

# ด่วนที่สุด

ที่ อก ๐๘๐๒/ ๒๐๑๓



กระทรวงอุตสาหกรรม

ถนนพระรามที่ ๖ กรุงเทพฯ ๑๐๕๐๐

๒๖ มิถุนายน ๒๕๕๐

เรื่อง การให้สิทธิประโยชน์ทางภาษีภายใต้เขตการค้าเสรีอาเซียน (AFTA) แก่สินค้ายานยนต์มาเลเซีย

เรียน เลขาธิการคณะกรรมการรัฐมนตรี

อ้างถึง หนังสือสำนักเลขาธิการคณะกรรมการรัฐมนตรี ด่วนที่สุด ที่ นร ๐๕๐๖/ว(ล) ๑๐๔๖๒ ลงวันที่ ๒๕ มิถุนายน ๒๕๕๐

สิ่งที่ส่งมาด้วย สำเนาเอกสารนโยบายรถยนต์แห่งชาติมาเลเซีย ฉบับลงวันที่ ๒๒ มีนาคม ๒๕๔๙

ตามหนังสือที่อ้างถึง ขอให้เสนอความเห็นในส่วนที่เกี่ยวข้อง เพื่อประกอบการพิจารณาของคณะกรรมการ เรื่อง การให้สิทธิประโยชน์ทางภาษีภายใต้เขตการค้าเสรีอาเซียน (AFTA) แก่สินค้ายานยนต์มาเลเซีย ซึ่งกระทรวงการคลังได้นำเสนอเพื่อให้คณะกรรมการพิจารณา ความละเอียดแจ้งแล้ว นั้น

กระทรวงอุตสาหกรรม พิจารณาแล้วมีความเห็น ดังนี้

๑) เห็นด้วยในหลักการ ที่จะพิจารณาการให้สิทธิประโยชน์ทางภาษีภายใต้ AFTA แก่สินค้ายานยนต์จากประเทศมาเลเซีย ในกรณีที่พบว่ามาเลเซียได้ดำเนินการ ยกเลิกมาตรการกีดกันทางการค้าที่มีใช้ภาษีและการจำกัดโควตาการนำเข้าในอุตสาหกรรมยานยนต์ทั้งหมด ตามพันธกรณีภายใต้เขตการค้าเสรีอาเซียนอย่างครบถ้วนแล้ว

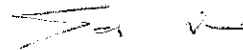
๒) อย่างไรก็ตาม ในการระบุว่ามาเลเซียได้ดำเนินการตามพันธกรณีภายใต้เขตการค้าเสรีอาเซียนครบถ้วนตั้งแต่เมื่อใด จะต้องพิจารณาอย่างถี่ถ้วน ทั้งนี้ เนื่องจากการระบุว่า มาเลเซียได้ดำเนินการตามพันธกรณีภายใต้เขตการค้าเสรีอาเซียนครบถ้วน ตั้งแต่วันที่ ๒๒ มีนาคม ๒๕๔๙ เป็นต้นมา นั้น ไม่สอดคล้องกับข้อมูลจาก เอกสารนโยบายรถยนต์แห่งชาติมาเลเซียฉบับลงวันที่ ๒๒ มีนาคม ๒๕๔๙ และไม่สอดคล้องข้อมูลที่รับจากกลุ่มผู้ประกอบการ

/ ๓) ในการกำหนด...

๓) ในการกำหนดว่าจะให้สินค้ายานยนต์จากมาเลเซียใช้สิทธิประโยชน์ด้านภาษีภายใต้ AFTA ได้ตั้งแต่เมื่อใดนั้น อาจมีประเด็นเกี่ยวข้องกับการนำรายได้ภาษีของภาครัฐไปให้กับเอกชนบางราย ดังนั้น จึงควรตรวจสอบอย่างถี่ถ้วน เพื่อให้เป็นไปตามข้อกำหนดที่เกี่ยวข้องทุกประการ

จึงเรียนมาเพื่อโปรดทราบ

ขอแสดงความนับถือ



(นายโฆสิต ปั้นเปี่ยมรัษฎ์)

รัฐมนตรีว่าการกระทรวงอุตสาหกรรม

สำนักงานเศรษฐกิจอุตสาหกรรม

กองเศรษฐกิจอุตสาหกรรมระหว่างประเทศ

โทร ๐-๒๓๕๔-๓๑๔๓

โทรสาร ๐-๒๖๔๔-๘๙๕๑

# **NATIONAL AUTOMOTIVE POLICY**

## **A. INTRODUCTION**

Since the establishment of Proton in 1985, Malaysia has succeeded in developing integrated capabilities in the automotive industry, which include local design and styling capability, full scale manufacturing operations and extensive local participation in the supply of components. Today, Malaysia is ASEAN's largest passenger vehicle market with more than 500,000 vehicles sold annually with 90% of that manufactured or assembled domestically.

Nevertheless, much of the country's success in developing the domestic automotive industry has been facilitated by policies that have promoted local vehicle manufacturers and moving forward, global and domestic challenges put the sustainability of this industry at risk.

The global industry is seeing slow growth, value destruction and massive rationalisation, driving vehicle manufacturers to merge to achieve even higher levels of scale. Recognising this global environment, the National Automotive Policy (NAP) seeks to address the manifold issues and challenges and transform the domestic automotive sector to become a more viable, competitive and significant contributor to the economy.

Moving forward, Government policy and support will be focused towards automotive industry participants providing sustainable economic contribution. The key drivers for such contribution will be economic scale, industry linkage and competitive value added activities.

## **B. OBJECTIVES OF THE NATIONAL AUTOMOTIVE POLICY**

The overall objective of the NAP is generating sustainable economic value creation. This will maximise the long term contribution of the automotive sector to the national economy and at the same time ultimately benefit the Malaysian consumer. The need to create economic value entails that the industry will continue to require supportive Government policies in order to become fully competitive internationally.

The NAP therefore aims to facilitate the required transformation and optimal integration of the national industry into regional and global industry networks. The urgency of the transformation is driven by an increasingly liberalised and competitive global environment. Consequently, the Government has set out the following objectives for the national automotive sector:

1. To promote a competitive and viable domestic automotive sector, in particular the national car manufacturers
2. To promote Malaysia as an automotive regional hub, focusing on niche areas
3. To promote a sustainable level of economic value added and enhance domestic capabilities
4. To promote a higher level of exports of vehicles as well as components and parts that are competitive in the global markets
5. To promote competitive and broad based Bumiputera participation in the domestic automotive sector
6. To safeguard the interests of consumers in terms of value for money, safety and quality of products and services

## **C. POLICY THRUSTS OF THE NATIONAL AUTOMOTIVE POLICY**

### **1. Provide Government support and incentives based on sustainable economic contribution**

The Government will continue to nurture and support the development of the domestic automotive sector via a comprehensive package of grants and incentives. Such Government support and incentives will be aimed at optimising sustainable economic contribution, namely the scale of operations, extent of industry linkages, and the development of local and Bumiputera capabilities.

A sustainable level of economic contribution must ultimately relate to the type and level of value added activities, which will be competitive for the domestic market and for export in a fully liberalised environment. Thus, it would not be consistent with this policy to seek to maintain a level of value added activities which will not be viable and sustainable in the long run.

The level of support will also be correlated to the level of economic contribution and value add. In this context, a large scale manufacturing concern with exports and high industry linkage will be favoured relative to a pure assembly operation with little value added activities. Similarly, greater emphasis will be given to sales, distribution and after sales activities compared to pure importation of vehicles.

Support for manufacturing will come principally in the form of access to the Industrial Adjustment Fund and research & development (R&D) grants. These grants and incentives will be given based on pre-agreed conditions and timely achievement of Key Performance Indicators (KPIs).

### **2. Increase scale via rationalisation to enhance competitiveness**

For the industry at large, all participants across the value chain will be encouraged to focus on achieving a scale of operations that ensures their enduring competitive viability.

The Government will encourage rationalisation initiatives in the domestic automotive sector, in order to create a leaner and more sustainable industry structure. A leaner industry structure throughout the value chain will enable industry participants to achieve a sufficient level of scale to be competitive.

In this respect, the Government will promote, through grants and incentives, two national manufacturers in the high-volume car

segment to ensure sufficient scale and industry linkage. To enable achievement of required scale and industry linkage, these national manufacturers must be able to rationalise their models and platforms portfolio.

The rationalisation at the vehicle manufacturers' level will consequently enable rationalisation of the component sector that will lead to greater scale, skills and improved quality. The end result will be a smaller number of vendors, all of whom will be operating at a scale, cost and quality level that will allow them to remain competitive and be able to export.

### **3. Promote strategic linkages with international partners**

Scale and focus are necessary to achieve greater competitiveness but in themselves, they are not sufficient. In addition, global best practices and industry linkage are other important key success factors for the automotive industry. Therefore, the Government will continue to encourage industry participants to collaborate with external parties to establish strategic tie-ups. Apart from sharing scale and resources, such strategic tie-ups open up opportunities and provide access for domestic industry participants to enter the global automotive supply chain and vice versa. Moreover, such strategic tie-ups also compel domestic industry participants to adopt best practice management, processes and procedures to deliver on higher quality standards that are necessary in accessing international markets.

### **4. Become a regional hub focusing on niche areas and complementary activities**

The Government aims to position Malaysia as a regional manufacturing and assembly hub by encouraging existing participants to deepen their commitment in Malaysia. The Government will encourage existing vehicle manufacturers to rationalise the models assembled in Malaysia, scale up focused production and deepen industry linkage, in order to export competitively. It is expected that they will not primarily compete with high-volume national manufacturers in terms of pricing or target market.

The expansion of these participants and the deepening of industry linkages will also lead to greater scale and improved quality of the industry's component vendor sector, thereby improving overall viability of the industry.

## **D. SPECIFIC POLICY INSTRUMENTS**

### **1. Excise Duty Structure**

The excise duty structure has been streamlined resulting in an overall reduction in the effective tax rate on most motor vehicles and a reduction in the tax differential between the different categories of motor vehicles (e.g. cars, MPVs, 4WD and between the different engine capacities). It is intended that the streamlining of the tax structure will promote greater transparency in pricing.

### **2. Gazetted Values of Imported Cars**

To further promote greater transparency, the Government will gazette the values of imported cars for the purposes of duty computation. With the cooperation of the industry and the general public, it is expected that the incidence of tax underdeclaration will be significantly addressed. At the same time, the Government will step up enforcement measures against tax underdeclaration.

### **3. ASEAN CEPT Import Duty**

To promote greater integration with the ASEAN automotive industry, Malaysia will reduce the ASEAN CEPT import duty to 5% for qualifying vehicles. While this will expose the domestic industry to greater competition, it is consistent with the policy thrust for rationalisation of models and increasing scale through exports.

### **4. Industrial Adjustment Fund**

Grants from the Industrial Adjustment Fund will be made available to all companies – be they local, foreign or joint ventures – that create significant economic contribution. These grants will be awarded based on two main criteria: scale and industry linkage subject to a sustainable level of overall capacity. Grants will be given on a model-by-model basis, subject to minimum threshold levels on both the scale and industry linkage criteria. Specific R&D grants will also be made available, based on the viability and economic contribution of the R&D project. Further consideration will be given to companies that promote sustainable and competitive Bumiputera participation.

### **5. Manufacturing Licences**

New manufacturing licences will only be issued after over-capacity in the domestic automotive sector is resolved. In the meantime, vehicle

assemblers will not be allowed to use or make available their existing excess capacity to third parties to assemble new makes or models that compete directly with those produced by national car manufacturers.

Where an increase in production capacity is required, companies in the high-volume and middle-volume segments will be encouraged to use existing excess capacity. New assembly facilities will only be allowed on a strictly case-by-case basis.

## **6. Approved Permits**

The current system of Approved Permits (APs), primarily used as a monitoring and data collection measure, will be phased out by 31 December 2010.

In the interim, APs will be made available based on economic contribution. Priority will be given to vehicle assemblers that have committed to a significant increase in production volume (with significant exports) in a particular model and require APs to import models that complete their product range for the Malaysian market. APs will be made available for a limited number of vehicles not assembled in Malaysia in order to ensure a sufficient choice of products for Malaysian consumers.

The importation of second hand cars (other than individual personal imports) will be progressively phased out culminating in a total ban in 2010, in order to stimulate demand for locally manufactured and assembled vehicles.

The Government will encourage and support companies currently awarded open APs (PEKEMA members) to transition into other related business activities e.g. sales and distribution or component manufacturers/vendors.

## **7. Vehicle Type Approval**

Vehicle Type Approval (VTA) processes and procedures will be implemented comprehensively, in order to prevent the import and sale of sub-standard vehicles. The VTA process will ensure strict compliance with roadworthiness, safety and emissions standards. The VTA process will be implemented by the Road Transport Department (RTD) and other relevant agencies.



## **E. CONCLUSION**

As a result of the implementation of these policy measures, the Government expects to see an industry with two strong national vehicle manufacturers, complemented by a number of foreign vehicle manufacturers (potentially with local joint-venture partners) who will upscale their assembly operations and at the same time rationalise the models assembled, to drive sustainable industry linkage.

Consequently, the components sector will also become more viable – there will be fewer companies (as incumbents merge), but their volumes will be higher and more networked into the global automotive industry. Gradual liberalisation will lead to reduced scope for importers, but genuine distributors will benefit from the increased sales volumes.

The NAP aims to provide a clear and transparent direction for all industry participants to enable them to make the optimal plans and investment decisions for the future.

Going forward, any Government policies and measures introduced for the domestic automotive sector will be based on this NAP. The NAP will be a long term policy base for the domestic automotive sector subject to reviews and refinement dictated by the global automotive industry environment.

The Government believes that this NAP will be a key measure towards driving the transformation of the domestic automotive sector to one that is viable, competitive and resilient, for the benefit of industry participants, consumers and the Malaysian economy.

**22 March 2006**