

**PROGRAMME OUTLINE for MALAYSIAN IMPORT & EXPORT AND DOCUMENTATION, PROCEDURE 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
  - Procedure 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



# WANFAH PROSPER PLT

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

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



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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
- 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**