



# HOW TO MANAGE CUSTOMS AUDIT AND INVESTIGATION

## COURSE MODULES

- Custom Organisation and Structure
- LMW's and Duty Exemption Audit
- Refunds and Duty Drawback
- Post Clearance and Import Audit
- Offences and Penalties under the Customs Act 1967
- Review of Goods and Services Tax Act
- Routine GST Audit
- GST Assessment, Reassessment and Supplementary Assessment
- Overview of Audit Compliance Activity Under GST system
- The Appeal Process and Procedures
- Customs / GST Advance Ruling



## HOW TO MANAGE CUSTOMS



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PSMB's registered training provider

Customs audit is a process of verifying the compliance of a business with the relevant legislation through an examination of the accounts and records of that business. This programme will enable participants to get an insight and understanding of the types and scope of the various Customs audits –

**GST, LMW's, Duty Exemptions, Post-Clearance Import audit thereby minimizing risk exposure and avoid potential tax liabilities.**

**Participants will gain a comprehensive understanding of the various types of audits conducted by the Royal Malaysian Customs Department in Malaysia, and be equipped with an adequate knowledge and understanding of the potential areas of audit by Customs, the pitfalls to avoid and consequences of non-compliance. The programme will also include methods and ways to handle a Customs investigation that may arise. It will also contain the common offences and penalties under the relevant customs legislation and Appeal Procedures.**

## COURSE OBJECTIVES

- Obtain sound knowledge of customs laws and regulations
- Understanding the types of audits and investigation under the Goods & Service Tax Act 2014 and Customs Act 1967
- Avoid pitfalls during the conduct of the audit and investigation and the possible areas that RMCD will focus
- Minimise potential tax liability that may arise during an audit and how to conduct oneself during an audit
- Handle a Customs audit or investigation with confidence
- Have an insight of the audit compliance requirements under the GST tax regime
- Know the manner of maintaining records accounts and documents to bolster the case in the event of an audit

## WHO SHOULD ATTEND?

This course is suitable for :-

- ✓ CEOs
- ✓ Managing Directors
- ✓ General Managers
- ✓ Logistics/ Shipping/ Purchasing/ Export/ Import Managers and Executives
- ✓ Business Development Managers and Executives
- ✓ Finance Managers
- ✓ Accountants
- ✓ Those dealing with RMCD

## TRAINER PROFILE : Mr. P. Nadaraja

**Qualifications:-** ACIS, LLB (Hons) London, CLP (Malaya), AMIA (UK), ACTIM (Malaya)

### EXPERIENCE

He was formerly with the RMCD (1981-1997) as Senior Officer of Customs having served in various units and his key areas of focus includes custom administration, import and export procedures, classification, valuation, licensing and compliance matters. He possess an in depth knowledge of various customs legislation and has vast experience in Customs matters.

In 1997, he left the RMCD on optional retirement for private practice as an Advocate and Solicitor.

He is now involved in legal practice and at the same time is actively involved in conducting seminars and workshops on Customs matters.

