



GUIDE ON PROPOSED SALES TAX RATES FOR VARIOUS GOODS

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Version R 2.0



PREPARED BY ROYAL MALAYSIAN
CUSTOMS DEPARTMENT

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Operation Hours

Monday - Friday (8.30 a.m – 7.00 p.m)

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For classification purposes please refer to Technical Services Department.

This Guide merely serves as information.

Please refer to Sales Tax (Goods Exempted From Tax) Order 2018 and Sales Tax (Rates of Tax) Order 2018.



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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
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Live Animals (Subject to an import/export license from the relevant authorities)

Live Bee (Lebah)	01.06	01	✓		
Live Boar (Babi Hutan)	01.03	01	✓		
Live Buffalo (Kerbau)	01.02	01	✓		
Live Camel (Unta)	01.06	01	✓		
Live Cat (Kucing)	01.06	01	✓		
Live Chicken (Ayam)	01.05	01	✓		
Live Cow (Lembu)	01.02	01	✓		
Live Deer (Rusa)	01.06	01	✓		
Live Dog (Anjing)	01.06	01	✓		
Live Duck (Itik)	01.05	01	✓		
Live Elephant (Gajah)	01.06	01	✓		
Live Frog (Katak)	01.06	01	✓		
Live Geese (Angsa)	01.05	01	✓		
Live Goat (Kambing)	01.04	01	✓		
Live Horse (Kuda)	01.01	01	✓		
Live Oxen	01.02	01	✓		
Live Pig	01.03	01	✓		
Live Quail (Puyuh)	01.06	01	✓		
Live Rabbit (Arnab)	01.06	01	✓		
Live Sheep (Biri-biri)	01.04	01	✓		
Live Turkey (Ayam Belanda)	01.05	01	✓		

Meat & Edible Meat Offal (Subject to an import/export license from the relevant authorities)

Beef Bone (Tulang Lembu) (Fresh/ Chilled)	02.01	02	✓		
Beef Bone (Tulang Lembu) (Frozen)	02.02	02	✓		
Belly (Of Pig) (Fresh/ Chilled/ Frozen)	02.03	02	✓		

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Boneless Ham (Of Pigi) (Fresh/ Chilled/ Frozen)	02.03	02	✓		
Boneless meat of beef (Fresh/ Chilled)	02.01	02	✓		
Boneless meat of beef (Frozen)	02.02	02	✓		
Boneless mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Boneless Shoulder (Of Pig) (Fresh/ Chilled/ Frozen)	02.03	02	✓		
Breast of beef (Fresh/ Chilled)	02.01	02	✓		
Breast of beef (Frozen)	02.02	02	✓		
Breast of chicken (Fresh, Chilled, Frozen)	02.07	02	✓		
Breast of Duck (Fresh, Chilled, Frozen)	02.07	02	✓		
Breast of Geese (Fresh, Chilled, Frozen)	02.07	02	✓		
Breast of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Breast of Turkey (Fresh, Chilled, Frozen)	02.07	02	✓		
Buffalo Brain (Fresh, Chilled, Frozen)	02.06	02	✓		
Buffalo Feet (Fresh, Chilled, Frozen)	02.06	02	✓		
Buffalo Head (Fresh, Chilled, Frozen)	02.06	02	✓		
Buffalo Heart (Fresh, Chilled, Frozen)	02.06	02	✓		
Buffalo Intestines (Fresh, Chilled, Frozen)	02.06	02	✓		
Buffalo Liver (Fresh, Chilled, Frozen)	02.06	02	✓		
Buffalo Lungs (Fresh, Chilled, Frozen)	02.06	02	✓		
Buffalo Tongue (Fresh, Chilled, Frozen)	02.06	02	✓		
Camel Meat (Fresh, Chilled, Frozen)	02.08	02		✓	
Chuck of beef (Fresh/ Chilled)	02.01	02	✓		
Chuck of beef (Frozen)	02.02	02	✓		
Dada Ayam (Fresh, Chilled, Frozen)	02.07	02	✓		
Daging Angsa (Fresh, Chilled, Frozen)	02.07	02	✓		
Daging Ayam (Chicken Meat) (Fresh, Chilled, Frozen)	02.07	02	✓		
Daging Ayam Belanda/ Turkey Meat (Fresh, Chilled, Frozen)	02.07	02	✓		

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Daging Burung Puyuh/ Quail (Fresh, Chilled, Frozen)	02.07	02	✓		
Daging Itik (Fresh, Chilled, Frozen)	02.07	02	✓		
Daging Kerbau (Segar/ Sejuk)	02.01	02	✓		
Daging Kerbau (Sejuk Beku)	02.02	02	✓		
Daging Lembu (Segar/ Sejuk)	02.01	02	✓		
Daging Lembu (Sejuk Beku)	02.02	02	✓		
Dried pork skin	02.10	02		✓	
Edible Buffalo Skin (Fresh, Chilled, Frozen)	02.06	02	✓		
Edible offal of goat (Fresh, Chilled, Frozen)	02.06	02	✓		
Edible offal of pig (Fresh, Chilled, Frozen)	02.06	02	✓		
Edible Sheep Skin (Fresh, Chilled, Frozen)	02.06	02	✓		
Ekor Lembu (Fresh, Chilled, Frozen)	02.06	02	✓		
Fatty Liver of Duck (Fresh, Chilled, Frozen)	02.07	02	✓		
Fatty Liver of Geese (Fresh, Chilled, Frozen)	02.07	02	✓		
Flank of beef (Fresh/ Chilled)	02.01	02	✓		
Flank of beef (Frozen)	02.02	02	✓		
Flank of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Foreshank of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Freeze dried chicken dice	02.10	02		✓	
Frog's Legs/ Kaki Katak (Fresh, Chilled, Frozen)	02.08	02		✓	
Ham with Bone (Of Pig) (Fresh/ Chilled/ Frozen)	02.03	02	✓		
Hati Ayam (Chicken Liver) (Fresh, Chilled, Frozen)	02.07	02	✓		
Hindshank of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Kaki Ayam (Fresh, Chilled, Frozen)	02.07	02	✓		
Kepak Ayam (Fresh, Chilled, Frozen)	02.07	02	✓		
Leg of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Liver of chicken (Fresh, Chilled, Frozen)	02.07	02	✓		
Liver of Turkey (Fresh, Chilled, Frozen)	02.07	02	✓		
Loin (Of Pig) (Fresh/ Chilled/ Frozen)	02.03	02	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Loin of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Mutton (Daging Kambing) (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Mutton cut with bone (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Neck of beef (Fresh/ Chilled)	02.01	02	✓		
Neck of beef (Frozen)	02.02	02	✓		
Neck of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Pedal Ayam (Fresh, Chilled, Frozen)	02.07	02	✓		
Peha Ayam (Fresh, Chilled, Frozen)	02.07	02	✓		
Pork Meat (Fresh/ Chilled/ Frozen)	02.03	02	✓		
Rabbit Meat/ Daging Arnab (Fresh, Chilled, Frozen)	02.08	02		✓	
Rack of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Ribs (Of Pig) (Fresh/ Chilled/ Frozen)	02.03	02	✓		
Ribs of beef (Fresh/ Chilled)	02.01	02	✓		
Ribs of beef (Frozen)	02.02	02	✓		
Shank of beef (Fresh/ Chilled)	02.01	02	✓		
Shank of beef (Frozen)	02.02	02	✓		
Sheep Brain (Fresh, Chilled, Frozen)	02.06	02	✓		
Sheep Feet (Fresh, Chilled, Frozen)	02.06	02	✓		
Sheep Head (Fresh, Chilled, Frozen)	02.06	02	✓		
Sheep Heart (Fresh, Chilled, Frozen)	02.06	02	✓		
Sheep Intestines (Fresh, Chilled, Frozen)	02.06	02	✓		
Sheep Liver (Fresh, Chilled, Frozen)	02.06	02	✓		
Sheep Lungs (Fresh, Chilled, Frozen)	02.06	02	✓		
Sheep Tongue (Fresh, Chilled, Frozen)	02.06	02	✓		
Short Loin of beef (Fresh/ Chilled)	02.01	02	✓		
Short Loin of beef (Frozen)	02.02	02	✓		
Short plate of beef (Fresh/ Chilled)	02.01	02	✓		
Short plate of beef (Frozen)	02.02	02	✓		
Shoulder of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		

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Shoulder with bone (Of Pig) (Fresh/ Chilled/ Frozen)	02.03	02	✓		
Sirloin of beef (Fresh/ Chilled)	02.01	02	✓		
Sirloin of beef (Frozen)	02.02	02	✓		
Sirloin of mutton (Fresh/ Chilled/ Frozen)	02.04	02	✓		
Tenderloin of beef (Fresh/ Chilled)	02.01	02	✓		
Tenderloin of beef (Frozen)	02.02	02	✓		
Thighs of chicken (Fresh, Chilled, Frozen)	02.07	02	✓		
Thighs of Duck (Fresh, Chilled, Frozen)	02.07	02	✓		
Thighs of Geese (Fresh, Chilled, Frozen)	02.07	02	✓		
Thighs of Turkey (Fresh, Chilled, Frozen)	02.07	02	✓		
Tongkeng (Tail bone) Ayam (Fresh, Chilled, Frozen)	02.07	02	✓		
Whole Chicken (Fresh, Chilled, Frozen)	02.07	02	✓		
Whole Duck (Fresh, Chilled, Frozen)	02.07	02	✓		
Whole Geese (Fresh, Chilled, Frozen)	02.07	02	✓		
Whole Turkey (Fresh, Chilled, Frozen)	02.07	02	✓		
Wing of chicken (Fresh, Chilled, Frozen)	02.07	02	✓		
Wing of Duck (Fresh, Chilled, Frozen)	02.07	02	✓		
Wing of Geese (Fresh, Chilled, Frozen)	02.07	02	✓		
Wing of Turkey (Fresh, Chilled, Frozen)	02.07	02	✓		

Fish & Sea Creatures (Subject to an import/export license from the relevant authorities)

Abalone (Fresh, Chilled Or Frozen)	03.07	03			✓
All Fillet or Cut of Fish (Fresh/ Chilled/ Frozen)	03.04	03	✓		
All Whole Fish (Fresh/ Chilled)	03.02	03	✓		
All Whole Fish (Frozen)	03.03	03	✓		
Bamboo Shell (Fresh, Chilled Or Frozen)	03.07	03			✓
Catfish Fish (Keli) (Fresh/ Chilled)	03.02	03	✓		
Cold-Water Shrimps & Prawns (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Cold-Water Shrimps & Prawns (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Crab (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓
Crab (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Crab in shell, cooked by steaming or boiling	03.06	03			✓
Cuttlefish (Dried, Smoked, Salted Or In Brine)	03.07	03			✓
Cuttlefish (Fresh, Chilled Or Frozen)	03.07	03			✓
Fillet Ikan (Segar/ Sejuk/ Frozen)	03.04	03	✓		
Fillet or Cut of Catfish Fish (Keli) (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Eels Fish (Belut) (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Grouper Fish (Kerapu)(Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Herring Fish (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Ikan Gelama(Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Ikan Haruan (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Ikan Jenahak (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Ikan Parang (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Ikan Patin (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Ikan Puyu (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Ikan Sepat (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Ikan Terubuk (Fresh/ Chilled/ Frozen)	03.04	03	✓		

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Fillet or Cut of Mackerel Fish (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Milkfish Fish (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Salmon Fish (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Sardine Fish (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Tilapias Fish (Talapia) (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Trout Fish (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fillet or Cut of Tunas Fish (Fresh/ Chilled/ Frozen)	03.04	03	✓		
Fish Flour Or Pellet	03.05	03	✓		
Fresh Ikan Bilis (Anchovies)	03.02	03	✓		
Fresh Ikan Bilis Halus	03.02	03	✓		
Freshwater Fish Liver or Roes (Salted, Smoked Or In Brine), (Telur Ikan)	03.05	03	✓		
Gelama Belah (Salted Gelama)	03.05	03		✓	
Giant River Prawn (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓
Giant River Prawn (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Giant Tiger Prawn (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓
Giant Tiger Prawn (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Ikan (Sejuk Beku/ Frozen)	03.03	03	✓		
Ikan (Segar/ Sejuk)	03.02	03	✓		
Ikan Bilis (dried)	03.05	03	✓		
Ikan Hiasan Hidup	03.01	03	✓		
Ikan Jeruk	03.05	03		✓	
Ikan Kering / Masin	03.05	03		✓	

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Ikan Kurau Masin	03.05	03		✓	
Ikan Masin Bulu Ayam	03.05	03		✓	
Ikan Pekasam	03.05	03		✓	
Ikan Talang Masin	03.05	03		✓	
Ikan Tamban (Kering)	03.05	03		✓	
Ikan Tamban (Segar/ Sejuk)	03.02	03	✓		
Ikan Tamban (Sejuk Beku/ Frozen)	03.03	03	✓		
Isi/Fillet Ikan Yu (Segar)	03.04	03	✓		
Jellyfish (Fresh, Chilled, Dried, Frozen, Salted Or Smoked) - Obor-Obor	03.08	03		✓	
Kerang (Fresh, Chilled Or Frozen)	03.07	03			✓
Lala (Fresh, Chilled Or Frozen)	03.07	03			✓
Live Carp Fish	03.01	03	✓		
Live Catfish Fish (Keli)	03.01	03	✓		
Live Cuttlefish	03.07	03			✓
Live Eels Fish (Belut)	03.01	03	✓		
Live Grouper Fish (Kerapu)	03.01	03	✓		
Live Herring Fish	03.01	03	✓		
Live Ikan Gelama	03.01	03	✓		
Live Ikan Haruan	03.01	03	✓		
Live Ikan Jenahak	03.01	03	✓		
Live Ikan Parang	03.01	03	✓		
Live Ikan Patin	03.01	03	✓		
Live Ikan Puyu	03.01	03	✓		
Live Ikan Sepat	03.01	03	✓		
Live Ikan Terubuk	03.01	03	✓		
Live Mackerel Fish	03.01	03	✓		
Live Milkfish Fish	03.01	03	✓		
Live Mussels	03.07	03			✓
Live Ornamental Fish	03.01	03	✓		
Live Oyster/ Tiram Hidup	03.07	03			✓

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Live Salmon Fish	03.01	03	✓		
Live Sardine Fish	03.01	03	✓		
Live Scallops	03.07	03			✓
Live Squid	03.07	03			✓
Live Tilapias Fish (Talapia)	03.01	03	✓		
Live Trout Fish	03.01	03	✓		
Live Tunas Fish	03.01	03	✓		
Lobster (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓
Lobster (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Lobster in shell, cooked by steaming or boiling	03.06	03			✓
Marine Fish Liver or Roes (Salted, Smoked Or In Brine), (Telur Ikan)	03.05	03		✓	
Mussels (Dried, Smoked, Salted Or In Brine)	03.07	03			✓
Mussels (Fresh, Chilled Or Frozen)	03.07	03			✓
Norway Lobster (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓
Norway Lobster (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Norway Lobster in shell, cooked by steaming or boiling	03.06	03			✓
Oyster (Dried, Smoked, Salted Or In Brine)	03.07	03			✓
Oyster (Fresh, Chilled Or Frozen)	03.07	03			✓
Prawn (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓
Prawn (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Rock Lobster (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓
Rock Lobster (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Rock Lobster in shell, cooked by steaming or boiling	03.06	03			✓
Scallops (Dried, Smoked, Salted Or In Brine)	03.07	03			✓
Scallops (Fresh, Chilled Or Frozen)	03.07	03			✓
Sea cucumber (Live, Fresh, Chilled, Frozen, Salted, Smoke, Dried)	03.08	03		✓	

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Shrimp & Prawn in shell, cooked by steaming or boiling	03.06	03			✓
Soft Shell Crab (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓
Soft Shell Crab (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Squid (Dried, Smoked, Salted Or In Brine)	03.07	03			✓
Squid (Fresh, Chilled Or Frozen)	03.07	03			✓
Tulang Ikan Kurau Masin	03.05	03		✓	
Tulang Ikan Merah/ Talang Masin	03.05	03		✓	
Udang Kering / Dried Shrimps	03.06	03	✓		
Whiteleg Shrimp (Live/ Fresh/ Chilled/ Frozen)	03.06	03			✓
Whiteleg Shrimp (Smoked/ Dried/ Salted/ In Brine)	03.06	03			✓
Whole Catfish Fish (Keli) (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Eels Fish (Belut) (Fresh/ Chilled)	03.02	03	✓		
Whole Eels Fish (Belut) (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Grouper Fish (Kerapu) (Fresh/ Chilled)	03.02	03	✓		
Whole Grouper Fish (Kerapu)(Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Herring Fish (Fresh/ Chilled)	03.02	03	✓		
Whole Herring Fish (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Ikan Gelama (Fresh/ Chilled)	03.02	03	✓		
Whole Ikan Gelama (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Ikan Haruan (Fresh/ Chilled)	03.02	03	✓		
Whole Ikan Haruan (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Ikan Jenahak (Fresh/ Chilled)	03.02	03	✓		
Whole Ikan Jenahak (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Ikan Parang (Fresh/ Chilled)	03.02	03	✓		
Whole Ikan Parang (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Ikan Patin (Fresh/ Chilled)	03.02	03	✓		
Whole Ikan Patin (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Ikan Puyu (Fresh/ Chilled)	03.02	03	✓		

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Whole Ikan Puyu (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Ikan Sepat (Fresh/ Chilled)	03.02	03	✓		
Whole Ikan Sepat (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Ikan Terubuk (Fresh/ Chilled)	03.02	03	✓		
Whole Ikan Terubuk (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Mackerel Fish (Fresh/ Chilled)	03.02	03	✓		
Whole Mackerel Fish (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Milkfish Fish (Fresh/ Chilled)	03.02	03	✓		
Whole Milkfish Fish (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Salmon Fish (Fresh/ Chilled)	03.02	03	✓		
Whole Salmon Fish (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Sardine Fish (Fresh/ Chilled)	03.02	03	✓		
Whole Sardine Fish (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Tilapias Fish (Talapia) (Fresh/ Chilled)	03.02	03	✓		
Whole Tilapias Fish (Talapia) (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Trout Fish (Fresh/ Chilled)	03.02	03	✓		
Whole Trout Fish (Sejuk Beku/ Frozen)	03.03	03	✓		
Whole Tunas Fish (Fresh/ Chilled)	03.02	03	✓		
Whole Tunas Fish (Sejuk Beku/ Frozen)	03.03	03	✓		

Birds' Nest & Honey (Subject to an import/export license from the relevant authorities)

Birds' Nest/ Sarang Burung	04.10	04		✓	
Madu (Natural Honey)	04.09	04		✓	

Egg (Subject to an import/export license from the relevant authorities)

Fresh Birds' Eggs	04.07	04	✓		
Telur Ayam	04.07	04	✓		
Telur Ayam Kampung	04.07	04	✓		
Telur Itik	04.07	04	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Telur Masin (Itik)/ Salted Duck Egg	04.07	04	✓		
Telur Pindang/ Century Egg	04.07	04	✓		
Telur Puyuh/ Quail Egg	04.07	04	✓		

Milk & Dairy Product (Subject to an import/export license from the relevant authorities)

Butter	04.05	04		✓	
Buttermilk	04.03	04	✓		
Butteroil	04.05	04		✓	
Cheese/ Keju	04.06	04		✓	
Cream Cheese of all kinds	04.06	04		✓	
Dairy Spreads	04.05	04		✓	
Fresh Cheese of all kinds	04.06	04		✓	
Fresh Curd	04.06	04		✓	
Ghee/ Minyak Sapi	04.05	04		✓	
Grated Cheese of all kinds	04.06	04		✓	
Powdered Cheese of all kinds	04.06	04		✓	
Sliced Cheese of all kinds	04.06	04		✓	
Susu Segar/ Fresh Milk (No Added Sugar)	04.01	04	✓		
Susu Segar/ Fresh Milk (With Added Sugar)	04.02	04	✓		
Yogurt (Flavoured with added fruits/ nuts/ cocoa)	04.03	04		✓	
Yogurt (Flavoured)	04.03	04		✓	
Yogurt (Plain)	04.03	04	✓		

Live Tree & Ornamental Plant (Subject to an import/export license from the relevant authorities)

Branches of plants	06.04	06	✓		
Chicory Plant	06.01	06		✓	
Chicory Root	06.01	06		✓	
Dried Cutflowers	06.03	06	✓		
Dried Cutflowers	06.03	06	✓		
Flower Buds for bouquets	06.03	06	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Flower Plant/ Pokok Bunga	06.02	06	✓		
Fresh Lichens	06.04	06	✓		
Fresh Mosses (Kulat sisih)	06.04	06	✓		
Grasses	06.04	06	✓		
Live Trees	06.02	06	✓		

Vegetables (Subject to an import/export license from the relevant authorities)					
Akar Teratai/ Lotus Root	07.04	07	✓		
Baby Corn (Putik Jagung)	07.09	07	✓		
Bawang Besar/ Onion (Fresh)	07.03	07	✓		
Bawang Holland (Fresh)	07.03	07	✓		
Bawang Jeruk/ Pickled Onion	07.11	07		✓	
Bawang Kecil (Fresh)/ Fresh Shallots	07.03	07	✓		
Bawang Putih (Dried)	07.12	07	✓		
Bawang Putih / Garlic (Fresh)	07.03	07	✓		
Bayam/ Spinach	07.09	07	✓		
Bendi/ Ladies Finger/ Okra	07.09	07	✓		
Brokoli / Broccoli	07.04	07	✓		
Brussel Sprout	07.04	07	✓		
Buah Zaitun (Olive)	07.09	07	✓		
Celery	07.09	07	✓		
Cendawan (Dalam Tin)	07.11	07		✓	
Chayote/ English Gourd	07.09	07	✓		
Cili Jeruk	07.11	07	✓		
Cili Segar (Pelbagai)/ Assorted Fresh Chillies	07.09	07	✓		
Daun Bawang (Fresh)	07.03	07	✓		
Daun Kucai	07.09	07	✓		
Daun Parsley	07.09	07	✓		
Daun Salad	07.04	07	✓		
Daun Selom	07.09	07	✓		
Dhall - Bengal Gram/ Chana Dhall (Dried)	07.13	07	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Dhall - Golden Lentils/Toor Dhall (Dried)	07.13	07	✓		
Dhall - Green Lentils/Mung Dhall (Dried)	07.13	07	✓		
Dhall - Red Gram/ Masoor Dhall (Dried)	07.13	07	✓		
Dhall - White Lentils/ Urad Dhall (Dried)	07.13	07	✓		
Dhall - Yellow Lentils/Malawi Dhall (Dried)	07.13	07	✓		
Dried Onion Flakes	07.12	07	✓		
French Beans	07.08	07	✓		
Fresh Asparagus	07.09	07	✓		
Fresh Mushroom/ Cendawan	07.09	07	✓		
Frozen Sweet Corn	07.10	07		✓	
Globe Artichoke	07.09	07	✓		
Jagung	07.09	07	✓		
Jagung (Dalam Tin)	07.11	07		✓	
Kacang Botol/ Four Angle Bean/ Winged Bean	07.08	07	✓		
Kacang Buncis	07.08	07	✓		
Kacang Kelor/ Drumstick Vegetable	07.08	07	✓		
Kacang Kuda (Chickpeas) (Dried)	07.13	07	✓		
Kacang Panjang/ Long Bean	07.08	07	✓		
Kailan	07.09	07	✓		
Kangkung	07.09	07	✓		
Keledek/ Sweet Potato	07.06	07	✓		
Kubis Bunga/ Cauliflower	07.04	07	✓		
Kubis/ Cabbage (Pelbagai)	07.04	07	✓		
Labu Air	07.09	07	✓		
Labu/ Pumpkin	07.09	07	✓		
Lada Benggala/ Capsicum	07.09	07	✓		
Leeks (Fresh)	07.03	07	✓		
Lettuce	07.05	07	✓		
Lobak Merah/ Carrot	07.06	07	✓		
Lobak Putih/ White Raddish	07.06	07	✓		
Mixed Vegetable (Dried)	07.12	07	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mixed Vegetable (Sejuk Beku)	07.10	07		✓	
Mixed Vegetables Pickles	07.11	07		✓	
Mushroom (Dried)	07.12	07		✓	
Mushroom (Fresh)	07.09	07	✓		
Pak Choy	07.09	07	✓		
Peria/ Bitter Gourd	07.09	07	✓		
Petai	07.08	07	✓		
Petola/ Butternut Squash	07.09	07	✓		
Preserved Vegetables	07.10	07		✓	
Pucuk Paku	07.09	07	✓		
Pucuk Paku Merah	07.09	07	✓		
Rebung Buluh/ Bamboo Shoot (Segar)	07.09	07	✓		
Sago Pith	07.14	07	✓		
Sawi Masin	07.11	07		✓	
Sawi/ Mustard	07.04	07	✓		
Sayuran Beku (Frozen Vegetable)	07.10	07		✓	
Sayuran Campur Beku (Frozen Mixture Of Vegetables)	07.10	07		✓	
Selada Air/ Water Cress	07.09	07	✓		
Sengkuang	07.06	07	✓		
Shiitake (Dong-Gu) (Dried)	07.12	07		✓	
Shitakei Mushrooms	07.09	07	✓		
Taugeh/ Beansprout	07.09	07	✓		
Terung (Eggplant)	07.09	07	✓		
Tianjin Preserved Vegetable	07.11	07		✓	
Timun/ Cucumber	07.07	07	✓		
Tomato	07.02	07	✓		
Tomato Cherry	07.02	07	✓		
Turnip	07.06	07	✓		
Ubi Kayu (Dried)	07.14	07	✓		
Ubi Kayu (Fresh, Chilled, Frozen)	07.14	07	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Ubi Kayu (Manioc/ Cassava) Sliced Or Pellet	07.14	07		✓	
Ubi Keladi (Dried)	07.14	07	✓		
Ubi Keladi/ Yam (Fresh, Chilled, Frozen)	07.14	07	✓		
Ubi Keledek/ Sweet Potato (Dried)	07.14	07	✓		
Ubi Keledek/ Sweet Potato (Fresh, Chilled, Frozen)	07.14	07	✓		
Ubi Kentang (Potato)	07.01	07	✓		
White Fungus (Dried)	07.12	07		✓	
White Fungus (Fresh)	07.09	07	✓		

Fruits & Nuts (Subject to an import/export license from the relevant authorities)

Anggur (Grapes)	08.06	08	✓		
Apple (Green)	08.08	08	✓		
Apple (Red Skin, Gala)	08.08	08	✓		
Apple Fuji	08.08	08	✓		
Aprikot/ Apricot (Fresh)	08.09	08	✓		
Asam Gelugur (Fresh)	08.10	08	✓		
Asam Jawa Kering (Dried Tamarind)	08.13	08	✓		
Asam Jawa/ Tamarind (Fresh)	08.10	08	✓		
Avokado/ Avocado	08.04	08	✓		
Bacang	08.04	08	✓		
Belimbing Buluh	08.10	08	✓		
Betik (Papaya)	08.07	08	✓		
Bilberry/ Billberries	08.10	08	✓		
Black Currants	08.10	08	✓		
Blackberries	08.10	08	✓		
Braised Peanuts	08.02	08		✓	
Brazil Nut	08.01	08		✓	
Buah Beruas	08.04	08	✓		
Buah Bidara	08.10	08	✓		
Buah Cermi (Goose Berries)	08.10	08	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Buah Ciku/ Sapodilla	08.10	08	✓		
Buah Kedondong, Amra	08.10	08	✓		
Buah Kelapa Muda/ Young Coconut	08.01	08	✓		
Buah Kelapa Tua/ Coconut	08.01	08	✓		
Buah Kiwi	08.10	08	✓		
Buah Kundang	08.10	08	✓		
Buah Lai	08.08	08	✓		
Buah Laici (Segar)/ Lychee	08.10	08	✓		
Buah Mangga/ Mango Fruit	08.04	08	✓		
Buah Naga/ Passion Fruit	08.10	08	✓		
Buah Sentul	08.10	08	✓		
Buah Tampoi	08.10	08	✓		
Buah Tin Kering	08.04	08	✓		
Cashew Nuts	08.01	08		✓	
Cempedak	08.10	08	✓		
Cherry (Fresh)	08.09	08	✓		
Cherry Assorted (Preserved)	08.12	08		✓	
Chestnuts	08.02	08		✓	
Cranberries	08.10	08	✓		
Delima (Pomegranate)	08.10	08	✓		
Dokong	08.10	08	✓		
Dried Apple	08.13	08		✓	
Dried Apricot	08.13	08		✓	
Dried Avocados	08.04	08	✓		
Dried Berries	08.13	08		✓	
Dried Guava	08.04	08	✓		
Dried Kiwifruit	08.13	08		✓	
Dried Longan	08.13	08		✓	
Dried Mango/ Mangga Kering	08.04	08	✓		
Dried Mangosteen/ Manggis Kering	08.04	08	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Dried Mixture Of Fruits/ Campuran Buah-buahan Kering	08.13	08		✓	
Dried Mixture Of Nuts/ Campuran Kekacang Kering	08.13	08		✓	
Dried Mixtures Of Fruits And Nuts/ Campuran Buah-buahan dan Kekacang Kering	08.13	08		✓	
Dried Orange	08.05	08	✓		
Dried Papaya	08.13	08		✓	
Dried Pear	08.13	08		✓	
Dried Pineapples	08.04	08	✓		
Dried Prune	08.13	08		✓	
Dried Strawberries	08.13	08		✓	
Duku	08.10	08	✓		
Durian	08.10	08	✓		
Durian Belanda (Soursop)	08.10	08	✓		
Fermented Dried Bean	08.13	08		✓	
Frozen Berries	08.11	08		✓	
Frozen Durian Paste	08.11	08		✓	
Frozen Mangosteen	08.11	08		✓	
Frozen Strawberries	08.11	08		✓	
Frozen Whole Durian	08.11	08		✓	
Gambir/ Gambier	08.13	08		✓	
Honey Orange	08.05	08	✓		
Jambu Air	08.10	08	✓		
Jambu Batu/ Guava	08.04	08	✓		
Kacang Almond (Dried)	08.02	08		✓	
Kacang Almond (Fresh)	08.02	08		✓	
Kacang Hazel (Dried)	08.02	08		✓	
Kacang Hazel (Fresh)	08.02	08		✓	
Kacang Hijau (Dried)	07.13	07	✓		
Kacang Hijau (Fresh)	07.08	07	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Kacang Hitam (Dried)	07.13	07	✓		
Kacang Hitam (Fresh)	07.08	07	✓		
Kacang Kuda (Dried)	07.13	07	✓		
Kacang Kuda (Fresh)	07.08	07	✓		
Kacang Merah (Dried)	07.13	07	✓		
Kacang Merah (Fresh)	07.08	07	✓		
Kacang Walnut (Dried)	08.02	08		✓	
Kacang Walnut (Fresh)	08.02	08		✓	
Kelapa Parut Kering/ Dessicated Coconut	08.01	08	✓		
Kelapa Parut/ Grated Coconut	08.01	08	✓		
Kelapa/ Coconut	08.01	08	✓		
Kismis/ Raisin	08.06	08	✓		
Kuinin	08.04	08	✓		
Kurma Kering/ Dried Dates	08.04	08	✓		
Kurma Segar/ Fresh Dates (Khalal)	08.04	08	✓		
Langsat	08.10	08	✓		
Lemon	08.05	08	✓		
Limau Bali/ Pomelo	08.05	08	✓		
Limau Gedang (Grapefruit)	08.05	08	✓		
Limau Kasturi	08.05	08	✓		
Limau Nipis	08.05	08	✓		
Limau/ Lime	08.05	08	✓		
Loganberries	08.10	08	✓		
Lokam (Limau Mandarin)	08.05	08	✓		
Longan Kering/ Dried Longan	08.13	08		✓	
Longan/Mata Kucing Segar	08.10	08	✓		
Macadamia Nuts	08.02	08		✓	
Macang	08.04	08	✓		
Mangga Kering/ Dried Mango	08.04	08	✓		
Manggis/ Mangoesteen	08.04	08	✓		
Markisa/ Passion Fruit	08.10	08	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mempelam	08.04	08	✓		
Mulberries	08.10	08	✓		
Nangka/ Jack Fruit	08.10	08	✓		
Nenas/ Pineapple	08.04	08	✓		
Oren/ Orange	08.05	08	✓		
Pear	08.08	08	✓		
Pic (Peach) (Fresh)	08.09	08	✓		
Pisang Berangan	08.03	08	✓		
Pisang Emas	08.03	08	✓		
Pisang Kaki/ Persimmon	08.10	08	✓		
Pisang Kering	08.03	08	✓		
Pisang Rastali	08.03	08	✓		
Pisang Salai (Smoked banana)	08.03	08	✓		
Pisang/ Banana	08.03	08	✓		
Pistachios Nuts	08.02	08		✓	
Plum (Fresh)	08.09	08	✓		
Preserved Strawberry	08.12	08		✓	
Prune Powder	08.13	08		✓	
Pulasan	08.10	08	✓		
Quince	08.08	08	✓		
Rambai	08.10	08	✓		
Rambutan	08.10	08	✓		
Raspberries	08.10	08	✓		
Red Currants	08.10	08	✓		
Salak, Salacca (Snake Fruit)	08.10	08	✓		
Serbuk Strawberi	08.13	08		✓	
Starfruit (Belimbing Besi)	08.10	08	✓		
Sukun/ Breadfruit	08.10	08	✓		
Sweet Prune Powder	08.13	08		✓	
Tembikai (Kuning/ Merah)/ Watermelon	08.07	08	✓		
Tembikai Susu/ Honey Dew	08.07	08	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
White Currants	08.10	08	✓		

Spices (Subject to an import/export license from the relevant authorities)

Bijan Putih/ Hitam	09.10	09	✓		
Biji Ketumbar/ Coriander	09.09	09	✓		
Buah Keras/ Candlenut	09.10	09	✓		
Buah Pala Segar/ Fresh Nutmeg	09.08	09	✓		
Buah Pelaga/ Cardamom	09.08	09	✓		
Bunga Lawang (Badian/ Star Anise)	09.09	09	✓		
Cengkih (Clove)	09.07	09	✓		
Chicken Curry Paste/ Spices	09.10	09	✓		
Chicken Kurma Paste	09.10	09	✓		
Cili Kering	09.04	09	✓		
Daun Bay/ Bay Leaf	09.10	09	✓		
Daun Cekur	09.10	09	✓		
Daun Kari	09.10	09	✓		
Daun Kesum	09.10	09	✓		
Daun Ketumbar	09.10	09	✓		
Daun Kunyit/ Turmeric Leaf	09.10	09	✓		
Daun Limau Purut	09.10	09	✓		
Daun Pandan	09.10	09	✓		
Daun Pegaga	09.10	09	✓		
Daun Salam (Bay Leaf)	09.10	09	✓		
Daun Sup	09.10	09	✓		
Fish Curry Paste	09.10	09	✓		
Halba/ Fenugreek	09.10	09	✓		
Halia Serbuk	09.10	09	✓		
Halia/ Ginger	09.10	09	✓		
Jintan Halus/ Jintan Manis/ Fennel (Bijian/ Serbuk)	09.09	09	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Jintan Hitam/ Black Cumin/ Habbatussauda (Bijian/ Serbuk)	09.10	09	✓		
Jintan Putih/ Jintan Kasar/ Cumin/ Caraway (Bijian/ Serbuk)	09.09	09	✓		
Ketumbar Serbuk/ Coriander Powder	09.09	09	✓		
Kulit Kayu Manis (Serbuk)	09.06	09	✓		
Kulit Kayu Manis/ Cinnamon	09.06	09	✓		
Kunyit Campuran (Serbuk)	09.10	09	✓		
Kunyit Hidup	09.10	09	✓		
Kunyit Serbuk/ Turmeric Powder	09.10	09	✓		
Lada Hitam/ Black Pepper (Serbuk/ Bijian)	09.04	09	✓		
Lada Putih/ White Pepper (Serbuk/ Bijian)	09.04	09	✓		
Lada Sulah	09.04	09	✓		
Lemon Grass	09.10	09	✓		
Lengkuas/ Galangal	09.10	09	✓		
Lengkuas/ Galangal Serbuk	09.10	09	✓		
Mixed Spices	09.10	09	✓		
Rempah Briyani	09.10	09	✓		
Rempah Kari Ayam	09.10	09	✓		
Rempah Kari Daging	09.10	09	✓		
Rempah Kari Ikan	09.10	09	✓		
Rempah Kurma	09.10	09	✓		
Rempah Ratus	09.10	09	✓		
Rempah Soto	09.10	09	✓		
Rempah Sup	09.10	09	✓		
Serai	09.10	09	✓		
Serai Serbuk	09.10	09	✓		
Serbuk Cili	09.04	09	✓		
Serbuk Mee Hoon Sup	09.10	09	✓		
Serbuk Rempah Kurma	09.10	09	✓		
Serbuk Rempah Kuzi	09.10	09	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Serbuk Rempah Masak Kicap Daging	09.10	09	✓		
Serbuk Rempah Nasi Beriani	09.10	09	✓		
Serbuk Rempah Nasi Dagang	09.10	09	✓		
Serbuk Rempah Rendang	09.10	09	✓		
Serbuk Rempah Sup Ekor	09.10	09	✓		
Serbuk Rempah Sup Kepala Ikan	09.10	09	✓		
Serbuk Rempah Sup Soto	09.10	09	✓		
Serbuk Sup Siam	09.10	09	✓		
Sup Bunjut	09.10	09	✓		
Sup Bunjut Tulang	09.10	09	✓		

Coffee & Tea (Subject to an import/export license from the relevant authorities)

Biji Kopi Panggang/ Roasted Coffee Beans	09.01	09	✓		
Biji Kopi/ Coffee Beans (Segar)	09.01	09	✓		
Kopi/ Coffee (Serbuk/ Uncang/ Sachet/ Powder)	09.01	09	✓		
Teh Cina/ Chinese Tea -Pelbagai (Teh Hitam/ Hijau)	09.02	09	✓		
Teh Hijau/ Green Tea (Termasuk Yang Berperisa)	09.02	09	✓		
Teh Hitam/ Black Tea (Termasuk Yang Berperisa)	09.02	09	✓		

Cereals (Subject to an import/export license from the relevant authorities)

Barley/ Barli	10.03	10	✓		
Beras Basmathi	10.06	10	✓		
Beras Hancur	10.06	10	✓		
Beras Hancur/ Broken Rice (Makanan Haiwan/ Animal Feed)	10.06	10	✓		
Beras Perang/ Brown Rice	10.06	10	✓		
Beras Pulut Hitam/ Black Glutinous Rice	10.06	10	✓		
Beras Pulut/ Glutinous Rice	10.06	10	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Beras Wangi/ Fragrant Rice	10.06	10	✓		
Beras/ Rice	10.06	10	✓		
Buckwheat, Millet	10.08	10	✓		
Gandum	10.01	10	✓		
Grain (Sorghum)	10.07	10	✓		
Ketupat Nasi (Beras)	10.06	10	✓		
Maize (Corn)	10.05	10	✓		
Meslin	10.01	10	✓		
Oats	10.04	10	✓		
Quinoa	10.08	10	✓		
Rye	10.02	10	✓		
Wheat	10.01	10	✓		

Flour & Starch (Subject to an import/export license from the relevant authorities)

Barley Flake/ Emping Barli	11.04	11	✓		
Kanji Jagung/ Corn Starch	11.08	11	✓		
Kanji Sagu/ Sagu Starch	11.08	11	✓		
Kanji Ubi Kayu/ Manioc Starch	11.08	11	✓		
Kanji Ubi Kentang/ Potatoes Starch	11.08	11	✓		
Oat Powder	11.02	11	✓		
Potato (Flour, Flakes, Granules, Pellet)	11.05	11		✓	
Rolled And Flaked Of Oat	11.04	11		✓	
Rye Flour	11.02	11	✓		
Tepung Attar	11.01	11	✓		
Tepung Beras/ Rice Flour	11.02	11	✓		
Tepung Gandum (Fortified)	11.01	11	✓		
Tepung Gandum/ Wheat Flour	11.01	11	✓		
Tepung Jagung/ Corn Flour	11.02	11	✓		
Tepung Pulut/ Glutinous Rice Flour	11.02	11	✓		
Tepung Sagu	11.06	11	✓		
Tepung Ubi Kayu	11.06	11	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Tepung Ubi Keledek	11.06	11	✓		
White Rice Flake (Emping)	11.04	11	✓		
Tepung Muruku	19.01	19	✓		
Tepung Pau	19.01	19	✓		

Copra (Subject to an import/export license from the relevant authorities)

Copra (Isi Kelapa Kering)	12.03	12	✓		
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Ground Nuts (Subject to an import/export license from the relevant authorities)

Kacang Tanah (Ground nuts)	12.02	12		✓	
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Oil Seeds (Subject to an import/export license from the relevant authorities)

Biji Sawi/Mustard Seed	12.07	12		✓	
Cotton Seed	12.07	12	✓		
Melon Seed	12.07	12		✓	
Palm Nut	12.07	12	✓		
Pumpkin Seed	12.07	12		✓	
Sesamum Seed	12.07	12		✓	
Sunflower Seeds	12.06	12		✓	

Parts of Plant (Subject to an import/export license from the relevant authorities)

Agarwood Chips, Crushed Or Powdered Form	12.11	12		✓	
Batang Keladi	12.12	12		✓	
Biji Selaseh/ Basil Seeds	12.11	12		✓	
Biji Teratai Kering/ Dried Lotus Seed	12.12	12		✓	
Daun Mengkudu	12.12	12	✓		
Daun Pudina	12.11	12	✓		
Daun Selasih	12.11	12	✓		
Ginseng Roots	12.11	12		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Kenaf seeds	12.09	12	✓		
Onion seeds	12.09	12		✓	
Seaweed Original	12.12	12		✓	
Soya Bean Flour	12.08	12		✓	
Spirulina	12.12	12		✓	
Tongkat Ali 100% Powder	12.11	12	✓		
Umbut Pisang	12.12	12		✓	

Soybean (Subject to an import/export license from the relevant authorities)

Kacang Soya (Soybean)	12.01	12	✓		
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Vegetables Extract (Subject to an import/export license from the relevant authorities)

Agar-Agar (Jelly)	13.02	13	✓		
Agar-Agar Serbuk/ Crystal Jelly	13.02	13	✓		
Gum Arabic	13.01	13	✓		

Vegetables Plaiting & Other Vegetables Products (Subject to an import/export license from the relevant authorities)

Daun Kelapa	14.04	14	✓		
Daun Ketupat Palas	14.04	14	✓		
Daun Ketupat Ready To Use	14.04	14	✓		
Daun Pisang (Banana Leaf)	14.04	14	✓		
Daun Rokok (Daun Nipah)	14.04	14	✓		
Daun Sireh (Betel Leaf)	14.04	14	✓		
Rotan (Rattan)	14.01	14	✓		

Fat & Oil (Subject to an import/export license from the relevant authorities)

Babassu Oil	15.13	15	✓		
Bee Wax	15.21	15	✓		
Buffalo Fat	15.02	15		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Butter Palm	15.17	15		✓	
Camel Fat (Liquid Fraction)	15.06	15		✓	
Camel Fat (Solid Fraction)	15.06	15		✓	
Carnauba Wax	15.21	15	✓		
Castor Oil	15.15	15		✓	
Chicken Fat	15.01	15		✓	
Corn Cooking Oil	15.15	15		✓	
Cotton Seed Oil	15.12	15		✓	
Cotton Wax	15.21	15	✓		
Cow Fat	15.02	15		✓	
Crude glycerol	15.20	15	✓		
Crude Palm Oil	15.11	15	✓		
Duck Fat	15.01	15		✓	
Flax Wax	15.21	15	✓		
Geese Fat	15.01	15		✓	
Goat Fat	15.02	15		✓	
Ground Nut Oil (Crude)	15.08	15		✓	
Ground Nut Oil (Refined)	15.08	15		✓	
Horse Fat	15.02	15		✓	
Illipenut Oil	15.15	15		✓	
Jojoba Oil	15.15	15		✓	
Linseed Oil	15.15	15		✓	
Marjerin/ Margarine	15.17	15	✓		
Minyak Bijan/ Sesame Oil	15.15	15		✓	
Minyak Bunga Matahari/ Sunflower Oil	15.12	15		✓	
Minyak Kunyit/ Turmeric Oil	15.15	15		✓	
Minyak Masak Kelapa (Coconut Cooking Oil)	15.13	15	✓		
Minyak Masak Kelapa Sawit (Palm Cooking Oil)	15.11	15	✓		
Minyak Zaitun (Refined Olive Oil)	15.09	15		✓	
Mustard Oil	15.14	15		✓	
Olive Oil (Blend of virgin and refined)	15.09	15		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Oxen Fat	15.02	15		✓	
Palm Kernel Oil	15.13	15	✓		
Palm Wax	15.21	15	✓		
Pig Fat	15.01	15		✓	
Prayer's Oil	15.18	15		✓	
Pure Glycerine	15.20	15	✓		
Pure Sesame Oil	15.15	15		✓	
Rapeseed Oil	15.14	15		✓	
Safflower Oil	15.12	15		✓	
Sheep Fat	15.02	15		✓	
Soya Bean Oil (Liquid Fraction)	15.07	15		✓	
Soya Bean Oil (Solid Fraction)	15.07	15		✓	
Spermaceti (Sperm Whale)	15.21	15	✓		
Tung Oil	15.15	15		✓	
Turkey Fat	15.01	15		✓	
Vegetable Ghee	15.17	15		✓	
Vegetable Wax	15.21	15	✓		
Virgin Olive Oil	15.09	15		✓	

Preparations of Crustaceans, Molluscs or Other Aquatic Invertebrates (Subject to an import/export license from the relevant authorities)

Bebola Sotong	16.05	16		✓	
Bebola Udang	16.05	16		✓	
Curry Cockles	16.05	16		✓	
Cuttle fish sate	16.05	16		✓	
Sambal Udang	16.05	16		✓	
Shrimps and prawns sate	16.05	16		✓	

Preparations of Fish (Subject to an import/export license from the relevant authorities)

Bebola Ikan/ Fish Ball	16.04	16	✓		
Fish With Salted Black Beans (Dalam Tin)	16.04	16	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Fried Dace (Dalam Tin)	16.04	16	✓		
Fried Dace With Salted Black Beans (Dalam Tin)	16.04	16	✓		
Frozen Otak-Otak	16.04	16	✓		
Gulai Sotong (Dalam Tin)	16.04	16	✓		
Ikan Dalam Sos Tomato - Sardin/ Mackerel (Dalam Tin)	16.04	16	✓		
Ikan Tuna (Dalam Mayonis)	16.04	16	✓		
Ikan Tuna (Dalam Tin)	16.04	16	✓		
Kari Ikan (Dalam Tin)	16.04	16	✓		
Kek Ikan/ Fish Cake	16.04	16	✓		
Nugget (Ikan)	16.04	16	✓		
Sambal Ikan Bilis (Dalam Tin)	16.04	16	✓		
Sardin (Dalam Tin)	16.04	16	✓		

Preparations of Meat (Subject to an import/export license from the relevant authorities)

Ayam Goreng/ Fried Chicken	16.02	16		✓	
Ayam Perap (Marinate)	16.02	16		✓	
Beef Ball	16.02	16	✓		
Beef Sausage	16.01	16		✓	
Bun Berinti Ayam	16.02	16		✓	
Bun Berinti Daging	16.02	16		✓	
Burger Ayam	16.02	16		✓	
Burger Daging	16.02	16		✓	
Chaosansi (mixture of shredded pork, shitake mushrooms and bamboo shoots)	16.02	16		✓	
Chicken Meatball	16.02	16		✓	
Chopped Pork And Ham (Canned)	16.02	16		✓	
Daging Burger	16.02	16		✓	
Daging Cincang (Diproses Dengan Campuran Bahan Lain)	16.02	16		✓	
Daging Kambing (Diperap/ Marinated)	16.02	16		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Daging Lembu (Diperap/ Marinated)	16.02	16		✓	
Dim Sum Filled With Chicken Or Meat	16.02	16		✓	
Food Preparation Of Chicken	16.02	16		✓	
Food Preparation Of Pork	16.02	16		✓	
Food Preparation Of Swine	16.02	16		✓	
Frozen Breaded Chicken Drummet	16.02	16		✓	
Frozen Fried Chicken	16.02	16		✓	
Kari Ayam (Dalam Tin)	16.02	16		✓	
Kari Daging (Dalam Tin)	16.02	16		✓	
Keropok Ikan	16.02	16		✓	
Keropok Udang	16.02	16		✓	
Kurma Ayam (Dalam Tin)	16.02	16		✓	
Meat Ball	16.02	16	✓		
Mixture Of Chicken And Pork Jerky	16.02	16		✓	
Mutton Curry (Canned)	16.02	16		✓	
Nugget (Ayam)	16.02	16		✓	
Nugget (Daging)	16.02	16		✓	
Pau (Ayam/Daging)	16.02	16		✓	
Pie (Berinti Daging/Ayam)	16.02	16		✓	
Pork Ball	16.02	16	✓		
Pork Jerky	16.02	16		✓	
Prepared Meat Chicken Burger	16.02	16		✓	
Prepared Meat Chicken Cocktail	16.02	16		✓	
Prepared Meat Chicken Satay	16.02	16		✓	
Prepared Meatchicken Bbq Dlite	16.02	16		✓	
Satay Ayam	16.02	16		✓	
Satay Daging	16.02	16		✓	
Serunding Ayam	16.02	16		✓	
Serunding Daging	16.02	16		✓	
Serunding Ikan	16.04	16	✓		
Shushi	16.02	16		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Snek - Sotong Kering	16.02	16		✓	
Sosej Ayam/ Chicken Sausage	16.01	16		✓	
Spiced Pork Cubes (Dalam Tin)	16.02	16		✓	
Stewed Pork	16.02	16		✓	
Sup Ayam (Dalam Tin)	16.02	16		✓	
Pork Luncheon Meat (Dalam Tin)	16.02	16		✓	
Pork Luncheon Meat With Bacon (Dalam Tin)	16.02	16		✓	

Sugars & Sugar Confectionery (Subject to an import/export license from the relevant authorities)

Brown Sugar (Daripada Tebu)	17.01	17	✓		
Coklat - White Chocolate Bar	17.04	17			✓
Glukos / Glucose	17.02	17		✓	
Gula Batu (Daripada Tebu)	17.01	17	✓		
Gula Cair / Liquid Sugar	17.02	17		✓	
Gula Castor (Daripada Tebu)	17.01	17	✓		
Gula Diet	17.01	17	✓		
Gula Kiub (Daripada Tebu)	17.01	17	✓		
Gula Melaka	17.02	17	✓		
Gula Molasses	17.03	17	✓		
Gula Pasir (Daripada Tebu)	17.01	17	✓		
Gula Pasir Halus (Daripada Tebu)	17.01	17	✓		
Gula-Gula / Candy	17.04	17			✓
Gula-Gula Getah / Chewing Gum	17.04	17			✓
Herbal Candy	17.04	17			✓
Maple Sugar	17.02	17		✓	
Pastiles (Candy)	17.04	17			✓
Water Melon Frost	17.04	17			✓

Cocoa and Cocoa Preparations (Subject to an import/export license from the relevant authorities)

Chocolate Chips	18.06	18			✓
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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Chocolate Rice	18.06	18			✓
Cocoa beans, whole or broken, raw or roasted.	18.01	18	✓		
Cocoa butter, fat and oil.	18.04	18	✓		
Cocoa paste, whether or not defatted.	18.03	18	✓		
Cocoa Powder Containing Sugar/ Sweetening Matter	18.06	18			✓
Cocoa Powder Not Containing Sugar/ Sweetening Matter	18.05	18	✓		
Cocoa shells, husks, skins and other cocoa waste.	18.02	18	✓		
Coklat in Block, Bar, Slab, Tablet, Pastilles	18.06	18			✓
Coklat Masakan/ Cooking Chocolate	18.06	18			✓
Dark Chocolate Bar	18.06	18			✓

Mee & Pasta (Subject to an import/export license from the relevant authorities)

Bihun/ Rice Vermicelli (Mee Hoon)	19.02	19	✓		
Cellophane Noodles	19.02	19	✓		
Cooked Couscous	19.02	19	✓		
Dehydrated Rice Vermicelli	19.02	19	✓		
Egg Pasta	19.02	19	✓		
Fettucine	19.02	19	✓		
Instant Noodles / Mee Segera	19.02	19	✓		
Kuetiaw Basah	19.02	19	✓		
Lasagna	19.02	19	✓		
Linguine	19.02	19	✓		
Makaroni	19.02	19	✓		
Mee 'Pan Mee'	19.02	19	✓		
Mee 'Soba'	19.02	19	✓		
Mee 'Sua'	19.02	19	✓		
Mee 'Udon'	19.02	19	✓		
Mee Hoon Laksa	19.02	19	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mee Kuning (Basah)	19.02	19	✓		
Mee Kuning (Kering)	19.02	19	✓		
Mee Laksa	19.02	19	✓		
Mee Segera	19.02	19	✓		
Mee Siput/ Sanggul	19.02	19	✓		
Mee Soya (Khaw Tai)	19.02	19	✓		
Mee Wantan	19.02	19	✓		
Pasta (Pelbagai)	19.02	19	✓		
Penne	19.02	19	✓		
Ravioli	19.02	19	✓		
Soo Hoon/ Suhun	19.02	19	✓		
Spaghetti	19.02	19	✓		
Spaghetti Aglio Chicken	19.02	19	✓		
Spaghetti Bolognese (Chicken/Beef)	19.02	19	✓		
Transparent Noodles	19.02	19	✓		
Uncooked Couscous	19.02	19	✓		
Yee Mee	19.02	19	✓		

Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products (Subject to an import/export license from the relevant authorities)

Biskut	19.05	19		✓	
Biskut (Pelbagai)	19.05	19		✓	
Biskut Manis	19.05	19		✓	
Bread Egg Banjo	19.05	19	✓		
Precooked Biryani Rice Mix	19.04	19		✓	
Brownies	19.05	19	✓		
Bubur Nasi (Powder)	19.01	19	✓		
Bun Berinti Kacang	19.05	19	✓		
Bun Berinti Kastard/Kaya	19.05	19	✓		
Bun Kosong	19.05	19	✓		
Butter Sugar Bun	19.05	19	✓		
Cendol	19.04	19		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Crackers Onion Flavour	19.05	19		✓	
Crepe Pastry	19.05	19	✓		
Crispbread	19.05	19	✓		
Croissant	19.05	19	✓		
Custard Cake (Containing Sugar, Milk, Cream & Egg Yolk)	19.05	19	✓		
Donut	19.05	19	✓		
Drop Biscuit	19.05	19		✓	
Enriched Milk Powder	19.01	19	✓		
Flapjack-Digestive Biscuits	19.05	19		✓	
Frozen Dough Roti Canai	19.01	19	✓		
Frozen Murtabak	19.05	19	✓		
Frozen Puff Pastry (Sheet)	19.01	19	✓		
Frozen Roti Canai	19.05	19	✓		
Frozen Roti Canai With Curry	19.05	19	✓		
Frozen Roti Nan	19.05	19	✓		
Frozen Roti Tempayan	19.05	19	✓		
Frozen Spring Roll Sheet	19.01	19	✓		
Frozen Tosai	19.05	19	✓		
Frozen Vadai	19.05	19	✓		
Full Cream Milk Powder Preparation	19.01	19	✓		
Infant Food based on Cereals	19.01	19	✓		
Infant Food based on Milk	19.01	19	✓		
Infant Food based on Soy	19.01	19	✓		
Instant Brown Rice Drink Powder	19.01	19	✓		
Instant Drink Powder - Ginger / Barley / Barley Lemon	19.01	19	✓		
Instant Porridge	19.01	19	✓		
Kek/ Cake	19.05	19	✓		
Kerepek Bawang	19.05	19	✓		
Keropok (Pelbagai)	19.05	19	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Keropok Ikan/Udang (Flour Based)	19.04	19		✓	
Krimer Susu Pekat	19.01	19		✓	
Krimer/ Dairy Creamer Serbuk	19.01	19		✓	
Kuih Bulan/ Moon Cake	19.05	19	✓		
Low Fat Milk Powder Preparation	19.01	19	✓		
Malt Extract Powder	19.01	19	✓		
Malt Extract Powder Containing Cocoa	19.01	19	✓		
Mantou Bun (Pelbagai Perisa)	19.05	19	✓		
Marie Biscuits	19.05	19		✓	
Milk Powder Preparation	19.01	19	✓		
Milk Powder Preparation For Baby	19.01	19	✓		
Malt Extract Powder Containing Cocoa (3 In 1)	19.01	19	✓		
Malt Extract Powder (3 In 1)	19.01	19	✓		
Muffin (All Sort)	19.05	19	✓		
Multi Grains Mix With Buttermilk Powder	19.01	19		✓	
Oats (Plain)	19.04	19		✓	
Oats Containing Cocoa	19.04	19			✓
Organic Soya Milk Powder	19.01	19	✓		
Pastri (Pelbagai)	19.05	19	✓		
Pie (Berinti Buah/Sayur)	19.05	19	✓		
Pizza (Stick/ Bun Etc)	19.05	19	✓		
Popcorn	19.04	19		✓	
Precooked Chapati (Frozen)	19.04	19		✓	
Precooked Prata (Frozen)	19.04	19		✓	
Precooked Roti Bom (Frozen)	19.04	19		✓	
Precooked Roti Canai (Frozen)	19.04	19		✓	
Precooked Tortilla Wrap	19.04	19		✓	
Puff (eg. Sardine Puff)	19.05	19	✓		
Rice Paper	19.05	19		✓	
Rich Tea Biscuits	19.05	19		✓	
Rolled Biscuit	19.05	19		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Rolled Out Biscuits	19.05	19		✓	
Roti Arab	19.05	19	✓		
Roti Botak	19.05	19	✓		
Roti Bran Beras/ Rice Bran Bread	19.05	19	✓		
Roti Bran Dengan Germa Gandum	19.05	19	✓		
Roti Bun (Pelbagai)	19.05	19	✓		
Roti Butterscotch/ Butterscoth Bread	19.05	19	✓		
Roti Canai	19.05	19	✓		
Roti Canai (Frozen)	19.05	19	✓		
Roti Dengan Germa Gandum/ Wheatgerm	19.05	19	✓		
Roti Fiber	19.05	19	✓		
Roti Fluted Roll	19.05	19	✓		
Roti Germa Gandum Dan Oat/ Wheatgerm And Oats Bread	19.05	19	✓		
Roti Germa Gandum/ Wheat Germ	19.05	19	✓		
Roti Hainan Kosong (Loaf)	19.05	19	✓		
Roti Honey Wholemeal High Fibre	19.05	19	✓		
Roti Hotdog	19.05	19	✓		
Roti Jumbo Loaf	19.05	19	✓		
Roti Mil Dengan Bran/ Wholemeal Bread With Bran	19.05	19	✓		
Roti Mil Dengan Kismis/ Kekacang/ Bijian	19.05	19	✓		
Roti Mil High Grain/ Wholemeal Bread-High Grain (Loaf)	19.05	19	✓		
Roti Mil Kosong/ Plain Wholemeal Bread	19.05	19	✓		
Roti Mil/ Wholemeal Bread (Loaf)	19.05	19	✓		
Roti Nan	19.05	19	✓		
Roti Perancis/ French Loaf	19.05	19	✓		
Roti Prata	19.05	19	✓		
Roti Putih Dengan Kismis/ Kekacang/ Bijian	19.05	19	✓		
Roti Putih Kosong/ Plain White Bread	19.05	19	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Roti Sandwic Dengan Germa Gandum/ Sandwich Loaf With Wheatgerm	19.05	19	✓		
Roti Sandwich Putih (Loaf)	19.05	19	✓		
Roti Tempayan	19.05	19	✓		
Roti Wholegrain (Loaf)	19.05	19	✓		
Roti Wholewheat (Loaf)	19.05	19	✓		
Roti/ Bun Burger	19.05	19	✓		
Scones	19.05	19	✓		
Semi-Sweet Biscuits	19.05	19		✓	
Serbuk Beras Perang/ Brown Rice Powder For Drink	19.01	19	✓		
Shortbread Biscuits	19.05	19		✓	
Shortcakes	19.05	19	✓		
Snack Food Potato Fries	19.05	19	✓		
Snek (Makanan Ringan)	19.05	19	✓		
Strawberry Cake	19.05	19	✓		
Susu Cair (Skimmed Milk)	19.01	19		✓	
Susu Pekat Manis (Filled Milk)	19.01	19	✓		
Susu Tepung (Usia Melebihi 36 Bulan)	19.01	19	✓		
Susu Tepung Bayi Dan Kanak-Kanak Termasuk Berperisa (Usia 0 Hingga 36 Bulan) *Tidak Termasuk Susu Tepung Berasaskan Soya	19.01	19	✓		
Sweet Cookies	19.05	19		✓	
Sweet-meal Biscuits	19.05	19		✓	
Tepung Cucur Bawang	19.01	19	✓		
Tepung Cucur Ikan Bilis	19.01	19	✓		
Tepung Cucur Keju	19.01	19	✓		
Tepung Cucur Lemak Manis	19.01	19	✓		
Tepung Cucur Udang	19.01	19	✓		
Tepung Custard	19.01	19	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Tepung Goreng Ayam	19.01	19	✓		
Tepung Goreng Pisang	19.01	19	✓		
Tepung Goreng Serbaguna	19.01	19	✓		
Tepung Kek	19.01	19	✓		
Tepung Kueh Jenderam	19.01	19	✓		
Tepung Naik Sendiri/ Self Raising Flour	19.01	19	✓		
Tepung Puttu Mayam	19.01	19	✓		
Wafer	19.05	19		✓	
Wafer Coated Chocolate	19.05	19		✓	
Waffle	19.05	19		✓	
Wheat Mollases Bread	19.05	19	✓		

Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants (Subject to an import/export license from the relevant authorities)					
100% Pure Coconut Cream (In Can)	20.09	20		✓	
100% Pure Coconut Cream (In Tetrapak)	20.09	20		✓	
100% Pure Coconut Milk (In Can)	20.09	20		✓	
100% Pure Coconut Milk (In Tetrapak)	20.09	20		✓	
Bebola Sayuran	20.08	20		✓	
Cabbage Pickles	20.08	20		✓	
Cili Boh/ Cili Giling	20.08	20		✓	
Coconut Juice / Air Kelapa	20.09	20		✓	
Cucumber Pickles	20.08	20		✓	
Fresh Coconut Cream/ Santan Pekat	20.08	20		✓	
Fresh Coconut Milk/ Santan	20.09	20		✓	
Garlic Pickles	20.08	20		✓	
Grilled Seaweed T/N:Rotee Grilled Seaweed(Original Flavour, Paprika And Squid Flavour)	20.08	20		✓	
Jem Buah/ Fruit Jam	20.07	20		✓	
Jeruk Buah/ Pickled Fruits	20.05	20		✓	
Jeruk Rebung/ Bamboo Shoot Pickled	20.05	20		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Juice - Apple	20.09	20		✓	
Juice - Grape	20.09	20		✓	
Juice - Grapefruit	20.09	20		✓	
Juice - Mix Fruit	20.09	20		✓	
Juice - Orange	20.09	20		✓	
Juice - Pineapple	20.09	20		✓	
Juice - Tomato	20.09	20		✓	
Kacang Panggang (Dalam Tin)	20.08	20		✓	
Kacang Pea (Dalam Tin)	20.08	20		✓	
Kacang Putih (Sedia Dimakan)	20.08	20		✓	
Kacang Soya (Prepared/Preserve)	20.08	20		✓	
Kentang Goreng/ French Fries/Wedges	20.05	20		✓	
Kerepek Pisang	20.05	20		✓	
Kerepek Ubi	20.05	20		✓	
Koktel Buah/ Fruit Cocktail	20.08	20		✓	
Kuaci - Pumpkin Seed	20.08	20		✓	
Kuaci - Sunflower Seed	20.08	20		✓	
Laici (Dalam Tin)	20.08	20		✓	
Lime Pickles	20.08	20		✓	
Lobak Masin	20.08	20		✓	
Longan (Dalam Tin)	20.08	20		✓	
Longan In Heavy Syrup Brand Greenland	20.08	20		✓	
Lychee In Heavy Syrup	20.08	20		✓	
Mixed Berry Fruit Preparation	20.08	20		✓	
Mixed Fruit Preparation	20.08	20		✓	
Nenas (Dalam Tin)	20.08	20		✓	
Oren Kordial/ Cordial	20.09	20		✓	
Peanut Butter	20.08	20		✓	
Pickled with vinegar (e.g: Plums/ Cucumbers/ Cabbages/ Onions/ Chillies)	20.01	20		✓	
Prune Extract	20.09	20		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Rambutan (Dalam Tin)	20.08	20		✓	
Red Cherry (Preserved)	20.08	20		✓	
Roasted Almond	20.08	20		✓	
Roasted Cashew	20.08	20		✓	
Roasted Chestnuts	20.08	20		✓	
Roasted Ground Nut	20.08	20		✓	
Roasted Hazelnuts	20.08	20		✓	
Roasted Macademia	20.08	20		✓	
Roasted Pistachios	20.08	20		✓	
Roasted Sesame Seed T/N:Roasted Yellow White Sesame Seed	20.08	20		✓	
Santan Kelapa	20.09	20		✓	
Santan Kelapa Kotak/ Tin (100% Ekstrak Santan Kelapa)	20.09	20		✓	
Santan Serbuk (100% Ekstrak Santan Kelapa)	20.09	20		✓	
Taucu	20.05	20	✓		
Tempoyak	20.08	20		✓	
Tomato Puree	20.02	20		✓	
Tomato Puree (For Infant & Young Children)	20.02	20	✓		

Miscellaneous Edible Preparations (Subject to an import/export license from the relevant authorities)

Ais Krim	21.05	21		✓	
Ais Krim Potong	21.05	21		✓	
Artificial Sweetener	21.06	21		✓	
Autolysed Yeast (Inactive Yeast)	21.06	21		✓	
Bbq Seasoning	21.03	21		✓	
Belacan	21.03	21	✓		
Belacan Serbuk (Powder)	21.03	21	✓		
Bird's Nest Ginseng W/Fungus	21.06	21		✓	
Black Pepper Beef Mix (Seasoning)	21.03	21		✓	
Budu/ Anchovies Sauce	21.03	21	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Caesar Salad Dressing	21.03	21		✓	
Cencalok/ Shrimp's Sauce	21.03	21	✓		
Charcoal Bbq Seasoning	21.03	21		✓	
Chicken Abalone (Perencah)	21.03	21		✓	
Cincau (Grass Jelly)	21.06	21		✓	
Coleslaw Dressing	21.03	21		✓	
Complete Nutritional Beverage	21.06	21		✓	
Cooking Rice Wine 48% V/V	21.03	21		✓	
Cooking Wine	21.03	21		✓	
Cream Of Chicken	21.04	21		✓	
Cream Of Chicken (For Infant & Young Children)	21.04	21	✓		
Cream Of Chicken Soup	21.04	21		✓	
Cream Of Chicken Soup (For Infant & Young Children)	21.04	21	✓		
Cream Of Mushroom	21.04	21		✓	
Cream Of Mushroom (For Infant & Young Children)	21.04	21	✓		
Dadih Powder	21.06	21		✓	
Dim Sum Filled With Vegetable (Frozen)	21.06	21		✓	
Fish Oil (E.g. Scott's Emulsion)	21.06	21		✓	
Food Flavour / Hacoflavor Rb	21.03	21		✓	
Food Flavour / Toparom Vegetarian Chicken	21.03	21		✓	
Food Preparation Whip Topping Base	21.06	21		✓	
Food Preparation, Mixed Millet Powder With American Ginseng	21.06	21		✓	
Food Supplement	21.06	21		✓	
Fruit Salad Dressing	21.03	21		✓	
Fruits And Vegetables Premix Powder.	21.06	21		✓	
Fruity Jelly Stick	21.06	21		✓	
Fucuk Tauhu (Dried Beancurd)	21.06	21	✓		
Ginseng Plus Kapsul Ekstrak	21.06	21		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Ginseng Tea Pack	21.06	21		✓	
Halia (Preserve Paste)	21.03	21		✓	
Ho Yan Hor Herbal Tea	21.06	21		✓	
Hydrolysed Protein	21.06	21		✓	
Infant Food For Lactase Deficiency	21.06	21	✓		
Isolated Soy Protein Powder	21.06	21		✓	
Jeli Gamat	21.06	21		✓	
Kapsul Tongkat Ali Plus	21.06	21		✓	
Kentang Putar	21.06	21		✓	
Kicap Cair	21.03	21	✓		
Kicap Manis	21.03	21	✓		
Kicap Masin	21.03	21	✓		
Kicap Pekat	21.03	21	✓		
Kiub Ikan Bilis	21.03	21		✓	
Kiub Pati Ayam/ Ikan Bilis/ Tomyam Dll	21.03	21		✓	
Kopi Segera(2 In 1, 3 In 1)	21.01	21		✓	
Kordial/ Cordial	21.06	21		✓	
Krimer/ Non Dairy Creamer Serbuk	21.06	21		✓	
Mayonnaise	21.03	21		✓	
Ovalett	21.06	21		✓	
Paste Asam Pedas	21.06	21		✓	
Paste Chicken/Beef Curry	21.06	21		✓	
Paste Fish Curry	21.06	21		✓	
Paste Kam Heong	21.06	21		✓	
Paste Masak Merah Mix	21.06	21		✓	
Paste Rendang	21.06	21		✓	
Paste Rojak	21.06	21		✓	
Pati Ayam & Gamat	21.06	21		✓	
Pati Ikan Haruan	21.06	21		✓	
Pati Ikan Haruan & Gamat	21.06	21		✓	
Perencah Asam Pedas	21.03	21		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Perencah Berlada Hitam	21.03	21		✓	
Perencah Gulai Kawah	21.03	21		✓	
Perencah Ikan Bakar	21.03	21		✓	
Perencah Ikan Kukus	21.03	21		✓	
Perencah Kuah Satay	21.03	21		✓	
Perencah Kue Teow Goreng	21.03	21		✓	
Perencah Laksa Johor	21.03	21		✓	
Perencah Laksa Sarawak	21.03	21		✓	
Perencah Maggi Goreng	21.03	21		✓	
Perencah Masak Merah	21.03	21		✓	
Perencah Mee Bandung	21.03	21		✓	
Perencah Mee Bandung Muar	21.03	21		✓	
Perencah Mee Goreng	21.03	21		✓	
Perencah Mee Hoon Goreng	21.03	21		✓	
Perencah Mee Kari	21.03	21		✓	
Perencah Mee Rebus Muar	21.03	21		✓	
Perencah Mee Udang	21.03	21		✓	
Perencah Nasi Ayam	21.03	21		✓	
Perencah Nasi Daging	21.03	21		✓	
Perencah Nasi Goreng	21.03	21		✓	
Perencah Nasi Goreng Belacan	21.03	21		✓	
Perencah Nasi Goreng cina	21.03	21		✓	
Perencah Nasi Goreng Hailam	21.03	21		✓	
Perencah Nasi Goreng Ikan Masin	21.03	21		✓	
Perencah Nasi Goreng Kampung	21.03	21		✓	
Perencah Nasi Goreng Kanak-Kanak	21.03	21		✓	
Perencah Nasi Goreng Thai	21.03	21		✓	
Perencah Nasi Tomato	21.03	21		✓	
Perencah Sambal Tumis	21.03	21		✓	
Perencah Sayur Goreng	21.03	21		✓	
Perencah Soto	21.03	21		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Perencah Sup (Powder)	21.03	21		✓	
Perencah Tomyam	21.03	21		✓	
Perencah Tomyam Kung	21.03	21		✓	
Perencah TomYam Putih	21.03	21		✓	
Perencah/ Perisa Masakan (Seasoning)	21.03	21		✓	
Popia (Frozen)	21.06	21		✓	
Preparation For Making Beverage, Botanical Beverage Mix Of Roselle Licorice & Snow Lotus	21.06	21		✓	
Prune Essence	21.06	21		✓	
Pudding	21.06	21		✓	
Pulut Cooking Rice Wine 12% V/V	21.03	21		✓	
Puri Ketumbar/ Coriander Puree	21.03	21		✓	
Puri Serai / Lemongrass Puree	21.03	21		✓	
Ragi (Yeast)	21.02	21	✓		
Rusip (Makanan Tradisi Sarawak)	21.03	21	✓		
Sambal Sauce	21.03	21	✓		
Sancheng Chiew (Pearl River Bridge)	21.03	21		✓	
Seasoning Powder	21.03	21		✓	
Serbuk Penaik/ Baking Powder	21.02	21		✓	
Seri Kaya	21.06	21	✓		
Sesame Sauce	21.03	21	✓		
Sos Cili	21.03	21	✓		
Sos Ikan/ Fish Sauce	21.03	21	✓		
Sos Pasta	21.03	21	✓		
Sos Plum	21.03	21	✓		
Sos Tiram	21.03	21	✓		
Sos Tomato	21.03	21	✓		
Soy Pudding	21.06	21		✓	
Soy Sauce	21.03	21	✓		
Tauhu	21.06	21	✓		
Teh (2 In 1, 3 In 1)	21.01	21		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Tempe	21.06	21	✓		
Texture & Flavor Improver Seasoning	21.03	21		✓	
Thousand Island Dressing	21.03	21		✓	
Tom Yam Paste	21.03	21		✓	
Tradisional Pati Ikan Haruan	21.06	21		✓	
Tumisan Ayam Madu (Perencah)	21.03	21		✓	
Vegetarian Fuchok Sohoon	21.06	21	✓		
Vegetarian Oyster Flavoured Sauce	21.03	21	✓		
Vitamin (For Food Supplement)	21.06	21		✓	
Wain Masakan/ Cooking Wine	21.03	21		✓	
Yeast	21.02	21	✓		
Yeast Extract (Inactive Yeast)	21.06	21		✓	
Yeast For Animal Feeding	21.02	21	✓		

Beverages, Spirits and Vinegar (Subject to an import/export license from the relevant authorities)

Air Berkabonat (Bergas) dalam Botol	22.02	22			✓
Air Berkabonat (Bergas) dalam Tin	22.02	22			✓
Air Botol (Non-Aerated)	22.02	22			✓
Air Kotak -Apple Drink	22.02	22			✓
Air Kotak -Chrysanthemum Tea	22.02	22			✓
Air Kotak -Grape Drink	22.02	22			✓
Air Kotak -Lemon Barley Drink	22.02	22			✓
Air Kotak -Lemon Tea	22.02	22			✓
Air Kotak -Lychee Drink	22.02	22			✓
Air Kotak -Soya Bean Drink	22.02	22			✓
Air Kotak -Winter Melon Drink	22.02	22			✓
Air Mineral / Minuman	22.01	22			✓
Air Minuman Tenaga/ Energy Drink	22.02	22			✓
Air Tin (Non-Aerated)	22.02	22			✓
Ale	22.03	22			✓
Apple Cider Vinegar	22.09	22		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Apple Juice Drink (Not 100% Apple Juice)	22.02	22			✓
Armagnac	22.08	22			✓
Arrack Or Pineapple Spirit	22.08	22			✓
Balsamic Vinegar	22.09	22		✓	
Beer	22.03	22			✓
Bitters	22.08	22			✓
Brandy	22.08	22			✓
Cane Vinegar	22.09	22		✓	
Cider of Apple	22.06	22			✓
Cider of Pear	22.06	22			✓
Cocktail Wine	22.06	22			✓
Coconut Palm Toddy	22.06	22			✓
Cognac	22.08	22			✓
Cuka Beras/ Rice Vinegar	22.09	22		✓	
Cuka Hitam/ Black Vinegar	22.09	22		✓	
Cuka/ Vinegar	22.09	22		✓	
Dates Vinegar	22.09	22		✓	
Dessert Wine	22.04	22			✓
Drinking Water/ Treated Water	22.01	22	✓		
Energy Flavoured Drinks	22.02	22			✓
Fermented Wine (Other than originated from grape)	22.06	22			✓
Flavoured Drink With Added Vitamins	22.02	22			✓
Flavoured Grape Wine	22.05	22			✓
Geneva	22.08	22			✓
Gin /Vodka	22.08	22			✓
Grappa	22.08	22			✓
Isotonic Drinks	22.02	22			✓
Liqueur	22.08	22			✓
Malt Based Drinks	22.02	22			✓
Malt Vinegar	22.09	22		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mead	22.06	22			✓
Medicated Rice Wine	22.06	22			✓
Minuman Berkultur	22.02	22			✓
Perry	22.06	22			✓
Pineapple Drink	22.02	22			✓
Pink Guava Drink	22.02	22			✓
Pisco	22.08	22			✓
Porter	22.03	22			✓
Ready To Drink Non-Aerated Beverage	22.02	22			✓
Rice Wine (Distilled)	22.08	22			✓
Rice Wine (Fermented Samsu)	22.06	22			✓
Rum	22.08	22			✓
Sake (Japanese Rice Wine)	22.06	22			✓
Samsu (Distilled)	22.08	22			✓
Shandy	22.06	22			✓
Singani	22.08	22			✓
Soju (Korean Rice Wine)	22.06	22			✓
Soya Bean Drink	22.02	22			✓
Sparkling Grape Juice Drink	22.02	22			✓
Sparkling Wine	22.04	22			✓
Stout	22.03	22			✓
Tomato Drink Juice	22.02	22			✓
Vermouth	22.05	22			✓
Vodka	22.08	22			✓
Whiskies	22.08	22			✓
White Vinegar	22.09	22		✓	
Wine Of Fresh Red Grape	22.04	22			✓
Wine Of Fresh White Grape	22.04	22			✓
Wine Vinegar	22.09	22		✓	

Prepared Animal Fodder (Subject to an import/export license from the relevant authorities)

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Complete Feed Suitable For Other Animals Eg Poultry, Swine, Prawns, Primates Etc	23.09	23	✓		
Dog Or Cat Food, Put Up For Retail Sale	23.09	23	✓		
Pet Premixes, Feed Supplements Or Feed Additives	23.09	23	✓		

Tobacco & Manufactured Tobacco Substitutes (Subject to an import/export license from the relevant authorities)

Ang Hoon	24.03	24			✓
Beedies	24.02	24			✓
Cheroot	24.02	24			✓
Chewing Tobacco	24.03	24			✓
Cigar	24.02	24			✓
Rokok Kretek	24.02	24			✓
Rokok/ Cigarette	24.02	24			✓
Snuff	24.03	24			✓
Tembakau/ Tobacco	24.01	24	✓		

Mineral Products (Subject to an import/export license from the relevant authorities)

Aluminous cement	25.23	25	✓		
Butane Gas	27.11	27	✓		
Cement Clinker	25.23	25	✓		
Garam Bukit	25.01	25	✓		
Garam Buluh	25.01	25	✓		
Garam Halus	25.01	25	✓		
Garam Kasar	25.01	25	✓		
Gas Lighter Refill	27.11	27	✓		
Gas Memasak	27.11	27	✓		
Kapur Sireh	25.30	25	✓		
Minyak Tanah (Kerosene)	27.10	27	✓		
Pebble Stone	25.17	25	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Portland cement	25.23	25	✓		
Quartz Sands	25.05	25	✓		
Scentsless Litter Sand	25.08	25	✓		
Silica Sands	25.05	25	✓		

Chemicals (Subject to an import/export license from the relevant authorities)					
Air Abu Soda/ Lye Water	28.36	28	✓		
Ammonia in aqueous solution	28.14	28	✓		
Anhydrous ammonia	28.14	28	✓		
Argon Gas	28.04	28	✓		
Battery Water (Air Bateri)	28.53	28	✓		
Benzene	29.02	29	✓		
Boric acids	28.10	28	✓		
Boron Gas	28.04	28	✓		
Bromine Gas	28.01	28	✓		
Butan-1-ol (n-butyl alcohol)	29.05	29	✓		
Calcium carbonate:	28.36	28	✓		
Carbon dioxide	28.11	28	✓		
Carbon tetrachloride	29.03	29	✓		
Chlorine Gas	28.01	28	✓		
Chloroform (trichloromethane)	29.03	29	✓		
Chlorosulphuric acid	28.06	28	✓		
Chlorotrifluoromethane (CFC-13)	29.03	29	✓		
Dichlorodifluoromethane (CFC-12)	29.03	29	✓		
Dichlorofluoromethane (HCFC-21)	29.03	29	✓		
Fluorine Gas	28.01	28	✓		
Glycerol	29.05	29	✓		
Hydrogen Chloride (hydrochloric acid)	28.06	28	✓		
Hydrogen Gas	28.04	28	✓		
Hypophosphoric acid	28.09	28	✓		
Hypophosphoric acid (Food Grade)	28.09	28	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Iodine Gas	28.01	28	✓		
Methanol (methyl alcohol)	29.05	29	✓		
Monosodium Glutamate (MSG)	29.22	29		✓	
Nitric acid	28.08	28	✓		
Nitrogen Gas	28.04	28	✓		
Oxygen Gas	28.04	28	✓		
Phosphoric acid	28.09	28	✓		
Phosphoric acid (Food Grade)	28.09	28	✓		
Phosphorus	28.04	28	✓		
Potassium carbonates	28.36	28	✓		
Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	29.05	29	✓		
Selenium	28.04	28	✓		
Silicon	28.04	28	✓		
Soda Bikarbonat/ Soda Bicarbonate	28.36	28	✓		
Sodium hydrogencarbonate (sodium bicarbonate)	28.36	28	✓		
Sodium hydroxide (caustic soda)	28.15	28	✓		
Sulphonitric acids	28.08	28	✓		
Sulphuric acid	28.07	28	✓		
Tellurium Gas	28.04	28	✓		
Titanium oxides	28.23	28	✓		
Toluene	29.02	29	✓		
Trichlorofluoromethane (CFC-11)	29.03	29	✓		
Xylenes	29.02	29	✓		
Zinc oxide	28.17	28	✓		
Zinc peroxide	28.17	28	✓		

Pharmaceutical Products (Subject to an import/export license from the relevant authorities)

Ascorbic Acid (Vitamin C)	30.04	30	✓		
"I" Oil 52Cc/ Massage Oil	30.04	30	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
145 Mg Of Fenofibrate And 20 Mg Of Simvastatin;	30.04	30	✓		
145 Mg Of Fenofibrate And 40 Mg Of Simvastatin	30.04	30	✓		
Acetylcysteine 200Mg	30.04	30	✓		
Acetylcysteine 600Mg	30.04	30	✓		
Acidinium Bromide 400 Mcg	30.04	30	✓		
Acnederm Foaming Wash	30.04	30	✓		
Actal 10'S	30.04	30	✓		
Actal Plus 120'S	30.04	30	✓		
Adalimumab 40Mg/0.4MI	30.04	30	✓		
Alfuzosin Hydrochloride 10Mg	30.04	30	✓		
Alirocumab	30.04	30	✓		
Alucid Tablet 10'S	30.04	30	✓		
Amikacin Sulphate	30.04	30	✓		
Amoxicillin Trihydrate	30.04	30	✓		
Amoxicillin Trihydrate 574.05Mg Equivalent To Amoxicillin 500Mg	30.04	30	✓		
Analgesic Balm Counterpain 15G	30.04	30	✓		
Antazoline Hydrochloride 2.5Mg/5MI	30.04	30	✓		
Anti-Itch Cream	30.04	30	✓		
Antiparasitic (E.g. Zentel 200Mg Tablets)	30.04	30	✓		
Antiseptic (Lotion/ Cream/ Liquid/ Ointment)	30.04	30	✓		
Antiseptic For Treatment Of Skin Cuts And Wound	30.04	30	✓		
Antiseptic for Veterinary Use (Lotion/ Cream/ Liquid/ Ointment)	30.04	30	✓		
Antiseptic Wipes	30.04	30	✓		
Antivirals For Systemic Use	30.04	30	✓		
Aripiprazole 10Mg	30.04	30	✓		
Aripiprazole 15Mg	30.04	30	✓		
Ascorbic Acid (Vitamin C)	30.04	30	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Aspirin	30.04	30	✓		
Astrapharm Chili Plaster	30.05	30	✓		
Atorvastatin Calcium 10.34Mg Equivalent To 10Mg Of Atorvastatin	30.04	30	✓		
Atorvastatin Calcium 20.68Mg Equivalent To 20Mg Of Atorvastatin	30.04	30	✓		
Atorvastatin Calcium 41.36Mg Equivalent To 40Mg Of Atorvastatin	30.04	30	✓		
Atorvastatin Calcium 82.72Mg Equivalent To 80Mg Of Atorvastatin	30.04	30	✓		
Atorvastatin Calcium 86.8Mg Equivalent To Atorvastatin 80Mg	30.04	30	✓		
Aximol 650 Caplet	30.04	30	✓		
Azithromycin Dihydrate	30.04	30	✓		
Azithromycin Dihydrate 524.03Mg Equivalent To 500Mg Azithromycin	30.04	30	✓		
Baby Diaper Rash Cream	30.04	30	✓		
Balm	30.04	30	✓		
Bandage	30.05	30	✓		
Bandage (Impregnated Pharmaceutical Substance)	30.05	30	✓		
Beclomethasone Dipropionate 100 µg And Formoterol Fumarate 6 µg	30.04	30	✓		
Benzydamine Hcl 3Mg	30.04	30	✓		
Bisacodyl 10Mg	30.04	30	✓		
Bisoprolol Fumarate	30.04	30	✓		
Bonjela 15G	30.04	30	✓		
Bortezomib	30.04	30	✓		
Bortezomib 3.5Mg	30.04	30	✓		
Breacol	30.04	30	✓		
Breathe Right 12'S	30.05	30	✓		
Burnol Plus 10G	30.04	30	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Calamine Lotion	30.04	30	✓		
Calcium Chloride Dihydrate 1.98G/L	30.04	30	✓		
Calcium Chloride Dihydrate 4.41G/L	30.04	30	✓		
Capecitabine 500Mg	30.04	30	✓		
Capsule For Cough	30.04	30	✓		
Carbocisteine (Methyl) 20Mg;1MI	30.04	30	✓		
Cephazolin Sodium * 1.048G Equivalent To Cephazolin 1Mg	30.04	30	✓		
Cephazolin Sodium * 524Mg Equivalent To Cephazolin 500Mg	30.04	30	✓		
Cetirizine Hcl	30.04	30	✓		
Cetylpyridinium Chloride 0.1%W/W	30.04	30	✓		
Chenking Pill	30.04	30	✓		
Chin Choo Hou Tsao San	30.04	30	✓		
Chin Wan Hung	30.04	30	✓		
Ching Yam Yuen	30.04	30	✓		
Chlorhexidine Gluconate 0.05%W/V	30.04	30	✓		
Ciprofloxacin Hydrochloride 17.5Mg/5MI	30.04	30	✓		
Ciprofloxacin Hydrochloride 3.49 Mg/MI Equivalent To Ciprofloxacin 3Mg/MI (0.3%W/V)	30.04	30	✓		
Ciprofloxacin Lactate 30.8Mg/ 8MI Equivalent To Ciprofloxacin 24Mg/8MI (0.3% W/V)	30.04	30	✓		
Clindamycin Phosphate 1% W/W	30.04	30	✓		
Clopidogrel Bisulphate 97.86Mg Equivalent To 75Mg Of Clopidogrel	30.04	30	✓		
Cls Cough Clear Cpi Powder	30.04	30	✓		
Compound Watermelon (Sore Throat, Toothaches, Minor Burns And Cuts.	30.04	30	✓		
Cool Inhaler	30.04	30	✓		
Cooling Water	30.04	30	✓		
Cooling Water 200MI	30.04	30	✓		
Corn Solution	30.04	30	✓		

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Cortal For Children Tablet 80Mg	30.04	30	✓		
Cough Peppermint Plus	30.04	30	✓		
Cough Relief	30.04	30	✓		
Cough Syrup	30.04	30	✓		
Counterpain 30G	30.04	30	✓		
Cream For Mouth Ulcer	30.04	30	✓		
Daratumumab 20Mg;1MI	30.04	30	✓		
Deep Heating Rub 35.4G	30.04	30	✓		
Desloratadine 5Mg	30.04	30	✓		
Desmopressin Acetate 67 Mcg (Equivalent To 60 Mcg Desmopressin Free Base)	30.04	30	✓		
Desmopressin Acetate 135 Mcg (Equivalent To 120 Mcg Desmopressin Free Base)	30.04	30	✓		
Dexmedetomidine Hcl	30.04	30	✓		
Dextrose Anhydrous 9.01 G/L	30.04	30	✓		
Dialysis Solution	30.04	30	✓		
Diclofenac Sodium 50Mg	30.04	30	✓		
Dorzolamide Hcl 22.26Mg Of Equivalent To 20.00Mg Of Dorzolamide.	30.04	30	✓		
Doxorubicin Hydrochloride 2Mg/1MI	30.04	30	✓		
Drapolene Cream 55G	30.04	30	✓		
Duloxetine Hcl	30.04	30	✓		
Duloxetine Hydrochloride 33.68Mg Equivalent To Duloxetine 30Mg	30.04	30	✓		
Duloxetine Hydrochloride 67.36Mg Equivalent To Duloxetine 60Mg	30.04	30	✓		
Duloxetine Hydrochloride 67.38Mg Equivalent To Duloxetine 60Mg	30.04	30	✓		
Dyna-Tds Toothache Drops 2MI	30.04	30	✓		
Ear Nose And Throat Condition	30.04	30	✓		
Endocrine	30.04	30	✓		
Eno	30.04	30	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Epirubicin Hcl 10Mg	30.04	30	✓		
Epirubicin Hcl 50Mg	30.04	30	✓		
Equivalent To 100Mg Of Pemetrexed (As Pemetrexed Disodium)	30.04	30	✓		
Equivalent To 3.6 Mg/MI	30.04	30	✓		
Equivalent To 500Mg Of Pemetrexed (As Pemetrexed Disodium)	30.04	30	✓		
Equivalent To Quetiapine 200Mg	30.04	30	✓		
Escitalopram Oxalate 12.744Mg Equivalent To Escitalopram 10Mg	30.04	30	✓		
Escitalopram Oxalate 12.78Mg	30.04	30	✓		
Escitalopram Oxalate 25.548Mg Equivalent To Escitalopram 20Mg	30.04	30	✓		
Esomeprazole Magnesium 22.264 Mg Equivalent To 20Mg Esomeprazole	30.04	30	✓		
Esomeprazole Magnesium 44.528 Mg Equivalent To 40Mg Esomeprazole	30.04	30	✓		
Etoricoxib 60Mg	30.04	30	✓		
Etoricoxib 90Mg	30.04	30	✓		
Eucalyptus Oil 28MI	30.04	30	✓		
Evolocumab	30.04	30	✓		
Exemestane 25Mg	30.04	30	✓		
Eye Drops	30.04	30	✓		
Eye Lotion	30.04	30	✓		
Fentanyl Citrate 0.1571Mg Equivalent To 100Mcg Fentanyl	30.04	30	✓		
Fentanyl Citrate 0.3142Mg Equivalent To 200Mcg Fentanyl	30.04	30	✓		
Fentanyl Citrate 0.6284Mg Equivalent To 400Mcg Fentanyl	30.04	30	✓		
First Aid Kits / Boxes	30.06	30	✓		
Flu Cold Capsule	30.04	30	✓		

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Flu Cough Syrup	30.04	30	✓		
Fluaway Capsule	30.04	30	✓		
Fludarabine Phosphate 25Mg/MI	30.04	30	✓		
Flutamide 250Mg	30.04	30	✓		
Fluticasone Propionate 0.5Mg/MI	30.04	30	✓		
Fomec'S Nanyang Traditional Herbs	30.04	30	✓		
Formoterol Fumarate Dihydrate 12 Mcg	30.04	30	✓		
Fungal Skin Infections (E.g. Ringworm, Athlete's Foot)	30.04	30	✓		
Fusidic Acid 20.00Mg/1G	30.04	30	✓		
Gemcitabine Hydrochloride 43.27Mg;MI Equivalent To 38Mg/MI Gemcitabine Base	30.04	30	✓		
Gemifloxacin Mesylate 426.39Mg	30.04	30	✓		
Genitourinary/Nephrology/Urology	30.04	30	✓		
Gentamicin Sulphate 3.616Mg/MI Equivalent To Gentamicin 3Mg/MI	30.04	30	✓		
Gliclazide 60Mg	30.04	30	✓		
Glucose Monohydrate 22G/L	30.04	30	✓		
Glycopyrronium Bromide 63Mcg Equivalent To 50Mcg Glycopyrronium	30.04	30	✓		
Granisetron Hydrochloride 3.36Mg/3MI Equivalent To 3Mg/3MI Granisetron Free Base	30.04	30	✓		
Grazoprevir Hydrate 102.3Mg (Equivalent To 100.0 Mg Grazoprevir) + Elbasvir 50Mg	30.04	30	✓		
Gripewater	30.04	30	✓		
Herbal Medicated Ointment	30.04	30	✓		
Hormones, Contraceptives And Other Endocrine Medicines	30.04	30	✓		
Hydrochlorothiazide 12.5Mg	30.04	30	✓		
Hydrocortisone 1% W/W	30.04	30	✓		
Hydrocortisone Acetate 10.00Mg/1G	30.04	30	✓		

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Hydrocortisone Hydrogen Succinate 127.6Mg Equivalent To Hydrocortisone Sodium Succinate 133.7Mg Equivalent To Hydrocortisone 100Mg	30.04	30	✓		
Hydroxychloroquine Sulphate	30.04	30	✓		
Imatinib Mesylate 119.47Mg Equivalent To 100 Mg Of Imatinib	30.04	30	✓		
Imatinib Mesylate 119.5Mg Equivalent To 100Mg Imatinib (Alpha Form)	30.04	30	✓		
Imatinib Mesylate 478Mg Equivalent To 400Mg Imatinib (Alpha Form)	30.04	30	✓		
Imipenem Monohydrate 265Mg Equivalent To Imipenem 250Mg + Cilastatin Sodium 265Mg Equivalent To Cilastatin 250Mg	30.04	30	✓		
Imipenem Monohydrate 530Mg Equivalent To Imipenem 500Mg + Cilastatin Sodium 530Mg Equivalent To Cilastatin 500Mg	30.04	30	✓		
Immunologicals	30.04	30	✓		
Indacaterol Maleate 143Mcg Equivalent To 110Mcg Indacaterol	30.04	30	✓		
Insulin, Rdna, 100 Iu/MI (3.5Mg) (30% Soluble + 70% Isophane)	30.04	30	✓		
Insulin, Rdna, 100 Iu/MI (3.5Mg) Soluble	30.04	30	✓		
Insulin, Rdna, 100Iu/MI (3.5Mg) Isophane	30.04	30	✓		
Intamol Tablet 2'S	30.04	30	✓		
Irbesartan 150 Mg	30.04	30	✓		
Irbesartan 150Mg	30.04	30	✓		
Irbesartan 150Mg + Hydrochlorothiazide 12.5Mg	30.04	30	✓		
Irbesartan 300 Mg	30.04	30	✓		
Irbesartan 300Mg	30.04	30	✓		
Irbesartan 300Mg + Hydrochlorothiazide 12.5Mg	30.04	30	✓		
Irbesartan 300Mg + Hydrochlorothiazide 25Mg	30.04	30	✓		

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Iron (Iii) Hydroxide Sucrose Complex 2083Mg/5MI Equivalent To 100Mg/5MI Of Elemental Iron	30.04	30	✓		
Iron(Iii)-Hydroxide Sucrose Complex Equivalent To Elemental Iron 20Mg/MI	30.04	30	✓		
Itching Relief Ointment (E.g. Mopiko)	30.04	30	✓		
Kam Mao Qing Tablet	30.04	30	✓		
Kapsul Sakit Gigi & Sakit Kepala	30.04	30	✓		
Ketoprofen 30 Mg	30.04	30	✓		
Krim Luka Aloe Vera Plus	30.04	30	✓		
Krim Untuk Sakit Kulit	30.04	30	✓		
Lactulose	30.04	30	✓		
Lactulose 667Mg/MI	30.04	30	✓		
Lamotrigine 50Mg	30.04	30	✓		
Lansoprazole	30.04	30	✓		
Latanaprost 0.05Mg/1MI	30.04	30	✓		
Latanaprost 0.05Mg/1MI + Timolol Maleate 6.83Mg/1MI Equivalent To 5.0Mg Og Timolol In 1MI	30.04	30	✓		
Laxative Pill	30.04	30	✓		
Leucovorin Calcium	30.04	30	✓		
Leung Pui Kee Pill	30.04	30	✓		
Levetiracetam 250Mg	30.04	30	✓		
Levocetirizine Dihydrochloride 5Mg	30.04	30	✓		
Levofloxacin 1.5% W/V	30.04	30	✓		
Levonorgestrel 1.5Mg	30.04	30	✓		
Lidocaine Hydrochloride 0.33%W/W	30.04	30	✓		
Lincomycin Hcl 654Mg	30.04	30	✓		
Liniment	30.04	30	✓		
Liquid Double Action Sachet	30.04	30	✓		
Liquid Sachet	30.04	30	✓		

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Liraglutide 6Mg/MI	30.04	30	✓		
Losartan Potassium 100Mg	30.04	30	✓		
Losartan Potassium 25Mg	30.04	30	✓		
Losartan Potassium 50Mg	30.04	30	✓		
Magnesium Chloride Hexahydrate 2.033G/L	30.04	30	✓		
Magnesium Chloride Hexahydrate0.91G/L	30.04	30	✓		
Managra F/C Tablet 100Mg	30.04	30	✓		
Managra F/C Tablet 50Mg	30.04	30	✓		
Massage Balm	30.04	30	✓		
Medical Plaster	30.05	30	✓		
Medicament Containing Vitamin	30.04	30	✓		
Medicaments Containing Multivitamin & Minerals	30.04	30	✓		
Medicated Pastle	30.04	30	✓		
Medicated Plaster	30.05	30	✓		
Medicinal Powder 12'S	30.04	30	✓		
Medicines Acting On Respiratory Tract	30.04	30	✓		
Medon 500	30.04	30	✓		
Memantine Hydrochloride 10Mg Equivalent To Memantine 8.31Mg	30.04	30	✓		
Memantine Hydrochloride 20 Mg Equivalent To 16.62Mg Memantine	30.04	30	✓		
Meropenem Trihydrate 1140.95Mg Equivalent To Meropenem 1000Mg	30.04	30	✓		
Meropenem Trihydrate 570.47Mg Equivalent To Meropenem 500Mg	30.04	30	✓		
Mesalazine 1200Mg	30.04	30	✓		
Metformin 750Mg	30.04	30	✓		
Metformin Hydrochloride 1000Mg + Alogliptin 17Mg	30.04	30	✓		
Miconazole Nitrate 2% W/W	30.04	30	✓		
Minoxidil 5%W/V	30.04	30	✓		

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Minyak Angin	30.04	30	✓		
Minyak Angin Panas	30.04	30	✓		
Minyak Kayu Putih	30.04	30	✓		
Minyak Panas	30.04	30	✓		
Minyak Ubat	30.04	30	✓		
Minyak Ubat Urut	30.04	30	✓		
Minyak Urut Gamat Plus	30.04	30	✓		
Mirtazapine 30Mg	30.04	30	✓		
Mirtazapine 45Mg	30.04	30	✓		
Montelukast 10.4 Mg Equivalent To Montelukast 10Mg	30.04	30	✓		
Montelukast Sodium	30.04	30	✓		
Montelukast Sodium 10.4Mg Equivalent To 10Mg Montelukast	30.04	30	✓		
Montelukast Sodium 4.20Mg Equivalent To Montelukast 4Mg	30.04	30	✓		
Montelukast Sodium 5.19Mg Equivalent To Montelukast 5Mg	30.04	30	✓		
Mos'Q Cream	30.04	30	✓		
Moxifloxacin Hydrochloride 5.4Mg/MI Equivalent To Moxifloxacin 5Mg/MI (0.5%W/V)	30.04	30	✓		
Muscle Pain Relief (Lotion/ Cream/ Liquid/ Ointment)	30.04	30	✓		
Muscle Relaxants(Peripherally Acting) And Cholinesterase Inhibitors	30.04	30	✓		
Natural Cracked Heel Lotion	30.04	30	✓		
Nausea And Stomach Ache Medication	30.04	30	✓		
Nixoderm 5.34G	30.04	30	✓		
Nose Cleaner	30.04	30	✓		
Obstetric And Gynaecology	30.04	30	✓		
Ofloxacin 0.3%W.V	30.04	30	✓		

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Ointment Balm For Relief Pain Bruise, Burn And Itch	30.04	30	✓		
Olanzapine 10Mg	30.04	30	✓		
Olanzapine 5.0Mg	30.04	30	✓		
Olanzapine 5Mg	30.04	30	✓		
Ondansetron Hcl 2.494Mg/MI Dihydrate Equivalent To Ondansetron 2Mg/MI	30.04	30	✓		
Ophthalmological Preparations	30.04	30	✓		
Ostesamin 500 (Medicaments)	30.04	30	✓		
Oxycodone Hydrochloride 10Mg/MI	30.04	30	✓		
Oxytocics And Antioxytocics	30.04	30	✓		
P.G.S Pei Pa Ko (Cough Syrup)	30.04	30	✓		
Pain Relief Liquid	30.04	30	✓		
Palonosetron Hydrochloride	30.04	30	✓		
Panau Salap & Gatal-Gatal Kecil	30.04	30	✓		
Paracetamol (E.g. Panadol)	30.04	30	✓		
Pastile (Medicated)	30.04	30	✓		
Pembalut Lekat	30.05	30	✓		
Pemetrexed Disodium 2.5 Hydrate 129.88 Mg	30.04	30	✓		
Pemetrexed Disodium 2.5 Hydrate 622.24 Mg	30.04	30	✓		
Pemetrexed Disodium Hemipentahydrate 110.29Mg Equivalent To 100.00 Mg Of Pemetrexed.	30.04	30	✓		
Pemetrexed Disodium Hemipentahydrate 551.47Mg Equivalent To 500.00 Mg Of Pemetrexed.	30.04	30	✓		
Phenytoin Sodium 250Mg/5MI	30.04	30	✓		
Piperacillin Sodium 2.085G Equivalent To 2.0G Piperacillin	30.04	30	✓		
Piperacillin Sodium 4.17G Equivalent To 2.0G Piperacillin	30.04	30	✓		
Potassium Chloride 2.982G/L	30.04	30	✓		

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Potassium Chloride 4.473G/L	30.04	30	✓		
Potassium Chloride 5.964G/L	30.04	30	✓		
Povidone-Iodine 10%W/V	30.04	30	✓		
Povilin Kapsul	30.04	30	✓		
Prednisolone 5 Mg	30.04	30	✓		
Pregabalin 150Mg	30.04	30	✓		
Pregabalin 50Mg	30.04	30	✓		
Pregabalin 75Mg	30.04	30	✓		
Pregabalin 75Mg	30.04	30	✓		
Promethazine Hydrochloride 0.5Mg;1MI	30.04	30	✓		
Propofol 10Mg	30.04	30	✓		
Psychotherapeutic Medicines	30.04	30	✓		
Quetiapine Fumarate 230.26Mg	30.04	30	✓		
Raloxifene Hcl 60Mg Equivalent To Raloxifene Base 56Mg	30.04	30	✓		
Ramucirumab 100Mg/10MI	30.04	30	✓		
Ramucirumab 500Mg/50MI	30.04	30	✓		
Recombinant Human Insulin Glargine 100 Iu/MI	30.04	30	✓		
Ringworm Lotion 15MI	30.04	30	✓		
Ritonavir 100 Mg	30.04	30	✓		
Rivastigmine 18Mg	30.04	30	✓		
Rivastigmine 9Mg	30.04	30	✓		
Rivastigmine Hydrogen Tartrate 4.8Mg Equivalent To Rivastigmine 3Mg	30.04	30	✓		
Rosuvastatin Calcium 10.40Mg Equivalent To Rosuvastatin 10Mg	30.04	30	✓		
Rosuvastatin Calcium 20.80Mg Equivalent To Rosuvastatin 20Mg	30.04	30	✓		
Rosuvastatin Calcium 5.20Mg Equivalent To Rosuvastatin 5Mg	30.04	30	✓		
Salbutamol Sulphate	30.04	30	✓		

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Salbutamol Sulphate 0.6Mg/MI Equivalent To Salbutamol 0.5Mg/MI	30.04	30	✓		
Salbutamol Sulphate 2.41Mg/5MI Equivalent To Salbutamol 2Mg/5MI	30.04	30	✓		
Salicylic Acid	30.04	30	✓		
Salicylic Acid 2%W/W	30.04	30	✓		
Salicylic Acid 20%W/W	30.04	30	✓		
Salicylic Acid 50%W/W	30.04	30	✓		
Salmeterol Xinofoate 0.03625Mg Equivalent To Salmeterol 25Mcg Fluticasone Propionate 0.125Mg	30.04	30	✓		
Salmeterol Xinofoate 0.03625Mg Equivalent To Salmeterol 25Mcg Fluticasone Propionate 0.25Mg	30.04	30	✓		
Salt Solution In Ampoules T.N: Isotonic Seawater Solution	30.04	30			
Sevoflurane 250MI	30.04	30	✓		
Silodosin 4Mg	30.04	30	✓		
Simvastatin 10Mg	30.04	30	✓		
Simvastatin 20Mg	30.04	30	✓		
Simvastatin 40Mg	30.04	30	✓		
Sirap Ubat Batuk Gamat & Madu Plus	30.04	30	✓		
Sirap Ubat Batuk Untuk Kanak-Kanak	30.04	30	✓		
Sirap Ubat Deman&Selsema Untuk Kanak	30.04	30	✓		
Sitagliptin Phosphate Monohydrate 128.5 Mg Equivalent To Sitagliptin 100Mg	30.04	30	✓		
Sodium Ascorbate	30.04	30	✓		
Sodium Bicarbonate 3.104G/L	30.04	30	✓		
Sodium Bicarbonate 3.59 G/L	30.04	30	✓		
Sodium Chloride 4.21G/L	30.04	30	✓		
Sodium Chloride 6.18G/L	30.04	30	✓		
Sodium Chloride 6.453G/L	30.04	30	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Solution Correcting Water,Electrolytes And Acid-Base Disturbances	30.04	30	✓		
Specific Medicines For Neonatal Care [C]	30.04	30	✓		
Stomach Ache Capsule	30.04	30	✓		
Sugammadex 100Mg/MI	30.04	30	✓		
Surgical Tape (Impregnated Pharmaceutical Substance)	30.05	30	✓		
Tacrolimus	30.04	30	✓		
Tacrolimus Monohydrate 0.511Mg Equivalent To Tacrolimus 0.5Mg Base	30.04	30	✓		
Tacrolimus Monohydrate 1.022Mg Equivalent To Tacrolimus 1Mg Base	30.04	30	✓		
Tacrolimus Monohydrate 5.110Mg Equivalent To Tacrolimus 5Mg Base	30.04	30	✓		
Tadalafil	30.04	30	✓		
Tafluprost 0.015Mg/MI	30.04	30	✓		
Tazobactam Sodium 0.2683G Equivalent To 0.25G Tazobactam	30.04	30	✓		
Tazobactam Sodium 536.6Mg Equivalent To 0.25G Tazobactam	30.04	30	✓		
Tetryzoline Hcl (Tetrahydrozoline Hcl 2.5Mg/MI)	30.04	30	✓		
Tetryzoline Hydrochloride 2Mg/5MI	30.04	30	✓		
Tigecycline 50Mg/5MI	30.04	30	✓		
Timolol Maleate 6.8Mg/MI Equivalent To 5.0 Mg Of Timolol	30.04	30	✓		
Tiotropium Bromide Monohydrate 3.124Mcg + Olodaterol Hydrochloride 2.736Mcg	30.04	30	✓		
Toothache Drop	30.04	30	✓		
Topiramate	30.04	30	✓		
Tramadol Hcl 37.5Mg + Paracetamol 325Mg	30.04	30	✓		
Travel Care	30.04	30	✓		
Travoprost 0.003% W/V	30.04	30	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Treat Nausea And Stomach Ache. (Eg. Pil Chi Kit Teck Aun)	30.04	30	✓		
Trimetazidine Dihydrochloride 35Mg	30.04	30	✓		
Uphamol 650Mg	30.04	30	✓		
Uphamol Tablet 500Mg	30.04	30	✓		
Valganciclovir Hydrochloride 496.3Mg Equivalent To Valganciclovir 450Mg	30.04	30	✓		
Valsartan 160Mg	30.04	30	✓		
Venlafaxine Hydrochloride 169.715Mg Equivalent To 150Mg Venlafaxine	30.04	30	✓		
Venlafaxine Hydrochloride 84.857Mg Equivalent To 75Mg Venlafaxine	30.04	30	✓		
Venlafaxine Hydrochloride 42.429Mg Equivalent To 37.5Mg Venlafaxine	30.04	30	✓		
Veterinary Medicaments	30.04	30	✓		
Vitamins And Minerals	30.04	30	✓		
White Soft Paraffin + Liquid Paraffin + Emulsifying Wax (Aqueous Cream)	30.04	30	✓		
Wound Healing Solution	30.04	30	✓		
Zoledronic Acid Monohydrate	30.04	30	✓		

Fertilisers (Subject to an import/export license from the relevant authorities)

Animal Origin Fertilizer	31.01	31	✓		
Chemical Fertilisers	31.05	31	✓		
Guano	31.01	31	✓		
Potassium Chloride Fertilizer	31.04	31	✓		
Potassium Sulphate Fertilizer	31.04	31	✓		
Urea Fertilizer	31.02	31	✓		

Coloring Matter (Subject to an import/export license from the relevant authorities)

Chinese Ink	32.15	32	✓		
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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Kapur Kasut/ Shoe White	32.12	32	✓		
Nila	32.12	32	✓		
Oil Pastels Colours	32.13	32			✓
Poster Colour	32.13	32			✓
Refill Ink	32.15	32	✓		
Stardust Glitter For Artwork	32.12	32			✓
Water Colour	32.13	32			✓
White Board Marker Ink	32.15	32	✓		

Paint & Varnish (Subject to an import/export license from the relevant authorities)

Paint In Solvent Base	32.08	32			✓
Paint In Water Base	32.09	32			✓
Varnish In Solvent Base	32.08	32			✓
Varnish In Water Base	32.09	32			✓

Sealant (Subject to an import/export license from the relevant authorities)

Glazier Sealant	32.14	32		✓	
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Cosmetic Products & Perfume (Subject to an import/export license from the relevant authorities)

Acne Prone Skin Clarifying Facial Tonic	33.04	33			✓
After Shave Cream/Foam	33.07	33			✓
Air Freshener	33.07	33			✓
Air Mawar Putih (For Perfume)	33.03	33			✓
Anti-Jerawat/ Anti Acne	33.04	33			✓
Baby Oil (For Skin)	33.04	33			✓
Baby Powder	33.04	33			✓
Baby Shampoo/ Shower	33.05	33			✓
Bath Foam	33.07	33			✓
Beauty Cream	33.04	33			✓
Beauty Shear	33.04	33			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Bedak Sejuk	33.04	33			✓
Bedak Talkum	33.04	33			✓
Body Powder/ Talcum	33.04	33			✓
Body Scrub	33.04	33			✓
Clove Oil Preparation (For Medicinal Uses)	33.01	33	✓		
Cologne/ Body Splash (For Perfume)	33.03	33			✓
Compact Powder	33.04	33			✓
Cracked Heel Cream	33.04	33			✓
Crystal Oil	33.04	33			✓
Dental Floss	33.06	33			✓
Deodorant	33.07	33			✓
Deodorant (Roll On/ Stick/ Spray)	33.07	33			✓
Deodoriser	33.07	33			✓
Esen/ Essence (Pelbagai Perisa)	33.02	33	✓		
Essential Oil	33.01	33	✓		
Eye Shadow	33.04	33			✓
Eyebrow Pencil	33.04	33			✓
Eyeshadow Palette	33.04	33			✓
Face Mask	33.04	33			✓
Face Mask Whitening Source Derm-Revival Mask	33.04	33			✓
Face Moisturiser	33.04	33			✓
Face Powder	33.04	33			✓
Face/Eye Primer	33.04	33			✓
Flea Shampoo	33.05	33			✓
Foot Massage Gel	33.04	33			✓
Gamat Gel/ Lotion	33.04	33			✓
Gargle And Mouth Wash	33.06	33			✓
Gel Pengelupasan/ Peeling Gel	33.04	33			✓
Ginger Cream	33.04	33			✓
Grey Control (Hair Cream)	33.05	33			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Hair Color Conditioner	33.05	33			✓
Hair Conditioner	33.05	33			✓
Hair Cream	33.05	33			✓
Hair Die Powder	33.05	33			✓
Hair Dye	33.05	33			✓
Hair Essence	33.05	33			✓
Hair Gel	33.05	33			✓
Hair Henna	33.05	33			✓
Hair Mousse	33.05	33			✓
Hair Oil	33.05	33			✓
Hair Serum	33.05	33			✓
Hair Spray	33.05	33			✓
Hair Tonic	33.05	33			✓
Hair Treatment Cream	33.05	33			✓
Hair Water Gloss/ Gel	33.05	33			✓
Hand & Body Lotion	33.04	33			✓
Hygiene Foam Wash	33.04	33			✓
Jelly Gel (For Skin)	33.04	33			✓
Kids Tootpaste	33.06	33			✓
Leave On Hair Mask	33.05	33			✓
Lens Solution	33.07	33			✓
Lip Balm	33.04	33			✓
Lip Gloss	33.04	33			✓
Lipstick	33.04	33			✓
Losyen/ Lotion	33.04	33			✓
Make Up Set	33.04	33			✓
Mascara	33.04	33			✓
Masker	33.04	33			✓
Mineral Powder Foundation	33.04	33			✓
Minyak Wangi/ Perfume	33.03	33			✓
Moisture Repair Serum	33.04	33			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mouth Wash (E.g. Listerine)	33.06	33			✓
Nail Art	33.04	33			✓
Nail Henna	33.04	33			✓
Nail Polish	33.04	33			✓
Nail Polish Remover	33.04	33			✓
Nail Remover	33.04	33			✓
Opti-Free Solution 60MI	33.07	33			✓
Peeling Pack	33.04	33			✓
Pengetip Kuku/ Nail Clipper	33.04	33			✓
Pengilat Kuku	33.04	33			✓
Pet Toilet Preparations Eg Shampoos And Conditioners	33.07	33			✓
Pewangi Kereta (Car Perfume)	33.03	33			✓
Pewangi Rumah (Home Perfume)	33.03	33			✓
Pewarna Rambut	33.05	33			✓
Pore Pack	33.04	33			✓
Press Powder	33.04	33			✓
Prickly Heat Powder	33.04	33			✓
Pure Petroleum Jelly	33.04	33			✓
Shaving/Foam	33.07	33			✓
Signs Eye Cream	33.04	33			✓
Signs Treatment Totality	33.04	33			✓
Sigs Transform Foundation	33.04	33			✓
Skin Energizing Face Scrub	33.04	33			✓
Skin Care Derm-Renewal Essence	33.04	33			✓
Skin Care Products -"Nivea Visage" Gentle Eye Make-Up Remover	33.04	33			✓
Skin Care Whitening Source Derm-Brightener	33.04	33			✓
Skin Moisturiser Scrub	33.04	33			✓
Skin Whitening Scrub	33.04	33			✓
Skrub Muka/ Facial Scrub	33.04	33			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Sun Block Lotion	33.04	33			✓
Syampu Badan/ Body Shampoo	33.04	33			✓
Syampu Rambut/ Hair Shampoo	33.05	33			✓
Toner	33.04	33			✓
Toning Cream Whitening Foam	33.04	33			✓
Toothpaste Smoker	33.06	33			✓
Ubat Gigi Herba/ Herbal Toothpaste	33.06	33			✓
Ubat Gigi/ Toothpaste	33.06	33			✓
UV Cream	33.04	33			✓
Wash Nail	33.04	33			✓
Whitening Serum	33.04	33			✓
False Eyelashes	67.04	67			✓
Wigs	67.04	67			✓
False Beards	67.04	67			✓

Soap, Wax, Polish & Similar Articles (Subject to an import/export license from the relevant authorities)

Autosol	34.05	34			✓
Bar Soap	34.01	34			✓
Birthday Candles	34.06	34			✓
Car Shampoo	34.02	34			✓
Car Wash & Wax	34.05	34			✓
Cloth Softener	34.02	34			✓
Dashboard Shine	34.05	34			✓
Deodorizing Dog Bath Wipes	34.01	34			✓
Detergent	34.02	34			✓
Disinfectant Soap	34.01	34			✓
Fabric Softener	34.02	34			✓
Fabric Softner	34.02	34			✓
Floor Cleaner	34.02	34			✓
Floor Detergent	34.02	34			✓
Floor Polish	34.05	34			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Furniture Polish	34.05	34			✓
Glass Polish	34.05	34			✓
Hand Sanitizer	34.02	34			✓
Hand Soap (Bar)	34.01	34			✓
Hand Soap (liquid)	34.01	34			✓
Home Multi Purpose Cleaner	34.02	34			✓
Leather & Tyre Shine	34.05	34			✓
Lilin Wangi/ Scented Candle	34.06	34			✓
Lilin/ Candle	34.06	34			✓
Medicated Soap	34.01	34			✓
Metal Polish	34.05	34			✓
Modeling Clay	34.07	34			✓
Peluntur/ Bleach	34.02	34			✓
Pencuci Muka/ Facial Cleanser	34.01	34			✓
Pencuci Piringan	34.02	34			✓
Plastisin	34.07	34			✓
Sabun Badan(Bar) / Soap	34.01	34			✓
Sabun Basuh (Bar)	34.02	34			✓
Sabun Basuh (Cecair)	34.02	34			✓
Sabun Basuh (Serbuk)	34.02	34			✓
Sabun Basuh Pinggan/ Dish Soap	34.02	34			✓
Sabun Muka(Bar)	34.01	34			✓
Shoe Polish	34.05	34			✓
Soap Chips	34.01	34			✓
Toilet Bowl Cleaner	34.02	34			✓
Wax	34.04	34			✓
Wet Tissue Impregnated With Soap For Retail Sales	34.01	34			✓
Windscreen Cleaner	34.02	34			✓
Windshield Cleaner	34.02	34			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Glue (Subject to an import/export license from the relevant authorities)					
Gam Kasut/ Glue for shoes	35.06	35			✓
Gam Kertas / Glue	35.06	35			✓
Glue For Retail Sale	35.06	35			✓
PVC Glue	35.06	35			✓
Tire Foam (Tyre Sealant)	35.06	35			✓
Wood Glue	35.06	35			✓

Igniter, Matches & Explosive Products (Subject to an import/export license from the relevant authorities)					
Electric Gas Igniter	36.03	36			✓
Mancis Api / Matches	36.05	36			✓

Artificial Graphite & Activated Carbon (Subject to an import/export license from the relevant authorities)					
Activated Carbon	38.02	38	✓		
Artificial Graphite	38.01	38	✓		

Insecticides, Disinfectant and the like (Subject to an import/export license from the relevant authorities)					
Camphor Balls/ Ubat Gegat	38.08	38	✓		
Disinfectant Spray	38.08	38	✓		
Farmfosate Herbicide	38.08	38	✓		
Flea & Tick Treatment	38.08	38	✓		
Flea Collar	38.08	38	✓		
Herbicide	38.08	38	✓		
Insect Killer	38.08	38	✓		
Insect Repellent Patch For Babies	38.08	38	✓		
Insecticide	38.08	38	✓		
Mosquito Coil & Mats	38.08	38	✓		
Natural Insect Repellent Spray	38.08	38	✓		
Natural Insect Repellent Stick	38.08	38	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
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Miscellaneous Chemical Products (Subject to an import/export license from the relevant authorities)					
Chlorine Tablet	38.24	38			✓
Fever Patch	38.24	38			✓
Correction Fluid	38.24	38			✓
Correction Pen	38.24	38			✓
Correction Tape	38.24	38			✓
Easy Test Urine Pregnancy Test Cassette	38.22	38	✓		
Lubricating Jelly (For Intercourse)	38.24	38			✓
Liquid Paper	38.24	38			✓
Radiator Coolant	38.24	38			✓
Scented / Deodorized Litter Sand (Pasir Kucing Wangi)	38.24	38			✓

Articles of Plastic (Subject to an import/export license from the relevant authorities)					
"S" Hook Of Plastic	39.26	39			✓
Apron of plastic	39.26	39			✓
Aquarium Fish Tank Of Plastic	39.26	39			✓
Art Plate	39.26	39			✓
Baby Feeding Bottles of plastic	39.24	39	✓		
Baby Powder Box of plastic	39.26	39			✓
Bakul plastik/ Basket of Plastic	39.26	39			✓
Baldi (Plastic)/ Pail of Plastic	39.24	39			✓
Bath Cap & Ball (Of Plastic)	39.26	39			✓
Bed Pans (Of Plastic)	39.24	39	✓		
Beer Box/ Case Of Plastic	39.23	39			✓
Beer Mugs of Plastic	39.24	39			✓
Bekas Sabun (Plastic Soap Holder)	39.24	39			✓
Binder Clips Of Plastic	39.26	39			✓
Biodegradable Bowl	39.24	39			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Biodegradable Cup	39.24	39			✓
Biodegradable Food Container	39.24	39			✓
Biodegradable Plate	39.24	39			✓
Biodegradable Saucer	39.24	39			✓
Bird Bath Of Plastic	39.26	39			✓
Bolt & Nut Of Plastic	39.26	39			✓
Book Belt Of Plastic/ Pengikat Buku	39.26	39			✓
Book Cover Of Plastic	39.26	39			✓
Book Mark Of Plastic	39.26	39			✓
Bottle Travel Set	39.23	39			✓
Bowl Of Plastic	39.24	39			✓
Bowls / Feeders Of Plastics	39.24	39			✓
Boxes of Plastic	39.23	39			✓
Breastshells for breastfeeding	39.24	39	✓		
Broom Hook (Plastic)	39.26	39			✓
Bucket of Plastic	39.24	39			✓
Cable Clip	39.26	39			✓
Cable Tie	39.26	39			✓
Candy Container - Of Plastic	39.23	39			✓
Cargo Protection Air Bags Of Plastic	39.26	39			✓
Cartoon Stationery Set Of Plastic	39.26	39			✓
Cellophane Holder	39.26	39			✓
Cellophane Tape	39.19	39			✓
Chamber-Pots Of Plastic	39.24	39			✓
Chopstick Of Plastic	39.24	39			✓
Clear Holder/ Book	39.26	39			✓
Cling Film (For Food) of plastic	39.20	39			✓
Clip Of Plastic	39.26	39			✓
Cloth Hanger Of Plastic	39.26	39			✓
Clothes Clip (Of Plastic)	39.24	39			✓
Colander - Of Plastic	39.24	39			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Colour Pallet	39.26	39			✓
Combination Toothbrush Holder	39.24	39			✓
Compact Milk Powder Dispenser	39.24	39			✓
Container Of Plastic	39.24	39			✓
Cooking Rice Spoon -Of Plastic	39.24	39			✓
Cosmetic Spatula	39.26	39			✓
Disposable Cup of Plastic	39.24	39			✓
Disposable Plastic Food Container	39.23	39			✓
Disposable Raincoat Of Plastic	39.26	39			✓
DIY Sticky Back	39.19	39			✓
Document Case Of Plastic	39.23	39			✓
Doll Key Chain (Plastic)	39.26	39			✓
Door Cat Flap Of Plastic	39.25	39			✓
Drapes of Plastic	39.24	39			✓
Dulang Plastik/ Plastic Tray	39.24	39			✓
Dustbin (Of Plastic)	39.24	39			✓
Dustbin of Plastic	39.24	39			✓
Egg Beater Of Plastic	39.24	39			✓
Egg Cup of Plastic	39.24	39			✓
Egg Mold Of Plastic	39.24	39			✓
End Cap Of Plastic	39.26	39			✓
Face Sponge	39.26	39			✓
Fax Roll	39.26	39			✓
Feeding Bottle Of Plastic	39.24	39	✓		
Feminine Hygine Unit of Plastic	39.24	39			✓
Fender Pads Made Of Plastic	39.26	39			✓
File Of Plastic	39.26	39			✓
Fishing String More 1mm	39.16	39			✓
Flag Of Plastic	39.26	39			✓
Floor Covering Of Plastic (Linoleum), in roll	39.18	39			✓
Floor Covering Of Plastic, in tiles	39.18	39			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Floor Mat Of Plastic	39.26	39			✓
Flower Pot Of Plastic	39.24	39			✓
Food Storage Container of Plastic	39.24	39			✓
Fork of Plastic	39.24	39			✓
Frame of Plastic	39.26	39			✓
Fruit Bowl Of Plastic	39.24	39			✓
Funnels of Plastic	39.24	39			✓
Garbage Bag	39.23	39			✓
Gayung (Scoop)	39.26	39			✓
Gift Wrapper Of Plastic	39.20	39			✓
Glove Of Plastic	39.26	39			✓
Hamper Gift Plastic Wrapper	39.20	39			✓
Hand Expression Funnel	39.24	39	✓		
Hot Water Bottles of Plastic	39.24	39			✓
I.D. Bracelet Of Plastic	39.26	39			✓
Ice Cube Tray	39.23	39			✓
Injection Nozzle Of Plastic	39.26	39			✓
Key Chain Of Plastic	39.26	39			✓
Kitchen Glove Of Plastic	39.26	39			✓
Kitchen Sponge of Plastic	39.24	39			✓
Knife Holder Of Plastic	39.24	39			✓
Knife Rests of Plastic	39.24	39			✓
Litter Scoop Of Plastic	39.24	39			✓
Litter Tray / Box Of Plastic	39.24	39			✓
Lunch Box	39.24	39			✓
Magic Band (Plastic)	39.26	39			✓
Mangkuk Polisterin	39.24	39			✓
Matchbox of Plastic	39.24	39			✓
Memo Holder of Plastic	39.26	39			✓
Milk Container	39.24	39			✓
Money Box Of Plastic	39.26	39			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mug Of Plastic	39.24	39			✓
Multi Purpose Tube	39.24	39			✓
Name Card Holder	39.26	39			✓
Name Tag Holder	39.26	39			✓
Nipple of plastic for baby feeding bottle	39.24	39	✓		
Nipple Shields	39.24	39	✓		
Passport / IC/ License Holder Cover	39.26	39			✓
Penapis Plastik	39.23	39			✓
Pengacau Air	39.24	39			✓
Pengaut Sampah (Dustpan)	39.24	39			✓
Penutup Sinki (Sink Stopper)	39.26	39			✓
Penyangkut Plak/ Hanger Plaque	39.26	39			✓
Penyepit / Tong (Of Plastic)	39.26	39			✓
Pet Cage Of Plastic	39.26	39			✓
Pet Carrier Of Plastic	39.26	39			✓
Pet Food Storage Container Of Plastics	39.23	39			✓
Pet Kennel Of Plastic	39.26	39			✓
Pet Pen / Run Of Plastic	39.26	39			✓
Pet Tag Of Plastic	39.26	39			✓
Pet Toys Of Plastics	39.26	39			✓
Pinggan Plastik/ Plastic Plate	39.24	39			✓
Pinggan Polisterin/ Polysterine Plate	39.24	39			✓
Piring Polisterin	39.24	39			✓
Plastic Artificial Nail	39.26	39			✓
Plastic Babies' Bibs	39.26	39			✓
Plastic Bag	39.23	39			✓
Plastic Basin	39.24	39			✓
Plastic Bead	39.26	39			✓
Plastic Binding Comb	39.26	39			✓
Plastic Bolt	39.26	39			✓
Plastic Botol Spray	39.26	39			✓

This Guide merely serves as information.

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Plastic Cabinet	39.26	39			✓
Plastic CD Container	39.26	39			✓
Plastic CD Holder	39.26	39			✓
Plastic Chopping Board	39.24	39			✓
Plastic Cloth Tape	39.26	39			✓
Plastic Clothes Rope	39.26	39			✓
Plastic Curtain	39.26	39			✓
Plastic Grating Single	39.26	39			✓
Plastic Hanger	39.26	39			✓
Plastic Luggage Label Holder	39.26	39			✓
Plastic Mesh	39.26	39			✓
Plastic Rope	39.26	39			✓
Plastic Screw	39.26	39			✓
Plastic Table Cloth	39.24	39			✓
Plastic Toilet Rod Roller	39.26	39			✓
Plastic Tray	39.24	39			✓
Plastic Washer	39.26	39			✓
Plastik Aiskrim	39.23	39			✓
Plastik Sampah/ Plastic Garbage Bag	39.23	39			✓
Polibag	39.23	39			✓
Polystyrene Filler	39.21	39			✓
Protection Mats of Plastic	39.26	39			✓
Puff Box of Plastic	39.23	39			✓
Rak Cawan	39.24	39			✓
Rak Pinggan	39.24	39			✓
Rigid Polyurethane Sponge - Floral Sponge	39.26	39			✓
Rolling-pins of Plastic	39.24	39			✓
Salad Bowl of Plastic	39.24	39			✓
Sauce Squeezer	39.23	39			✓
Senduk Plastik/ Plastic Scoop	39.24	39			✓
Sepit Baju (Of Plastic)	39.26	39			✓

This Guide merely serves as information.

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Serviette rings of Plastic	39.24	39			✓
Shower Cap	39.24	39			✓
Singlet Plastic Bag	39.23	39			✓
Span Mandi/ Shower Sponge	39.24	39			✓
Spoon of Plastic	39.24	39			✓
Spray Bottle (Plastic)	39.23	39			✓
Spring File of Plastic	39.26	39			✓
Sticker Of Plastic	39.19	39			✓
Storage Jars of Plastic	39.24	39			✓
Straws	39.17	39	✓		
Styrofoam Filler Beads	39.21	39			✓
Sudip Plastik/ Plastic Scoop	39.24	39			✓
Sugar Bowl of Plastic	39.24	39			✓
Surgical Tape (Not Impregnated Pharmaceutical Substance)	39.19	39			✓
Table Cover of Plastic	39.24	39			✓
Tank Of Plastic	39.24	39			✓
Tank Ornament Of Plastic	39.26	39			✓
Tape Dispenser	39.26	39			✓
Teapot Stands of Plastic	39.24	39			✓
Toilet Paper Holder of Plastic	39.24	39			✓
Toilet Pump Handle	39.26	39			✓
Toolbox of Plastic	39.26	39			✓
Toothpick Of Plastic	39.24	39			✓
Towel Hook of Plastic	39.24	39			✓
Towel Rail of Plastic	39.24	39			✓
Transparency Sheet	39.20	39			✓
Trophy of Plastic	39.26	39			✓
Tudung Saji/ Food Cover	39.24	39			✓
Urinals (Portable Type Of Plastic)	39.24	39	✓		
Vivarium Of Plastic	39.26	39			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Vivarium Ornament Of Plastic	39.26	39			✓
Voucher Arch File Of Plastic	39.26	39			✓
Wall Covering Of Plastic	39.18	39			✓
Wall Sticker Of Plastic	39.26	39			✓
Water Jug Of Plastic	39.24	39			✓
Watering Cans of Plastic	39.24	39			✓

Articles of Rubber (Subject to an import/export license from the relevant authorities)					
Balloons	40.16	40			✓
Bath Mats of Rubber	40.16	40			✓
Book Belt Of Rubber	40.16	40			✓
Corks of Rubber	40.16	40			✓
Cushion of Rubber	40.16	40			✓
Divers' Suits	40.15	40			✓
Door Stop of Rubber	40.16	40			✓
Eraser	40.16	40			✓
Gasket Of Rubber	40.16	40			✓
Glove Of Rubber	40.15	40			✓
Hot Water Bottle Of Rubber	40.14	40			✓
Inflatable Of Rubber	40.16	40			✓
Inner Tube (Motorcar, Lorry & Buses)	40.13	40			✓
Inner Tube (Motorcycle)	40.13	40			✓
Inner Tube for Bicycle	40.13	40	✓		
Kitchen Glove Of Rubber	40.15	40			✓
Mudflaps of Rubber	40.16	40			✓
New Pneumatic Bicycle Tyre	40.11	40	✓		
New Pneumatic Bus Tyre	40.11	40			✓
New Pneumatic Heavy Vehicle Tyre	40.11	40			✓
New Pneumatic Motorcar Tyre	40.11	40			✓
New Pneumatic Motorcycle Tyre	40.11	40			✓
Pengelap Tingkap (Window Wiper)	40.16	40			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Pet Toys Of Rubber	40.16	40			✓
Pillow of Rubber	40.16	40			✓
Rubber Band	40.16	40			✓
Rubber Feet for Furniture Leg	40.16	40			✓
Rubber Headed Hammer	40.16	40			✓
Rubber Hose	40.09	40			✓
Rubber Surgical Glove	40.15	40			✓
Rubber Teat For Feeding Bottles	40.14	40	✓		
Seals Of Rubber	40.16	40			✓
Sink Plugs of Rubber	40.16	40			✓
Sink Plunger of Rubber	40.16	40			✓
Stoppers of Rubber	40.16	40			✓
Table Mats of Rubber	40.16	40			✓
Table Pad	40.16	40			✓
Transmission Belt Of Rubber	40.10	40			✓
Valves of Rubber	40.16	40			✓
Washer Of Rubber	40.16	40			✓

Articles of Leather (Subject to an import/export license from the relevant authorities)

Cowhide Glove	42.03	42			✓
Industrial Safety Belts Of Leather	42.05	42			✓
Mats Of Leather	42.05	42			✓
Pet Tag Of Leather	42.05	42			✓
Protective Work Gloves	42.03	42			✓
Shoe Laces Of Leather	42.05	42			✓
Sports Glove of Leather	42.03	42			✓
Tali Pinggang (Leather Belt)	42.03	42			✓

Bags & Cases (Subject to an import/export license from the relevant authorities)

Booster Cable	42.02	42			✓
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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Clear Bag	42.02	42			✓
Handbag	42.02	42			✓
Luggage	42.02	42			✓
Pencil Bag	42.02	42			✓
Pencil Box	42.02	42			✓
Pencil Case	42.02	42			✓
Pouch Bag	42.02	42			✓
Travel Bag	42.02	42			✓

Saddlery & Harness for Animal (Subject to an import/export license from the relevant authorities)

Dog Coats	42.01	42			✓
Dog Harness	42.01	42			✓
Dog Lead	42.01	42			✓
Non Flea Pet Collar	42.01	42			✓
Pet Clothing Accessories	42.01	42			✓
Saddlery And Harness Of Any Materials For Any Animals Eg Traces, Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Leashes Etc	42.01	42			✓

Wood & Articles of Wood (Subject to an import/export license from the relevant authorities)

Alas Periuk Kayu/ Pot Stand of Wood	44.19	44			✓
Arang Kayu (Charcoal)	44.02	44	✓		
Bamboo Scratcher	44.19	44			✓
Battenboard	44.12	44			✓
Beaded Wood, not assembled	44.09	44			✓
Beer Box/ Case Of Wood	44.15	44			✓
Beveled Wood, not assembled	44.09	44			✓
Blockboard	44.12	44			✓
Bobbin of Wood	44.21	44			✓
Box Pallets of Wood	44.15	44			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Cable Drums of Wood	44.15	44			✓
Cages of Wood	44.21	44			✓
Candy Sticks of Wood	44.21	44			✓
Cases for Jewellery of Wood	44.20	44			✓
Casks / Barrels of Wood	44.16	44			✓
Chamfered Wood, not assembled	44.09	44			✓
Chipwood	44.04	44	✓		
Chopping Block Of Wood	44.19	44			✓
Chopping Board of Wood	44.19	44			✓
Chopstick Of Wood	44.19	44			✓
Cloth Hanger Of Wood	44.21	44			✓
Clothes Hanger of Wood	44.21	44			✓
Cooking Rice Spoon -Of Wood	44.19	44			✓
Core veneer	44.08	44			✓
Crates of Wood	44.15	44			✓
Cup of Wood	44.19	44			✓
Cutlery Cases of Wood	44.20	44			✓
Cutlery of Wood	44.19	44			✓
Cutting Board of Wood	44.19	44			✓
Densified Wood	44.13	44			✓
Door of Wood	44.18	44		✓	
Door Skin	44.18	44		✓	
Dowelling in Length	44.09	44			✓
Face veneer sheets	44.08	44			✓
Flitches of Wood	44.07	44	✓		
Fork of Wood	44.19	44			✓
Fruit Bowl Of Wood	44.19	44			✓
Fuel Wood	44.01	44	✓		
Hardboard density fibreboard (HDF)	44.11	44			✓
Hen-coops of Wood	44.21	44			✓
Ice Cream Spoon of Wood	44.21	44			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Ice Cream Sticks of Wood	44.21	44			✓
Inlaid Wood	44.20	44			✓
Ironing Board of Wood	44.21	44			✓
Jars of Wood	44.19	44			✓
Knife Holder Of Wood	44.19	44			✓
Laminated Panel	44.12	44			✓
Laminated Veneer Lumber (LVL)	44.12	44			✓
Laminboard	44.12	44			✓
Lidi Sate	44.21	44			✓
Load Board of Wood	44.15	44			✓
Match Splints of Wood	44.21	44			✓
Medium density fibreboard (MDF)	44.11	44			✓
Mirror Frame of Wood	44.14	44			✓
Money Box Of Wood	44.21	44			✓
Mortal and Pestle of Wood	44.19	44			✓
Moulded, Moulding, Beading Wood, not assembled	44.09	44			✓
Napkin Ring of Wood	44.19	44			✓
Nutcrackers of Wood	44.19	44			✓
Oriented Strand Board	44.10	44			✓
Overlaid Plywood	44.12	44	✓		
Packing Cases, Boxes of Wood	44.15	44			✓
Pallet Colar of Wood	44.15	44			✓
Pallets of Wood	44.15	44			✓
Parquet Flooring Panel, assembled	44.18	44		✓	
Particle Board	44.10	44			✓
Photographs Frame of Wood	44.14	44			✓
Platter and Serving-Dishes of Wood	44.19	44			✓
Plywood	44.12	44	✓		
Plywood Strip Panel	44.12	44	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Pointed Stakes, Pickets and Piles not Sawn Lengthwise	44.04	44	✓		
Rabbit-hutches of Wood	44.21	44			✓
Railway Sleepers of Wood	44.06	44	✓		
Rebated Wood, not assembled	44.09	44			✓
Reels of Wood	44.21	44			✓
Road Sign of Wood	44.21	44			✓
Rolling Pins of Wood	44.19	44			✓
Rounded Wood	44.09	44			✓
Saucers of Wood	44.19	44			✓
Sawdust	44.01	44	✓		
Senduk Kayu/ Wood Ladle	44.19	44			✓
Shingles and Shakes	44.18	44		✓	
Shoe Lasts of Wood	44.17	44			✓
Shoe Tree of Wood	44.17	44			✓
Signboard of Wood	44.21	44			✓
Small Animal Hutch Of Wood	44.21	44			✓
Small Pet Bedding Sawdust	44.01	44	✓		
Softboard fibreboard	44.11	44			✓
Spices boxes of Wood	44.19	44			✓
Spool of Wood	44.21	44			✓
Spoon of Wood	44.19	44			✓
Statuettes and Ornamental of Wood	44.20	44			✓
Strip and friezes for parquet flooring, not assembled	44.09	44		✓	
Tank Ornament Of Wood	44.20	44			✓
Tongued and Grooved Wood, not assembled	44.09	44			✓
Toothpicks (Pencungkil Gigi)	44.21	44			✓
Trophy of Wood	44.21	44			✓
Tubs of Wood	44.16	44			✓
V-Jointed Wood, not assembled	44.09	44			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Vats of Wood	44.16	44			✓
Veneered Panel	44.12	44			✓
Vivarium Ornament Of Wood	44.20	44			✓
Window Frame of Wood	44.18	44		✓	
Wood Baulks / Hewn Logs	44.03	44	✓		
Wood Briquettes	44.01	44	✓		
Wood Charcoal	44.02	44	✓		
Wood Charcoal of Bamboo	44.02	44	✓		
Wood Charcoal of Coconut	44.02	44	✓		
Wood Flour	44.05	44	✓		
Wood in Chips or Particles	44.01	44	✓		
Wood Logs	44.03	44	✓		
Wood Marquety	44.20	44			✓
Wood Panel and Cellular Wood Panel	44.18	44		✓	
Wood Pellets	44.01	44	✓		
Wood Sawn Heavy Hardwood	44.07	44	✓		
Wood Sawn Lengthwise	44.07	44	✓		
Wood Sawn Lengthwise, end-jointed	44.07	44	✓		
Wood Sawn Lengthwise, planed	44.07	44	✓		
Wood Sawn Lengthwise, sanded	44.07	44	✓		
Wood Sawn Light Hardwood	44.07	44	✓		
Wood Sawn Medium Hardwood	44.07	44	✓		
Wood Sawn Sliced or Peeled	44.07	44	✓		
Wood Waste & Scrap	44.01	44	✓		
Wood Wool	44.05	44	✓		
Wooden Blinds	44.21	44			✓
Wooden Cutlery Rack	44.19	44			✓
Wooden Frame for Painting	44.14	44			✓
Wooden Hammer/ Mallet	44.17	44			✓
Wooden Handles	44.17	44			✓
Wooden Lattice	44.18	44		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Wooden Sticks, Roughly Trimmed	44.04	44	✓		

Cork (Subject to an import/export license from the relevant authorities)

Agglomerated Cork	45.04	45			✓
Corks Of Natural Cork	45.03	45			✓
Stoppers Of Natural Cork	45.03	45			✓

Articles of Bamboo & Rattan (Subject to an import/export license from the relevant authorities)

Articles of Loofah	46.02	46			✓
Basketwork Of Bamboo	46.02	46			✓
Basketwork Of Rattan	46.02	46			✓
Envelopes for bottles Of Bamboo	46.02	46			✓
Envelopes for bottles Of Rattan	46.02	46			✓
Mat of Bamboo	46.02	46			✓
Mat of Rattan	46.02	46			✓
Suitcases Of Bamboo	46.02	46			✓
Suitcases Of Rattan	46.02	46			✓
Travelling bags Of Bamboo	46.02	46			✓
Travelling bags Of Rattan	46.02	46			✓

Wood Pulp & Waste of Paper (Subject to an import/export license from the relevant authorities)

Chemical wood pulp	47.02	47	✓		
Cotton linters pulp	47.06	47	✓		
Mechanical wood pulp	47.01	47	✓		
Unbleach wood pulp	47.04	47	✓		
Waste And Scrap Of Paper	47.07	47	✓		
Waste And Scrap Of Paperboard	47.07	47	✓		

Paper & Articles of Paper (Subject to an import/export license from the relevant authorities)

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
A4 Color Paper 70-80Gsm	48.02	48	✓		
A4 Colour Binding Set	48.20	48	✓		
A4 Paper 70-80Gsm	48.02	48	✓		
Address Book	48.20	48	✓		
Festivals Money Packet	48.17	48			✓
Bill Book	48.20	48	✓		
Book Cover Of Paper	48.20	48	✓		
Book Mark Of Paper	48.23	48			✓
Bowl Of Paper	48.23	48			✓
Boxes of Paper	48.19	48			✓
Carbon Paper	48.09	48			✓
Card Case Of Paper	48.19	48			✓
Card Holder Of Paper	48.19	48			✓
Case Of Paper	48.19	48			✓
Cash Book	48.20	48	✓		
Cawan Kertas/ Paper Cup	48.23	48			✓
Cigarette Paper	48.13	48			✓
Colored Sugar Paper	48.02	48	✓		
Colour Flint Paper	48.02	48	✓		
Corrugated Paper & Paperboard	48.08	48			✓
Crepe Paper & Paperboard	48.08	48			✓
Desk Tray Of Paper	48.19	48			✓
Diary	48.20	48	✓		
Disposable Litter Box From Recycled Paper	48.19	48			✓
Disposable Paper Food Container	48.23	48			✓
Document Case Of Paper	48.19	48			✓
Embossed Paper & Paperboard	48.08	48			✓
Envelopes	48.17	48			✓
Examination Pad	48.20	48	✓		
Exercise Book	48.20	48	✓		
Facial Absorbant	48.18	48			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Fancy Paper	48.02	48	✓		
Fancy Paper Bag	48.19	48			✓
File Of Paper	48.19	48			✓
Filter Paper	48.23	48			✓
Fluorescents Paper	48.02	48	✓		
Folder	48.20	48	✓		
Gift Boxes of Paper	48.19	48			✓
Greaseproof Papers	48.06	48			✓
Hard Cover Book/ Note Book	48.20	48	✓		
Home Workbook	48.20	48	✓		
Invoice Book	48.20	48	✓		
Kertas Minyak/ Oil Paper	48.06	48			✓
Kraft Paper & Paperboard	48.08	48			✓
Memo Pad	48.20	48	✓		
Newsprint Paper	48.01	48	✓		
Note Book	48.20	48	✓		
Organiser Book	48.20	48	✓		
Paper Hand Fan	48.23	48			✓
Paper Handkerchiefs	48.18	48			✓
Paper Plate	48.23	48			✓
Paper Spool/ Bobbin	48.22	48			✓
Paper towels	48.18	48			✓
Photo Album	48.20	48	✓		
Photo Book	48.20	48	✓		
Phrase Book	48.20	48	✓		
Pocket Tissue	48.18	48			✓
Price Sticker	48.21	48			✓
Printed Label	48.21	48			✓
Punch Card	48.23	48			✓
Receipt Book	48.20	48	✓		
Self-Copy Paper	48.09	48			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Serviettes of Paper	48.18	48			✓
Silicone Paper (Round, Oval)	48.23	48			✓
Stencil Carbon Paper	48.09	48			✓
Sticky Note Pad	48.20	48	✓		
Stock Card	48.17	48			✓
String Envelope	48.17	48			✓
Table Mat	48.18	48			✓
Tablecloths of Paper	48.18	48			✓
Test Pad	48.20	48	✓		
Tissue	48.18	48			✓
Tissue Roll	48.18	48			✓
Toilet paper	48.18	48			✓
Tracing Paper	48.06	48			✓
Vegetable Parchment	48.06	48			✓
Voucher	48.20	48	✓		
Voucher Arch File Of Paper	48.20	48	✓		
Wallpaper	48.14	48			✓

Printed Materials (Subject to an import/export license from the relevant authorities)

Aquarium Printed Background Poster	49.11	49			✓
Beginner's English Book	49.01	49	✓		
Beginner's Maths Book	49.01	49	✓		
Buku Panduan Pelancong/ Tour Guide Book	49.01	49	✓		
Buku Rujukan/ Reference Book	49.01	49	✓		
Buku Teks Sekolah/ IPT (Textbooks)	49.01	49	✓		
Calendars Of Copper	49.10	49			✓
Calendars Of Nickel	49.10	49			✓
Calendars Of Plastic/ Paper Or Paperboard/ Glass/ Wood/ Aluminium	49.10	49			✓
Children Color & Sticker Book	49.03	49	✓		
Children Colouring Books	49.03	49	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Children Drawing Books	49.03	49	✓		
Children Picture Book	49.03	49	✓		
Children Stickers Book	49.03	49	✓		
Comic Books	49.01	49	✓		
Commercial Catalogue	49.11	49			✓
Cultural Journal	49.02	49	✓		
Cultural Periodicals	49.02	49	✓		
Dictionary	49.01	49	✓		
Directory Books	49.01	49	✓		
Drawing Block/ Books (Other Than For Children)	49.03	49	✓		
Educational Journal	49.02	49	✓		
Educational Periodicals	49.02	49	✓		
Encyclopaedia	49.01	49	✓		
Exercise Book	49.01	49	✓		
Fiction Book (Novel/ Anthology, Etc.)	49.01	49	✓		
Flash Cards	49.11	49			✓
Foolscap Book	49.01	49	✓		
Graphic Art	49.05	49	✓		
Historical Journal	49.02	49	✓		
Historical Periodicals	49.02	49	✓		
Magazine/ Majalah	49.02	49	✓		
Map Book	49.05	49	✓		
Music Book- Exercise	49.04	49	✓		
Music Reference Book	49.01	49	✓		
Newspaper/ Surat Khabar	49.02	49	✓		
Non Fiction Book (E.g. Motivation/ Recipes/ Religious Book, Etc.)	49.01	49	✓		
Poster (Trade Advertising)	49.11	49			✓
Poster/ Chart	49.11	49			✓
Price Sticker	49.11	49			✓
Printed Calendar	49.10	49			✓

This Guide merely serves as information.

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Printed Fancy Card	49.09	49	✓		
Printed Greetings Card	49.09	49	✓		
Printed Label	49.11	49			✓
Printed Postcard	49.09	49	✓		
Science Practical Book/ Buku Amali Sains	49.01	49	✓		
Scientific Journal	49.02	49	✓		
Scientific Periodicals	49.02	49	✓		
Shorthand Book/ Buku Trengkas	49.01	49	✓		
Sticky Notes	49.11	49			✓
Story Book	49.01	49	✓		
Technical Journal	49.02	49	✓		
Technical Periodicals	49.02	49	✓		
Unused Postage Stamps	49.07	49	✓		
Unused Revenue Stamps	49.07	49	✓		
Vivarium Printed Background Poster	49.11	49			✓
World Globe	49.05	49	✓		

Textiles & Textile Articles (Subject to an import/export license from the relevant authorities)					
Ankle bands (Knitted or Crocheted)	61.17	61			✓
Athletic Supporters	62.12	62			✓
Babies' Garments	62.09	62			✓
Babies' Garments (Knitted or Crocheted)	61.11	61			✓
Babies' Mittens & Bootees	62.09	62			✓
Babies' Socks Of Textile (Knitted or Crocheted)	61.15	61			✓
Babies' Woven Clothing	62.09	62			✓
Bath Cap & Ball (Of Textile)	63.07	63			✓
Bedlinen	63.02	63			✓
Bedspreads	63.04	63			✓
Blanket	63.01	63			✓
Blazer For Men Of Woven Fabric	62.03	62			✓
Bleached Woven Fabrics Of Silk Waste.	50.07	50			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Bleached Woven Fabrics Of Silk.	50.07	50			✓
Book Belt Of Textile	59.01	59			✓
Bow Ties	62.15	62			✓
Bow Ties (Knitted or Crocheted)	61.17	61			✓
Boys Shirt Of Woven Fabric	62.05	62			✓
Brassieres (Bra)/ Baju Dalam	62.12	62			✓
Car Seat Organizer	63.07	63			✓
Cardigans of Cotton (Knitted or Crocheted)	61.10	61			✓
Cardigans of Wool (Knitted or Crocheted)	61.10	61			✓
Cartoon Stationery Set Of Textile	63.07	63			✓
Cleaning Cloth	63.07	63			✓
Clothes Rope	56.07	56			✓
Coconut Thread Ball (Pet Toys)	53.07	53			✓
Corsets	62.12	62			✓
Cotton Balls	56.01	56			✓
Cotton Glove (Knitted or Crocheted)	61.16	61			✓
Cotton Twine	56.07	56			✓
Cotton Wool	56.01	56			✓
Curtains	63.03	63			✓
Divers' Glove Of Textile (Knitted or Crocheted)	61.16	61			✓
Dust Mask	63.07	63			✓
Electric Blanket	63.01	63			✓
Face Mask	63.07	63			✓
Face Towel	63.02	63			✓
Facial Cotton	56.01	56			✓
Flag Of Textiles	63.07	63			✓
Floor Mat Of Textile	57.01	57			✓
Girdle	62.12	62			✓
Gloves of woven materials	62.16	62			✓
Hair Bands	61.17	61			✓
Handkerchiefs/ Sapu Tangan	62.13	62			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Head Bands	61.17	61			✓
Jacket For Men Of Woven Fabric	62.03	62			✓
Jerseys of Cotton (Knitted or Crocheted)	61.10	61			✓
Jerseys of Wool (Knitted or Crocheted)	61.10	61			✓
Kitchen Gloves	62.16	62			✓
Kitchen Towel	63.02	63			✓
Knee bands (Knitted or Crocheted)	61.17	61			✓
Laundry Net	63.02	63			✓
Life-jackets	63.07	63			✓
Men Jacket	62.01	62			✓
Men Shirt Of Woven Fabric	62.05	62			✓
Men Trousers Of Woven Fabric	62.03	62			✓
Men's Bathrobes	62.07	62			✓
Men's Nightshirts	62.07	62			✓
Men's Pyjamas	62.07	62			✓
Men's Underpants and Brief	62.07	62			✓
Men/ Boys Cloaks	62.01	62			✓
Men/ Boys Overcoats	62.01	62			✓
Men/ Boys Raincoats	62.01	62			✓
Men/ Boys Singlets Knitted or Crocheted of Cotton	61.09	61			✓
Men/ Boys T-Shirts Knitted or Crocheted of Cotton	61.09	61			✓
Men/ Boys Vests Knitted or Crocheted of Cotton	61.09	61			✓
Mosquito Net	63.04	63			✓
Mufflers	62.14	62			✓
Mufflers (Knitted or Crocheted)	61.17	61			✓
Neck Ties/ Tali Leher	62.15	62			✓
Non Woven Floor Covering for Motor Vehicles	57.05	57			✓
Nylon String (Retail Sale)	54.06	54			✓
Pants For Men	62.03	62			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Panty hose (Knitted or Crocheted)	61.15	61			✓
Penapis Kain/ Cloth Filter	63.07	63			✓
Pet Carrier Of Non Woven Textile	63.07	63			✓
Pet Kennel Of Non Woven Textile	63.07	63			✓
Pillowcase	63.02	63			✓
Protective Suit	62.11	62			✓
Protective Work Gloves	62.16	62			✓
Pullovers of Cotton (Knitted or Crocheted)	61.10	61			✓
Pullovers of Wool (Knitted or Crocheted)	61.10	61			✓
Raincoat Of Textiles For Men	62.01	62			✓
Raincoat Of Textiles For Women	62.02	62			✓
Raw Silk (Not Thrown).	50.02	50	✓		
Rubberised Adhesive Tape	59.06	59			✓
Rubberised Micropore Tape	59.06	59			✓
Rubberised Waistband (Getah Seluar)	59.06	59			✓
Sack and Bag (for packing goods)	63.05	63			✓
Scarves	62.14	62			✓
Sewing Thread Of Cotton For Retail Sale	52.04	52			✓
Sewing Thread Of Polyester Put Up For Retail Sale	55.08	55			✓
Shawl/ Scarves (Knitted or Crocheted)	61.17	61			✓
Shawls	62.14	62			✓
Shoe Lace	63.07	63			✓
Silk Waste	50.03	50	✓		
Silk Yarn (Not For Retail Sale)	50.04	50	✓		
Silk Yarn & Yarn Spun (For Retail Sale)	50.06	50			✓
Silk-Worm Cocoons Suitable For Reeling.	50.01	50	✓		
Small Animal Hutch Cover Of Textile	63.07	63			✓
Socks/ Stockings Of Knitted or Crocheted	61.15	61			✓
Suits For Men Of Woven Fabric	62.03	62			✓
Suspenders	62.12	62			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Swimwear	62.11	62			✓
Swimwear (Knitted or Crocheted)	61.12	61			✓
Table Linen	63.02	63			✓
Tali (Nylon)	56.07	56			✓
Tali Leher (Knitted or Crocheted)	61.17	61			✓
Toilet Linen	63.02	63			✓
Towel	63.02	63			✓
Track suits (Knitted or Crocheted)	61.12	61			✓
Tracksuit	62.11	62			✓
Treasury Tags (Tali Hijau)	56.07	56			✓
Tufted Floor Mat for Motor Vehicles	57.03	57			✓
Tufted Flooring Carpet for Motor Vehicles	57.03	57			✓
Unbleached Woven Fabrics Of Silk Waste.	50.07	50			✓
Unbleached Woven Fabrics Of Silk.	50.07	50			✓
Veils (Knitted or Crocheted)	61.17	61			✓
Women Blazer Of Woven Fabric	62.04	62			✓
Women Blouse Of Woven Fabric	62.06	62			✓
Women Dress Of Woven Fabric	62.04	62			✓
Women Jacket	62.02	62			✓
Women Nightdress	62.08	62			✓
Women Panties & Brief	62.08	62			✓
Women Petticoat	62.08	62			✓
Women Pyjamas	62.08	62			✓
Women Shirt Of Woven Fabric	62.06	62			✓
Women Singlet	62.08	62			✓
Women Skirt Of Woven Fabric	62.04	62			✓
Women Suits Of Woven Fabric	62.04	62			✓
Women/ Girls Cloaks	62.02	62			✓
Women/ Girls Overcoats	62.02	62			✓
Women/ Girls Raincoats	62.02	62			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Women/ Girls Singlets Knitted or Crocheted of Cotton	61.09	61			✓
Women/ Girls T-Shirts Knitted or Crocheted of Cotton	61.09	61			✓
Women/ Girls Vests Knitted or Crocheted of Cotton	61.09	61			✓
Woven Fabric Of Carded Wool	51.11	51			✓
Woven Fabric Of Combed Wool	51.12	51			✓
Woven Fabric printed by Traditional Batik Process, of Cotton	52.08	52			✓
Woven Fabric printed by Traditional Batik Process, of Silk	50.07	50			✓
Wrist bands (Knitted or Crocheted)	61.17	61			✓
Yarn of Jute	53.07	53			✓
Yarn Of Wool, Not Put Up For Retail Sale.	51.09	51			✓
Yarn Of Wool, Put Up For Retail Sale.	51.09	51			✓

Footwear (Subject to an import/export license from the relevant authorities)

Bowling Shoes	64.03	64			✓
Leather Shoes	64.03	64			✓
Riding Boots	64.03	64	✓		
Shoes	64.04	64			✓
Slippers/ Sandals	64.02	64			✓
Clogs	64.02	64			✓
Wet Market Boot	64.01	64			✓

Headgear (Subject to an import/export license from the relevant authorities)

Cap (Topi)	65.06	65			✓
Helmet For Motorcyclists	65.06	65			✓
Safety Headgear	65.06	65			✓
Sports Headgear	65.06	65			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
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Umbrella & Walking-stick (Subject to an import/export license from the relevant authorities)					
Garden Umbrellas	66.01	66			✓
Umbrella	66.01	66			✓
Walking-stick	66.02	66	✓		
Walking-stick Umbrellas	66.01	66			✓

Artificial Flower (Subject to an import/export license from the relevant authorities)					
Artificial Flower of Any Materials	67.02	67			✓

Stone Products (Subject to an import/export license from the relevant authorities)					
Abrasive Fiber Disc	68.04	68			✓
Building Blocks & Bricks	68.10	68	✓		
Marble Tiles	68.02	68			✓

Ceramic Products (Subject to an import/export license from the relevant authorities)					
Bowl Of Ceramic	69.12	69			✓
Bowls / Feeders Of Ceramic	69.12	69			✓
Cawan Seramik/ Cup of Ceramic	69.12	69			✓
Ceramic Brick (Bata Seramik)	69.04	69	✓		
Ceramic Plate/ Pinggan Seramik	69.12	69			✓
Flower Pot Of Ceramic	69.14	69			✓
Fruit Bowl Of Ceramic	69.12	69			✓
Kitchenware of China	69.11	69			✓
Kitchenware of Porcelain	69.11	69			✓
Knife Holder Of Ceramic	69.12	69			✓
Money Box Of Ceramic	69.13	69			✓
Mug Of Ceramic	69.12	69			✓
Pasu Bunga/ Flower Pots	69.13	69			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Periuk Seramik	69.12	69			✓
Pinggan Seramik	69.12	69			✓
Statuettes and Ornamental of Ceramic	69.13	69			✓
Tableware of China	69.11	69			✓
Tableware of Porcelain	69.11	69			✓
Water Jug Of Ceramic	69.12	69			✓

Glass & Glassware (Subject to an import/export license from the relevant authorities)					
Cermin/ Mirror	70.09	70			✓
Crystal Ball	70.13	70			✓
Glass Aquarium Fish Tank	70.13	70			✓
Glass Bakeware	70.13	70			✓
Glass Bowl	70.13	70			✓
Glass Cake Stands	70.13	70			✓
Glass Candy Container	70.13	70			✓
Glass Container	70.13	70			✓
Glass Cup (Cawan Kaca)	70.13	70			✓
Glass Feeding Bottle	70.13	70			✓
Glass Fruit Bowl	70.13	70			✓
Glass Knife Holder	70.13	70			✓
Glass Mirror	70.09	70			✓
Glass Mug	70.13	70			✓
Glass Pan (Periuk Kaca)	70.13	70			✓
Glass Pans	70.13	70			✓
Glass Paper Weight	70.13	70			✓
Glass Plate (Pinggan Kaca)	70.13	70			✓
Glass Pot (Pasu Kaca)	70.13	70			✓
Glass Spoon (Sudu Kaca)	70.13	70			✓
Glass Straw	70.13	70			✓
Glass Tray	70.13	70			✓
Glass Trophies	70.13	70			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Glass Trophy	70.18	70			✓
Glass Tumbler	70.13	70			✓
Glass Vivarium	70.13	70			✓
Glass Water Jug	70.13	70			✓
Mini Mirror	70.09	70			✓
Rear View Mirror for Vehicles	70.09	70			✓

Articles of Goldsmith's (Subject to an import/export license from the relevant authorities)					
Gold Brooches	71.13	71	✓		
Gold Medalions	71.14	71	✓		
Gold Necklace	71.13	71	✓		
Gold Ring	71.13	71	✓		
Imitation Jewellery	71.17	71			✓
Jewellery of Precious Metal	71.13	71	✓		
Platinum Bangles	71.13	71	✓		
Platinum Cuff-links	71.13	71	✓		
Platinum Jewel Cases	71.14	71	✓		
Platinum Ring	71.13	71	✓		
Platinum Tie-pins & Clips	71.13	71	✓		
Silver Cigarette Cases	71.14	71	✓		
Silver Ear-rings	71.13	71	✓		
Silver Rings	71.13	71	✓		
Silver Tableware	71.14	71	✓		

Articles of Iron or Steel (Subject to an import/export license from the relevant authorities)					
Alloy Steel Bars & Rods (Mill Certificate Required)	72.27/ 72.28	72	✓		
Alloy Steel Plate (Mill Certificate Required)	72.25/ 72.26	72	✓		
Alloy Steel Wire (Mill Certificate Required)	72.29	72	✓		
Non-Alloy Steel Bars & Rods (Mill Certificate Required)	72.13/ 72.14/ 72.15	72	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Non-Alloy Steel Plate (Mill Certificate Required)	72.08/ 72.09/ 72.10/ 72.11/ 72.12	72	✓		
Non-Alloy Steel Wire (Mill Certificate Required)	72.17	72	✓		
Stainless Steel Bars & Rods(Mill Certificate Required)	72.21/ 72.22	72	✓		
Stainless Steel Plate (Mill Certificate Required)	72.19/ 72.20	72	✓		
Stainless Steel Wire (Mill Certificate Required)	72.23	72	✓		
"S" Hook Of Steel	73.26	73			✓
All Purpose Tongs	73.23	73			✓
Black Screws of Iron or Steel	73.18	73			✓
Block Mould Of Steel	73.26	73			✓
Bolt & Nut of Iron or Steel	73.18	73			✓
Bowls / Feeders Of Steel	73.23	73			✓
Buffet Dish of Stainless Steel	73.23	73			✓
Chipboard Screw of Iron or Steel	73.18	73			✓
Colander - Of Stainless Steel	73.23	73			✓
Colour Pins	73.17	73			✓
Concrete Nails	73.17	73			✓
Cooking Rice Spoon -Of Stainless Steel	73.23	73			✓
Egg Beater Of Stainless Steel	73.23	73			✓
Egg Mold Of Stainless Steel	73.23	73			✓
Flat Head Screw of Iron or Steel	73.18	73			✓
Flexible Frame Hanger	73.23	73			✓
Fruit Bowl Of Stainless Steel	73.23	73			✓
Hanger Plate	73.23	73			✓
Hose Joint	73.26	73			✓
Kettle (Cerek)	73.23	73			✓
Key Chain Of Iron or Steel	73.26	73			✓
Key Tag	73.26	73			✓
Knitting Needle	73.19	73			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Map Pin	73.17	73			✓
Mug Of Stainless Steel	73.23	73			✓
Needle Round Compact	73.19	73			✓
Needle Thread Set	73.19	73			✓
Oval Tray	73.23	73			✓
Parrot Playstand Of Steel	73.26	73			✓
Pet Cage Of Steel Wire	73.26	73			✓
Pet Carrier Of Steel Wire	73.26	73			✓
Pet Food Storage Container Of Steel	73.23	73			✓
Pet Kennel Of Steel Wire	73.26	73			✓
Pet Pen / Run Of Steel Wire	73.26	73			✓
Pot Scourer (Penggosok Periuk)	73.23	73			✓
Poultry Cages of Iron or Steel Wire	73.26	73	✓		
Safety Pins	73.19	73			✓
Sewing Needle	73.19	73			✓
Stainless Steel Bakeware	73.23	73			✓
Stainless Steel Basin	73.23	73			✓
Stainless Steel Bins	73.23	73			✓
Stainless Steel Cake Stands	73.23	73			✓
Stainless Steel Dish Rack	73.23	73			✓
Stainless Steel Dishwasher Rack	73.23	73			✓
Stainless Steel Flask	73.23	73			✓
Stainless Steel Pans	73.23	73			✓
Stainless Steel Pans	73.23	73			✓
Stainless Steel Sieve	73.23	73			✓
Stainless Steel Straw	73.23	73			✓
Stainless Steel Tea Pot	73.23	73			✓
Stainless Steel Tray	73.23	73			✓
Stainless Steel Wok	73.23	73			✓
Steel Cup (Cawan Besi)	73.23	73			✓
Steel Ladle (Senduk Besi)	73.23	73			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Steel Nails	73.17	73			✓
Steel Plate (Pinggan Besi)	73.23	73			✓
Steel Spatula (Sudip Besi)	73.23	73			✓
Thumbtacks	73.17	73			✓
Washers of Iron or Steel	73.18	73			✓

Articles of Copper (Subject to an import/export license from the relevant authorities)

Bolt & Nut Of Copper	74.15	74			✓
Brass Screw Hook	74.15	74			✓
Household Articles of Copper	74.18	74			✓
Sanitary Ware of Copper	74.18	74			✓

Articles of Aluminium (Subject to an import/export license from the relevant authorities)

Aluminium Cup	76.15	76			✓
Aluminium Doors & Windows	76.10	76		✓	
Aluminium Foil	76.07	76			✓
Aluminium Pipe Fittings	76.09	76	✓		
Aluminium Structures	76.10	76		✓	
Aluminium Tubes & Pipes	76.08	76	✓		
Aluminium Wire	76.05	76	✓		
Egg Mold Of Aluminum	76.15	76			✓
Household Articles of Aluminum	76.15	76			✓
Sanitary Ware of Aluminum	76.15	76	✓		

Tools & Articles of Base Metal (Subject to an import/export license from the relevant authorities)

1 System Razor	82.12	82			✓
Adjustable Spanner	82.05	82	✓		
Allen Key Set	82.05	82	✓		
Ashtray of Base Metal	82.15	82			✓
Band Saw Blades/ Endless Saw Blades	82.02	82			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Barber Scissors	82.13	82			✓
Bill Hooks	82.01	82			✓
Black Nail	82.14	82			✓
Bottle/ Can Opener	82.05	82	✓		
Cangkul/ Hoe	82.01	82			✓
Chain Saw Blades	82.02	82			✓
Circular Saw Blade (with teeth)	82.02	82			✓
Cuticle Knife	82.14	82			✓
Cutlery of Base Metal	82.15	82			✓
Cutter	82.14	82			✓
Cutter Blade	82.14	82			✓
Cutter Knives	82.11	82			✓
Cutter Pencil Knife	82.14	82			✓
Cutter Refill	82.14	82			✓
Diamond Wheel	82.02	82			✓
Disposable Shaver/Razor	82.12	82			✓
Dog Nail Clipper	82.14	82			✓
Driller Tip	82.07	82			✓
Drilling Bits	82.07	82			✓
Egg Beater (Pemukul Telur)	82.05	82	✓		
Eyebrow Razor	82.12	82			✓
Eyebrow Scissor	82.13	82			✓
Eyelash Curler	82.14	82			✓
Fishing Bating Needles	82.05	82	✓		
Flick Knives	82.11	82			✓
Food Chopper of Base Metal	82.14	82			✓
Foot File	82.14	82			✓
Fork & Spoon of Base Metal	82.15	82			✓
Fur Deshedding Tool - Stainless Steel	82.14	82			✓
Grater of Base Metal	82.05	82	✓		
Hacksaw Blade	82.02	82			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Hammer	82.05	82	✓		
Handsaw	82.02	82			✓
Ice-Cream Scoop	82.05	82	✓		
Kapak (Axe)	82.01	82			✓
Manicure Set	82.14	82			✓
Mattocks	82.01	82			✓
Nail Trimmer	82.14	82			✓
One-Handed Pruners	82.01	82			✓
Pedicure Tools	82.14	82			✓
Peeler	82.05	82	✓		
Pembuang Sisik Ikan	82.05	82	✓		
Pencakar (Rake)	82.01	82			✓
Pet Hair Clipper Kit (Non Electrical)	82.14	82			✓
Picks	82.01	82			✓
Pipe Cutter	82.03	82			✓
Pliers	82.03	82			✓
Scissor	82.13	82			✓
Scissors Tailor	82.13	82			✓
Screwdriver	82.05	82	✓		
Secateurs	82.01	82			✓
Serrated Knives	82.11	82			✓
Sharpener	82.14	82			✓
Shaver Blade	82.12	82			✓
Shovel	82.01	82			✓
Spade (Penyodok)	82.01	82			✓
Straight Saw Blades	82.02	82			✓
Straight Toothless Stone Cutting Saw Blades	82.02	82			✓
Table Knives	82.11	82			✓
Toothless Cutting Discs	82.02	82			✓
Triple Blade Disposable	82.12	82			✓
Tweezer	82.03	82			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Two-Handed Pruners	82.01	82			✓

Miscellaneous Articles of Base Metal (Subject to an import/export license from the relevant authorities)

Absorbent Hook	83.02	83			✓
Aluminium Latch	83.02	83			✓
Bell of Base Metal	83.06	83			✓
Binder Clips of Base Metal	83.05	83			✓
Brass Padlock	83.01	83			✓
Buckles for Clothing	83.08	83			✓
Cupboard Hook	83.02	83			✓
Door Chain	83.02	83			✓
Door Hooks/ Penyangkut Pintu	83.02	83			✓
Door Lock	83.01	83			✓
File Tags of Base Metal	83.05	83			✓
Gong of Base Metal	83.06	83			✓
Guard Bolt	83.02	83			✓
Hinges/ Engsel	83.02	83		✓	
Hook (Assorted)	83.02	83			✓
Hooks for Clothing	83.08	83			✓
Letter Clips	83.05	83			✓
Paper Clips	83.05	83			✓
Paper Fasteners of Base Metal	83.05	83			✓
Picture Frame of Base Metal	83.06	83			✓
Reinforced Safe Of Base Metal	83.03	83			✓
Sign-plates of Base Metal	83.10	83			✓
Spring Lever	83.05	83			✓
Trophy of Base Metal	83.06	83			✓
Wall Hook	83.02	83			✓

Machinery, Mechanical Appliances & Parts Thereof (Subject to an import/export license from the relevant authorities)

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Agricultural Spray Gun	84.24	84	✓		
Air Filter For Motor Vehicles	84.21	84			✓
Air Humidifier	84.79	84	✓		
Air Purifier	84.21	84			✓
Air-Conditioning 1.0 hp	84.15	84			✓
Air-Conditioning 1.5 hp	84.15	84			✓
Air-Conditioning 2.0 hp	84.15	84			✓
Air-Conditioning 2.5 hp	84.15	84			✓
Air-Conditioning exceeding 2.5 hp	84.15	84			✓
Baby Scale	84.23	84			✓
Barcode readers	84.71	84		✓	
Beverage Cooler	84.18	84			✓
Bicycle Pump	84.14	84	✓		
Box Fan	84.14	84			✓
Breast Pump (Manual)	84.13	84	✓		
Bulldozer	84.29	84	✓		
Carburettor For Engines	84.09	84			✓
Ceiling Fan 3 blades	84.14	84			✓
Ceiling Fan 4 blades	84.14	84			✓
Ceiling Fan 5 blades	84.14	84			✓
Ceiling Fan exceeding 5 blades	84.14	84			✓
Clothes Dryer	84.21	84	✓		
Clothes Dryer	84.51	84	✓		
Cold Water Dispenser	84.18	84			✓
Computer Joystick	84.71	84		✓	
Computer Keyboard	84.71	84		✓	
Computer Mouse	84.71	84		✓	
Digital Copier	84.43	84		✓	
Digital Weighing Scale	84.23	84			✓
Dish Washing Machine	84.22	84			✓
Dot Matrix Printers	84.43	84		✓	

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Dry Cleaning Machine	84.51	84			✓
Electric Hoist Winch	84.25	84			✓
Electronic Calculator	84.7	84	✓		
Evaporative Air Cooler	84.79	84	✓		
Excavator	84.29	84	✓		
Exhaust Fan	84.14	84			✓
Facsimile Machines	84.43	84		✓	
Fire Extinguisher	84.24	84	✓		
Fork-lift trucks	84.27	84	✓		
Freezer	84.18	84			✓
Fridge	84.18	84			✓
Gas Regulators	84.81	84			✓
Hand Pellet trucks	84.27	84	✓		
Hand-Operated Insecticide Sprayers	84.24	84	✓		
Household Sewing Machine	84.52	84			✓
Household Washing Machine	84.5	84			✓
Inkjet Printers	84.43	84		✓	
Kitchen Scale	84.23	84			✓
Laptops	84.71	84		✓	
Laser Printers	84.43	84		✓	
Laundry-type Washing Machine	84.5	84			✓
Notebooks	84.71	84		✓	
Oil Filter For Motor Vehicles	84.21	84			✓
Pencil Sharpening Machine	84.72	84			✓
Personal Computer	84.71	84		✓	
Personal Weighing Scale	84.23	84			✓
Photocopier	84.43	84		✓	
Plastic Film Sealer	84.22	84			✓
Pocket Size Calculator	84.7	84	✓		
Portable Electrical Hole Puncher	84.72	84			✓
Portable Sprayers	84.24	84	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Refrigerator	84.18	84			✓
Scraper	84.29	84	✓		
Sewing Machine Needles	84.52	84			✓
Shovel Loader	84.29	84	✓		
Standing Fan	84.14	84			✓
Storage Unit For Computer	84.71	84		✓	
Table Fan	84.14	84			✓
Vacuum Pump	84.14	84	✓		
Wall Fan	84.14	84			✓
Washing Machine	84.5	84			✓
Washing Machine With Built-in Dryer	84.5	84			✓
Water Chiller	84.18	84			✓
Water Filter Dispenser	84.21	84	✓		
Water Purifier	84.21	84	✓		
Water Taps	84.81	84			✓
Workshop Jack	84.25	84			✓

Electrical Appliances (Subject to an import/export license from the relevant authorities)

Adaptor Cable	85.44	85			✓
Air Fryer	85.16	85			✓
Aircond Remote Control	85.26	85			✓
Alkaline Battery (eg. AA, AAA, 9V, etc)	85.06	85			✓
Alternator For Motor Vehicles Engine	85.11	85			✓
Amplifier	85.18	85			✓
Audio Cable	85.44	85			✓
Autogate Remote Control	85.26	85			✓
Automatic Spray Air Freshener	85.43	85			✓
Battery	85.07	85			✓
Battery Cable	85.44	85			✓
Battery Charger	85.04	85			✓
Bluray Player	85.21	85			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Bread Maker	85.16	85			✓
Burglar Alarm	85.31	85			✓
Cable Connector	85.36	85			✓
Cable Television Decoder Remote Control	85.26	85			✓
Car Battery (Lead Acid Battery)	85.07	85			✓
Car Charger Kit	85.04	85			✓
Car Stereo Receiver (Car Radio)	85.27	85			✓
CD Player	85.19	85			✓
Circuit Breaker 16A	85.36	85			✓
Co-axial Cable	85.44	85			✓
Coffee Maker	85.16	85			✓
Compact Disc	85.23	85		✓	
Computer Adaptor	85.04	85			✓
Computer Hard Disk	85.23	85		✓	
Cordless Earphone	85.18	85			✓
Cordless Headphone	85.18	85			✓
Cordless Telephone Set	85.17	85		✓	
Crepe Maker	85.16	85			✓
Cupcake Maker	85.16	85			✓
Digital Camera	85.25	85			✓
Digital Photo Frame	85.28	85		✓	
Door Window Entry Alarm	85.31	85			✓
Doughnut Maker	85.16	85			✓
DSLR Camera	85.25	85			✓
DVD Player	85.21	85			✓
DVD Remote Control	85.26	85			✓
DVD-R Disc	85.23	85		✓	
DVD-RW Disc	85.23	85		✓	
Earphone	85.18	85			✓
Electric Door Chime/Bell	85.31	85			✓
Electric Fly Swatter Racket	85.09	85			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Electric Fly Trap	85.43	85			✓
Electric Hair Curler	85.16	85			✓
Electric Hot Plate	85.16	85			✓
Electric Iron	85.16	85			✓
Electric Kettle	85.16	85			✓
Electric Oven	85.16	85			✓
Electric Tooth Brushes	85.09	85			✓
Electrical Cable	85.44	85			✓
Electrical Connector	85.36	85			✓
Electrical Fuse	85.36	85			✓
Electrical Hair Dryers	85.16	85			✓
Electrical Horns	85.12	85			✓
Electrical Junction Box	85.36	85			✓
Electrical Plug	85.36	85			✓
Electrical Relay	85.36	85			✓
Electrical Shaver	85.1	85			✓
Electrical Sirens	85.12	85			✓
Electrical Socket	85.36	85			✓
Electrical Switch	85.36	85			✓
Electronic Bell	85.31	85			✓
External HDD	85.23	85		✓	
External SSD	85.23	85		✓	
Fibre Optic Cable	85.44	85			✓
Filament Bulb	85.39	85			✓
Fire Alarm	85.31	85			✓
Flashlight Bulb	85.39	85			✓
Flashlight/ LED Torchlight	85.13	85			✓
Fluorescent Tube	85.39	85			✓
Food Steamers	85.16	85			✓
Gang Flush Switch	85.36	85			✓
GPS Devices	85.26	85			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Griller & Roaster Oven	85.16	85			✓
Hand Dryer	85.16	85			✓
Handheld Wireless Microphone & Speaker	85.18	85			✓
Handphone	85.17	85		✓	
Headphone	85.18	85			✓
Home Diffuser	85.43	85			✓
Household Blender	85.09	85			✓
Household Floor Polisher	85.09	85			✓
Household Food Grinder	85.09	85			✓
Household Food Processor	85.09	85			✓
Household Hand Mixer	85.09	85			✓
Household Juice Extractor	85.09	85			✓
Household Mixer	85.09	85			✓
Household Water Heater	85.16	85			✓
Immersion Heater	85.16	85			✓
Induction Cooker	85.16	85			✓
Large Display Panel	85.28	85		✓	
LCD Display Monitor	85.28	85		✓	
LED Bulb	85.39	85			✓
LED Monitor	85.28	85		✓	
Line Telephone Set	85.17	85		✓	
Lithium Battery	85.06	85			✓
Lithium-ion Battery for Handphones	85.07	85			✓
Lithium-ion Battery for Laptops	85.07	85			✓
Loudspeaker	85.18	85			✓
Microphone	85.18	85			✓
Microwave Oven	85.16	85			✓
Mobile Phone	85.17	85		✓	
Modem	85.17	85		✓	
Monitor (For Computer)	85.28	85		✓	
MP3 Player	85.19	85			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Multi-functional Breakfast Maker	85.16	85			✓
Pendrive	85.23	85		✓	
Pet Hair Clipper Kit (Electrical)	85.1	85			✓
Pocket Lamp	85.13	85			✓
Pocketsize Radio	85.27	85			✓
Popcorn Cooker	85.16	85			✓
Portable Emergency Light LED	85.13	85			✓
Portable Radio	85.27	85			✓
Rice Cooker	85.16	85			✓
Router	85.17	85		✓	
Sandwich Maker	85.16	85			✓
Satelite Phone	85.17	85		✓	
Set Top Box	85.28	85			✓
Smartcard	85.23	85		✓	
Smoke Alarm	85.31	85			✓
Sparking Plugs For Motor Vehicles Engine	85.11	85			✓
Speaker	85.18	85			✓
Steam Iron	85.16	85			✓
Tea Maker	85.16	85			✓
Telephone Answering Machine	85.19	85			✓
Television	85.28	85			✓
Television Camera	85.25	85			✓
Thumbdrive	85.23	85		✓	
Toaster	85.16	85			✓
TV Aerial	85.29	85			✓
TV Remote Control	85.26	85			✓
Tweeter	85.18	85			✓
Vacuum Cleaner	85.08	85			✓
VCD Player	85.21	85			✓
VCD Remote Control	85.26	85			✓
Video Camera	85.25	85			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Video Camera Recorder	85.25	85			✓
Video Projector	85.28	85		✓	
Waffle Maker	85.16	85			✓
Web Camera	85.25	85			✓
Windscreen Wiper	85.12	85			✓
Wireless Broadband	85.17	85		✓	
Wireless Speaker	85.18	85			✓
Woofers	85.18	85			✓

Vehicles (Subject to an import/export license from the relevant authorities)					
Adult Bicycle	87.12	87	✓		
Airport Bus	87.02	87			✓
All Terrain Vehicle (ATV)	87.03	87			✓
Ambulance	87.03	87			✓
Armoured Cargo Vehicle	87.04	87			✓
Baby Stroller	87.15	87	✓		
Bus	87.02	87			✓
Caravan	87.16	87			✓
CBU Dumper Truck	87.04	87			✓
Cement Tanker	87.04	87			✓
Cesspool Emptiers Lorry	87.05	87			✓
Children Bicycle	87.12	87	✓		
Children Tricycle	87.12	87	✓		
Coaster (Bus)	87.02	87			✓
Concrete-mixer Lorries	87.05	87			✓
Crane Lorries	87.05	87			✓
Double Cab Pick up Truck CBU	87.04	87			✓
Electric Bicycle CBU	87.11	87			✓
Electric Bus	87.02	87			✓
Electric Motorcycle CBU	87.11	87			✓
Electric Self Balancing Cycle CBU	87.11	87	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Electrical Wheelchair	87.13	87	✓		
Exhibition Trailer	87.16	87			✓
Fire Fighting Vehicles	87.05	87			✓
Food Cart	87.16	87			✓
Garbage Collection Lorry	87.04	87			✓
Hand Trolley	87.16	87			✓
Library Trailer	87.16	87			✓
Lorry, Diesel CBU	87.04	87			✓
Lorry, Petrol 1 Tonne CBU	87.04	87			✓
Minibus	87.02	87			✓
Mobile Bank	87.05	87			✓
Mobile Breakdown Lorries	87.05	87			✓
Mobile Clinics	87.05	87			✓
Mobile Drilling Derricks	87.05	87			✓
Mobile Kitchen	87.05	87			✓
Mobile Laboratory	87.05	87			✓
Mobile Library	87.05	87			✓
Mobile Mosque	87.05	87			✓
Mobile Office	87.05	87			✓
Mobile Shop	87.05	87			✓
Mobile Showroom	87.05	87			✓
Mobile Truck Service	87.05	87			✓
Mobile Vege Shop	87.05	87			✓
Mobile Workshop Van	87.05	87			✓
Mopeds less than 50cc CBU	87.11	87			✓
Motocar Hatchback CBU	87.03	87			✓
Motocar Sedan CBU	87.03	87			✓
Motocross motorcycles 250cc not exceeding 500 CBU	87.11	87			✓
Motocross motorcycles 500cc not exceeding 800 CBU	87.11	87			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Motocross motorcycles 50cc not exceeding 250 CBU	87.11	87			✓
Motorcycle exceeding 150cc but not exceeding 200cc CBU	87.11	87	✓		
Motorcycle exceeding 200cc but not exceeding 250cc CBU	87.11	87			✓
Motorcycle exceeding 200cc but not exceeding 500cc CBU	87.11	87			✓
Motorcycle exceeding 500cc but not exceeding 800cc CBU	87.11	87			✓
Motorcycle exceeding 800cc CBU	87.11	87			✓
Motorcycle less than 50cc CBU	87.11	87	✓		
Motorhome	87.03	87			✓
Motorised Carrier For OKU	87.13	87	✓		
Multipurpose Vehicle (MPV) CBU	87.03	87			✓
Outside Broadcast Van	87.05	87			✓
Passenger Van (Less Than 10 Persons Including Driver)	87.03	87			✓
Passenger Van (More Than 10 Persons Including Driver)	87.02	87			✓
Pocket Motorcycle less than 50cc CBU	87.11	87	✓		
Quadricycle	87.12	87	✓		
Racing Bicycle	87.12	87	✓		
Refrigerated Lorry	87.04	87			✓
Shopping Trolley	87.16	87			✓
Side-car For Motorcycle	87.11	87			✓
Sparepart for Bicycle	87.14	87	✓		
Sparepart for Bus	87.08	87			✓
Sparepart for Lorries	87.08	87			✓
Sparepart for Motorcar	87.08	87			✓
Sparepart for Motorcycle	87.14	87			✓
Sport Cars	87.03	87			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Sport Utility Vehicle (SUV) CBU	87.03	87			✓
Spraying Lorries	87.05	87			✓
Street Cleaning Vehicles	87.05	87			✓
Tandem Bicycle	87.12	87	✓		
Tanker Trailer	87.16	87			✓
Tanker Truck	87.04	87			✓
Tote Van for Racecourses	87.05	87			✓
Trailer	87.16	87			✓
Van For Transport Of Goods	87.04	87			✓
Wheel Stall	87.16	87			✓
Wheelbarrows	87.16	87			✓
Wheelchair	87.13	87	✓		

Aircraft & Spacecraft (Subject to an import/export license from the relevant authorities)

Aeroplane	88.02	88			✓
Barges	89.01	89			✓
Cargo Ships	89.01	89			✓
Cruise Ships	89.01	89			✓
Ferry Boat	89.01	89			✓
Glider	88.01	88			✓
Hang Glider	88.01	88			✓
Helicopter	88.02	88			✓
Hot Air Ballons	88.01	88			✓
Parachute	88.04	88			✓
Paraglider	88.04	88			✓
Tanker Vessel	89.01	89			✓

Ships & Boats (Subject to an import/export license from the relevant authorities)

Canoe	89.03	89			✓
Motorboats	89.03	89			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Sailboats	89.03	89			✓
Yatch	89.03	89			✓

Instruments (Subject to an import/export license from the relevant authorities)					
Astronomical Telescopes	90.05	90			✓
Binocular	90.05	90			✓
Callipers	90.17	90			✓
Compass	90.14	90			✓
Contact Lenses	90.01	90			✓
Design Ruler	90.17	90			✓
Disposable Syringes	90.18	90	✓		
Flexible Curve Ruler	90.17	90			✓
Geometric Ruler Set	90.17	90			✓
Goggles	90.04	90			✓
Hand Magnifier Glass (Kanta Pembesar)	90.13	90			✓
Instant Print Cameras	90.06	90			✓
Instrument Box Set	90.17	90			✓
Mathematical Calculating Set	90.17	90			✓
Micrometer	90.17	90			✓
Microscopes	90.11	90			✓
Monocular	90.05	90			✓
Optical Telescopes	90.05	90			✓
Photographic Flashlight Apparatus	90.06	90			✓
Projection Screens	90.1	90			✓
Projectors Lenses	90.01	90			✓
Protractor Ruler	90.17	90			✓
Ruler Of Plastic	90.17	90			✓
Ruler Of Wood	90.17	90			✓
Safety Goggle	90.04	90			✓
Spectacle Lenses	90.01	90	✓		
Spectacles Frame	90.03	90	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Sunglasses / Shades	90.04	90			✓
Tailoring Tape	90.17	90			✓

Watches (Subject to an import/export license from the relevant authorities)

Alarm Clock	91.05	91			✓
Clock Cases	91.12	91			✓
Office Clock	91.05	91			✓
Parking Meters	91.06	91			✓
Pocket-watch	91.02	91			✓
Punch Card Recorder	91.06	91			✓
Stop-watch	91.02	91			✓
Time Recorder	91.06	91			✓
Time Register	91.06	91			✓
Wall Clock	91.05	91			✓
Watch Cases	91.11	91			✓
Watch Straps	91.13	91			✓
Wrist-watch	91.02	91			✓

Musical Instruments (Subject to an import/export license from the relevant authorities)

Accordian	92.05	92			✓
Angklung	92.06	92			✓
Bag Pipe	92.05	92			✓
Bugal	92.05	92			✓
Clarinet	92.05	92			✓
Cymbals	92.06	92			✓
Drum	92.06	92			✓
Electric Accordian	92.07	92			✓
Electric Guitar	92.07	92			✓
Electric Keyboard Organ (Musical)	92.07	92			✓
Flute	92.05	92			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Gamelan	92.06	92			✓
Gong	92.06	92			✓
Guitar	92.02	92			✓
Harmonica	92.05	92			✓
Harmonium	92.05	92			✓
Keyboard Pipe Organ	92.05	92			✓
Musical Box	92.08	92			✓
Musical Instruments String	92.09	92			✓
Piano	92.01	92			✓
Saxophone	92.05	92			✓
Tambourines	92.06	92			✓
Trumpets	92.05	92			✓
Ukulele	92.02	92			✓
Violin	92.02	92			✓
Vuvuzela	92.05	92			✓
Whistle	92.08	92			✓
Xylophone	92.06	92			✓

Furniture (Subject to an import/export license from the relevant authorities)

Arms Chairs	94.01	94			✓
Bar Counter	94.03	94			✓
Barber Chair	94.02	94	✓		
Bed	94.03	94			✓
Bedside Lamp	94.05	94			✓
Bedsread	94.04	94			✓
Bench	94.01	94			✓
Bolster	94.04	94			✓
Book Cabinets	94.03	94			✓
Bookshelves	94.03	94			✓
Chandeliers	94.05	94			✓
Coat Stand / Tree	94.03	94			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Coffee Table	94.03	94			✓
Commodes Chair	94.02	94	✓		
Computer table	94.03	94			✓
Couches	94.01	94			✓
Cushion	94.04	94			✓
Decorative Light (Lampu kelip-kelip)	94.05	94			✓
Dentist Chair	94.02	94	✓		
Dining Table	94.03	94			✓
Display Cupboard	94.03	94			✓
Dressing Table	94.03	94			✓
Failing Cabinet	94.03	94			✓
Folding Chairs	94.01	94			✓
Illuminated Road & Traffic Sign	94.05	94			✓
Illuminated Street Name Sign	94.05	94			✓
Illuminated Warning Sign	94.05	94			✓
Infant High Chairs	94.01	94			✓
Kitchen Island	94.03	94			✓
Lamp Shades	94.05	94			✓
LED Lamp Fitting	94.05	94			✓
Lounge Chairs	94.01	94			✓
Mattress	94.04	94			✓
Mattress Protector	94.04	94			✓
Metal Furnitures In Office	94.03	94			✓
Newspaper Stand	94.03	94			✓
Pet Bed With Metal Frame	94.03	94			✓
Pet Bed With Plastic Frame	94.03	94			✓
Pillow	94.04	94			✓
Plastic Table	94.03	94			✓
Quilt	94.04	94			✓
Seats For Motor Vehicles	94.01	94			✓
Sensor Light	94.05	94			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Serving Trolley	94.03	94			✓
Settees	94.01	94			✓
Shoes Rack	94.03	94			✓
Side Table	94.03	94			✓
Sleeping Bag	94.04	94			✓
Sofa	94.01	94			✓
Sofa Bed	94.01	94			✓
Spotlight	94.05	94			✓
Spring Bed	94.04	94			✓
Stools	94.01	94			✓
Table Lamp	94.05	94			✓
Tank Cupboard Of Plastic	94.03	94			✓
Tank Cupboard Of Wood	94.03	94			✓
Tank Stand Of Plastic	94.03	94			✓
Tank Stand Of Wood	94.03	94			✓
Television Cabinet	94.03	94			✓
Towel Rack	94.03	94			✓
Umbrella Stand	94.03	94			✓
Vivarium Cupboard Of Plastic	94.03	94			✓
Vivarium Cupboard Of Wood	94.03	94			✓
Vivarium Stand Of Plastic	94.03	94			✓
Vivarium Stand Of Wood	94.03	94			✓
Wall Lamp	94.05	94			✓
Wardrobe	94.03	94			✓
Wooden Screen	94.03	94			✓

Toys, Games & Sport Equipments (Subject to an import/export license from the relevant authorities)					
Alphabet For Kids	95.03	95			✓
Android Wireless Gamepad	95.04	95			✓
Animal Toys	95.03	95			✓
Armor Heroes Toys	95.03	95			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Artificial Snow Spray	95.05	95			✓
Babies Bath Toys	95.03	95			✓
Badminton Rackets	95.06	95	✓		
Badminton Set Toys	95.03	95			✓
Baseball Ball	95.06	95	✓		
Billiards/ Pool	95.04	95			✓
Blow Out Dragon Toys	95.03	95			✓
Bow And Arrow (Archeries)	95.06	95	✓		
Bubbles Toy Gun	95.03	95			✓
Bus Station Toys	95.03	95			✓
Camera Toys	95.03	95			✓
Carrom	95.04	95			✓
Chess Game	95.04	95			✓
Children Board Games	95.03	95			✓
Chinese Checkers	95.03	95			✓
Chinese Chess	95.04	95			✓
Confetti	95.05	95			✓
Congkak	95.03	95			✓
Construction Machine Toys	95.03	95			✓
Cooking Play Set Toys	95.03	95			✓
Counting Toys For Kids	95.03	95			✓
Cricket Ball	95.06	95	✓		
Cricket Pad	95.06	95	✓		
Crossbow	95.06	95	✓		
Dance Baby Solar Energy Toys	95.03	95			✓
Dart	95.04	95			✓
Dart Board	95.04	95			✓
Deformation S/Styles Super Action Toys	95.03	95			✓
Dice	95.04	95			✓
Doctor's Tools Set Toys	95.03	95			✓
Dodgeball Ball	95.06	95	✓		

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Dolls	95.03	95			✓
Dream House Set Toys	95.03	95			✓
Dream Jewellery Set Toys	95.03	95			✓
Egg Toys	95.03	95			✓
Festive Decoration Lantern	95.05	95			✓
Festive Decorative Coloured Ball	95.05	95			✓
Fidget Spinner	95.03	95			✓
Fish-Hooks	95.07	95			✓
Fishing Catapults	95.07	95			✓
Fishing Hook	95.07	95			✓
Fishing Landing / Butterfly Nets	95.07	95			✓
Fishing Lure	95.07	95			✓
Fishing Pole	95.07	95			✓
Fishing Reels	95.07	95			✓
Fishing Rod (Joran)	95.07	95			✓
Fishing Rods And Tackle	95.07	95			✓
Fishing Stone (Ladung)	95.07	95			✓
Fishing Storage Net	95.07	95			✓
Fishing Toys	95.03	95			✓
Football Ball	95.06	95	✓		
Football Toys	95.03	95			✓
Golf Ball	95.06	95			✓
Golf Clubs / Sets	95.06	95			✓
Golf Tees	95.06	95			✓
Guitar Toys	95.03	95			✓
Handball Ball	95.06	95	✓		
Happy Family Card	95.03	95			✓
Helicopter Toys	95.03	95			✓
Ice Skate	95.06	95			✓
Kitchen Set Toys	95.03	95			✓
Medical Set Toys	95.03	95			✓

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Music Tambourine Toys	95.03	95			✓
Nets For Various Games	95.06	95	✓		
Old Maid Cards	95.03	95			✓
Paper Party Hats	95.05	95			✓
Party Balloon	95.03	95			✓
Party Mask	95.05	95			✓
Party Popper	95.05	95			✓
Petanque Ball	95.06	95	✓		
Pin Tables	95.04	95			✓
Ping Pong Ball	95.06	95	✓		
Ping Pong Bat	95.06	95	✓		
Ping Pong Table	95.06	95	✓		
Puzzle	95.03	95			✓
Roller Skates	95.06	95			✓
Rugby Ball	95.06	95	✓		
Sailboards	95.06	95			✓
Scrabble	95.03	95			✓
Shuttlecock	95.06	95	✓		
Skating Boots With Skate	95.06	95			✓
Skipping Rope	95.03	95			✓
Slimy Slime	95.03	95			✓
Snap Card	95.03	95			✓
Snooker	95.04	95			✓
Softball Bat	95.06	95	✓		
Spring Grip Dumb Bells	95.06	95	✓		
Squash Ball	95.06	95	✓		
Squash Rackets	95.06	95	✓		
Super Hero Toys	95.03	95			✓
Super Yoyo Toys	95.03	95			✓
Supercombat Zone Toys	95.03	95			✓
Superhero Wild Force Toys	95.03	95			✓

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Surf-board	95.06	95			✓
Takraw Ball	95.06	95	✓		
Tennis Ball	95.06	95	✓		
Tennis Rackets	95.06	95	✓		
Toy Airplane	95.03	95			✓
Toy Blocks	95.03	95			✓
Toy Cameras	95.03	95			✓
Toy Car	95.03	95			✓
Toy Marbles	95.03	95			✓
Toy Truck	95.03	95			✓
Uno Stacko	95.03	95			✓
Volleyball Ball	95.06	95	✓		

Miscellaneous Manufactured Articles (Subject to an import/export license from the relevant authorities)

Babies Napkin	96.19	96	✓		
Ball Pen	96.08	96			✓
Besom Broom	96.03	96			✓
Bipods	96.20	96			✓
Black Board	96.10	96			✓
Bottle Brush	96.03	96			✓
Broom	96.03	96			✓
Brush Set	96.03	96			✓
Button	96.06	96			✓
Ceiling Brush	96.03	96			✓
Calligraphy Brush	96.03	96			✓
Cigarette Lighter	96.13	96			✓
Cleaning Brush	96.03	96			✓
Clip Button	96.06	96			✓
Clothes Brush	96.03	96			✓
Color Pen	96.08	96			✓
Colour Pencils	96.09	96			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Comb	96.15	96			✓
Cosmetic Brushes	96.03	96			✓
Curling Hair Clip	96.15	96			✓
Diapers (Adult)	96.19	96	✓		
Diapers (Children)	96.19	96	✓		
Disposable Diapers	96.19	96	✓		
Disposable Diapers For Cats And Dogs	96.19	96	✓		
Disposable Underwear	96.19	96	✓		
Drip Dry Inkpad	96.12	96			✓
Duster	96.03	96			✓
Electronic Lighter	96.13	96			✓
Finger Toothbrush	96.03	96			✓
Fountain Pen	96.08	96			✓
Gel Pen	96.08	96			✓
Hair Brush	96.03	96			✓
Hair Clip	96.15	96			✓
Hair Curler	96.15	96			✓
Hair Pin	96.15	96			✓
Hair Slides	96.15	96			✓
Hand Brush	96.03	96			✓
Hand Sieve	96.04	96			✓
Highlight Pen	96.08	96			✓
Hookah	96.14	96			✓
Incontinence Pad	96.19	96	✓		
Lumograph Pencil	96.09	96			✓
Magic Colour Pens	96.08	96			✓
Mannequin	96.18	96			✓
Marker Pen	96.08	96			✓
Mechanical Pencil	96.08	96			✓
Monopod	96.20	96			✓
Mop	96.03	96			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Mop & Spin Bucket	96.03	96			✓
Numbering Stamp	96.11	96			✓
Nursing Pad	96.19	96	✓		
Paint Roller	96.03	96			✓
Painting Brush	96.03	96			✓
Pantyliner	96.19	96	✓		
Pedicure & Manicure Set	96.05	96			✓
Pen Holder/ Stand	96.08	96			✓
Pencil	96.09	96			✓
Pencil Lead	96.09	96			✓
Pet Brush	96.03	96			✓
Pet Comb Of Any Materials	96.15	96			✓
Plastic Brush	96.03	96			✓
Powder-puff For Cosmetics	96.16	96			✓
Sanitary Pad	96.19	96	✓		
School Slates	96.10	96			✓
Sewing Kit	96.05	96			✓
Shoe Brush	96.03	96			✓
Shoe Cleaning Kit	96.05	96			✓
Smoking Pipe	96.14	96			✓
Spray Mop, Not Motorised	96.03	96			✓
Stamp Pad	96.12	96			✓
Tailors' Dummies	96.18	96			✓
Tampon	96.19	96	✓		
Toilet Brush	96.03	96			✓
Toilet Spray	96.16	96			✓
Tooth Brush	96.03	96			✓
Travel Toiletries Kit	96.05	96			✓
Tripod	96.20	96			✓
Vacuum Flask	96.17	96			✓
Vacuum Jar	96.17	96			✓

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NAME OF GOODS	HEADING	CHAPTER	EXEMPTED	5%	10%
Wax Crayon	96.09	96			✓
White Board	96.10	96			✓
Writing or Drawing Chalks	96.09	96			✓
Zipper	96.07	96			✓



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