FEDERATION OF MALAYSIAN MANUFACTURING
Co. No. 196801000309 (7907-X) (Formerly known as
Federation of Malaysian Manufacturers) Eastern Branch

EB/39/25
December 22, 2025

FMM WEBINAR ON AVOID COSTLY TAX MISTAKES: UNDERSTANDING TARIFF CODE RECLASSIFICATION UNDER SST 2025

JANUARY 29, 2026 | REMOTE VIA ZOOM | 9.00 AM - 5.00PM

INTRODUCTION

With the Sales Tax expansion effective 1 July 2025, many SME manufacturers in Malaysia are now required to charge 5% SST on locally manufactured goods. This expansion has triggered concerns among businesses, especially in cases where Customs authorities may reclassify goods into different tariff codes, potentially resulting in unexpected tax liabilities, penalties, and disputes. This training is designed to equip manufacturers and compliance personnel with a practical understanding of tariff code classification, based on the General Interpretative Rules (GIRs) used by Customs globally, including Malaysia. A clear grasp of these rules helps businesses determine whether their products are sales taxable, and under which tariff code, thus reducing the risk of costly tax mistakes. Participants will learn step-by-step methods to classify manufactured goods accurately, understand the tax consequences of different tariff codes, and know how to deal with Customs reclassification issues, including obtaining advance rulings.



TRAINING OBJECTIVES

By the end of the course, participants will:

- Understand how tariff code reclassification exposes businesses to 5% sales tax risk under SST 2025
- Learn how Customs reclassifies goods using General Interpretative Rules (GIR)
- Discover real cases where manufacturers faced unexpected tax liabilities
- Gain tools to audit, document, and defend their own tariff code classifications
- Know how and when to apply for Advance Customs Ruling
- Build a solid compliance strategy to avoid SST-related disputes

TAX

FEES

Member: RM 594.00
Non-Member : RM756.00
Price above are inclusive of 8% SST)

TARGET GROUP

New and existing SST registered manufacturers, accountants & finance executives, sale and purchase managers & executives, shipping managers & executives , logistics managers & personnels.

TRAINER PROFILE

Mr. Goh Kin Siang, a Bachelor of Economics (Hons) graduate from the University of Malaya, served in the Royal Malaysian Customs Department for 31 years, retiring as Deputy Director in 2007. He has extensive expertise in areas such as import/export, taxation, excise, and finance. Currently, he works as a freelance trainer for the private sector and lectures at the Malacca Customs Academy. Over his career, he held various key roles, including Assistant Superintendent, Superintendent, and Senior Assistant Director, before becoming Deputy Director in 2006.

Call /Email Us For More Information 09-560 6554 or fmmeastern@fmm.org.my

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HRD CORP CLAIMABLE

PROGRAMME



08.45 AM	**Registration**
09.00 AM	**Introduction to SST 2025 & Tariff Classification** • Overview of Malaysian SST 2025 Expansion (Effective 1.7.2025) • Why tariff code classification matters under SST • Real-life tax mistakes from wrong classification • What's new: 5% Sales Tax Tier
10.30 AM	**Morning tea break**
10.45 AM	**Basics of Tariff Codes & HS System** • What is a Tariff Code? How it's structured (8-digit format) • Harmonised System (HS) ; ASEAN Harmonised Tariff Nomenclature (AHTN); Malaysia Harmonised Tariff Structure. • Who decides the code: Manufacturer vs Customs
01.00 PM	**Lunch**
02.00 PM	**Understanding the 6 General Interpretative Rules (GIRs)** • GIR 1 to 6 explained in simple terms • Purpose and logic of each rule • Examples of applying each GIR in Malaysian context **Case Study Workshop – Applying GIRs** • Hands-on classification of manufactured products • SST Implications: Which are taxable, which are not?
03.30 PM	**Evening tea break**
02.00 PM	**Customs Rulings & Handling Disputes** • What is an Advance Customs Ruling? How advance Customs Ruling helps you to resolve classification issue .When and how to request. • What to do if you receive a Customs reclassification notice • SST compliance checklist for manufacturers • Group discussion: What if Customs disagrees?
04.45 PM	**Wrap-Up, and Practical Tips** • Memory tricks to apply GIRs quickly • Common traps for SME manufacturers • Final checklist before issuing tax invoice with SST **Question & Answer Sessions**
05.00 PM	**End of programme**

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FMM WEBINAR ON AVOID COSTLY TAX MISTAKES: UNDERSTANDING TARIFF CODE RECLASSIFICATION UNDER SST 2025

January 29, 2026 (Thursday) | **Remote Via ZOOM** | **9:00 am - 5:00 pm**

REGISTRATION / PAYMENT

Registration form must be completed and returned to FMM Eastern by **January 22, 2026.** All confirmed participants should make the full fee before the event.

- For HRD Corp - Claimable Courses, an Attendance of 100% is a must, in any case, employers will be billed in full.
- For HRD Corp - Claimable Courses, Grant Approval must be forwarded to FMM Eastern at least 3 DAYS BEFORE the webinar date.

PAYMENT METHODS

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: **Maybank Bank Berhad**
  Account no : **5-56011-06326-9**
  SWIFT Code: **MBBEMYKL**
- Please write the event name on the reverse of the cheque or on the deposit slip.

DISCLAIMER:

FMM Eastern reserves the right to change the facilitator, date and to vary/cancel the Webinar should unavoidable circumstances arise.

REPLACEMENT / CANCELLATION / NO-SHOW POLICY

Replacement at no additional cost. FMM reserve 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.

Cancellation must be in writing to FMM. If cancellation is received:

- 7 days before the webinar - no payment charged
- 3- 6 days before the webinar - 50% payment charged
- Less than 3 days - full payment will be charged
- cancellation and refund is not allowed

Training Provider: 007907X_EASTERN
Training Number: 10001637049

Enquiries

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REGISTRATION FORM

FMM Eastern Branch - Ms. Wan Hui/ Ms Thivya
Email: wanhui@fmm.org.my / thivya@fmm.org.my

Please register the following participants(s):-

No	Name	Designation	I/C Number	Email	H/P No.
1					
2.					
3.					

Please Tick appropriate box:

We hereby confirm that:

☐ **We will be claiming under HRD Corp-Claimable courses (SBL - Khas) but full payment would be made to Federation of Malaysian Manufacturers in the event that no disbursement from HRD CORP under any circumstances.**

☐ **We are not claiming training grant from HRD Corp. Enclosed cheque / bank draft, No _____ for RM _____ being payment made for _____ participant(s) made in favour of Federation of Malaysian Manufacturers.**

Submitted by:

Name : _____ **Designation:** _____

Company: _____ **FMM Membership No. :** _____

Address: _____

_____

Email: _____ **Tel:** _____ **Fax:** _____

TIN No. : _____ **SST No:** _____

Company Stamp