

TECHNICAL

Indirect Taxation

RMCD – ANNOUNCEMENT ON THE APPROVED MAJOR EXPORTER SCHEME

The Royal Malaysian Customs Department (RMCD) has issued an [announcement](#) on the Approved Major Exporter Scheme¹ (AMES) on its [MySST website](#).

The AMES is a full sales tax exemption facility for trader and manufacturer (major exporter) in Malaysia which was announced in the 2020 Budget and came into force on 1 July 2020.

A company which wishes to apply for the AMES must fulfil the prescribed conditions as set-out in the following link:

- [AMES Application Eligibility and Conditions](#)²

An eligible company shall apply for the AMES by using the following application forms:

- [AMES Application Form](#)
- [Template Excels Goods Information for Section D, F & G](#)

The completed application forms and supporting documents are to be emailed to ames@customs.gov.my. According to the RMCD, the application status will be given within 14 days from the date of receipt of the completed application forms and supporting documents by the SST Division of the RMCD Headquarters.

Members may read the announcement in full on the websites of the [Institute](#) and the [RMCD](#).

You may write to the Institute at technical@ctim.org.my in respect of any suggestions, concern or comments you may have on the announcement on the AMES so that we may raise them with the RMCD.

Note:

1. Matters related to AMES were prescribed in the [Sales Tax \(Amendment\) Regulations 2020 \[P.U.\(A\) 196/2020\]](#) dated 30 June 2020 (reported in our [e-CTIM TECH-IT 47/2020](#) dated 23 December 2020)
2. Currently only available in Bahasa Malaysia

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