FEDERATION OF MALAYSIAN MANUFACTURING
Co. No. 196801000309 (7907-X)
Perak Branch

PB/25/26
30/10/2026

Customs Compliance Essentials:

Understanding Authorised Economic Operator (AEO), Tariff Classification and Sales and Service Tax (SST)

November 25, 2026 (Wednesday) | **9.00am – 5.00pm** | **Weil Hotel, Ipoh, Perak**

Registered participants will have the opportunity to attend the helpdesk session, which is usually available exclusively to FMM members.

Course Objectives: Upon completion of this programme, participants will be able to learn:

- **Authorised Economic Operator (AEO)** — Framework, requirements, benefits and application process
- **Tariff Classification** — Key considerations, common issues and supporting documents
- **Sales and Service Tax (SST)** — Registration, compliance, exemptions, accounting and return submission

Time	Programme	Speakers
8.30am	**Registration**	
9.00am	**Understanding Authorised Economic Operator (AEO)** • Definition of AEO and its important • Eligibility and basic requirements for AEO application • AEO benefits and facilitation provided to approved companies • Key areas assessed by RMCD • Overview of the AEO application and approval process • Common challenges in preparing for AEO compliance	**Tn. Nidzam Adzhar Bin Mohd Fauzi** Assistant Director of Customs Division at RMCD Perak **Pn. Rekha A/P Kuppan** Account Manager of AEO Perak / Assistant Director, Customs Audit, Import & SST
10.45am – 11.00am	**AEO sharing session: Practical Experience from an AEO Competent Person**	
11.00am	**Morning Tea Break**	
11.15am	**Fundamentals of Harmonized System (HS) Tariff Code** • Understanding HS Tariff Codes and key considerations when classifying different products • Common tariff classification issues faced by manufacturers • Supporting documents and information required for tariff classification • Common errors and challenges encountered in tariff classification	**Tn. Muhammad Fadzril Bin Ahmad Fadzil** Assistant Director of Customs PERTEN
1.00pm	**Lunch Break**	
2.00pm	**Fundamentals of Sales Tax** • Introduction and Registration • Liability and compliances as a Sales Tax Registrant • Sales Tax Facilities (Refund, Drawback & Remission) • Overviews of Sales Tax Exemption (Schedule A, B and C) • Sales Tax Accounting • Return Submission, Filling of Tax Return, Supplementary and Penalty	**Pn. Sew Lai Yan** Assistant Director of Customs (WK44/WK10)
3.30pm	**Afternoon Tea Break**	
3.45pm	**Fundamentals of Service Tax** • Introduction and Registration • Liability and compliances as a Service Tax Registrant • Imposition and Scope of Service Tax Group (Group A until Group M) • Overviews of Service Tax Exemption (Group Relief and B2B Exemption) • Service Tax Accounting • Return Submission, Filling of Tax Return, Supplementary and Penalty	**Pn. Sew Lai Yan** Assistant Director of Customs (WK44/WK10)
5.00pm	**End of Programme**	

Dedicated RMCD Perak Helpdesk

Exclusive consultation session for registered participants to seek clarification on customs procedures, compliance and operational matters.

Remarks: FMM Perak Branch reserves the right to make changes to the course outline where necessary.

November 25, 2026 (Wednesday)
9:00AM - 5:00PM
Weil Hotel, Ipoh

Customs Compliance Essentials: Understanding Authorised Economic Operator (AEO), Tariff Classification and Sales and Service Tax (SST)

FEES: FMM Member: RM 864/pax
Non-Member : RM 1,026/pax

- Fees inclusive of Service Tax at 8%. Inclusive of Programme Materials, Refreshment, Lunch 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.

PAYMENT

- Cheques made in favour of "**FEDERATION OF MALAYSIAN MANUFACTURING**" 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
- FMM TIN No : C25703742100

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.

ENQUIRIES

FMM Perak

Ms. Kar Yan (karyan@fmm.org.my)
Ms. Sherry (sherry@fmm.org.my)

CANCELLATION

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

DISCLAIMER

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

CLOSING DATE: 17/11/2026

REGISTRATION FORM

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

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

Tel No : 05-548 8660
Fax No : 05-548 8221

Please register the following participant(s):

PARTICIPANT 1	PARTICIPANT 2	PARTICIPANT 3
Name :	Name :	Name :
IC No :	IC No :	IC No :
Designation :	Designation :	Designation :
H/P No : *(Please provide mobile number)*	H/P No : *(Please provide mobile number)*	H/P No : *(Please provide mobile number)*
Email :	Email :	Email :
Meal: Vegetarian / Non-vegetarian	Meal: Vegetarian / Non-vegetarian	Meal: Vegetarian / Non-vegetarian

(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 **HRD Corp Claimable Courses (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 **HRD Corp Claimable Courses (SBL-KHAS) Scheme**. Enclosed cheque/bank draft No _____ / bank in slip being payment for ☐ participant(s) made in favour of FEDERATION OF MALAYSIAN MANUFACTURERS.

TIN Number: _____ SST No: _____