



FMM Seminar on UNDERSTANDING SALES TAX EXEMPTION (ITEM 55) FOR MACHINERY, EQUIPMENT AND SPARE PARTS FOR MANUFACTURING: UPDATES & PRACTICAL APPLICATION

February 11, 2026 (Wednesday) | 8.30am – 5.15pm | M World Hotel, PJ

Unlock Customs tax savings with Sales Tax Exemption (Item 55)



PROGRAMME

8.30am	Registration & Breakfast
9.00am	Welcome Remarks <i>by YBhg Datuk Noraini Soltan, FMM Vice President and FMM Customs Committee Chair</i>
9.05am	Session 1: Sales Tax – Latest Updates - Eligibility criteria: manufacturer status, product classification, tariff alignment - Key requirements for exemption approval - Conditions, limitations & common non-qualifying items - Frequent errors in submissions and compliance issues <i>by Royal Malaysian Customs Department (RMCD)</i>
10.45am	Networking Coffee Break
11.15am	Session 2: Understanding Sales Tax Exemption – Schedule A, B and C - Categories of exempted goods under Schedule A, B, C - Claims for exemption and related procedures - Common Mistake in Applying Sales Tax Exemption <i>by Royal Malaysian Customs Department (RMCD)</i>
1.00pm	Networking Lunch
2.00pm	Session 3: Latest MOF Announcement on Item 55 of Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order – What Has Changed? - Breakdown of revised exemption list - Additions, removals, and revised criteria - Impact on machinery, equipment & manufacturing operations - Compliance implications for companies - Transition or grace period issues <i>by Royal Malaysian Customs Department (RMCD)</i>
3.30pm	Session 4: Application Requirements, Evaluation Criteria & Process Flow - MIDA's role in evaluating Item 55 applications - Step-by-step application process for Item 55 - Required documents & supporting evidence - Approval timelines & validity - Handling amendments, rejected applications & renewals - Case examples from previous applications <i>by Malaysian Investment Development Authority (MIDA)</i>
4.30pm	Session 5: Practical System Demonstration – How to Apply Online - Demonstration of the online system - How to submit an Item 55 exemption application - Uploading documents & common system errors - Tracking application status <i>by Malaysian Investment Development Authority (MIDA)</i>
5.15pm	Networking Coffee Break & End of Programme

DONT MISS OUT THE OPPORTUNITY

- ✓ **Latest Updates on Sales Tax:** Eligibility, exemptions, and common compliance errors.
- ✓ **Understanding Item 55:** Schedule A, B & C, and how to apply correctly
- ✓ **Avoid Costly Compliance Pitfalls** – Get insights into customs enforcement, common offences, and penalties.
- ✓ **Application Process Demystified:** Step-by-step guidance, required documents, evaluation criteria, and handling rejections.
- ✓ **Practical Online Demo:** How to submit and track your Item 55 exemption application efficiently.
- ✓ **MOF Announcement Insights:** Changes to Item 55 and its impact on machinery, equipment, and manufacturing operations.

Seize this opportunity to gain practical knowledge, avoid common pitfalls, and ensure your company maximises customs benefits!



FOR ENQUIRIES

Ms. Farah Nabilah/ Ms. Cenica

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cenica@fmm.org.my

03-62867200 (321/327)

P/S: Q&A will be held right after each presentation

FMM reserves the right to amend the programme in the best interest of the Seminar



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PARTICIPATION FEE (RM)	Fee/Pax	SST 8%	Total/Pax
FMM/GS1 Member	800.00	64.00	864.00
Non-Member	950.00	76.00	1,026.00

- 10% group discount for more than 3 persons from same company.
- All fees include seminar materials, lunch & refreshment.
- Certificate of Attendance (COA) will be provided for this seminar.

CONTRIBUTORS TO HRD CORP

- This seminar is a **HRD Corp Claimable Course (SBL-Khas)**.
- Course No: **10001637444** FMM MyCoID: 007907X
- Contributors are required to provide the **HRD Corp Grant Approval Number to FMM before Feb 5, 2026**.
- If FMM could not claim participation fee from HRD Corp after the event for participants with less than 75% attendance or fail to attend the event, FMM will issue an invoice of the full fee to the company.

NON-CONTRIBUTORS TO HRD CORP - PAYMENT METHODS

Invoice will be issued upon receipt of completed registration form. Please email payment advice to cenica@fmm.org.my

Payee Name: **Federation of Malaysian Manufacturing**

ROC: 007907-X or 196801000309 | SST Registration No: W10-1901-32000108

1) GIRO Bank transfer to **Malayan Banking Berhad**

(Account No: **5-14208-330768** / Swift Code: MBBEMYKL)

2) JomPAY (Biller Code: **20073**)

3) Cheque crossed Account Payee Only

VENUE

M World Hotel

No. 1, Persiaran Bandar Utama

Bandar Utama, 47800 Petaling Jaya, Selangor

Tel: +(603) 7681 7658

Contact Person: Ms Loo Rui Rou

Email: ruirou.loo@mworldhotel.com.my

CANCELLATION / REPLACEMENT / NO-SHOW

- All registrations carry a 50% cancellation liability immediately after a completed registration form has been received by FMM.
- Cancellation must be in writing to FMM.
- Replacement at no additional cost.
- Participants need to provide a Letter of Undertaking (LOU) if payment is not ready before the event day.
- Participants who do not turn up at the event are liable for the full fee.
- FMM reserves the right to alter, cancel or reschedule the programme. All efforts will be taken to inform participants. If FMM decides to cancel/postpone the event, FMM shall not be responsible for covering all costs incurred by participants.

ENQUIRIES

Ms Cenica / Ms Farah, FMM Secretariat

Tel: 03-62867200

Email: cenica@fmm.org.my / farah_nabilah@fmm.org.my

**CLOSING DATE FOR REGISTRATION:
FEBRUARY 5, 2026**

To: FMM, Wisma FMM, No. 3 Persiaran Dagang, PJU 9 Bandar Sri Damansara, 52200 Kuala Lumpur

Attn: Ms Cenica, International Business Division | Email: cenica@fmm.org.my

Please register the following participant(s) as per NRIC: (Attach separate list if space is insufficient)

1. Name: _____ Designation: _____

Email: _____ NRIC No: _____ Vegetarian: Yes/No

2. Name: _____ Designation: _____

Email: _____ NRIC No: _____ Vegetarian: Yes/No

3. Name: _____ Designation: _____

Email: _____ NRIC No: _____ Vegetarian: Yes/No

We hereby confirmed that (please tick accordingly):

☐ We will be claiming under HRD Corp Claimable Course and full payment would be made to Federation of Malaysian Manufacturing in the event that no disbursement from HRD Corp under any circumstances.

☐ We will not be claiming under HRD Corp Claimable Course.

Full payment of RM _____ will be made by **February 5, 2026** via Bank transfer / JomPAY / Cheque.

Submitted by: (Please complete this section in capital letters)

Name: _____ Designation: _____

Company: _____

Address: _____

BRN No (new): _____ SST No: _____ TIN No: _____

Email: _____ Tel: _____ FMM/GS1 Membership No: _____