

**UNOFFICIAL ENGLISH TRANSLATION**



**MEDIA STATEMENT  
EXEMPTION OF IMPORT DUTY AND SALES TAX ON FACE MASKS**

**UPDATED ON 21 March 2020**

Please be informed that the Minister of Finance, 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 has agreed to the **exemption of import duty and sales tax on face mask products** as detailed in **Appendix A**.

Pursuant to the decision under Section 35 (3) (a) of the Sales Tax Act 2018, the Minister of Finance also agreed for **registered manufacturers to be granted exemption from imposing sales tax on sales of face masks products**. The exemptions are granted under Section 35 (4) of the Sales Tax Act 2018.

The above import duty and sales tax exemption is effective from **March 23, 2020 at 00:01** until a new date is announced by the Ministry of Finance and upon official declaration by the Government at the end of the Covid-19 pandemic.

**ROYAL MALAYSIAN CUSTOMS DEPARTMENT**

21 March 2020

APPENDIX A

**Description of Face Masks Exempted from Import Duty and Sales Tax**

Item Description	Tariff Code
<i>Face masks as listed below:</i>	
Face mask (surgical / medical) 1 ply (ear loop)	6307.90.40 00
Face mask (surgical / medical) 2 ply (ear loop)	6307.90.40 00
Face mask (surgical / medical) 3 ply (ear loop / head loop / head tie-on)	6307.90.40 00
Face mask (surgical / medical) N95	6307.90.90 00

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