



FMM Webinar on Essentials of Import, Export, Transit and Transshipment Procedures Plus the Latest SST Rules



April 15, 2025 (Tuesday)



9:00 AM - 5:00 PM



zoom

INTRODUCTION

This Webinar provides a detailed explanation of the **legislative requirements for import, export, transit, and transshipment, as well as the latest SST Rules** implemented on September 1, 2018. It covers the correct legal procedures that importers and exporters must follow to avoid costly mistakes. **In-depth explanation will be given on the latest SST rules in particular on sales tax exemption on import or local purchase** of raw materials, components, packing and packaging materials and manufacturing aids. Participants will be 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% import duties** on raw materials and finished goods.

Importers, exporters, and manufacturers will be educated on their **legal rights** and **how to exercise how to exercise their rights** when face with unreasonable queries from the Customs department. The course will cover the **latest procedures for classification, valuation, Customs ruling, e-review, and the Customs Appeal Tribunal**. Additionally, it will address issues such as unjust or unfair claims lodged by the Customs department, with suggestions on how to overcome these problems. Last but not least, the Webinar would address the **Sales Tax on Low Value Goods (LVG)** and its significance for importers, exporters, trading companies, and manufacturers.

COURSE OBJECTIVES

- Understand and apply the correct procedures of Import , Export , Transit and Transshipment & SST for clearance of goods from Customs control.
- Cost saving by preparing part of the Customs documentation without too much dependent on the forwarder.
- Tap Import Duties @ 0%/5% offered by AFTA and ATIGA.
- Help importers and exporters plan their sales & purchase more accurately & profitably by taking into account the element of customs duties & avoidance of paying more.
- Make use of Sales Tax exemption certificate under Schedule A, B, C, AMES and enabling cost saving on purchases of goods used in the manufacturing process.
- Understand the 6 basic rules of valuation on import of goods.
- Able to apply methods of solving problems raised by the Customs department on issues such as unjustified claims lodged by the department concerned.
- Able to understand the concept and application procedure of Sales Tax on Low Value Goods (LVG).

SPEAKER PROFILE

Mr. Gor Kin Siang

Mr. Gor 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. Gor has wide experience in the field of import, export, sales tax, service tax, excise, petroleum, finance and industry. Mr. Gor had conducted several Customs training programmes for FMM Perak and feedbacks from participants had always been positive. He also lectures for the Malacca Customs Academy.

TARGET GROUP

- LMW holders
- Importers
- Exporters
- Accountants and Traders
- Free Zone Manufacturers
- Logistic Managers / Executives
- SST Registered Manufacturers Manufacturers of Goods with Sales Tax Exemption

COURSE OUTLINE

8.30AM Registration via zoom

9.00AM Legislations

- Customs Act 1967;
- Customs Regulations 2019;
- Free Zone Act 1990;
- Goods Vehicle levy Act 1983;
- Windfall Profit Levy Act 1998;
- Countervailing and Anti-Dumping Act 1993;
- Sales Tax Act 2018;
- Sales Tax (Person Exempted from Payment of Tax) Order 2018—Schedule A, B & C;
- Service Tax Act 2018;
- 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 and ASEAN Harmonised Tariff Nomenclature & ASEAN Trade In Goods Agreement) Order 2022;
- 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;
- Sales Tax legislations on Low Value Goods (LVG);



10.30AM Morning Tea Break

10.45AM Import & export procedures

- Place of Import---Oversea, Free zone, Designated Areas, LMW and Bonded warehouse;
- Place of Export;
- **What is Transit ? How it works;**
- **Regional Transit (Cross international boundary transit);**
- **What is Transshipment ? Operational flows;**
- Declaration of Customs Forms (manually & by computer);
- Customs Agents and Customs duties i.e. import duties, export duties, sales tax , excise duties & levy;
- Sales Tax Exemption (Schedule A,B,C) on import/local purchase of raw materials, components, packing & packaging materials and manufacturing aids;
- 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;
- Sales Tax and its impact on PCA(SST registered manufacturer, PCA (trading company),DA,FIZ,LMW,LW,DFI —A tabular illustration
- Concept and Procedure on imposition of Sales tax on Low Value Goods.
- Prohibition of Imports and Exports and Application of import / export licenses (e-permit);
- Exemptions of Customs Duties & Sales Tax under the Customs and Sales tax Orders;
- Power of the Minister to exempt Customs Duties & Sales Tax
- Power of the Director General Of customs to exempt Customs duties;
- Assessment of Value on imported goods;
- The 6 Rules of Valuation under the Customs (Rules of Valuation) Regulations 1999
- Classification of Goods;
- Refund, Drawback and Remission of customs duties
- Temporary import
- Locked vans

1.00PM Lunch Break

2.00PM Customs Ruling with regards to application for classification, valuation, taxable person and taxable services

3.30PM Afternoon Tea Break

3.45PM 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 favor of the appellant
- Appeal to Malaysian High Courts

4.30PM Question & Answer Session

5.00PM End of Programme



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**FEES: FMM Member: RM 702/pax
Non-Member : RM 810/pax**

- Fees inclusive of Service Tax at 8%.
- Inclusive of Downloadable Notes and Certificate of Attendance

HRD CORP CLAIMABLE COURSE DETAILS

- **Training Provider : 007907X_PERAK**
- **HRD Corp Programme No:**
To be provided upon confirmation
- Employers **HRDC Grant Approval** MUST be forwarded to FMM Perak **at least 3 days** before the Event date.

REGISTRATION

Upon **Faxing/Mailing** the completed **Registration Form** to FMM Perak, you are **deemed** to have read and **accepted** the terms and conditions. The Event would also be **deemed** as **confirmed** unless informed otherwise.

CANCELLATION

- Must be in Writing with Reasons 7 days before the Seminar
- – **No payment charged** 3 – 6 days before the Seminar –
- **50% payment charged** < 3 days before the Seminar – **Full payment charged** Participants who did not turn up will be charged full payment. Replacements can be accepted at no additional cost.

PAYMENT

- Cheques made in favour of
“**FEDERATION OF MALAYSIAN MANUFACTURERS**”
- For **HRD Corp Claimable Courses**, an **Attendance of 100%** is a **MUST**, in any case, **employers will be billed in full**.
- FMM SST Registration No : W10-1901-32000108

ENQUIRIES

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DISCLAIMER

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

CLOSING DATE: 08/04/2025

REGISTRATION FORM

FMM Perak

(Attn: Ms. Kar Yan / Ms. Sherry)

Email: karyan@fmm.org.my; sherry@fmm.org.my

Tel No : 05-548 8660

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Please register the following participant(s):

PARTICIPANT 1

Name :

IC No :

Designation :

H/P No :

Email : (Please provide mobile number)

PARTICIPANT 2

Name :

IC No :

Designation :

H/P No :

Email : (Please provide mobile number)

PARTICIPANT 3

Name :

IC No :

Designation :

H/P No :

Email : (Please provide mobile number)

(Please attach a separate list if space is insufficient)

Submitted by:

NAME :

DESIGNATION:

COMPANY :

EMAIL :

MEMBERSHIP NO. :

TELEPHONE NO. :

FAX NO. :

ADDRESS :

We hereby confirm that : (Please tick in the appropriate box)

☐ We will be **claiming** under **SBL-Khas scheme** and **full payment would be made to FMM** in the event that **no disbursement from HRDCorp under any circumstances**.

☐ We will be **NOT be claiming** under **SBL-Khas scheme**. Enclosed cheque/bank draft No _____ / bank in slip being payment for ____ participant(s) made in favour of **FEDERATION OF MALAYSIAN MANUFACTURERS**.