

MFP Circular 2

12 March 2026

To Whom it May Concern

Subject: Maharani Freeport: Non-Application of Sales and Services Tax

Please be informed that the Ministry of Finance have established by way of Government Gazettes Maharani Freeport on 27 November 2025 and effective from 28 November 2025. The applicable Gazettes are listed below:

1. Free Commercial Zone (MEG Tanjung Emas Complex) – PU(B)418/2025
2. Free Commercial Zone (Waters of Muar Port Limit) – PU(B)418/2025
3. Free Industrial Zone (Maharani Freeport Industrial Park) – PU(B)419/2025

Accordingly, the Royal Customs Department of Malaysia have assigned the Station Code J88 for the operation of Maharani Freeport Free Commercial Zone.

In view of the above and in accordance with and subject to the provisions under the Free Zone Act 1990, Sales Tax Act 2018 and Service Tax Act 2018 being in force at the time of issuing this Circular, all parties shall take note that Sales Tax and Service Tax shall and will not be charged, paid, or levied for any transaction within Maharani Freeport.

Please be informed that registration is paramount. Any service providers or companies who wish to conduct any service and/or business activities within Maharani Freeport must be registered with Maharani Freeport Authority. It is imperative to note that any failure to comply, whether intentionally or unintentionally with the abovementioned condition will result in the refusal and denial of access into the grounds, compounds, premises and perimeters under Maharani Freeport Authority and any deliveries or business transaction will be prohibited. Maharani Freeport Authority shall not be held responsible for any expenses incurred, arising from non-compliance with the stated condition above.

Should you have any questions or require further clarification regarding the registration process, please do not hesitate to contact us via email to info@maharanifreeport.com.

For Maharani Freeport Authority



Muhammad Razif Ahmad
Chief Executive Officer
Maharani Freeport Authority