



**Are you eligible for Approved
Major Exporter Schemes (AMES) ?**
你是否符合主要出口商计划？



What is “AMES” ?



Started from **1st July 2020**, a new sales tax exemption facility known as the **Approved Major Exporter Scheme (“AMES”)** is introduced under Section 61A of the Sales Tax Act 2018. This exemption facility is available to approved traders and manufacturers who are major exporters in Malaysia.

从2020年7月1日开始，主要出口商方案即开始生效， 这项豁免是给予大量出口的贸易商和制造商。

In this facility, you may enjoy full sales tax exemption for imported taxable goods, transported from Designated Area and Special Area or purchase from registered manufacturer!

在这个方案里，你要是从注册制造商采购/进口货品、原材料、零部件和包装材料时享有销售税豁免！



AMES Concept

When you purchase taxable
goods from:
当你在以下购买有税物品:

Import
进口

Designated Area or Special
Area
指定地区

Registered Manufacturer
已注册制造商

Traders of Taxable Goods
or
Manufacturer of Tax
Exempted Goods

有税物品贸易商人
或
免税商品制造商

Fully sales tax
exemption
全额销售税豁免



How Do you know you are eligible to apply? 你知道自己有资格申请吗?

Traders 商人	Manufacturers 制造商
Operating in Malaysia \geq 1 year 营业超过一年	Operating in Malaysia \geq 1 year 营业超过一年
Annual sales of taxable goods exceeds 10 millions at the time of application 有税物品的年销售超过 一千万	Annual sales value of manufactured goods exempted from sales tax exceeds 10 millions 免税商品的年销售超过一千万
At least 80% of the annual sales value of taxable goods are exported or transported to Designated Areas or Special Areas 出口额于年销售的总额不少过 80%的贸易商或生产销售税豁免货品的制造商	At least 80% of the annual sales value of goods exempted from sales tax are exported or transported to Designated Areas or Special Areas 出口额于年销售的总额不少过 80%的生产销售税豁免货品的制造商



Conditions of the taxable goods exempted from sales tax

有税物品的豁免税务条件

Traders
贸易商

Directly imported or transported from Designated Area (DA) or Special Area (SA) or purchased from registered manufacturer by the trader.

从已注册的制造商中在指定的区域直接地进口或者采购。

Must not undergone any value added activities. 一定不能进行任何增值活动

Exported or transported to SA or DA by the trader. 出口或运输至指定区域

Cannot be disposed without consent by Director General, cannot be sold locally unless the exempted sales tax is paid to Director General
如果没有DG的同意，不能在本地产售，除非豁免的税务被重新呈交至DG



Illustration for Traders 给予贸易商的说明

When you purchase taxable goods from:
当你在以下购买有税物品:

Import
进口

Designated
Area/Special Area
指定区域

Registered
Manufacturer
已注册制造商

Traders
贸易商

- Export 出口
- Designated Area 指定区域
- Special Area 特别区域

80%

- Local Sales 本地销售

20%

Fully sales tax
exemption
全额销售税豁免

**** You need to pay back
exempted sales tax for
local sales**

****你需要把豁免的税务重新
呈交**

Conditions of the taxable goods exempted from sales tax 有税物品豁免销售税的条件

Manufacturers 制造商

Raw materials, components, packing and packaging materials **must be directly** imported or transported from a Designated Area or Special Area, or purchased by the manufacturer from a registered manufacturer.

原材料，组件，包装材料必须直接地从指定区域或特殊区域进口或运输，或由制造商从注册制造商处购买。

Raw materials, components, packing and packaging materials shall be used directly and solely in the manufacturing of goods exempted from sales tax

原材料，组件，包装材料应直接地用于制造免征营业税的商品



Conditions of the taxable goods exempted from sales tax 有税物品豁免销售税的条件

Manufacturers 制造商

The manufactured goods exempted from sales tax must be exported or transported to a Designated Area or Special Area by the manufacturer.

豁免销售税的制成品必须由制造商出口或运输到指定区域或特殊区域。

Cannot be disposed without consent by Director General, cannot be sold locally unless the exempted sales tax is paid to Director General.

没有经过DG的同意下不能处置，不能贩卖给本地；除非所豁免的销售税能重新呈交给DG。



Illustration for Manufacturers

给予制造商的说明

When you purchase raw materials, component, packing, packaging of manufacturing goods exempted from sales tax :
当你购买豁免销售税的原材料，包装组件时：

Import
进口

Designated Area/Special Area
指定区域

Registered Manufacturer
已注册制造商

Manufacturers
制造商

Fully sales tax exemption
全额销售税豁免

80%

- Export 出口
- Designated Area 指定区域
- Special Area 特定区域

20%

- Local Sales (finished goods)
本地销售（完整品）
- Local Sales (unused materials)
本地销售（还未组装）

**** You need to pay back exempted sales tax for local sales**

****你需要把豁免的税务重新交上**

How to Apply? 申请方式

1. You may apply by using the application form :
你可以从以下网址得到申请单：
<https://mysst.customs.gov.my/assets/document/SST%20Form/BORANG%20PERMOHONAN%20AMES.pdf>
2. Email the application form to ames@customs.gov.my
那申请单电邮至 ames@customs.gov.my
3. Application status will be given within 14 days after submission of COMPLETE application and supporting document. 提交完整申请表和证明文件后的14天内，你将得到申请状态。

This application will be approved in 2 years or any period of time as decided by Director General.
该申请将会在2年或是任何时段里通过DG的决定而通过



What if my company
is the trader and also
the manufacturer?
如果我的公司是贸易
商也是制造商呢?



- You need to **fulfill both requirement** as the trader and manufacturer.
你需要同时满足贸易商和制造商的要求

- You need to **submit two different application** as a trader and manufacturer
你需要申请两份不同的申请单



What you need to do as AMES

1

Any importation, exportation and transportation need to be declared in the form provided under Customs Act 1967 or any document determined by Director General.

任何进口，出口和运输都必须申报在申请单是根据 Customs Act 1967 或者由 DG 指定的文件

2

Must keep document related to goods imported, exported, sold or transported under AMES.

关于到 AMES 的所有文件需要收好

3

Accounting system must be able to achieve accounting standard and audit requirement.

账目系统必须达到会计准则和审计要求

4

A written notice must be sent to Director General within 14 days if there is any changes on company information.

如果公司资料有所改变，须在 14 天内写通知单及送达给 DG

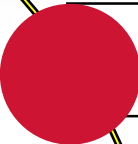
5

To provide statement related to AMES stated by Director General if there is any inspection by customs.

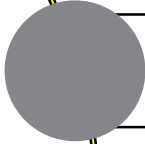
如果海关有任何疑问，请提供 AMES 的有关资料给有关单位。



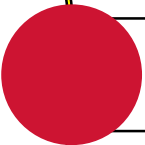
Why Ecovis Malaysia



Professional accountants, auditors and tax advisors in Malaysia.



Our accumulated experience over many years with a diverse clientele.



Our extensive network of experts to get the job done right locally or internationally.



Our confidence and credibility to our clients.



Our trustworthiness to our client's business.

