

As of April 1st 2015, all taxable supplies of goods imported into Malaysia are subject to a 6% Goods and Services Tax (unless exempted). Moreover, several supplies and goods are subject to a 'Quota Duty Rate'. Below, several tables have been listed to inform on the various tariff and non-tariff barriers relevant to the import of dairy products to Malaysia. For full information, please refer to chapter four of the publication "Malaysian Trade Classification and Customs Duties Order" from 10th March 2015, which can be obtained from MATRADE.

Heading/ Subheading No.	Description	Rate of Duty (for Import)		
		Tariff Rate Quota *		Goods and Services Tax (GST)
		In-quota Duty Rate	Out-quota Duty Rate	
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter			
0401.10 110 900	- Of a fat content, by weight, not exceeding 1%: -- In liquid form -- Other	20% 5%	50% 5%	6% 6%
0401.20 110 900	- Of a fat content, by weight, exceeding 1% but not exceeding 10%: -- In liquid form -- Other	20% 5%	50% 5%	6% 6%
0401.40 110 120 210 220	- Of a fat content, by weight, exceeding 6% but not exceeding 10%: - Milk: -- In liquid form -- In frozen form - Cream: -- In liquid form -- In frozen form	20% 5% Nil Nil	50% 5% Nil Nil	6% 6% 6% 6%
0401.50 100 900	- Of a fat content, by weight, exceeding 10%: -- In liquid form -- Other	Nil Nil	Nil Nil	6% 6%

Heading/ Subheading No.	Description	Rate of Duty (for Import)		
		Tariff Rate Quota*		Goods and Services Tax (GST)
		In-quota Duty Rate	Out-quota Duty Rate	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter			
0402.10 000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	Nil	Nil	6%
0402.21 000	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.29 000	- - Not containing added sugar or other sweetening matter	Nil	Nil	6%
	- - Other	Nil	Nil	6%
0402.91 000	- Other	5%	5%	6%
0402.99 000	- - Not containing added sugar or other sweetening matter			
	- - Other	Nil	Nil	6%
04.03	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter of flavoured or containing added fruit, nuts or cocoa			
0403.10 100	- Yoghurt:			
200	- - Flavoured or containing added fruit or nuts (including jam)	Nil	Nil	6%
900	- - Containing cocoa	Nil	Nil	6%
	- - Other	Nil	Nil	6%
0403.90 100	- Other:			
200	- - Flavoured or containing added fruit or nuts (including jam)	Nil	Nil	6%
900	- - Containing cocoa	Nil	Nil	6%
	- - Other	Nil	Nil	6%

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		Tariff Rate Quota*		Goods and Services Tax (GST)
		In-quota Duty Rate	Out-quota Duty Rate	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:			
100	- Fresh	Nil	Nil	6%
910	- Other:	Nil	Nil	6%
990	- - In powder form	Nil	Nil	6%
	- - Other	Nil	Nil	6%
0404.90	- Other:			
100	- For infant and young children use	Nil	Nil	6%
900	- Other	Nil	Nil	6%
04.06	Cheese and curd			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:			
100	- Fresh (unripened or uncured) cheese, including whey cheese	Nil	Nil	6%
200	- Curd	Nil	Nil	6%
0406.20	- Grated or powdered cheese, of all kinds	Nil	Nil	6%
0406.30	- Processed cheese, not grated or powdered	Nil	Nil	6%
0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Nil	Nil	6%
0406.90	- Other cheese	Nil	Nil	6%

Source: The Malaysian Trade Classification and Customs Duties Order – Chapter 4, 10th March 2015