

MALAYSIA: DUTIES & TAXES ON MOTOR VEHICLES

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

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

B) OTHER MOTOR CARS

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

C) COMMERCIAL VEHICLES

Class	IMPORT DUTY				LOCAL TAXES	
	CBU		CKD		CBU & CKD	
	MFN	ATIGA	MFN	ATIGA	Excise Duties	Sales Tax
All	30%	0%	NIL	0%	NIL	10%

Notes: MFN = Most Favoured Nation rate

ATIGA = ASEAN Trade in Goods Agreement

Updated: 1 Sept 2018