

6) APPLICATION FOR THE EXEMPTION OF TAX/DUTY ON ONE MOTORCAR UNDER MALAYSIA MY SECOND HOME PROGRAMME (MMSH)

TAX INCENTIVES

The MMSH participant may **import** one used motorcar which belongs to him from his country of citizenship or where he last domiciled. He will be exempted from paying import duty, excise duty and sales tax on the imported motorcar **within six (6) months from the endorsement date of the MM2H visa.**

OR

The MMSH participant may **purchase** one new motorcar made or assembled in Malaysia. He will be exempted from paying excise duty and sales tax on the new motorcar **within one (1) year from the endorsement date of the MM2H visa.**

TERMS AND CONDITIONS

1. The applicant is a participant of MM2H approved by Immigration Department of Malaysia.
2. An application to **IMPORT** a used motorcar from the participant's country of citizenship/last domicile must be done **within a period of six (6) months** from the date of the MM2H visa is endorsed on his passport. The MM2H participant should be the owner of the motorcar as evidenced in the motorcar registration document prior to obtaining the MM2H visa.
3. An application to **PURCHASE** a new motorcar made or assembled in Malaysia must be done **within a period of one (1) year** from the date the MM2H visa is endorsed on his/her passport. Do not make an outright purchase of the motorcar before obtaining approval for tax/duty exemption from the Treasury. However, a booking for a motorcar may be made prior to obtaining approval from the Treasury.
4. Importation or purchase of motorcar must be for **personal use only** and not for commercial use.
5. The MM2H participant is eligible for tax/duty exemptions for only **ONE car.**
6. Tax/duty exempted motorcars which are subsequently sold or transferred will be subjected to import duty, excise duty and sales tax according to the prevailing rates.

7. For the purpose of MM2H, a motorcar includes a saloon car, a multipurpose vehicle (MPV), a sports utility vehicle (SUV) and a 4-wheel drive vehicle. It excludes commercial vehicles such as vans, buses and lorries.

THE APPLICATION PROCEDURE

1. Applicants form MM2H/05 can be download at www.treasury.gov.my OR at www.motour.gov.my
2. The following documents should be enclosed together with the application:-
 - a) For an **imported** motorcar from the MM2H participant's country of citizenship/last domicile:
 - A certified copy of the letter from the Immigration Department of Malaysia that the applicant is MM2H participant.
 - A certified copy of the international passport on:-
 - the page with personal particulars; and
 - the page with multiple entry visa as well as the words Malaysia My Second Home Programme
 - A copy of the motorcar registration card. If not in English, please submit a translation.
 - b) For the **purchase** of new motorcar made or assembled in Malaysia:
 - A certified copy of the letter of approval from the Immigration Department of Malaysia that the applicant is a MM2H participant.
 - A certified copy of the international passport on.
 - ♦ the page with personal particulars; and
 - ♦ the page with multiple entry visa as well as the words Malaysia My Second Home Programme.
 - Quotation for the motorcar
 - Motorcar purchase order/order from (if possible)

Note: For the **purchase** of a motorcar, approval for tax exemption involves 2 stages:

Stage 1: Approval on the brand and model of motorcar

Stage 2: Upon securing approval at Stage 1, the successful applicant has to furnish the Treasury with details of a specific

motorcar allocated for him/her, namely the **chassis number** and the **engine number**. Subsequently, another approval letter will be given for Customs clearance for that particular motorcar.

3. Completed application form together with the required documents should be submitted to:

Secretary-General, Treasury
Ministry Of Finance Malaysia
Tax Analysis Division
7th Floor, Central Block
Presint 2,
62592 Putrajaya
(Attention: Mr. Koshy Thomas)
Tel : 03-8882 4197
Fax : 03-8882 4051

4. Duly completed applications form together with relevant documents will be processed within **10 working days**.

For further inquiries, kindly contact



Tax Analysis Division, Treasury
Ministry of Finance Malaysia
7th Floor, Central Block
Presint 2,
62592 Putrajaya
(Attention: Ms. Norhayati Binti Ujang)

Tel : +603 - 8882 3395
Email : yatie@treasury.gov.my
Website : <http://www.mof.gov.my>