

MALAYSIA: DUTIES & TAXES ON MOTOR VEHICLES

A) PASSENGER CARS (INCLUDING STATION WAGONS, SPORTS CARS AND RACING CARS)

	IMPORT DUTY				LOCAL TAXES	
	CBU		CKD		CBU & CKD	
Engine Capacity (cc)	MFN	ATIGA	MFN	ATIGA	Excise Duties	GST
< 1,800	30%	0%	10%	0%	75%	6%
1,800 - 1,999	30%	0%	10%	0%	80%	6%
2,000 – 2499	30%	0%	10%	0%	90%	6%
Above 2,500	30%	0%	10%	0%	105%	6%

B) OTHER MOTOR CARS

	IMPORT DUTY				LOCAL TAXES	
	CBU		CKD		CBU & CKD	
Engine Capacity (cc)	MFN	ATIGA	MFN	ATIGA	Excise Duties	GST
< 1,500	30%	0%	NIL	0%	60%	6%
1,500 - 1,799	30%	0%	NIL	0%	65%	6%
1,800 - 1,999	30%	0%	10%	0%	75%	6%
2,000 – 2499	30%	0%	10%	0%	90%	6%
Above 2,500	30%	0%	10%	0%	105%	6%

C) COMMERCIAL VEHICLES

	IMPORT DUTY				LOCAL TAXES	
	CBU		CKD		CBU & CKD	
Class	MFN	ATIGA	MFN	ATIGA	Excise Duties	GST
All	30%	0%	NIL	0%	NIL	6%

Notes: MFN = Most Favoured Nation rate
 ATIGA = ASEAN Trade in Goods Agreement

Updated: 4 Aug 2017