



FEDERATION OF MALAYSIAN MANUFACTURING
NEGERI SEMBILAN BRANCH
MYCOID: 007907X_NSEMBILAN
PROG. NO: 10001633583

NSB/05/2026

February 25, 2026

FMM
FEDERATION OF MALAYSIAN
MANUFACTURING



WEBINAR

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

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, raising concerns over potential reclassification of products by Customs and unexpected tax liabilities. This training provides a practical understanding of tariff code classification based on the General Interpretative Rules (GIRs), helping businesses determine the correct tax treatment and reduce compliance risks.

Participants will gain step-by-step guidance on accurate product classification, understand the tax implications of different tariff codes, and learn how to manage Customs reclassification issues, including applying for advance rulings.



WHO SHOULD ATTEND?

**NEW AND EXISTING SST REGISTERED
MANUFACTURERS, ACCOUNTANTS
& FINANCE EXECUTIVES, SALE AND
PURCHASE MANAGERS &
EXECUTIVES, SHIPPING MANAGERS
& EXECUTIVES, LOGISTICS
MANAGERS & PERSONNELS.**



**AUGUST 12, 2026 (WED)
9.00AM - 5.00PM**



zoom



ENGLISH / BAHASA MALAYSIA

**Closing Date:
August 7,
2026**

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**FMM Webinar on
Avoid Costly Tax Mistakes:
Understanding Tariff Code Reclassification Under SST 2025**

9.00AM - 5.00PM

12 AUGUST 2026

via ZOOM

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

SPEAKER'S PROFILE

MR. GOH KIN SIANG was holding the post of Deputy Director of Customs, Putrajaya before his retirement after having served the Royal Malaysian Customs (RMC) for 31 years. His academic credential includes a Bachelor of Economics (Hons) degree from University Malaya. He has a wide range of working experiences with the Royal Malaysian Customs (RMC). It covers Import, Export, Sales Tax, Excise, Petroleum, Service Tax and Industry (LMW, Treasury Exemption, Free Zone & Warehouse). Besides that, he has worked as a resource person for Johor Freight Forwarders Association (JOFFA) i.e. to train customs forwarders & had also worked as a lecturer in the Royal Customs Academy, Melaka. After his retirement, he starts to conduct customs trainings for the private sector. He is a certified trainer by PSMB.

PROGRAM SCHEDULE & COURSE CONTENT

TIME	PROGRAM DETAILS	TIME	PROGRAM DETAILS
8.45AM	Participants ZOOM Log - In	2.00PM	Case Study Workshop – Applying GIRs • Hands-on classification of manufactured products • SST Implications: Which are taxable, which are not? 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?
9.00AM	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	3.30PM	Afternoon Break
10.30AM	Morning Break	3.45PM	Wrap-Up, and Practical Tips • Memory tricks to apply GIRs quickly • Common traps for SME manufacturers • Final checklist before issuing tax invoice with SST
10.45AM	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 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	5.00PM	End of Programme
1.00PM	Lunch Break		

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Avoid Costly Tax Mistakes:
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9.00AM - 5.00PM

12 AUGUST 2026

via ZOOM

PARTICIPATION FEE (Inclusive of 8% SST)

Member RM 675.00 per pax

Non - Member RM 756.00 per pax

PAYMENT METHOD

1) HRDCORP GRANT (SBL - KHAS SCHEME)

- No payment to FMM.
- Fund must be sufficient. Fee will be deducted from the employer's HRDCorp contributions.
- Full payment is to be made to FMM in the event that no disbursement from HRDCorp under any circumstances.

2) DIRECT PAYMENT TO FMM via Online Banking / Cheque

Payee Name: **FEDERATION OF MALAYSIAN MANUFACTURING**

Bank Name : Malayan Banking Berhad

Account No : 505176510151

SST Registration No : W10-1901-32000105

***To provide FMM with the payment slip / advice once payment has been made.*

REGISTRATION

- All registration together with the payment should be made before the event date.
- Registration is on a first-come-first-serve basis.
- For SBL-KHAS Scheme, an attendance of 100% is a must, otherwise employers will be billed in full.
- For SBL-KHAS Scheme, grant approval must be provided to FMM at least 3 days before the event date.
- Upon submission of the completed Registration Form to FMM, you are deemed to have read and accepted the terms and conditions. The program would also be deemed as confirmed unless informed otherwise.
- Certificate will only be issued upon full disbursement from HRDCorp / payment from employer.

REPLACEMENT/CANCELLATION/NO SHOW

- Must be made in writing with reasons to FMM.
- Full payment fee will be charged by FMM for cancellation within 2 days prior to the event
- Participants who **did not turn-up will be charged full payment**. Invoice will be sent to the employer after program ends.
- Replacement can be accepted at no additional cost.
- FMM reserves the right to cancel or reschedule the program. All efforts will be taken to inform participants of the changes.

REGISTRATION FORM

FMM Negeri Sembilan (Attn: Ms. Eyda/Ms. Niza)

Email: herdawaty@fmm.org.my / niza@fmm.org.my

Tel No: 06-603 1626

Fax No: 06-603 1628

1) Name :
Designation :
E-mail :
NRIC :

Payment:

Full payment of RM will be made via:-

☐ HRDCorp SBL-KHAS ☐ Online Banking ☐ Cheque

Submitted by:

☐ FMM Member ☐ Non-Member

2) Name :
Designation :
E-mail :
NRIC :

Name :
Designation :
Company Name :
Membership No. :
Business Reg. No. :

3) Name :
Designation :
E-mail :
NRIC :

Tel : Fax :
TIN No : SST No. :
E-mail :
Address :
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