



PROGRAMME OUTLINE for UNDERSTANDING MALAYSIAN CUSTOMS PROCEDURES AND DOCUMENTATION

DAY 1

9.00am to 10.15am

OBJECTIVES OF ROYAL MALAYSIAN CUSTOMS DEPARTMENT (RMCD)

ORGANISATIONAL STRUCTURE OF RMCD

- Compliance / Enforcement Division.
- Customs & SST Division.
- Management Division.

10.15am to 10.30am

Break

10.30am to 1.00pm

OUTLINE OF IMPORT EXPORT PROCEDURES AND DOCUMENTATION

- Customs Legislations.
- Legal landing place and mode of import / export.
- Customs declaration forms - 1, 1A, 2, 3,4, 5,6,8, 9, JKDM 1 - 5.
- Declaration, Examination & Assessment of Goods.
- Transshipment & Transportation Procedures
- Classification of Goods.
- Valuation of Goods.
- Preferential Tariff and Certificate of Origin
- Customs clearance & Payment of duty
- Payment under Protest
- Customs Prohibition of Import / Export Order 2017

1.00pm to 2.00pm

Lunch Break



2.00pm to 3.15pm

OUTLINE OF FACILITIES AND INCENTIVES UNDER THE CUSTOMS VARIOUS CUSTOMS LEGISLATIONS

- Licensed Warehouses.
- Licensed Manufacturing Warehouse.
- Refund & Drawback Facilities.
- Treasury Exemptions (MIDA Exemption).
- Temporary Import / Temporary Export.
- Customs Advance Rulings

3.15pm to 3.30pm

Break

3.30pm to 5.00pm

UNDERSTANDING CUSTOMS DUTIES EXEMPTION ORDER 2017 AND SALES TAX (EXEMPTION FROM PAYMENT OF TAX) ORDER 2018

DAY 2

9.00am to 10.15am

FREE ZONE PROCEDURES AND DOCUMENTATION

- Free Industrial Zones (FIZ).
- Free Commercial Zones (FCZ).
- Free Zone Documentation (FZ1 – FZ6).
- Benefits of Free Zones

10.15am to 10.30am

Break

10.30am to 1.00pm

SALES TAX AND RELATED CUSTOMS PROCEDURES

- Concept of Sales Tax
- Scope of Sales Tax
- Sales Tax Implications on Import & Export Procedures
- Sales Tax Exemption Orders – Schedule A, B and C (Lampiran CI, CII, CIII)
- Facilities under Sales Tax Act 2018 / Sales Tax Regulations 2018

POST IMPORTATION AUDIT



1.00pm to 2.00pm

Lunch Break

2.00pm to 3.30pm

OFFENCES AND PENALTIES

APPEAL AND REVIEW PROCEDURES

- Application for Review to DG Customs

- Appeal to Customs Appeal Tribunal
- Appeal to Minister of Finance

3.30pm to 3.45pm

Break

3.45pm to 5.00pm

CONCLUSION

