

Navigating Malaysian Customs Duty Exemption: Import/Export Documentation, Machinery Procurement and Disposal Procedures


September 8, 2026 (Tuesday)

9:00 AM - 5:00 PM

zoom

INTRODUCTION

Malaysian Customs laws and procedures are constantly changing. Importers, exporters, manufacturers and logistics personnel must keep up with the latest requirements to avoid costly mistakes, shipment delays, penalties and non-compliance.

This practical one-day programme provides a clear understanding of Malaysia's import and export procedures, Customs documentation, compliance requirements and the latest Sales Tax (SST) rules for imported goods. Participants will also learn how to apply and enjoy 0% or reduced import duties through the correct application.

The programme also explains the procedures for obtaining Customs duty and Sales Tax exemptions on manufacturing machinery and equipment, as well as the legal requirements for disposing of exempted machinery. Through practical examples and case studies, participants will gain the knowledge to improve Customs compliance, reduce costs and maximise available duty-saving opportunities.

COURSE OBJECTIVES

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

- Understand the latest Malaysian Customs import and export requirements.
- Prepare and verify Customs documentation correctly.
- Avoid common Customs compliance mistakes and penalties.
- Understand procedures for procurement of manufacturing machinery with Customs duty and Sales Tax exemption.
- Comply with Customs requirements when disposing of exempted machinery and equipment.

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, retiring as a Deputy Director of Customs in 2007 with extensive experience in import, export, sales tax, service tax, excise, petroleum, finance and industry. Mr. Gor has conducted many Customs training programmes for FMM Perak and receiving positive feedbacks from participants. He also lectures for the Malacca Customs Academy.

TARGET GROUP

Import & Export Personnel, Shipping & Logistics Personnel, Procurement Personnel, Supply Chain Personnel, Warehouse Personnel, Finance & Tax personnel, Compliance Officers, Customs Agents, Freight Forwarders, Manufacturers and Trader.

COURSE OUTLINE

8.30AM Registration via online

9.00AM Legislations

- Customs Act 1967;
- Customs Regulations 2019;
- Free Zone Act 1990
- Free Zone Regulations 1991
- Goods Vehicle levy Act 1983
- Countervailing and Anti-Dumping Act 1993
- Sales Tax Act 2018
- Sale Tax Regulations 2018
- Sales Tax (Persons Exempted from Payment of Tax) Order 2018— Schedule A, B & C.
- Customs (Prohibition of imports) Order 2023;
- Customs (Prohibition of Exports) Order 2023;
- Customs Duties Order 2025;
- Customs Duties (Goods of ASEAN Countries Origin & Asean Harmonised Tariff Nomenclature & ASEAN Trade In Goods Agreement) Order 2025
- Customs Duties Orders Under Malaysia bilateral FTA and ASEAN regional FTA
- Customs (Customs Ruling) Regulations 2007
- Sales Tax (Customs Ruling) 2018
- Customs Duties (Exemption) Order 2017.
- Customs (Rules of Valuation) Regulations 1999
- Customs (Compounding of Offences) Regulations 2020

10.30AM Morning Tea break

10.45AM Malaysian Customs Import/Export Procedures and Documentation

- Customs import procedures
- Customs export procedures
- Forms K1 & K2
- Supporting import/export documents

1.00PM Lunch Break

2.00PM Customs Compliance

- Common costly mistakes involving:
 - Wrong HS Code, customs value, duty rate and SST treatment, missing permits and poor record keeping

How to avoid penalties

- Always verify the applicable Customs requirements by referring to the relevant Customs legislation

Procurement of Manufacturing Machinery with Customs Duty & Sales Tax Exemption

- Eligible machinery
- Treasury and MIDA approval
- Application procedures for Importation
- Local purchases
- Customs declarations
- Latest Customs administrative procedures (e.g. TE01, if applicable)

3.30PM Afternoon Tea Break

3.45PM Disposal of Exempted Machinery & Equipment

- Sale within Malaysia ~ Method of valuation on machinery & equipment
- Export or Transfer to another company
- Scrap, Destruction
- Donation
- Duties and Sales Tax payable
- Practical examples
- Common Customs mistakes

4.30PM Question & Answer Session

5.00PM End of Programme

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Navigating Malaysian Customs Duty
Exemption: Import/Export
Documentation, Machinery Procurement
and Disposal Procedures

FEES: FMM Member: RM 648/pax
Non-Member : RM 756/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 Webinar –
- **No payment charged** 3 – 6 days before the Webinar – **50% payment charged** < 3 days before the Webinar – **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 Webinar should unavoidable circumstances arise.

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

ENQUIRIES

FMM Perak

FMM Eastern

FMM Kedah

FMM Malacca

FMM N. Sembilan

FMM Sarawak

FMM Penang

FMM Sabah

FMM Johor

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CLOSING DATE: 03/09/2026

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

Name :

IC No :

Designation :

H/P No :
(Please provide mobile number)

Email :

PARTICIPANT 2

Name :

IC No :

Designation :

H/P No :
(Please provide mobile number)

Email :

(Please attach a separate list if space is insufficient)

PARTICIPANT 3

Name :

IC No :

Designation :

H/P No :
(Please provide mobile number)

Email :

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: _____