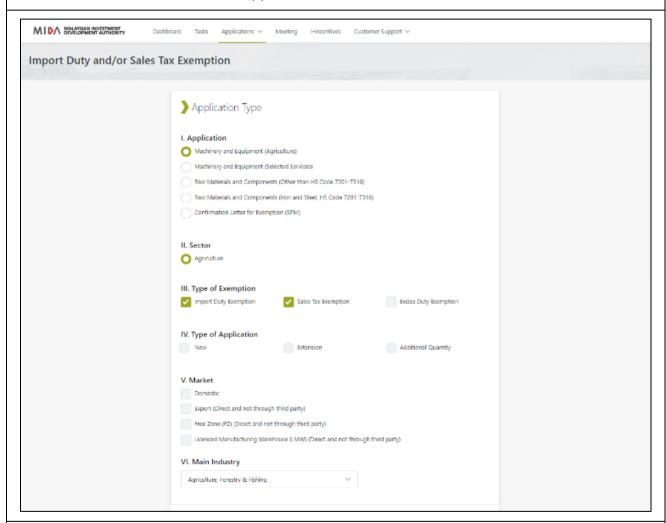
(Refer to Chapter 1 Common Sections: 1.7 Declaration)

- 71. After submitting the Previous Approval application, the company may apply below application which are:
  - a. Refer to Chapter 4 APPLICATION (AMENDMENT) or
  - b. Refer to Chapter 5 APPLICATION (APPEAL) or
  - c. Refer to Chapter 6 APPLICATION (SURRENDER)

## Chapter 4 APPLICATION (AMENDMENT)

## 4.1 Machinery and Equipment (Agriculture)

- 1. Refer to [InvestMalaysia] Learn about the system (General) User Guide. Chapter 2 INVEST MALAYSIA ONLINE PORTAL: 2.2.4 Applications
  - 2. Create Amendment Application



### 2. Select:

I. Application: Machinery and Equipment (Agriculture)

II. Sector: Agriculture

III. Type of Exemption (select at least one):

i. Import Duty Exemption

### ii. Sales Tax Exemption

IV. Type of Application: Amendment

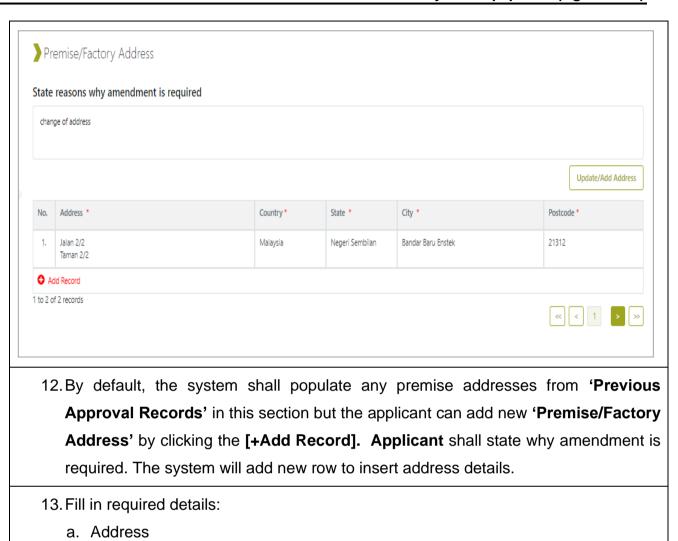
V. Market: (Not applicable)

VI. Main Industry: Default to **Agriculture**, **Forestry and Fishing** (Editable)

3. Click the [Next] button



- 4. The above message shall be displayed if there are changes to the Type of Exemption and Market.
- 5. Click the [Cancel] button and the system will return to the Application Wizard.
- 6. Click the **[Confirm]** button and the system will proceed to the next section.
- The system will redirect to the 'Company' section.
   (Refer to Chapter 1 Common Sections: 1.1 Company)
- 8. Click the [Next] button
- The system will redirect to the 'Previous Approval Records' section.
   (Refer to Chapter 1 Common Sections: 1.2 Previous Approval Records)
- 10. Click the [Next] button
- 11. System will redirect to "Premise/Factory Address" section

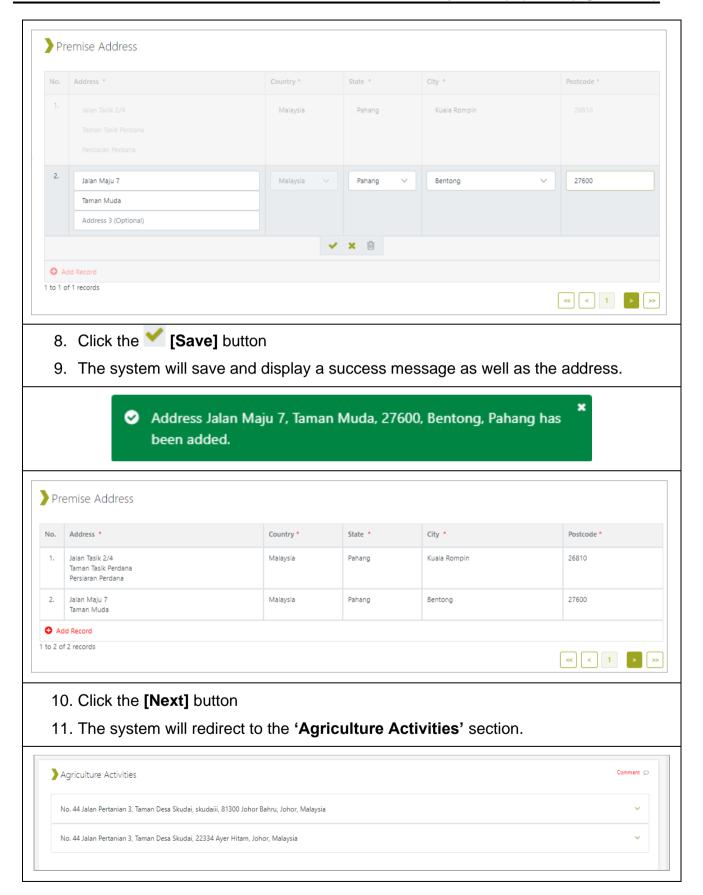


b. Country

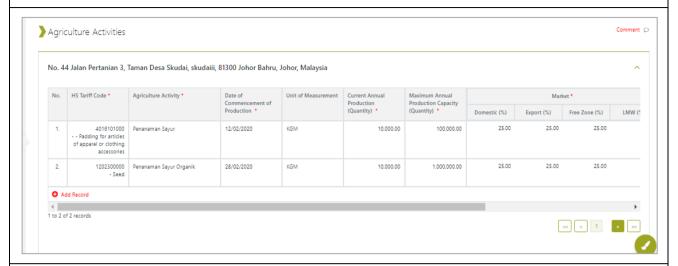
d. City and

e. Postcode

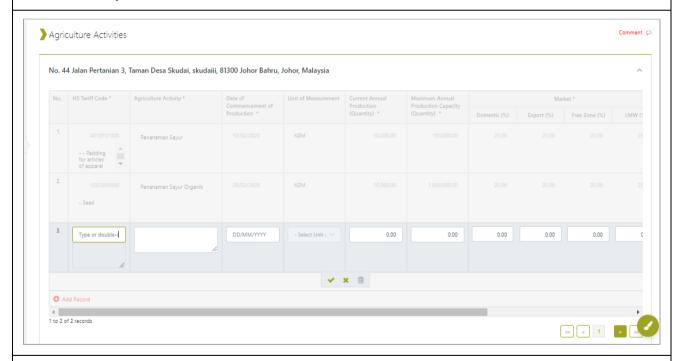
c. State



13. Click on the (expand) button to expand the Agriculture Activities details.

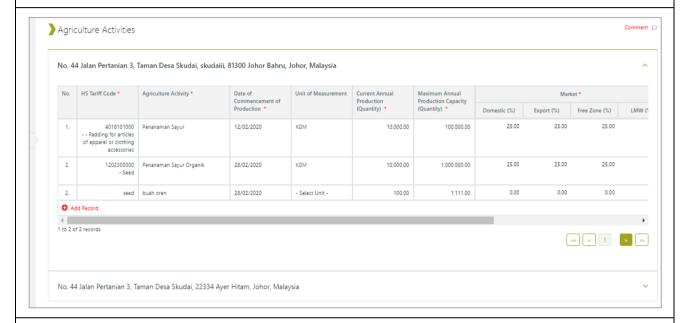


- 14. Fill in required details in 'Agriculture Activities'
- 15. Click the [+Add Record]
- 16. The system will add a new row to insert the details.

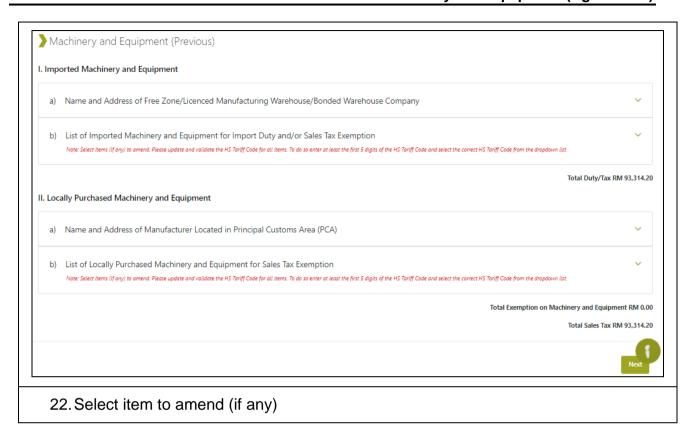


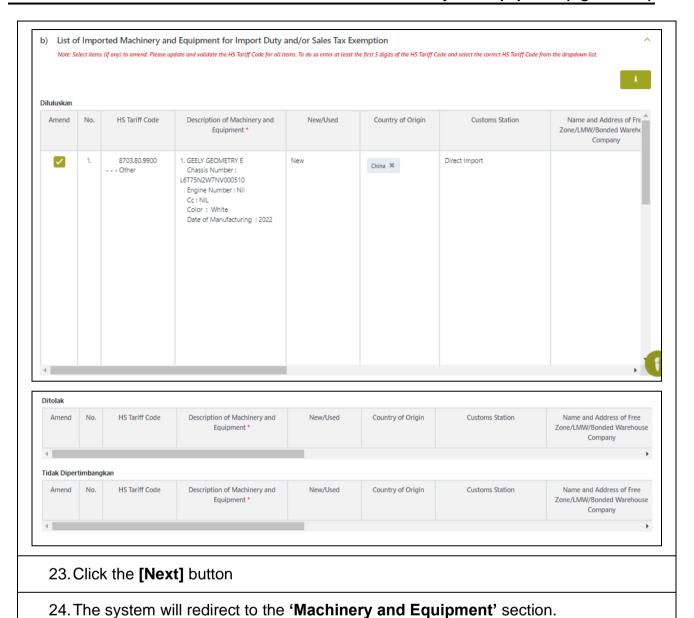
- 17. Fill in required details:
  - a. HS Tariff Code
  - b. Agriculture Activity
  - c. Date of Commencement of Production
  - d. Current Annual Production (Quantity)

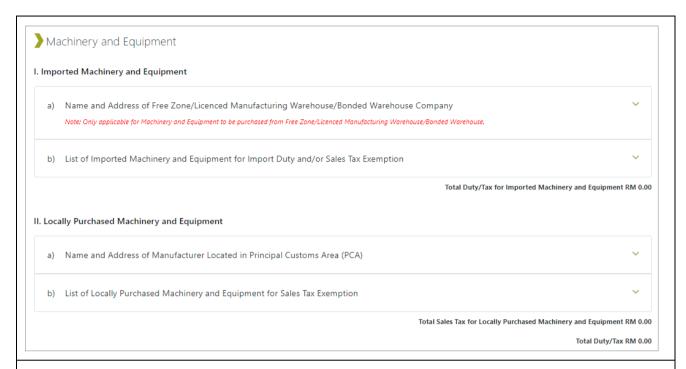
- e. Maximum Annual Production Capacity (Quantity)90
- f. Market
- g. Major Customer
- h. Major Export Destinations (If applicable)
- 18. Click the **Save**] button
- 19. The system will save and display an agricultural activity.



- 20. Click the [Next] button
- 21. The system will redirect to the 'Machinery and Equipment (Previous)' section.







#### 25. **Notes:**

- **a.** Please fill in or edit (if applicable)
  - i. a) Name and Address of Free Zone/Licensed Manufacturing/Bonded
     Warehouse Company in order to enable it to be selected on
  - ii. b) List of Imported Machinery and Equipment for Import Duty and/or Sales Tax Exemption (column: Customs Station and Name and Address of Free Zone/LMW/Bonded Warehouse Company.
- **b.** Please fill in or edit (if applicable)
  - a) Name and Address of Manufacturer Located in Principal Customs
     Area (PCA) in order to enable it to be selected on
  - ii. b) List of Locally Purchased Machinery and Equipment for Sales Tax

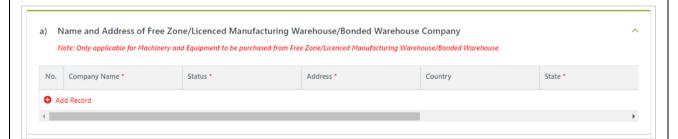
    Exemption (column: Name and Address of Manufacture in PCA)

### c. Important

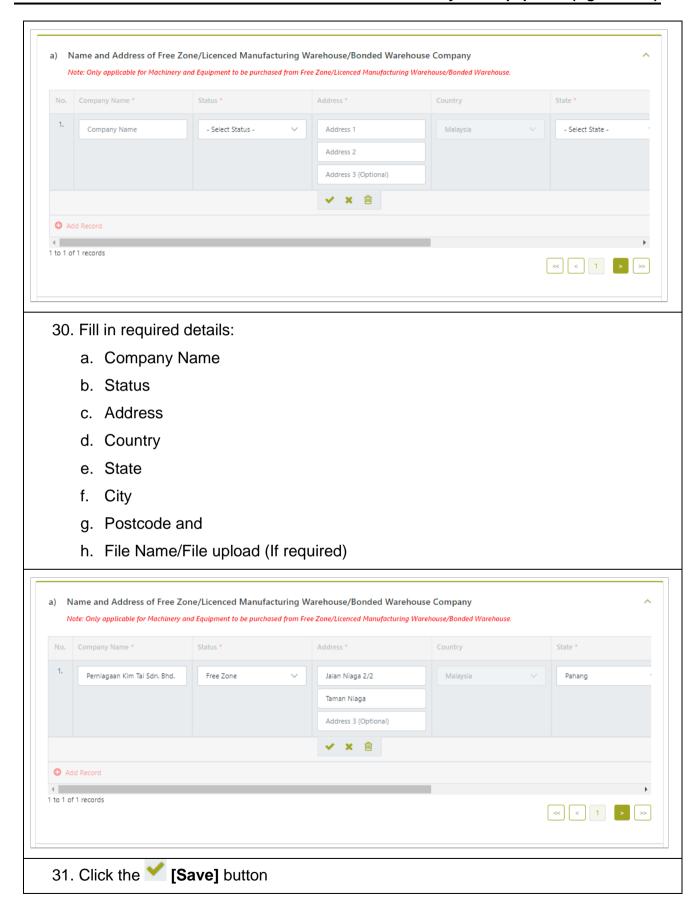
- i. The HS Tariff Code is mandatory to change if the completed application comes from a Previous Approval Application.
- d. How to edit HS Tariff Code?
  - i. Copy/fill in 5-12 HS Tarif Code digit/char (with/without dot) into HS Tariff Code column.

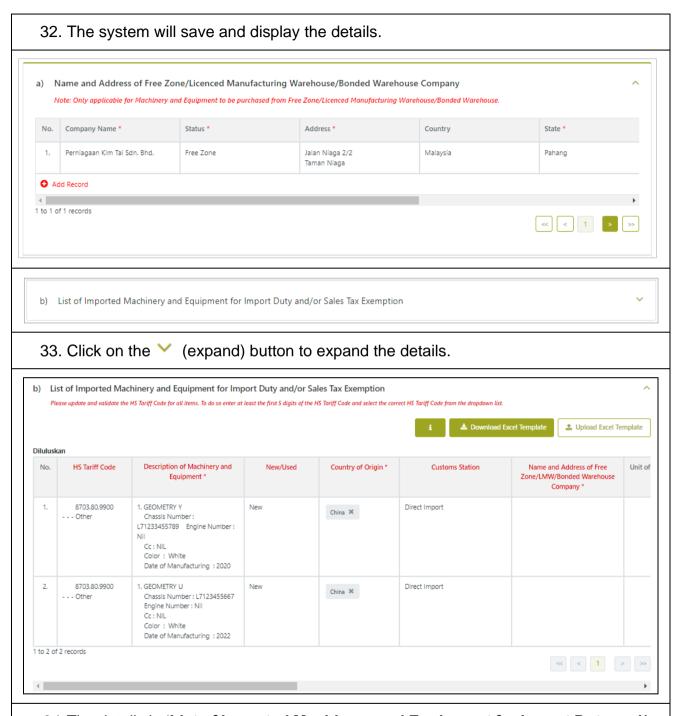
- ii. The system will search and display the autocomplete **HS Tariff Code**.
- iii. Select the **HS Tariff Code** from the autocomplete listing.
- iv. The system will populate 4 main components related to the HS Tariff Code which are:
  - HS Code Description
  - Unit of Measurement
  - Import Duty and
  - Sales Tax
- a) Name and Address of Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse Company

  Note: Only applicable for Machinery and Equipment to be purchased from Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse.
  - 26. Click on the (expand) button to expand the details.

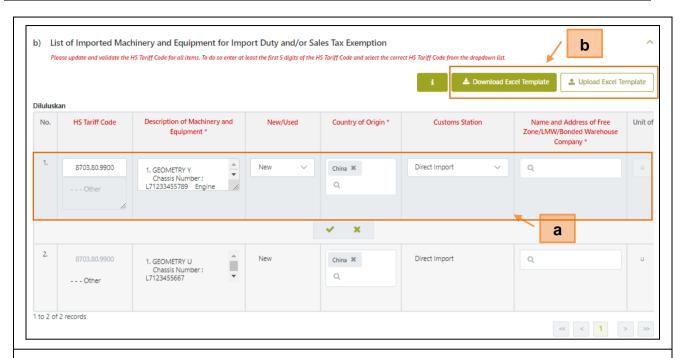


- 27. Select record to update 'Name and Address of Free Zone/Licensed Manufacturing Warehouse/Bonded Warehouse Company'
- 28. Click the [+Add Record]
- 29. The system will add new row to insert the details.

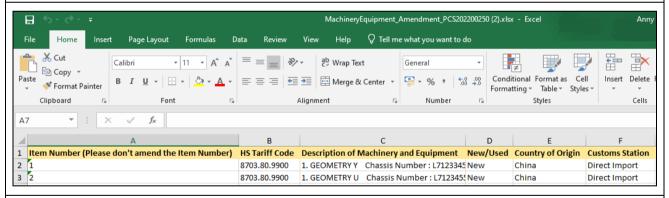




- 34. The details in 'List of Imported Machinery and Equipment for Import Duty and/or Sales Tax Exemption' can be updated by:
  - a. Using the screen (Editable Table)



- b. Using the Download/Upload Excel Template
  - i. Click the [Download Excel Template] button.
  - ii. Update the required information in Excel.
  - iii. Click the [Upload Excel Template] button and to upload the Excel.

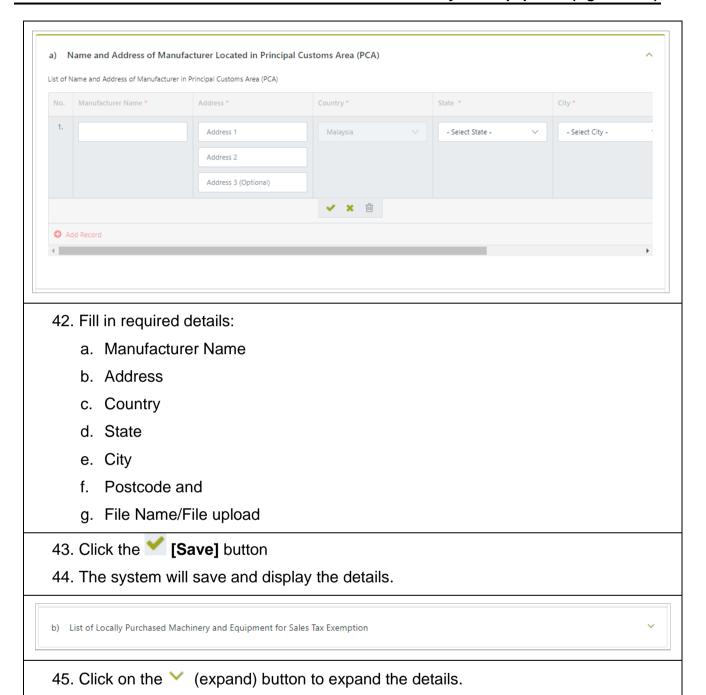


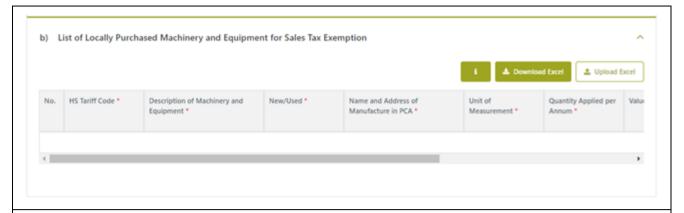
- 35. Update the required details:
  - a. HS Tariff Code
  - b. Description of Machinery and Equipment
  - c. New/Used
  - d. Country of Origin
  - e. Customs Station
  - f. Name and Address of Free Zode/LMW/Bonded Warehouse Company (If required)

- g. Quantity Applied per Annum
- h. CIF Value (RM)
- i. Import Duty (If the Import duty is 'OR or /')
- j. Sales Tax (If the Sales Tax is 'OR or I') and
- k. Function of each Machinery and Equipment
- 36. Click the **Save**] button
- 37. The system will save and update the details.
- a) Name and Address of Manufacturer Located in Principal Customs Area (PCA)
- 38. Click on the (expand) button to expand the details.

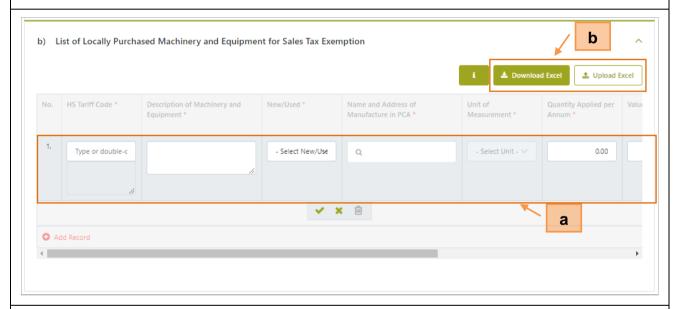


- 39. Fill in required details in 'Name and Address of Manufacturer Located in Principal Customs Area (PCA)'
- 40. Click the [+Add Record]
- 41. The system will add new row to insert the details.

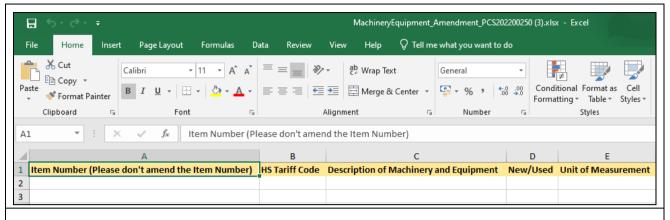




- 46. The details in 'List of Locally Purchased Machinery and Equipment for Sales Tax Exemption' can be updated by:
  - a. Using the screen (Editable Table)



- b. Using the Download/Upload Excel Template
  - i. Click the [Download Excel Template] button.
  - ii. Update the required information in Excel.
  - iii. Click the [Upload Excel Template] button and to upload the Excel.



- 47. Update the required details:
  - a. HS Tariff Code
  - b. Description of Machinery and Equipment
  - c. New/Used
  - d. Name and Address of Manufacturer in PCA
  - e. Quantity Applied per Annum
  - f. Value (RM)
  - g. Sales Tax (If the Sales Tax is 'OR or /') and
  - h. Function of each Machinery and Equipment
  - a. Click the **Save**] button
  - b. The system will save and update the details.
  - c. Click the [Next] button
- 52. The system will redirect to the 'Supporting Documents' section.

(Refer to Chapter 1 Common Sections: 1.6 Supporting Documents)

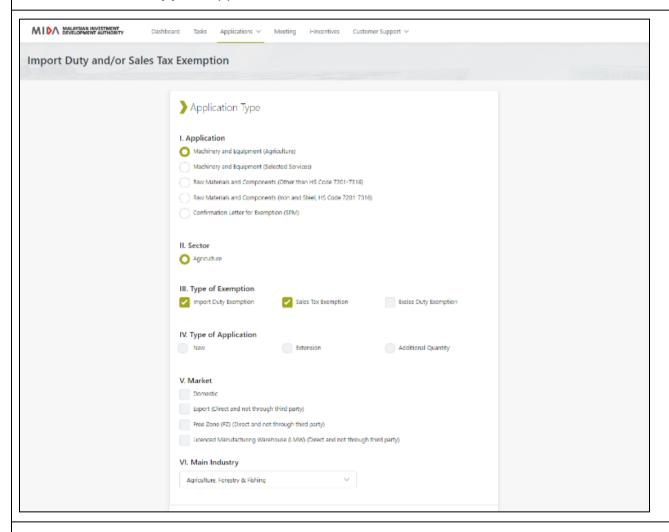
- 53. Click the [Next] button
- 54. The system will redirect to the 'Declaration' section.

(Refer to Chapter 1 Common Sections: 1.7 Declaration)

# Chapter 5 APPLICATION (APPEAL)

## 5.1 Machinery and Equipment (Agriculture)

- 1. Refer to [InvestMalaysia] Learn about the system (General) User Guide. Chapter 2 INVEST MALAYSIA ONLINE PORTAL: 2.2.4 Applications
  - 3. Create **Appeal** Application



#### 2. Select:

I. Application: Machinery and Equipment (Agriculture)

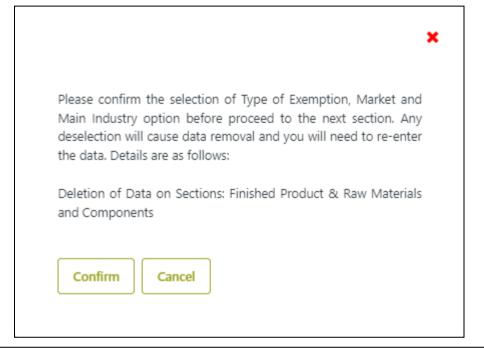
II. Sector: Agriculture

III. Type of Exemption (select at least one):

i. Import Duty Exemption

## ii. Sales Tax Exemption

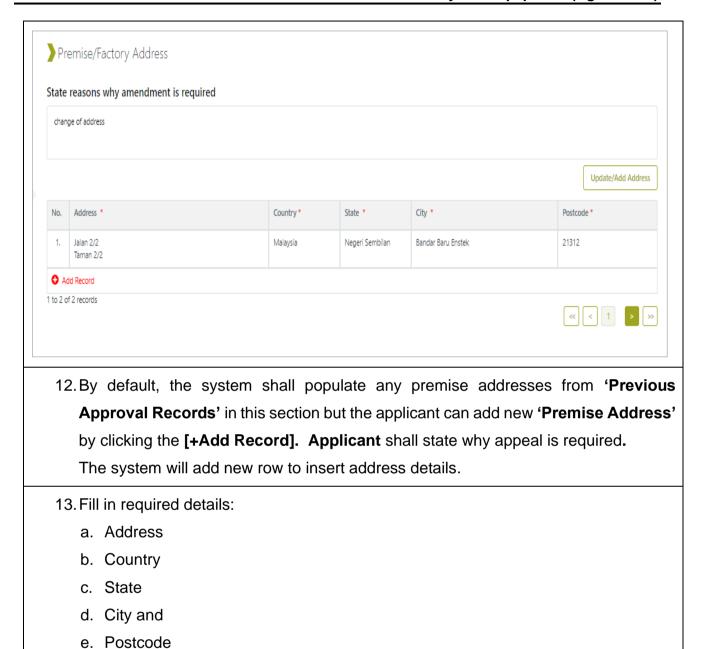
- IV. Type of Application: (Not applicable)
- V. Market: (Not applicable)
- VI. Main Industry: Default to **Agriculture**, **Forestry and Fishing** (Editable)
- 3. Click the [Next] button

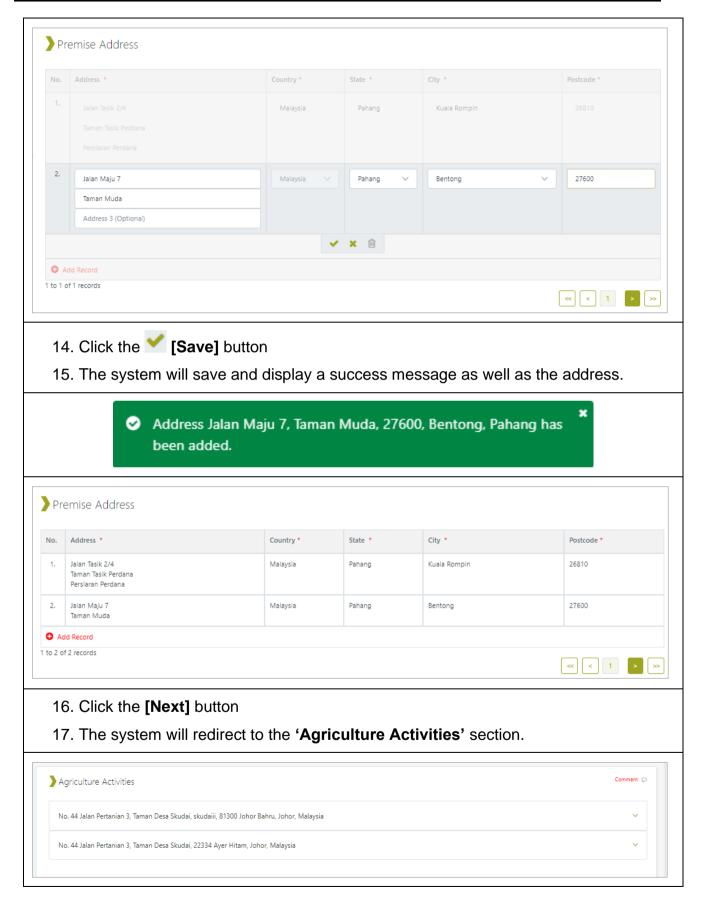


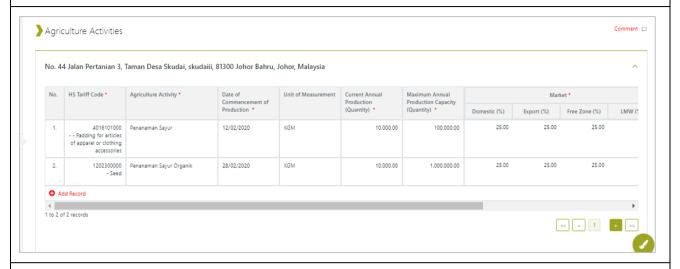
- 4. The above message shall be displayed if there are changes to the Type of Exemption and Market.
- 5. Click the [Cancel] button and the system will return to the Application Wizard.
- 6. Click the **[Confirm]** button and the system will proceed to the next section.
- 7. The system will redirect to the 'Company' section.

(Refer to Chapter 1 Common Sections: 1.1 Company)

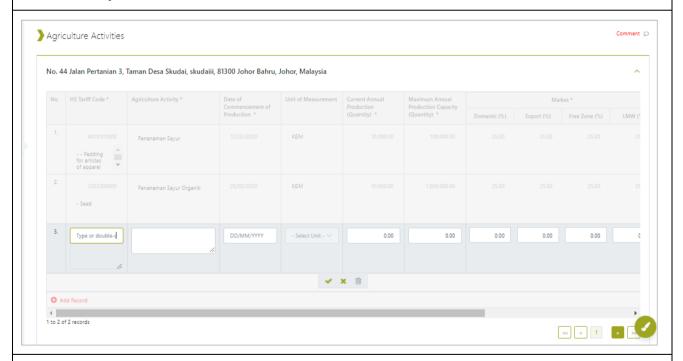
- 8. Click the [Next] button
- The system will redirect to the 'Previous Approval Records' section.
   (Refer to Chapter 1 Common Sections: 1.2 Previous Approval Records)
- 10. Click the [Next] button
- 11. System will redirect to "Premise Address" section







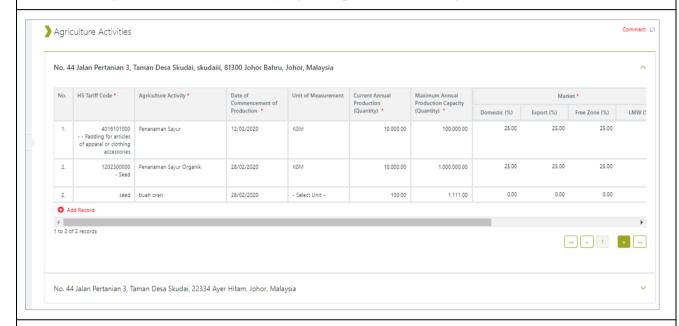
- 19. Fill in required details in 'Agriculture Activities'
- 20. Click the [+Add Record]
- 21. The system will add a new row to insert the details.



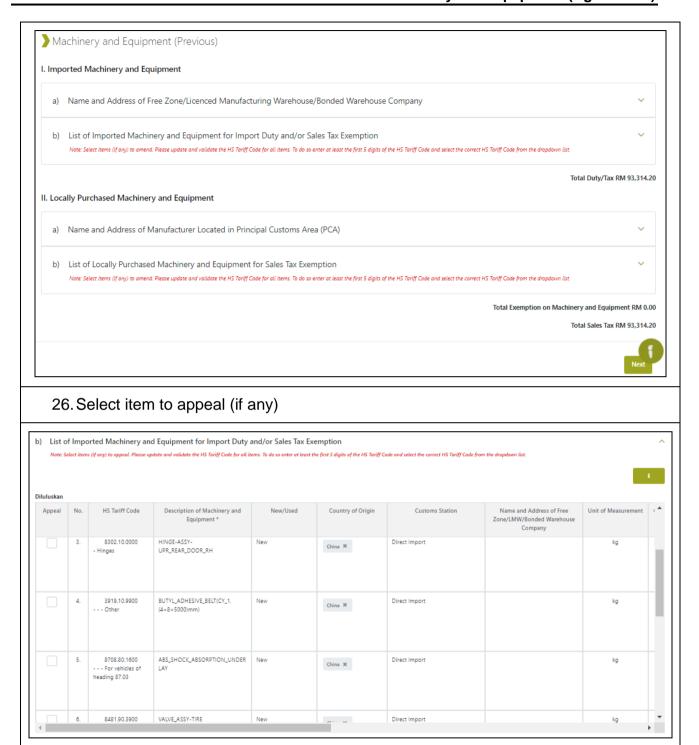
- 22. Fill in required details:
  - a. HS Tariff Code
  - b. Agriculture Activity
  - c. Date of Commencement of Production
  - d. Current Annual Production (Quantity)

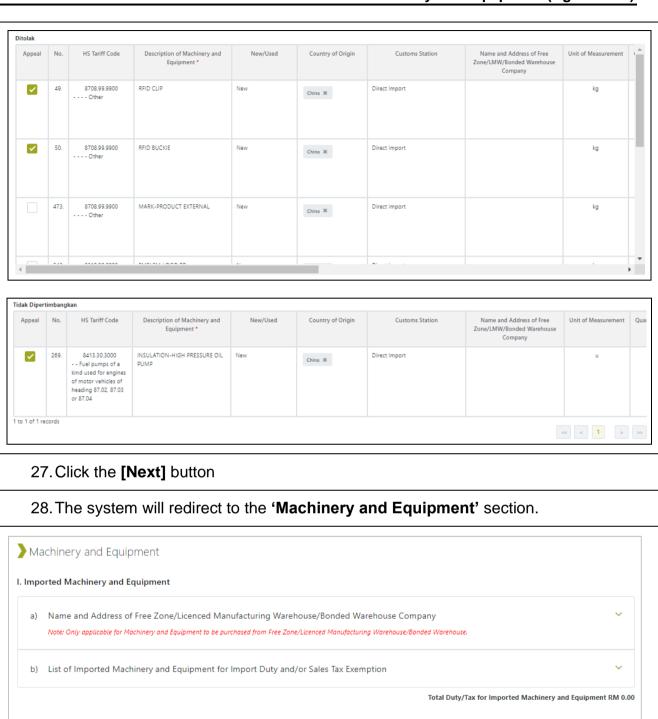
- e. Maximum Annual Production Capacity (Quantity)
- f. Market
- g. Major Customer
- h. Major Export Destinations (If applicable)
- 23. Click the [Save] button

The system will save and display an agricultural activity.



- 24. Click the 'Next' button
- 25. The system will redirect to the 'Machinery and Equipment (Previous)' section.





II. Locally Purchased Machinery and Equipment

a) Name and Address of Manufacturer Located in Principal Customs Area (PCA)

b) List of Locally Purchased Machinery and Equipment for Sales Tax Exemption

Total Duty/Tax RM 0.00

Total Sales Tax for Locally Purchased Machinery and Equipment RM 0.00

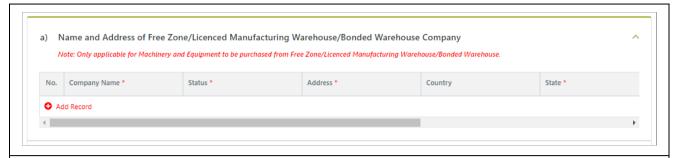
#### 29. Notes:

- a. Please fill in or edit (if applicable)
  - i. a) Name and Address of Free Zone/Licensed Manufacturing/Bonded
     Warehouse Company in order to enable it to be selected on
  - ii. b) List of Imported Machinery and Equipment for Import Duty and/or Sales Tax Exemption (column: Customs Station and Name and Address of Free Zone/LMW/Bonded Warehouse Company.
- b. Please fill in or edit (if applicable)
  - i. a) Name and Address of Manufacturer Located in Principal Customs
     Area (PCA) in order to enable it to be selected on
  - ii. b) List of Locally Purchased Machinery and Equipment for Sales Tax Exemption (column: Name and Address of Manufacture in PCA)

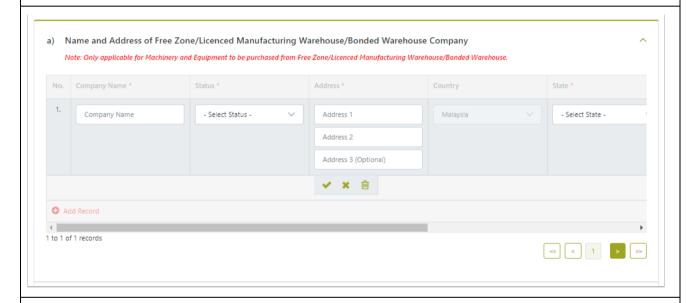
#### c. **Important**

- i. The HS Tariff Code is mandatory to change if the completed application comes from a Previous Approval Application.
- d. How to edit HS Tariff Code?
  - Copy/fill in 5-12 HS Tarif Code digit/char (with/without dot) into HS Tariff Code column.
  - ii. The system will search and display the autocomplete **HS Tariff Code**.
  - iii. Select the **HS Tariff Code** from the autocomplete listing.
  - iv. The system will populate 4 main components related to the HS Tariff Code which are:
    - HS Code Description
    - Unit of Measurement
    - Import Duty and
    - Sales Tax
- a) Name and Address of Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse Company

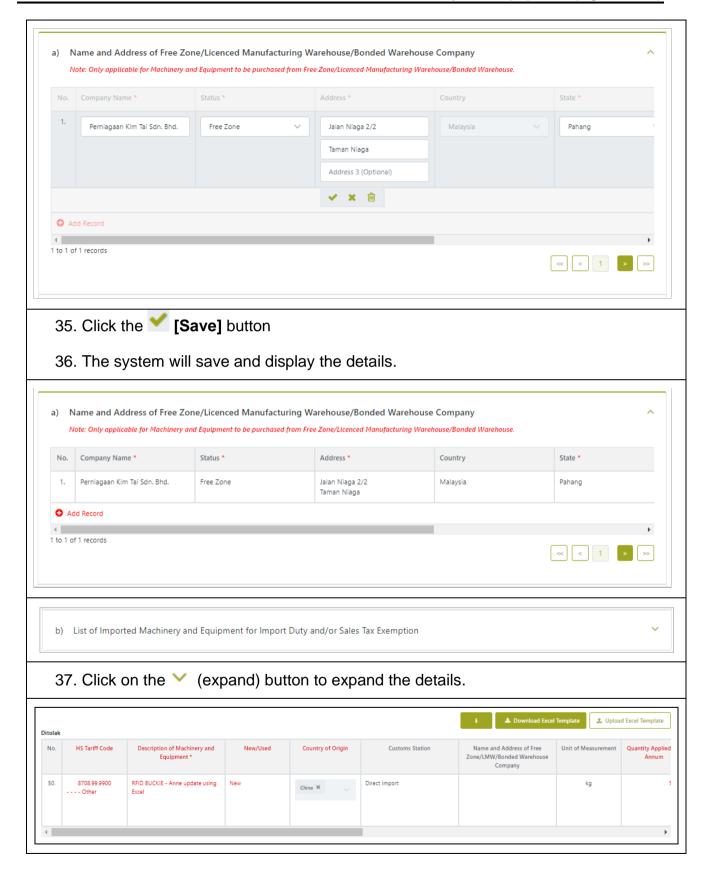
  Note: Only applicable for Machinery and Equipment to be purchased from Free Zone/Licenced Manufacturing Warehouse/Bonded Warehouse.
- 30. Click on the (expand) button to expand the details.



- 31. Select record to update 'Name and Address of Free Zone/Licensed Manufacturing Warehouse/Bonded Warehouse Company'
- 32. Click the [+Add Record]
- 33. The system will add new row to insert the details.



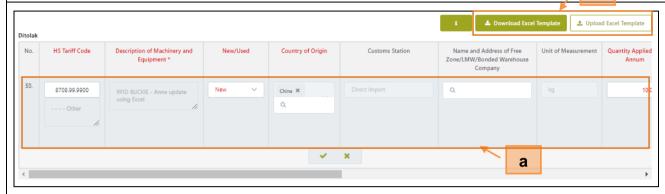
- 34. Fill in required details:
  - a. Company Name
  - b. Status
  - c. Address
  - d. Country
  - e. State
  - f. City
  - g. Postcode and
  - h. File Name/File upload (If required)



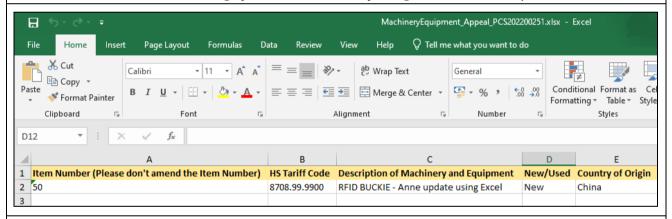
b

# 38. The details in 'List of Imported Machinery and Equipment for Import Duty and/or Sales Tax Exemption' can be updated by:

a. Using the screen (Editable Table)

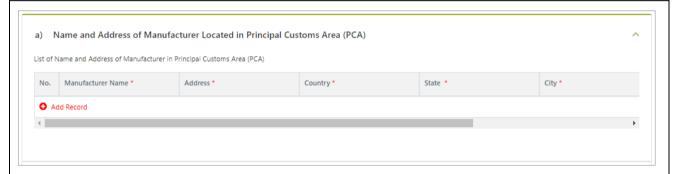


- b. Using the Download/Upload Excel Template
  - i. Click the [Download Excel Template] button.
  - ii. Update the required information in Excel.
  - iii. Click the [Upload Excel Template] button and to upload the Excel.

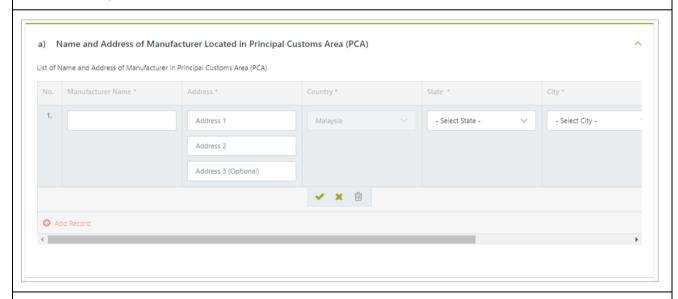


- 39. Update the required details:
  - a. HS Tariff Code
  - b. Description of Machinery and Equipment
  - c. New/Used
  - d. Country of Origin
  - e. Customs Station
  - f. Name and Address of Free Zode/LMW/Bonded Warehouse Company (If required)
  - g. Quantity Applied per Annum
  - h. CIF Value (RM)

- i. Import Duty (If the Import duty is 'OR or /')
- j. Sales Tax (If the Sales Tax is 'OR or I') and
- k. Function of each Machinery and Equipment
- 40. Click the [Save] button
- 41. The system will save and update the details.
- a) Name and Address of Manufacturer Located in Principal Customs Area (PCA)
- 42. Click on the (expand) button to expand the details.



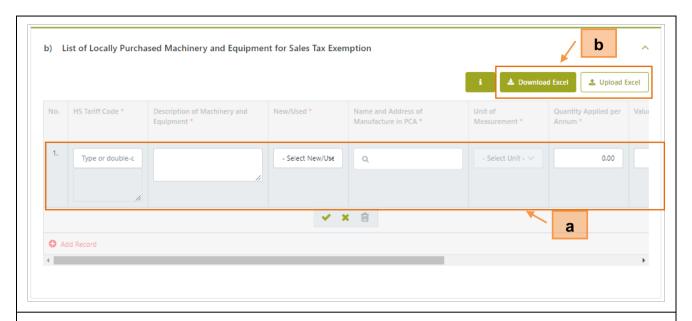
- 43. Fill in required details in 'Name and Address of Manufacturer Located in Principal Customs Area (PCA)'
- 44. Click the [+Add Record]
- 45. The system will add new row to insert the details.



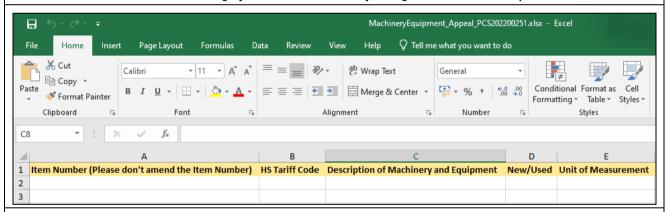
46. Fill in required details:

a. Manufacturer Name b. Address c. Country d. State e. City f. Postcode and g. File Name/File upload 47. Click the **Save**] button 48. The system will save and display the details. b) List of Locally Purchased Machinery and Equipment for Sales Tax Exemption 49. Click on the ✓ (expand) button to expand the details. b) List of Locally Purchased Machinery and Equipment for Sales Tax Exemption ♣ Upload Excel HS Tariff Code \* Description of Machinery and New/Used \* Name and Address of Unit of Quantity Applied per Value Manufacture in PCA \* 50. The details in 'List of Locally Purchased Machinery and Equipment for Sales Tax Exemption' can be updated by:

a. Using the screen (Editable Table)



- b. Using the Download/Upload Excel Template
  - i. Click the [Download Excel Template] button.
  - ii. Update the required information in Excel.
  - iii. Click the [Upload Excel Template] button and to upload the Excel.



- 51. Update the required details:
  - a. HS Tariff Code
  - b. Description of Machinery and Equipment
  - c. New/Used
  - d. Name and Address of Manufacturer in PCA
  - e. Quantity Applied per Annum
  - f. Value (RM)
  - g. Sales Tax (If the Sales Tax is 'OR or I') and
  - h. Function of each Machinery and Equipment

- 52. Click the **Save**] button
- 53. The system will save and update the details.
- 54. Click the [Next] button
- 55. The system will redirect to the 'Supporting Documents' section.

(Refer to Chapter 1 Common Sections: 1.6 Supporting Documents)

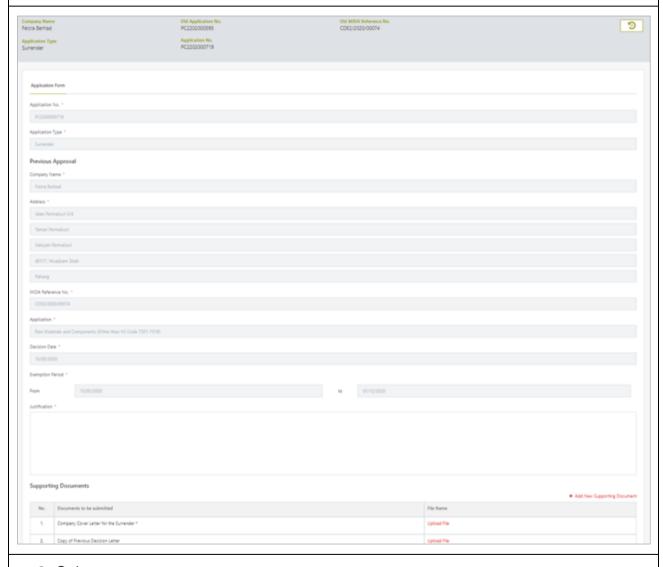
- 56. Click the [Next] button
- 57. The system will redirect to the 'Declaration' section.

(Refer to Chapter 1 Common Sections: 1.7 Declaration)

# Chapter 6 APPLICATION (SURRENDER)

## 6.1 Machinery and Equipment (Agriculture)

- 1. Refer to [InvestMalaysia] Learn about the system (General) User Guide. Chapter 2 INVEST MALAYSIA ONLINE PORTAL: 2.2.4 Applications
  - 4. Create Surrender Application



## 2. Select:

- I. Application No: (Not editable)
- II. Application Type: **Surrender** (Not editable)
- III. Previous Approval:

i. Company Name: (Not editable)

ii. Address: (Not editable)

iii. MIDA Reference No: (Not editable)

iv. Application: Machinery and Equipment (Agriculture) (Not editable)

v. Decision Date: (Not editable)

vi. Exemption Period: From and To (Not editable)

IV. Justification: Editable

V. Supporting Documents: (Editable- Add New Supporting Documents)

2. Click the [Save] button to save changes and click the [Submit] button to submit