



**JB / 07 / 2024**

April 16, 2024

**For attention of:** SST registered manufacturers, Manufacturers of sales tax exempt goods, LMW holders, Free Zone manufacturers, importers, exporters, logistic managers/executives, accountants and traders,

**FMM Seminar on The Essentials of Import and Export, Transit and Transshipment Procedures, Plus the latest SST Rules**

This seminar would give a detailed explanation and guide on the **legislative requirements of import, export, Transit and Transshipment plus the latest SST Rules** which took place on 2023 and 2024. It deals with the *correct legal procedures* which importer; exporter must apply in order to avoid making mistakes which can be very costly to bear.

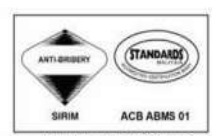
The facilitator shall provide an in-depth explanation on the latest Sales and Service tax rules in particular on **import duty and sales tax exemption on import/local purchase of raw materials, components, packing and packaging materials, manufacturing aids and cleanroom equipment as well as machinery, equipment and spare parts, impact of sale tax on different types of buyer (SST/ Trading co/ LMW/FZ/ Oversea/ Duty Free Islands).**

Participants are able to tap the comparative **cost advantages of ASEAN Free Trade Agreement amongst the 10 nations (ATIGA) and ASEAN Free Trade Agreements** signed with partner countries which can contribute to cost saving by paying 0% or 5% import duties on raw materials, machinery, equipment, spare parts and finished goods.

Importers/ exporters/ manufacturers are taught about their legal rights and how to exercise their rights when face with unreasonable queries from the Customs department. It highlights the **latest procedures on Classification, Valuation, Customs Ruling, e-review and Customs Appeal Tribunal.** Last but not least, it also deals with issues such as unjust/unfair claims lodged by the Customs department & suggestions to overcome these problems.

Additional topics are included in the 2 days' training. These are: **6 Principles of Valuation and Post Clearance Audit.** Trainer delves into the Valuation methods adopted by Royal Malaysian Customs and how it affects the import value declared by importer and the consequences of incorrect declaration.

How the use of different **INCOTERMS and transfer pricing** in your contract of sale may affect the import value. **Post Clearance Audit** brings about the role of Customs Auditor and types of documents to be audited. Responsibilities of a manufacturer and trader.





Details of the programme:

**Date** : **May 14-15, 2024 (Tuesday & Wednesday)**  
**Time** : **8:30am-5:00pm**  
**Venue** : **Grand Paragon Hotel Johor Bahru**  
**Registration** : **FMM Member – RM1350.00**  
**Fees** : **Non Member – RM1566.00**  
**(Inclusive of 8% Service Tax)**

Interested participants are requested to complete and submit the registration form as attached before May 9, 2024. **For further details, kindly contact Ms Jessica / Mr Danial of the FMM Johor Branch secretariat at Tel No. 07-3577613 or Fax No. 07-3577618 or email at [jessica@fmm.org.my](mailto:jessica@fmm.org.my) / [danial@fmm.org.my](mailto:danial@fmm.org.my)**

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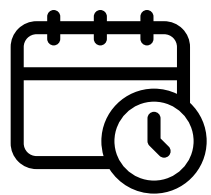
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FEDERATION OF MALAYSIAN  
MANUFACTURERS  
(JOHOR BRANCH) (7907X)  
PROG NO:10001405584

# FMM SEMINAR ON THE ESSENTIALS OF IMPORT AND EXPORT, TRANSIT AND TRANSSHIPMENT PROCEDURES, PLUS THE LATEST SST RULES



**May 14 -15, 2024**  
09:00AM - 5.00pm



**Grand Paragon Hotel Johor Bahru**

## ABOUT OUR SEMINAR

This course gives a detailed explanation on the legislative requirements of import, export, Transit and Transshipment plus the latest SST Rules which took place on 1.9.2018. It deals with the correct legal procedures which importer, exporter must apply in order to avoid making mistakes which can be very costly to bear.

Importers /exporters/manufacturers are taught about their legal rights and how to exercise their rights when face with unreasonable queries from the Customs department. It highlights the latest procedures on Classification, Valuation, Customs Ruling , e-review and Customs Appeal Tribunal. Last but not least, it also deals with issues such as unjust/unfair claims lodged by the Customs department & suggestions to overcome these problems.

**RM1350.00 (MEMBER)**  
**RM1566.00 (NON MEMBER)**

\*\*Inclusive of Service Tax @8%  
\*\*Inclusive of Tea Break, Lunch, Notes &  
Certificate of Attendance

**TRAINER:**

**GOR@GOH KIN SIANG,  
DEPUTY DIRECTOR OF  
CUSTOMS, RTD**

For more information, please contact :

[jessica@fmm.org.my](mailto:jessica@fmm.org.my) / [daniel@fmm.org.my](mailto:daniel@fmm.org.my)



07-3577613



<https://www.fmm.org.my/>





## PARTICIPATION FEE

PARTICIPANT	PER PAX	SST (8%)	TOTAL
Member	RM1250	RM100	<b>RM1350</b>
Non - Member	RM1450	RM116	<b>RM1566</b>

## TARGET GROUP

Traders ( Importer and exporter), Logistic managers/executives, warehouse managers/executives, shipping managers/executives, Free zone manufacturer, LMW manufacturer, SST manufacturer, SST exempt manufacturer.

## REGISTRATION

1) Name: \_\_\_\_\_

NRIC: \_\_\_\_\_

Designation: \_\_\_\_\_

Email: \_\_\_\_\_

Vegetarian : Yes [ ] No [ ]

2) Name: \_\_\_\_\_

NRIC: \_\_\_\_\_

Designation: \_\_\_\_\_

Email: \_\_\_\_\_

Vegetarian : Yes [ ] No [ ]

### Submitted by:

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

Tel.: \_\_\_\_\_ Fax: \_\_\_\_\_

FMM Membership No.: \_\_\_\_\_

Email: \_\_\_\_\_

## REPLACEMENT / CANCELLATION / NO-SHOW

- Cancellation & refund are not allowed
- Replacement at no additional cost.
- FMM reserves the right to cancel or reschedule the programme. All efforts will be taken to inform participants of the changes.
- **Participants who did not turn-up at the events are liable for the full payment.**

### **Please Tick Appropriate Box**

We hereby confirmed that :

- We will be claiming under SBL-KHAS SCHEME and full payment would be made to Federation of Malaysian Manufacturers in the event that no disbursement from HRDF under any circumstances
- We will **NOT** be claiming under SBL-KHAS SCHEME, Enclosed cheque/bank draft, No \_\_\_\_\_ for RM \_\_\_\_\_ being payment made for \_\_\_\_\_ participant(s) made in favour of Federation of Malaysian Manufacturers.

## PAYMENT METHOD

Payee Name : FEDERATION OF MALAYSIAN MANUFACTURERS

Cheque or Bank Draft Crossed Account Payee only

- **Bank-in Payment** : to e-mail or Fax Deposit Slip to FMM for Issuance of Official Receipt
- **Bank Name** : Malayan Banking Berhad
- **Account No** : 5-01280-05654-2
- **Swift Code** : MBBEMYKL

Please write the Event Name on the reverse side of the cheque or on the bankin slip

- For SBL-KHAS Scheme, an Attendance of 100% is a must, in any case, employers will be billed in full
- For SBL-KHAS Scheme, Grant Approval must be forwarded to FMM Johor at least **3 DAYS BEFORE** the webinar date

Registration form must be completed and returned to FMM Johor by **May 9, 2024**. Walk-in participants with payment will be admitted on space availability basis. Upon sending the registration form, you are deemed to have read and accepted the terms and conditions.

# FMM SEMINAR ON THE ESSENTIALS OF IMPORT AND EXPORT, TRANSIT AND TRANSHIPMENT PROCEDURES, PLUS THE LATEST SST RULES

MAY 14 - 15, 2024 (TUESDAY & WEDNESDAY) | 8.30AM - 5.00PM | GRAND PARAGON HOTEL, JOHOR BAHRU

## May 14, 2024 (Tuesday) - Day 1

08:30am - 9:00am ●● **Registration**

09:00am - 10:30am ●● **Legislations**

- Customs Act 1967;
- Customs Regulations 2019;
- Free Zone Act 1990
- Free Zone Regulation 1991
- Goods Vehicle levy Act 1983
- Windfall Profit Levy Act 1998
- Countervailing and Anti-Dumping Act 1993
- Sales Tax Act 2018
- Sales Tax Regulations 2018
- Sales Tax (Person Exempted from Payment of Tax) Order 2018—Schedule A, B & C.
- Customs (Prohibition of imports) Order 2023;
- Customs (Prohibition of Exports) Order 2023;
- Customs Duties Order 2022 (1.6.2022);
- Customs Duties (Goods of ASEAN Countries Origin & Asean Harmonised Tariff Nomenclature & ASEAN Trade In Goods Agreement ) Order 2017
- Malaysia bilateral FTA with 7 countries and AFTA regional FTA with 7 partner countries
- Customs ( Customs ruling ) Regulations 2007
- Sales Tax ( Customs Ruling) 2018
- Customs Duties ( Exemption) Order 2017
- Customs (Rules of Valuation ) Regulations 1999
- Other Customs & Sales Tax subsidiary legislations

10:30am - 10:45am ●● Morning Tea Break

10:45am - 01:00pm ●● **Import & export procedures**

- Import & export procedures
- Place of import---Oversea, Free zone, Designated Areas, LMW and Bonded warehouse.
- Place of export;
- What is Transit ? How it works
- What is Transshipment ? Operational flows
- Declaration of customs forms ( manually & by computer);
- Customs Agents;
- Customs duties i.e. import duties, Anti-dumping duties, export duties, sales tax , excise duties , levy & cesses;
- Sales tax exemption ( Schedule A,B,C and AMES) on import/local purchase of raw materials, components, packing & packaging materials , manufacturing aids and cleanroom equipment.
- Procedures on import duty( item 112) and Sales tax exemption(item 55) on Machinery, equipment and spare parts
- Approved Major Exporter Scheme(AMES) as a new sales tax exempted facilities on purchase of raw materials, components, packing and packaging materials by manufacturers of sales tax exempt goods.
- New Sales Tax and its impact on PCA(SST registered manufacturer, PCA (trading company), DA, FIZ, LMW, LW, DFI—A tabular illustration

01:00pm - 02:00pm ●● **Lunch**

02:00pm - 03:30pm ●● **Customs tax facilities**

- Prohibition of imports and exports;
- Application of import / export licences ( e-permit);
- Power of the Minister to exempt Customs duties & Sales Tax
- Power of the Director General Of customs to exempt Customs duties;
- Refund, Drawback & Remission of customs duties
- Temporary import;
- Locked vans and Customs seal

03:30pm - 03:45pm ●● **Afternoon Tea Break**

03:45pm - 5:00pm ●● **Continued**

# FMM SEMINAR ON THE ESSENTIALS OF IMPORT AND EXPORT, TRANSIT AND TRANSHIPMENT PROCEDURES, PLUS THE LATEST SST RULES

MAY 14 - 15, 2024 (TUESDAY & WEDNESDAY) | 8.30AM - 5.00PM | GRAND PARAGON HOTEL, JOHOR BAHRU

## May 15, 2024 (Wednesday) - Day 2

08:30am - 9:00am ➔ **Registration**

9.00 am-10.45 am ➔ **Customs (Rules of Valuation) Regulations 1999**

- 6 Principles of Valuation
- Incoterms and how use of different Incoterm may affect the Customs value at the time of import
- Transfer pricing on declared import value.
- How Customs determines the correct import value/Customs value for imposing Customs duties.
- Consequences of under value on imported goods

10.30 am-10. 45 am ➔ **Morning Tea Break**

10:45am - 01:00pm ➔ **Continue on Rules of Valuation and Transfer Pricing.**

01:00pm - 02:00pm ➔ **Lunch**

02:00pm - 03.30pm ➔ **Post Clearance Audit**

- Prohibition of imports and exports;
- Application of import / export licences ( e-permit);
- Power of the Minister to exempt Customs duties & Sales Tax
- Power of the Director General Of customs to exempt Customs duties;
- Refund, Drawback & Remission of customs duties
- Temporary import;
- Locked vans and Customs seal

03:30pm - 03:45pm ➔ **Afternoon Tea Break**

03.45pm - 04.30pm ➔ **Classification of Goods; Dispute on Classification and Valuation**

- Customs Ruling with regards to application for classification, valuation, taxable person and taxable services
- Appeals for unfair judgments/conviction by the authority
  - Power of the Director General Of customs to review on Customs ruling;
  - E-Review by the Director General of Customs if the appeal was rejected by the Director General of Customs w.e.f. March 2021;
  - Power of Customs Appeal Tribunal to hear appeal if the Director General of Customs reviewed decision is not in favour of the appellant;
  - Appeal to Malaysian High Courts

4.30pm-5.00 pm ➔ **Q & A**

5.00 pm ➔ **End of Program**

## TRAINER PROFILE

### **GOR@GOH KIN SIANG**

**Mr Gor @ Goh Kin Siang** is the Former Deputy Director of Customs, retired. He has 38 years of working experience in many areas such as import, export, sales tax, customs port, service tax, excise, drawback and refund, petroleum, finance, industry (LMW, Sec 14.2 & Free Zone), preventive etc. He was the Superintendent of Customs Johor Bahru; Assistant Director of Customs (Internal Taxes) Kuantan; Lecturer Academy Customs of Malaysia, Malacca; Senior Assistant Director of Customs, Sarawak; Senior Assistant Director of Customs, Export Section, Complex Customs Tg Puteri, JB; Senior Assistant Director of Customs I & II Industry & Internal Tax Division, Malacca; Deputy Director of Customs, Headquarters, Putrajaya.