



SALES TAX POLICY NO. 1/2026

**SALES TAX EXEMPTION ON RAW MATERIALS FOR THE MANUFACTURE OF
ANIMAL FEED, FERTILISERS OR PESTICIDES**

1. SALES TAX EXEMPTION

The **MINISTER OF FINANCE**, under subsection 35(3) of the Sales Tax Act 2018, exempts sales tax on raw materials used for the manufacture of animal feed, fertilisers or pesticides as classified under the tariff codes in Appendix I, II and III.

2. EFFECTIVE DATE

This sales tax exemption shall take effect from **1st January 2026**.

3. SALES TAX REFUND

The **MINISTER OF FINANCE**, under subsection 35(6) of the Sales Tax Act 2018, has approved the **refund of sales tax** to any manufacturer who has paid sales tax on or after 1st January 2026 on the importation or purchase of raw materials used for the manufacture of animal feed, fertilisers or pesticides as classified in Appendix I, II or III, subject to the fulfilment of the prescribed conditions.

4. CONDITIONS FOR SALES TAX REFUND

4.1 The manufacturer may submit the refund applications under section 39 of the Sales Tax Act 2018 in respect of the importation or purchase of raw materials for the manufacture of animal feed, fertilisers or pesticides shall be subject to the following conditions:



4.1.1 the importation or purchase of such materials must be made from **1st January 2026 until the amendment to the Sales Tax (Persons Exempted From Payment of Tax) Order 2018 is gazetted;**

4.1.2 the raw materials belong to a **category approved by the Secretary General of Treasury** as specified in Appendix I, II and III;

4.1.3 the manufacturer has paid the sales tax on the importation or purchase of such raw materials; and

4.1.4 the manufacturer of animal feed, fertilisers or pesticides shall be licensed under the Department of Veterinary Services or the Pesticides and Fertilisers Control Division, Department of Agriculture.

4.2 The manufacturer shall submit the application for refund to the Cawangan Perakaunan Hasil, Bahagian Perkhidmatan Teknik, JKDM at state.

5. REFUND APPLICATION PROCEDURE

5.1 The manufacturer shall submit applications using **JKDM No. 2 Form** to the **Cawangan Perakaunan Hasil**, Bahagian Perkhidmatan Teknik, JKDM at state **no later than 30th April 2026**.

5.2 Further details on the refund claim procedure can be referred to the **Refund, Drawback, and Sales Tax Appeal Guidelines**, at MySST portal <https://mysst.customs.gov.my/SpecificGuides>



ROYAL MALAYSIAN CUSTOMS DEPARTMENT
4th FEBRUARY 2026

APPENDIX I

LIST OF RAW MATERIALS FOR THE MANUFACTURE OF ANIMAL FEED

No.	Items	Tariff Code
1	Fishmeal (<60%)	2301.20.10 00
2	Fishmeal (>60%)	2301.20.20 00
3	Fishmeal (Other)	2301.20.90 00
4	Rice Bran (Of rice)	2302.40.10 00
5	Rice Bran (Other)	2302.40.90 00
6	Wheat Pollard / Wheat Bran	2302.30.10 00
7	Artemia Cyst / Brine Shrimp Eggs	0511.91.20 00
8	Animal-grade Fish Oil	1504
9	Lysine	2922.41.00 00
10	Methionine	2930.40.00 00
11	Dicalcium Phosphate	2835.25.10 00
12	Monocalcium Phosphate	2835.22.00 00
13	L-Valine	2922.49.00 00
14	Threonine	2922.50.00 00
15	L-Arginine	2925.29.00 00
16	Premix-Super MS	2309.90.20 00
17	Premix (General)	2309.90.90 00
18	Canola Meal	2306.41.10 00
19	Meat & Bone Meal / Poultry Meal	2301.10.00 00



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APPENDIX II

LIST OF RAW MATERIALS FOR THE MANUFACTURE OF FERTILISERS

No.	Items	Tariff Code
1	Rock Phosphate (Calcined)	2510.20.90 00
2	Ground Apatite (Rock Phosphate)	2510.20.10 00
3	Borax (Other)	2840.19.00 00
4	Dolomite (Not calcined)	2518.10.00 00
5	Magnesium Sulphate	2833.21.00 00
6	Kaolin / Kaolinic clays	2507.00.00 00
7	Mineral Oil & Fatty Derivatives	3402.90.99 00
8	Monopotassium Phosphate (MKP)	2835.24.00 00
9	Potassium Nitrate	2834.21.00 00
10	Dolomite (Calcined)	2518.20.00 00



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4th FEBRUARY 2026

APPENDIX III

LIST OF RAW MATERIALS FOR THE MANUFACTURE OF PESTICIDES

No.	Items	Tariff Code
1	Glyphosate (incl. salts)	2931.49.10 00
2	Glufosinate (incl. salts)	2931.90.90 00
3	2,4-D (incl. salts & esters)	2918.99.00 00
4	Cypermethrin	2926.90.00 00
5	Cartap (incl. salts)	2930.20.00 00
6	Emamectin Benzonate	2941.90.00 00
7	Abamectin	2941.90.00 00
8	Chlorothalonil	2926.90.00 00
9	Isoprothiolane	2934.99.90 00
10	Brodifacoum	2932.20.10 00

INTERNAL TAX DIVISION HEADQUARTERS
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

Disclaimer:

The sales tax policy issued herein is subject to amendments should there be any changes to the relevant policy.