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

MB/22/26

10/08/2026

CUSTOMS VALUATION

9.00am - 5.00pm | September 30, 2026 (Wednesday) | FMM Malacca Branch

Overview

The Principles of Customs Valuation are essential to the Royal Malaysian Customs Department. Importers, exporters and authorised forwarding agents must comply with these principles when declaring goods under Customs control. This course provides a step-by-step overview of the six valuation methods used to calculate ad valorem import duties, including how transfer pricing may affect the declared value of imported and exported goods.

Objectives

Upon completion of this course, participants will be able to:

- Understand the six Customs Valuation methods used by Malaysian Customs.
- Identify key price adjustments to determine the correct Customs value.
- Understand transfer pricing between affiliated companies.
- Recognise how transfer pricing may affect the declared value of imports.
- Identify the risks of incorrect Customs declarations.
- Apply practical ways to resolve Customs valuation issues.

Target Groups

Importers, exporters, manufacturers, traders, forwarding agents and courier providers.

Trainer

Mr Gor @ Goh Kin Siang is a former Deputy Director of Customs with 31 years of service in the Royal Malaysian Customs Department (RMCD). He is a specialist in Sales and Services Tax (SST), customs compliance, Licensed Manufacturing Warehouses (LMW), Free Industrial Zones (FIZ), and trade regulations. An experienced trainer and former lecturer at the Royal Malaysian Customs Academy, he currently delivers HRDF-claimable programmes to industry professionals across Malaysia.

Content

Customs Valuation Terminology

- Country of export
- Goods of the same class or kind
- Minimum value
- Sufficient information
- Price paid or payable
- Goods not subject to a sale
- Adjustments

Six Valuation Methods

- Transaction Value (primary method)
- Identical Goods
- Similar Goods
- Deductive Method
- Computed Method
- Flexibility Method

Transaction Value

- Criteria for applying Transaction Value
- Required adjustments, including:
  - Commissions
  - Assists and packing costs
  - Resale proceeds
  - Royalties and licence fees
  - Freight and insurance
- Customs value and Cost, Insurance and Freight (CIF) value

Other Valuation Methods

- Rules and practical examples for Identical, Similar, Deductive, Computed and Flexibility Methods
- Valuation of free-of-charge, replacement and leased goods

Transfer Pricing

- Impact of transfer pricing on Customs value
- Circumstances where transfer pricing does not affect Customs value

Customs Valuation Challenges

- False or incorrect declarations
- Incorrect use of Incoterms
- Insufficient supporting documents

Resolving Valuation Issues

- Powers of Customs assessment officers
- Customs Rulings
- Relevant forms and fees
- Engagement with the Customs Technical Division
- Offences and penalties

Cancellation

Cancellation must be made in writing, stating the reason(s) for cancellation. No charges will be imposed for cancellations made 7 working days before the programme. Cancellations made between 3 to 6 working days before the programme will incur 50% of the seminar fee, while cancellations made less than 3 working days before the seminar will be charged in full. Participants who do not attend the programme ("No Show") will also be billed accordingly. Replacement participants are accepted at no additional cost.
FMM Malacca Branch reserves the right to change the facilitators, topics, cancel, or reschedule the programme, and every effort will be made to inform participants of any changes.

Registration / Refund Policy

Attendance is by prior registration only. Completed registration forms must be returned to FMM Malacca Branch no later than 22 September 2026.

Fees

MEMBERS: RM 540.00 per pax
NON-MEMBERS: RM 648.00 per pax

(Fee includes 8% SST, course materials, and a certificate of attendance)

Payment

Payment can be made via e-payment (EFT) or cheque in favour of 'FEDERATION OF MALAYSIAN MANUFACTURING'. Cheques crossed 'Account Payee Only' should be forwarded to FMM Malacca Branch.

SBL-Khas Scheme

Attendance of 100% is a MUST. In any case, employers will be billed in full. SBL-KHAS grant approval must be forwarded to FMM Malacca Branch at least 3 days before the programme.

For REGISTRATION or ANY ENQUIRIES, please contact:
Siti Aina Najiha (email:siti_aina@fmm.org.my)

SBL-KHAS Approval No: 10001743281

REGISTRATION FORM

CUSTOMS VALUATION

9.00AM - 5.00PM | **SEPTEMBER 30, 2026 (WEDNESDAY)** | **FMM MALACCA**

Attn: FMM Malacca Branch
Please register the following participant(s) for the above programme.

No	Name	Designation	NRIC Number	Email	H/P No.
1.					
2.					
3.					

(Please attach a separate list if space is insufficient)

PLEASE TICK :

☐ I require **Vegetarian Meals.**

☐ We will **be claiming under the SBL-Khas Scheme** (**MyCOID: 007907X_MELAKA**) but **FULL PAYMENT** would be made to **Federation of Malaysian Manufacturing** in the event that there are no disbursement from HRD CORP under any circumstances.

☐ We will be **NOT BE CLAIMING** under the SBL-KHAS Scheme**.** We will be **PAYING THE FULL COURSE FEES** as invoiced.

SUBMITTED BY:

Name : ______________________ Designation : ______________________

Company : ______________________ FMM Membership No. : ______________________

Address : ______________________

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Email : Tel: