

PROGRAMME OUTLINE for LICENSED MANUFACTURING WAREHOUSE (LMW) (CONCEPTS, PROCEDURES DOCUMENTATIONS AND COMPLIANCE)

9.00am to 10.30am

1. Customs Objectives and Organisation Structure

2. Manufacturing Company Vs LMW Company

3. Scope of 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

10.30am to 10.45am

Break

10.45am to 1.00pm

5. Exemptions available under LMW

- **Exemptions on Raw Materials, Components, Accessories and Packaging Materials**
- **Exemptions on Machinery, Equipment & Spare Parts**
- **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, M2, M3 and M4**
- **Drop Shipment**

1.00pm to 2.00pm

Lunch Break



2.00pm to 3.30pm

7. Waste & Scrap - Application & Documentation

- **Application for Disposal Machinery / Equipment**
- **Sale of Waste & Scrap**
- **Destruction of Waste & Scrap**
- **Application for Remission of Duty**

8. Subcontract / Farming Out

- **Application procedures related to subcontracting out of raw materials / components**
- **Application procedures related to accepting subcontract materials / components**
- **Documentations and Conditions**

9. Accounting for losses by fire, flood and theft

10. Inspection and enforcement by Controlling Station

11. Other activities allowed in LMW Premises

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

3.30pm to 3.45pm

Break

3.45pm to 5.00pm

12. LMW Conditions and Compliance

13. LMW Compoundable Offences and Penalties

14. Conclusion