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Bernama - Medical Equipment, PPEs Exempted From Import Duty,
Sales Tax

☐ Tuesday, Mar 24 2020☐ ☐

KUALA LUMPUR, March 24-- The Ministry of Finance (MoF) has exempted import duty and sales tax for the purchase of medical and laboratory equipment, personal protective equipment (PPE) and disposable products by any parties donating to the Ministry of Health (MoH) to help address COVID-19.



The Royal Malaysian Customs Department, in a statement today, said this was agreed upon by Finance Minister Tengku Datuk Seri Zafrul Tengku Abdul Aziz in accordance with the provisions under Section 14 (2) of the Customs Act 1967 and Section 35 (3) (a) of the Sales Tax Act 2018.

"The import duty and sales tax exemption is effective from 0001 hours (12.01am) on March 25 (Wednesday) until a date to be notified later by the MoF after COVID-19 is declared contained by the government," the department said in a statement.

It said the approval is given to importers who were exempted from import duty and sales tax, while manufacturers, who were registered for sales tax, are exempted from imposing sales tax under Section 35 (4) of the Sales Tax Act 2018.

The import duty and sales tax exemption is also subject to contributors importing or making local purchases of taxable items by submitting an endorsement letter from the MoH to the Customs Department.

The permit application must be made to the relevant ministries/ departments/ agencies, namely the MoH, Department of Environment and Atomic Energy Licensing Board (AELB).

For goods subject to only import duty, the importer/ contributor may also use the import duty exemption facility under Item 77, the Customs Duty (Exemption) Order 2017 for the purpose of donating goods to any Federal Government department/ state/ statutory body subject to the terms i.e. the agent/ importer must submit an endorsement letter from the MoH.

The import duty exemption is also granted to importers who wish to import for the purpose of donating or gifting (free-of-charge) to any


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federal or state government department without charge subject to getting a letter of endorsement from the MoH secretary-general.

Among the medical equipment exempted from import duty and sales tax are Infrared Thermometer, Thermal Scanner, ICU Ventilator, Portable Ventilator, Patient Monitor, Vital Sign Monitor, Syringe Pump, Infusion Pump, and Defibrillator.

Other exempt lab equipment are Ealtime Thermal cycler, Sanger Sequence, Biological Safety Cabinet, Automated Inverted Microscope, Inverted Microscope, Lab type freezer, ELISA Reader, ELISA Washer and Automated Extractor Machine, PPEs (face and eye protection, gloves -- plastic gloves, rubber gloves for surgery), and disposables (paper bed sheets - bed incontinence pad, Thermometer probe cover, Respiratory tubing, and Plastic Test Tube).

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