

PROGRAMME OUTLINE for LINCENSED MANUFACTURING WAREHOUSE (LMW) : LICENSING, FACILITATION AND COMPLIANCE

9.00am to 10.15am

1. Customs Organisation & Structure
2. Relevance of LMW License to Manufacturing Companies
3. Licensed Manufacturing Warehouse
 - Concept of LMW
 - Legislation – Section 65 / 65A Customs Act 1967
 - Objective of setting up LMWs
 - Requirement for Premises
4. Application for LMW License/Documentation

10.15am to 10.30am

Break

10.30am to 1.00pm

5. Exemptions under LMW
 - Exemptions on Raw Materials & Components and conditions imposed
 - Exemptions on Machinery, equipment & spare parts and conditions imposed
 - Items not eligible for exemptions
6. LMW procedures and documentation
 - Movement of goods & documentations
 - Release to domestic market and payment of duty
 - Procedures to apply for ATIGA rate of duty on local sales
 - Procedures related Third Party Exports
 - Goods send for repair and returned for repair
 - Documentation – K1, K2, K3, K9, GPB1, GPB2,GPB Am, M1 and M2

1.00pm to 2.00pm

Lunch Break



2.00pm to 3.30pm

7. Waste & Scrap - Application & Documentation

- Application for remission of duty
- Sale of Waste & Scrap
- Destruction of Waste & Scrap

8. Farming out / subcontract

- Application, Procedures, Conditions and Documentation related to subcontracts

9. Import & Export Prohibitions and LMWs

10. Accounting for losses by fire, floods and theft

11. Control over premises and enforcement by controlling station

3.30pm to 3.45pm

Break

3.45pm to 5.00pm

12. Activities allowed other than Manufacturing

- Value Added Activities
- Repairing, Servicing & Remanufacturing
- International Procurement Centre (IPC)
- Regional Distribution Centre

13. Conditions of LMW and Compliance

14. Common LMW Compoundable Offences

15. Offences & Penalties