

**PROGRAMME OUTLINE for MALAYSIAN IMPORT AND EXPORT PROCEDURES, DOCUMENTATION AND COMPLIANCE**

**DAY 1**

9.00am to 10.30am

1. **Customs Legislations – Acts, Regulations & Orders with particular emphasis on Customs (Amendment) Act 2020, Customs Regulations 2019, Sales Tax (Amendment) Act 2019 and Free Zone (Amendment) Act 2019**
2. **Customs Organizational Structure**

10.30am to 10.45am

Break

10.45am to 1.00pm

3. **Import & Export Procedures**
  - Legal landing place & mode of import
  - Inward & outward manifests and out turn certificates
  - Import & Export declaration forms and supporting documents
  - Claim for preferential tariff and certificate of origin
  - Procedure as to Payment Under Protest
  - Claim for exemption under Customs Duties (Exemptions) Order 2017 Sales Tax (Exemption from Payment of Tax) Order 2018
  - Harmonized System Coding (Classification)
  - Method of Valuation of Goods
  - Customs Advanced Ruling
  - Examination of goods and Assessment of duty / tax
  - Payment of duty / Payment Under Protest and release from Customs control
  - Procedures as to warehousing of goods in Licenced Warehouses
  - Facilities for rapid clearance
  - Refund / Drawback procedures on duties / tax paid
  - Temporary Import / Temporary Export
  - Quality Declaration of Customs Declaration Forms (K1 – K13) and JKDM Form (I – IV)

1.00pm to 2.00pm

Lunch

2.00pm to 3.15pm

4. **Classification / Valuation of Goods**

**5. Import / Export Prohibition Orders 2023**

- Understanding the need for Prohibition Orders
- Category of goods absolutely / conditionally prohibited
- Application for import / export permits and licences

3.15pm to 3.30pm

Break

3.30pm to 5.00pm

**6. Claim for Preferential Duty and Certificate of Origin**

- Preferential Certificate of Origin (PCO) e.g. – AFTA, ACFTA, MJEPA, AKFTA, AANZFTA, AIFTA, MPFTA, MCFTA
- Non Preferential Certificate of Origin (NPCO)

**7. Transshipment / Transit procedures**

- meaning of transshipment and transit under the new legislation
- movement of goods through Principal Customs Area and Free Zones
- movement to and from Inland Clearance Depot and Inland Customs Station
- the use of Customs Form No. 5 (new form) & related procedures
- SST implications on transshipment / transit procedures

**DAY 2**

9.00am to 10.15am

**8. Transportation procedures between East / West Malaysia**

- movement of goods between and within territory
- use of Bank Guarantee and General Bond
- Customs (Prohibition of Removal) Order 2014
- the use of Customs Form No. 3 and procedures

**9. Use of Bank Guarantee, General Bond (K4) and other kinds of security**

10.15am to 10.30am

Break

10.30am to 1.00pm

**10. Post Importation Audit and Areas of Concern**

**11. Customs procedure in Labuan / Langkawi / Pangkor**

- Special Provisions related to Free Ports
- Procedures related to imports into the Islands
- Procedures related to export from the Islands
- Export Procedures in the Islands
- Control Over Vehicles

<https://wanfahprosper.com/malaysian-import-export-procedures-documentation/>

- Control over cigarettes and liquor
- Import Duty / Sales Tax implication on the Islands

**12. Import & Export Procedures in Free Zones – Forms FZ1 – FZ6**

- Understanding Customs Procedures in Free Zones
- Benefits of using Free Zones
- Use of Free Zone Form (ZB1 – ZB6)

**13. Effective use of Customs Duties (Exemption) Order 2017 and Sales Tax (Exemption from Payment of Tax) Order 2018**

1.00pm to 2.00pm

Lunch

2.00pm to 3.15pm

**14. Customs Facilitation**

- Customs Information System (SMK)
- e-Permit
- e-Manifest
- e-Declaration
- e-Payment (EFT)
- e-Release (GCS)
- Vehicles Information System (e-VIS)
- Container Security Initiative (CSI)
- Customs Golden Client (CGC/AEO)

**15. Sales Tax Implications on Import / Export Procedures**

- Sales Tax (Persons Exempted from Payment of Tax) Order 2018
- Sales Tax Implications on Designated Areas
- Sales Tax Implications on Special Areas

3.15pm to 3.30pm

Break

3.30pm to 5.00pm

**16. Review / Appeal Procedures and Customs Appeal Tribunal**

**17. Customs Offences and Penalties**

**18. Conclusion**