



FMM WEBINAR ON LICENSED MANUFACTURING WAREHOUSE (LMW) LICENSING, FACILITATION & CONTROL :WITH THE LATEST POLICY UPDATES

MARCH 16, 2026 | REMOTE VIA ZOOM | 9.00AM - 5.00PM



INTRODUCTION

The Licensed Manufacturing Warehouse (LMW) scheme enables manufacturers to establish and operate their production facilities within a bonded warehouse environment. It is primarily designed for export-oriented manufacturers whose entire production, or at least 80%, is intended for export markets. Unlike Free Industrial Areas that must be gazetted and located near ports, LMW factories can be set up anywhere within the Principal Customs Area — giving manufacturers more freedom to choose their factory location. Just like factories in Free Industrial Zones, LMW companies also enjoy full tax benefits — including 0% sales tax and duty-free import of raw materials, components, machinery, and equipment used in production.

Two additional topics have been added to this course:

- The implementation of SMARTGPB (online application submissions)
- Product-specific rules as an alternative to address situations where the 40% Regional Value Content (RVC) formula under ATIGA is not applied for local sales.

COURSE OBJECTIVES

At the end of this training, participants will be able to:

- Understand the concept, guidelines, legislations and regulations with regards to LMW;
- Understand the application procedures for license & customs duties exemption (Import duty and sales tax);
- Enable manufacturer to have a more realistic cost analysis on the manufactured product as element of customs tax exemption/ new sales tax @ 0% is being well taken care of. Hence enable the manufacturer to market products at a more competitive price.
- To implement the correct new sales tax procedures on work performed by subcontractors (PCA/LMW/FIZ/NRM) & Customs clearance
- Understand and enroll in the SMARTGPB online platform to facilitate the movement of goods from the licensed premises.
- Make use of Product Specific Rules (PSR) for ATIGA local sale.

WHO SHOULD ATTEND

LMW license holders include: Shipping / Finance / Purchasing / Sales & Marketing / Human Resource / Warehouse – Managers, Executives & Officers

TRAINER PROFILE

Mr. Goh Kin Siang holds a Bachelor of Economics (Hons) from University Malaya. He was formerly with the Royal Customs Department for 31 years. He retired as a Deputy Director of Customs in 2007. Mr. Goh has wide experience in the field of import, export, sales tax, service tax, excise, petroleum, finance and industry. Currently, he is a freelancer trainer and has conducted a series of training programmes for the private sector. He also lectures for the Malacca Customs Academy.

Mr. Goh Kin Siang's working experience:

- ❖ Assistant Superintendent at Royal Malaysian Customs in 1976
- ❖ Superintendent at Royal Malaysian Customs in 1977
- ❖ Assistant Director at Royal Malaysian Customs from 1992 - 1996
- ❖ Senior Assistant Director at Royal Malaysian Customs from 1997 - 2004
- ❖ Senior Assistant Director 1 at Royal Malaysian Customs in 2005
- ❖ Deputy Director at Royal Malaysian Customs in 2006

FEES

MEMBER: RM 594.00

NON-MEMBER : RM756.00

Price above are inclusive of 8% SST)

MORE INFO

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

PROGRAMME

8:30 AM - ONLINE REGISTRATION

- 9:00am - 10.30am -
- Eligibility
 - Application for license
 - Import duties exemption; sales tax @ 0% on import and sales tax @ 0% on local purchase on raw material, components, machinery & equipment's
 - Manufacturing aids
 - Non - exemption of customs duty on selected goods listed by MOF
 - Responsibilities of a licensee

10:30 AM - MORNING TEA BREAK

- 10:45am - 1:00pm -
- Subcontract work
 - Movements of finished goods
 - Tax policy on local sales
 - Reimport, re-export (exemption & sales tax)

1:00 PM - LUNCH

- 2:00pm - 3:30pm -
- Remission (import duty & sales tax)
 - Disposal
 - License holder responsibilities on disposal of wastes, rejected finished goods, defective raw materials, machinery & equipments.
 - Export of finished goods through a third part
 - Procedures to apply for export through a third party & format used. Sales tax implication.
 - 8 Value added activities allowed for LMW manufacturers:
 - Revenue earner

3.30 PM - EVENING TEA BREAK

- 3:45pm - 4:40pm -
- Offences (Customs Act 1967 and Sales Tax Act 2018)
 - Types of offences commonly committed by licensed holder
 - Penalties for non-compliance (Customs Act 1067 and Sales tax Act 2018)
 - Types of penalties. Sections of the laws pertaining to penalties.
 - Conclusion
 - Pros & Cons of LMW as compared to manufacturers having tax exemption under sec.14.2, Customs Act 1967 & Sales Tax Act Act 2018.

- 4:40pm - 5:00pm - Question and answer

5:00 PM - END OF PROGRAMME

FMM WEBINAR ON LICENSED MANUFACTURING WAREHOUSE (LMW) LICENSING, FACILITATION & CONTROL : WITH THE LATEST POLICY UPDATES



March 16, 2026 (Monday)



Remote Via ZOOM



9:00 am - 5:00 pm

REGISTRATION / PAYMENT

Registration form must be completed and returned to FMM Eastern by **March 9, 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.

DISCLAIMER:

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

Enquiries

FMM Kedah/Perlis : Ms Zai - rozainiza@fmm.org.my
FMM Sarawak : Mr Farrez Teh - farrez@fmm.org.my
FMM Malacca : Ms Justina - Justina@fmm.org.my
FMM N. Sembilan : Ms Erda - herdawaty@fmm.org.my
FMM Sabah : Ms Florisa - florisa@fmm.org.my
FMM Selangor/KL : Ms Azela - nor_azelawati@fmm.org.my
FMM Perak : Ms Lee Kar Yan - karyan@fmm.org.my
FMM Johor : Ms Jessica - jessica@fmm.org.my
FMM Penang : Ms Owe Yean Roei - yean_roei@fmm.org.my

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.

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: **10001644035**

REGISTRATION FORM

Please register the following participants(s):-

FMM Eastern Branch - Ms. Wan Hui/ Ms Thivya

Email: wanhui@fmm.org.my / thivya@fmm.org.my

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