

APPLICATION FOR THE EXEMPTION OF TAX/DUTY ON ONE MOTORCAR UNDER  
*MALAYSIA MY SECOND HOME PROGRAMME (MM2H)*

TAX INCENTIVES

The MM2H participant may import one motorcar, which belongs to him/her from his/her country of citizenship or where he/she last domiciled. He/she will be exempted from paying import duty, excise duty and sales tax on the imported motorcar.

OR

The MM2H participant may purchase one new motorcar made or assembled in Malaysia. He/she will be exempted from paying excise duty and sales tax on the new motorcar.

A. TERMS AND CONDITIONS

1. The applicant is a participant of MM2H approved by Immigration Department of Malaysia.
2. Application to IMPORT a motorcar from the participant's country of citizenship/last domicile must be done within a period of six months from the date the MM2H visa is endorsed on his/her passport. The condition for such importation is that the MM2H participant should be the owner of the motorcar prior to obtaining the MM2H visa, as evidenced in the motorcar registration document.
3. An Application to PURCHASE a new motorcar made or assembled in Malaysia must be done within a period of one 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 exemption 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 4-wheel drive vehicle. It excludes commercial vehicles such as vans, buses and lorries.

## B. THE APPLICATION PROCEDURE

1. Application form MM2H/07 (1) can be downloaded here OR at [www.mm2h.gov.my](http://www.mm2h.gov.my)

2. The following documents should be enclosed together with the application:

For an imported motorcar from the MM2H participant's country of citizenship/last domicile;

- i. A certified copy of the letter from the Immigration Department of Malaysia that the applicant is a MM2H participant.
- ii. 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
- iii. A copy of the motorcar registration card. If not in English, please submit a translation.

For the purchase of new motorcar made or assembled in Malaysia;

- i. A certified copy of the letter from the Immigration Department of Malaysia that the applicant is a MM2H participant.
- ii. 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
- iii. Quotation for the motorcar
- iv. Motorcar purchase order/order form (if possible)
  - 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  
7<sup>th</sup> Floor, Central Block  
Presint 2  
62592 PUTRAJAYA  
Tel. No.: 603-88824197  
( Attention: Mrs. Kamsiah Muhammad )

*Further Enquiries:*

Ms. Iliyana Ismail

Telephone/Fax : 603-88823395/603-88824051

Email: [yatie@treasury.gov.my](mailto:yatie@treasury.gov.my)

4. Duly completed application forms together with relevant documents will be processed within 10 working days