



FMM INSTITUTE

(C10626805080/ 199901000527/ 475427-W)
Centre for Professional Development



CUSTOMS FACILITATIONS AND TAX FACILITIES FOR IMPORTERS, EXPORTERS AND MANUFACTURERS

This course provides a comprehensive guideline on the various tax exemption facilities and trade facilitation offered by the government in helping importers, exporters, traders, warehouse operators, & manufactures in seeking a faster & smoother Customs clearance and reducing their cost of production/costs of doing business in Malaysia



TARGET GROUP

Importers, exporters, traders, manufacturers, shipping executives, logistic managers, free zone operators and warehouse operators

All cancellations must be made in writing. There will be no charge for cancellation received 7 or more working days before the start of the programme. Cancellation received 5 working days before the start of the programme is subjected to a cancellation fee of 50% of the course fees. Cancellation received 3 working days and below before the start of the programme is subjected to cancellation fee of 100% of the course fees. If the participant fails to attend the programme, the full course fees are payable. However, replacement can be accepted at no additional cost.

ADMINISTRATIVE DETAILS

Date : **May 21-22,2026**
(Thursday-Friday)

Time : **2 Days (9:00 am - 5:00 pm)**

Venue : **FMM Institute, Johor Branch**
No. 1 & 3, Jalan Kencana Mas 1/1,
Tebrau Business Park III,
81100 Johor Bahru, Johor

Fees : **RM 1,215.00 (FMM Member)**
RM 1,350.00 (Non member)
The fee inclusive Service Tax at 8%
(SST No: W10-1901-32000105)

Closing Date : **May 7,2026 (Thursday)**

Training Provider : **FMM Institute Johor**
MYCOID: 475427W_JOHOR



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COURSE CONTENT

DAY 1

1. TAX EXEMPTION FACILITIES

- Customs Duty and sales tax Exemption for LMW and FREE INDUSTRIAL ZONE
 - Licensed Warehouse : Avoidance of paying customs duties while goods are kept inside a bonded warehouse
 - Treasury/Mida Customs Duties Exemption
 - Sales Tax Exemption for SST Manufacturers : C1, C3 and C5
 - SST registered manufacturer who manufactures both sales taxable and sales tax exempt goods can use C1 and C3 to purchase goods used in the production of sales tax exempt goods
 - Sales tax exemption for import/local purchase of raw materials, packing and packaging materials by Sales Tax exempt Manufacturer
- A) B1, B2, B3, B4
- B) Approved Major Exporter Scheme (AMES)
- C) Import duty and sales tax exemption under item 92 and 57 : Export by a third Party
- D) Item 112 for Import duty exemption for import/local purchase of machinery and equipment by SST and SST exempt manufacturers.
- E) Item 55, for Sales tax exemption for import / local purchase of machinery, equipment and spare parts by SST and SST exempt manufacturers.
- F) Sales tax deduction under Sec 41A (1), Sales tax act 2018 on purchase of manufacturing inputs from a supplier and not from an manufacturer. Thus avoiding double taxation and lower the business cost of a SST manufacturer.
- G) ASEAN Free Trade Agreement
- H) 8 Value added activities for LMW.

FACILITATOR

Mr. Goh Kin Siang was holding the post of Deputy Director of Customs, Putrajaya before his recent 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, LMW, Mida Tax exemption, Free Industrial Zone, warehousing, GST & last but not least, Preventive. He specializes on GST training with special focus on the manufacturing sector.

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. Participants ranging from license holders of LMW, Sales tax, Free zone & Warehouse operators; Holders of MIDA Tax Exemption; Importers, Exporters; Claimants of customs tax refunds & drawbacks, GST registrants and Tax consultants.



COURSE CONTENT

DAY 2

2. CUSTOMS FACILITATIONS

- Import & Export

Procedural

- Pre-Arrival Processing (PAP)
- Express Handling Unit
- Authorised Economic Operators
- Provisional Declaration of goods for export
- Customs Ruling
- E-Review
- Customs Appeal Tribunal (CAT)
- Update on Duty drawback, Section 99, Customs Act 1967, Section 40, Sales Tax Act 2018, Exercise Act 1967, Section 40(1), Sales Tax Act 2018
- Refund of Customs duties and Sales Tax

Regulatory

- Temporary Import

1. ATA Carnet

2. Section 97, Customs Act 1967 and Item 33, Schedule A (Person Exempted from Payment of tax) Order 2018

3. Manufactured goods exported/sold and subsequently returned for rework

Manufacturer is entitled for import duty and sales tax exemption. How to apply

- LMW/FIZ
- SST registered/exempt manufacturer
- Temporary Export

A) Goods exported for repair/calibration and subsequently returned. Procedure to obtain import duty and sales tax exemption at the time of import

B) Goods exported for Demonstration, Exhibition, R&D, Propaganda and subsequently returned. Procedure to claim import duty and sales tax.

- Duty paid goods exported and subsequently reimported

1. Customs Duties (Exemption) 2017 and Sales Tax (Person Exempted from Payment of Tax) Order 2018

2. Procedure to claim import duty and sales tax exemption

- Customs Tax Exemption Orders (Import duty Sales Tax and Exercise Duty) : A tabular illustration



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MAY 21 - 22 ,2026 | VENUE: FMM INSTITUTE, JOHOR BRANCH

FMM Institute (475427-W)
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Tel: 07-357 7613 / 14 / 15 / 16 Fax: 07-357 7618

Please tick accordingly:

- Fees: **FMM Member: RM 1,215.00/pax**
(inclusive of 8% Service Tax (SST No: W10-1901-32000105))
- Non Member: RM 1,350.00/pax**
(inclusive of 8% Service Tax (SST No: W10-1901-32000105))

Dear Sir/Madam,

Please register the following participant (s) for the above programme:

(To be completed in BLOCK LETTERS)

1.Name:	IC No:	Nationality:
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Designation:	Email:	Mobile No.:
-----	-----	-----
2.Name:	IC No:	Nationality:
-----	-----	-----
Designation:	Email:	Mobile No.:
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(if space is insufficient, please attach a separate list)

Disclaimer

Registration is on a first-come first-served basis. All cancellations must be made in writing. There will be no charge for cancellation received 7 or more working days before the start of the webinar. **Cancellation received 5 working days** before the start of the webinar is **subject to a cancellation fee of 50%** of the webinar fees. **Cancellation received 3 working days and below** before the start of the webinar is **subject to a cancellation fee of 100%** of the webinar fees. **If the participant fails to attend the programme, the full webinar fees are payable.** However, replacement can be accepted at no additional cost. The FMM Institute reserves the right to change the speaker, reschedule or cancel the webinar and all efforts will be taken to inform participants of the changes.

We hereby confirmed that (please tick accordingly):

We will be claiming under **HRD CORP CLAIMABLE COURSES** and full payment would made to FMM Institute in the event that no disbursement from HRD Corp under any circumstances.

I (self-sponsor) / We will **NOT BE CLAIMING** under **HRD CORP CLAIMABLE**. Payment will be made to the account payee **FMM Institute** by cheque or bank transfer to **Maybank Account No. 501280056601**.
Tin No. : C10626805080
BRO No. : 475427-W
SST No. : W10-1901-32000105

Submitted by:

Name: _____ Email: _____

Designation: _____ Tel No: _____ Moblie No: _____

Company: _____ Address: _____

Tin No. : (Company Tax Number) _____ Business Registration No. (New/Old) _____ SST No (If Applicable): _____

Company Stamp & Signature: _____ Date: _____