



## MIDA TAX EXEMPTIONS UNDER SECTION 14(2) CUSTOMS ACT 1967 AND RELATED SST RULES

(HRD Corp Programme Number : 1000149398)

### COURSE MODULES

- Overview
- Introduction to MIDA Exemptions and Sectors Eligible
- Organisations qualified for Tax Exemptions
- Guidelines on Tax Exemption for Manufacturing Sector
- Changes in Tax Exemption Policy
- Types of Tax Exemptions
- Application Procedures
- Conditions imposed by MIDA / RMCD
- Implementation, Enforcement and Supervision by RMCD
- Responsibilities of Exemption Holders
- Common Mistake / Non Compliance
- Tax Exemptions under Customs Duties Exemption Order 2017 and Sales Tax (Persons Exempted from Paying Tax) Order 2018
- Treatment of Miscellaneous Items
- Brief Outlines of Sales Tax Concept
- Application of Sales Tax Exemptions
- Sales Tax Exemption on Sub Contract works and Related Procedures
- Offences and Penalties
- Remission of Customs Duty and Sales tax
- Review and Appeal Procedure



The Royal Malaysian Customs Department (RMCD) provides various tax incentives to the business community to lower their cost of doing business in Malaysia in order to be competitive globally. The manufacturing sector in particular is granted tax exemptions under the Customs Act 1967 and Sales Tax Act 2018 on imported and locally purchased raw materials / components, packing / packaging materials, machineries, equipment & spare parts used in the manufacturing process.

### BENEFITS OF THIS SEMINAR:

- Understanding of the guidelines, regulations and procedures related to duty / tax exemption on raw materials / components and machinery / equipment
- Able to do Self-declaration mechanism applicable to sales tax

exemption on purchase of machinery, equipment and spare parts used in manufacturing

- Know the application of Approved Major Exporter Scheme (AMES) a recent introduction on the acquisition of raw materials, components, packing and packaging materials by non registered manufacturers
- How to claiming of tax exemptions under Customs Duties (Exemption) Order 2017 (CDEO 2017) and Sales Tax (Persons Exempted from Payment of Tax) Order 2018
- Aware the treatment of sales tax on sales to PCA / LMW / FIZ / DA / Overseas under Sales Tax Act 2018
- Know the application for sales tax exemption under Schedule A, B & C of the Sales Tax (Persons Exempted From Payment of Tax) Order 2018 (STEO 2018)

### WHO SHOULD ATTEND?

This course is suitable for all Manufacturers, Importers, Exporters, Trading Houses, Tax Consultants, Finance Managers and Accountants

### 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.





**REGISTRATION FORM (HRD Corp Claimable)**  
**MIDA Tax Exemption Under Section 14(2)**  
**Customs Act and related SST Rules**  
 (HRD Corp Programme Number : 1000149398)

**PAYMENT DETAILS : Cheque / Direct Credit**

Bank & Cheque No. Amount :

**PARTICIPANTS' DETAILS**

Participant 1 Full name and I/C



Designation Contact Number

Email Address Vegetarian Meal

YES / NO

Participant 2 Full name and I/C

Designation Contact Number

Email Address Vegetarian Meal

YES / NO

Participant 3 Full name and I/C

Designation Contact Number

Email Address Vegetarian Meal

YES / NO

**ORGANISATION DETAILS**

Organisation :

Contact Person : Mobile Number:

Address :

Email : Fax :

Please make payment to :

**WANFAH PROSPER PLT**  
 ACCOUNTS NUMBER : 3812930508  
 BANK : **Public Islamic Bank Berhad**



**FEE PAYABLE PER PARTICIPANT :**

Normal Price : **RM1,198**  
 Early Bird (15 days before event) : **RM 1,068**  
 Group Fee (>2 participants) : **RM 938**  
 Fee includes course materials, lunch and 2 tea breaks per day.

Claiming HRDF Levy? YES / NO

Date and Venue : \_\_\_\_\_

(Pls check our website  
<https://wanfahprosper.com/latest-events/> )  
 Contact : Cik Nor / Puan Nasifah / Mr. Tan  
 Tel : +60351663399  
 WhatsApp : +60162634929  
 Email : [sales@wanfahprosper.com](mailto:sales@wanfahprosper.com)

**CANCELLATION / TRANSFER**

Upon registering, participant(s) are considered successfully enrolled in the event. Written cancellations / transfer notice (substitution or to later dates) received :

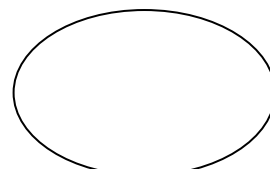
- More than ten (10) working days before the event, a refund (less administrative charge of 15%) will be made.
- Ten (10) working days or less before the event, no refund will be made.
- For no show on the day of the event, full payment is required. If you cannot attend the event, you can nominate a substitute at any time without payment of an administration fee.
- A full (100%) refund may be granted if the course is cancelled by Wanfah Prosper PLT (WFP). WFP reserves the right to postpone or cancel the event and / or change facilitator at any time should circumstances beyond its control arises. WFP also reserve the right to make alternative arrangements without prior notice should it be necessary to do so.

**DATA PROTECTION**

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709)

**DISCLAIMER**

Upon signing this registration form, you are deemed to have read and accepted the terms and conditions herein.



Authorise Signatory

Organisation stamp