



FEDERATION OF MALAYSIAN MANUFACTURING
(JOHOR BRANCH) 196801000309 (7907-X)

PROGRAMME NO : 10001639955



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

- Understand how tariff code reclassification can expose businesses to **5% sales tax risk under SST 2025**
- Learn how Customs applies **General Interpretative Rules (GIR)** to reclassify goods
- Explore **real cases** of manufacturers facing unexpected tax liabilities
- Gain practical tools to **audit, document, and defend** tariff code classifications
- Know when and how to apply for **Advance Customs Ruling**
- Develop a robust **compliance strategy** to **avoid SST-related disputes**

APRIL 24, 2026
08:30AM-05:00PM



REGISTER HERE



For more information, please contact :

zuraidahnur@fmm.org.my / nur_fatihah@fmm.org.my 07-3577613 <https://www.fmm.org.my/>



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

APRIL 24, 2026 (FRIDAY) | 8.30AM - 5.00PM | ZOOM ONLINE PLATFORM

REGISTRATION :

1) Full Name :

NRIC :

Designation :

Phone No :

Email :

2) Full Name :

NRIC :

Designation :

Phone No :

Email :

3) Full Name :

NRIC :

Designation :

Phone No :

Email :

Submitted by:
Name :

Designation :

Company Name :

Company New Registration No :

FMM Membership No :

Company Address :

Phone No :

Email :

TIN No :

SST No :

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 Manufacturing in the event that no disbursement from HRDC 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 Manufacturing

PARTICIPATION FEE :

PARTICIPANT	PER PAX	SST (8%)	TOTAL
Member	RM700	RM56	RM756
Non - Member	RM850	RM68	RM918

- Registration form must be completed and returned to FMM Johor by **APRIL 16, 2026**
- All confirmed participants should make the full fee before the event.

SBL-KHAS SCHEME - HRDC Claimable Courses:

- Grant Approval** must be forwarded to FMM Johor at least **3 DAYS BEFORE** the programme date.
- 100% attendance is a must.** Participants who fail to attend, the full fees shall be payable by the company

PAYMENT METHOD :

PAYEE NAME : **FEDERATION OF MALAYSIAN MANUFACTURING**

Bank Name : **Malayan Banking Berhad**

Account No : **5-01280-05654-2**

Swift Code : **MBBEMYKL**

FMM SST No : **W10-1901-32000108**

FMM TIN No : **C25703742100**

- Cheque/Bank Draft Crossed Account Payee only
- Bank-in Payment : E-Mail Deposit Slip to FMM for Issuance of Official Receipt
- Please write the **Event Name** on the reverse side of the cheque/bank-in slip

REPLACEMENT/CANCELLATION/ NO-SHOW :

- Cancellation must be in writing to FMM. Replacement at no additional cost. *(Must be in Writing with Reasons 7 days before the programme)*
- Non-FMM members **MUST PAY** the full fee before/on the day of the event. Members need to provide a Letter of Undertaking to ensure participation before the event.
- FMM reserves the right to cancel or reschedule the programme. All efforts will be taken to inform participants of the changes.

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April 24, 2026 (Friday)

- 08:30am - 09:00am ●● **Registration of Participants**
- 09:00am - 09:05am ●● **Welcome Remark by FMM Johor**
- 09:05am - 10:30am ●● **Module 1: 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
- 10:30am - 10:45am ●● **Morning Break**
- 10:45am - 01:00pm ●● **Module 2: Basics of Tariff Codes & HS System**
- Introduction To Tariff Codes and Their 8-Digit Structure
 - Harmonised System (HS) ; ASEAN Harmonised Tariff Nomenclature (AHTN); Malaysia Harmonised Tariff Structure.
 - Who Decides the Code: Manufacturer vs Customs
- Module 3: Understanding the 6 General Interpretative Rules (GIRs)**
- GIRs 1 to 6 Explained in Simple Terms
 - Purpose and Logic of Each Rule
 - Examples of Applying Each GIRs in Malaysian Context
- 01:00pm - 02:00pm ●● **Lunch Break**
- 02:00pm - 03:30pm ●● **Module 4: Case Study Workshop - Applying General Interpretative Rules (GIRs)**
- Hands-On Classification of Manufactured Products
 - SST Implications: Which are Taxable, Which are Not
- Module 5: Customs Rulings & Handling Disputes**
- Advance Custom Ruling - Learn What It Is, How It Helps Resolve Classification Issue & How to Request
 - Handling A Customs Reclassification Notice
 - SST Compliance Checklist for Manufacturers
 - Group Discussion: What if Customs Disagrees?
- 03:30pm - 03:45pm ●● **Tea Break**
- 03:45pm - 04:45pm ●● **Module 6: Wrap-Up, and Practical Tips**
- Memory Tricks to Apply GIRs Quickly
 - Common Traps for SME Manufacturers
 - Final Checklist Before Issuing Tax Invoice with SST
- 04:45pm - 05:00pm ●● **Q&A Session**
- 05:00pm ●● **End of Programme**

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SPEAKERS

MR GOR KIN SIANG @ GOH KIN SIANG

HRDC Certified Trainer | Deputy Director Of Customs, RTD

Mr. Gor Kin Siang (also known as Goh Kin Siang) is a highly experienced Malaysian customs and taxation specialist with an extensive career spanning more than three decades in the Royal Malaysian Customs Department. He holds a Bachelor of Economics (Honours) from Universiti Malaya and has served in various senior leadership roles, including Deputy Director. His deep regulatory knowledge and practical enforcement experience make him a trusted authority in customs procedures, tax incentives, and compliance matters in Malaysia.

Throughout his career, Mr. Gor has been directly involved in customs administration, facilitation, enforcement, and policy implementation. His expertise covers a wide range of areas including Customs Act 1967, Licensed Manufacturing Warehouse (LMW), Free Zones, Free Trade Agreements (FTA), import and export procedures, tariff classification, as well as Sales Tax, Service Tax (SST), and Goods and Services Tax (GST). He has also played an active role in guiding companies through transitions in tax regimes and addressing complex compliance challenges.

Since 2007, Mr. Gor has been actively conducting professional training programmes for manufacturers, exporters, importers, logistics providers, and customs agents. His programmes focus on practical application, compliance strategies, risk mitigation, and optimisation of tax incentives. He has delivered training and seminars nationwide for reputable institutions, industry associations, and professional bodies, earning a strong reputation for his clear explanations and real-world case studies.

In addition to his training work, Mr. Gor serves as a lecturer at the Customs Academy in Melaka and is actively involved in training customs agents and freight forwarders. His strong industry engagement, combined with hands-on regulatory experience, enables participants to gain actionable insights and confidently navigate Malaysia's evolving customs and tax landscape.