



## FREQUENTLY ASKED QUESTIONS (FAQ) TRANSITIONAL 6% - 0%

Without prejudice.

**Note: The FAQ dated 22 May 2018 is cancelled.**

### 1. STATUS OF GST

- 1.1. Q : What does the MOF statement dated 16 May 2018 relate to imposition of GST at 0% and its impact on GST / What happens to GST?  
 A : All supplies of goods and services which are now subject to GST at standard-rated 6% becomes standard-rated 0% effective on 01 June 2018. Importation of goods is also subject to GST at standard-rated 0%.
- 1.2. Q : Is such MOF's statement applicable to an exempt supply?  
 A : An exempt supply goods or services is remain exempt. It does not change to standard-rated 0%.
- 1.3. Q : Do I need to wait for a letter issued by JKDM to change the rate to standard-rated 0%?  
 A : No, please impose GST at standard-rated 0%.

### 2. REGISTRATION

- 2.1. Q : Do I need to apply to cancel my registration?  
 A : No, cancellation is not required and you remain registered until further notice.
- 2.2. Q : I have applied to register for GST but have yet to receive any approval, what should I do?  
 A : JKDM will continue to process the application.
- 2.3. Q : I registered late and have been penalised with late registration penalties. Can the penalty be remitted?  
 A : Remission of penalties is under the discretionary power of the Director General. You are required to apply for the remission.
- 2.4. Q : I would like to apply for voluntary registration under Section 24 of the GSTA 2014. Do I have to apply?  
 A : No, you do not have to apply for voluntary registration.

### 3. DEREGISTRATION

- 3.1. Q : I have ceased to be a registered person. What is the GST treatment on the business assets?  
 A : You are required to account for GST at standard rate 0%.

**4. TAX INVOICE**

- 4.1. Q : Do you need to make amendments to the tax invoice to standard rate 0%?  
A : Yes, tax invoices need to be issued and the standard rate of 6% is changed to standard rate 0%.
- 4.2. Q : I made a supply after 01 June 2018 and charged GST at standard rate of 6%. Tax invoice was issued to the buyer. This means I HAVE FULLY charged GST. Do I have to account for tax at standard rate of 6%?  
A : 1. Yes. If a credit note CANNOT be issued to the buyer, GST at standard rate of 6% should be accounted for.  
2. If a credit note can be issued and the company has accounted for the GST, the company may make adjustments via GST-03.
- 4.3. Q : I have sold goods and have issued a tax invoice on 01 May 2018. The item was returned by the buyer on 30 June 2018. Should credit note be issued at a standard rate of 6% or a standard rate of 0%?  
A : Credit note should be issued at standard rate of 6% because it relates to a tax invoice that was issued on 01 May 2018.
- 4.4. Q : I have sent my goods to the buyer on 25 May 2018. What is the GST treatment if the tax invoice is issued on 01 June 2018?  
A : GST should be charged at standard rate of 6%.
- 4.5. Q : I have performed my services to the recipient on 25 May 2018. What is the GST treatment if the tax invoice is issued on 01 June 2018?  
A : GST should be charged at standard rate of 6%.
- 4.6. Q : The goods were supplied on 15 June 2018. Tax invoice has been issued before 01 June 2018. However, payment was made after 01 June 2018. What is the GST treatment?  
A : GST standard rate of 0%.
- 4.7. Q : The services were performed on 15 June 2018. Tax invoice has been issued before 01 June 2018. However, payment was made after 01 June 2018. What is the GST treatment?  
A : GST standard rate of 0%.
- 4.8. Q : Tax invoice was issued on 15 June 2018 in respect of utility services granted from 15 May 2018 to 14 June 2018. What is the GST treatment on this supply?  
A : GST should be charged at 6% up to 31 May 2018. From 01 June 2018, GST should be charged at standard rate of 0%. Utility companies should make adjustments in subsequent bills.
- 4.9. Q : A company supplied goods / services before 01 June 2018. Tax invoice will be issued within 21 days from the date of delivery of the goods / services being performed. What is the GST treatment and tax code that need to be used for such supply?  
A : GST should be charged at standard rate of 6% and the tax code to be used is SR (6%).

- 4.10. Q : The company has supplied goods / services before 01 June 2018 and full payment has been received. The tax invoice will be issued after 01 June 2018. What is the GST treatment on such supply?  
 A : GST should be charged at standard rate 6%.
- 4.11. Q : What is the GST rate on the self-billed invoice?  
 A : The GST is standard rate of 0% in self-billed invoice.

## 5. INPUT TAX CREDIT

- 5.1. Q : If the rate of tax for taxable supply fixed at standard rate of 0%, can I still claim input tax?  
 A : Yes, the input tax claims are allowed in compliance with Section 39 and Regulation 38 of, GST Regulations 2014.
- 5.2. Q : Does a company making mixed supply need to continue apportioning on the input tax claimed?  
 A : Yes, input tax needs to be apportioned because the standard rate of 0% is a taxable supply.
- 5.3. Q : Referring to question 5.2, do I need to make annual adjustments?  
 A : Yes.

## 6. RETURN

- 6.1. Q : Do I need to submit GST-03 return?  
 A : Yes. Registered person are still required to submit GST-03 until further notice.
- 6.2. Q : I was charged a compound for late submission of return under Section 41 (6) of the GSTA 2014. Can the compound be remitted?  
 A : No. The power to impose compound is at the discretion of Public Prosecutor.
- 6.3. Q : I was charged a penalty for a late payment under Section 41 (7) of the GSTA 2014. Can the penalty be remitted?  
 A : It is the discretionary power of the Director General under Section 62 (2) of the GSTA 2014. The application of the remission shall be made.
- 6.4. Q : In which column in the GST-03 return do I need to declare for a supply that has changed to a standard rate of 0%?  
 A : In column 5 (a) of GST-03.
- 6.5. Q : Where do I declare in GST-03 a supply that was formerly zero-rated?  
 A : Declare in column 5 (a) of GST-03 because GST (Zero-Rated) Order 2014 is repealed.
- 6.6. Q : My taxable period is 01 April 2018 to 30 June 2018. How should I declare the GST-03 return?  
 A : You must make a declaration of 6% standard rated sales before 01 June 2018 and 0% standard rated sales from 01 June 2018 in column 5 (a) of GST-03. Column 5 (b) is meant for declaration of GST due and payable for the period of April to May.

**7. SECTION 66 GSTA 2014 (CHANGE OF RATE)**

- 7.1. Q : I have issued a tax invoice at a rate of 6%, goods have been removed to the buyer at the time the GST rate was standard rate of 0%. What am I required to do?  
A : Tax shall be charged at standard rate of 0%. Credit note need to be issued.
- 7.2. Q : I have issued a tax invoice at a rate of 6%, services have been performed to the recipient at the time the GST rate was standard rate of 0%. What am I required to do?  
A : Tax shall be charged at standard rate of 0%. Credit note need to be issued.
- 7.3. Q : The goods were removed to the buyer at the time the GST rate was standard of 6%, but the tax invoice was issued at the standard rate of 0%. What am I required to do?  
A : Tax shall be charged at the old tax standard rate of 6%.
- 7.4. Q : The goods were removed to the buyer at the time the GST rate was standard rate of 6%, and the tax invoice issued at the standard rate of 6%. However, payment only received at the standard rate of 0%. What needs to be done?  
A : Tax shall be charged at the old standard rate of 6%.
- 7.5. Q : I have given free services to connected person. What is the GST treatment and do I need to account for output tax on the free services given?  
A : It is a standard rated 0% supply.
- 7.6. Q : What is the GST treatment on the goods given away as a gift with the amount exceeded more than RM500? Do I need to account output tax?  
A : Output tax needs to be accounted at standard rate of 0%.

**8. IMPACT ON SCHEME**

- 8.1. Q : Can a registered company still claim an additional flat rate 2% as input tax?  
A : Yes, because the 2% flat rate addition is still in effect as no amendment is made to Regulation 99, GST Regulations 2014.
- 8.2. Q : I am a holder of ATS/ATMS/MS/AJS/WS scheme, am I still required to issued scheme's monthly statement?  
A : Yes.
- 8.3. Q : I am an outlet owner approved under the TRS scheme, what is the GST rate on the purchase of goods eligible under the TRS scheme?  
A : Standard rate of 0%.
- 8.4. Q : Are tourists still entitled to claim the refund of tax?  
A : Tourists are still entitled to claim the refund of tax under the TRS on purchases made from approved outlets if the purchases were subject to GST at the standard rate of 6%, subject to condition prescribed.

- 8.5. Q : If the tourist makes a purchase when the GST rate charged is standard rate of 6% and he departs from Malaysia when the GST imposed is standard rate of 0%, is the tourist still entitled to claim the GST?  
 A : Yes, if the purchase was made 3 months before the tourist departs from Malaysia.
- 8.6. Q : GST is suspended on the importation of goods made by a ATS holder. What is the treatment when the GST rate is standard rate of 0%?  
 A : The GST standard rate of 0%.
- 8.7. Q : I am a secondhand car dealer under the margin scheme (Regulation 75, GST Regulations 2014). Am I required to account for GST on the margin?  
 A : Yes, GST rate on the margin is standard rate of 0%.

**- Supply within warehouse**

- 8.8. Q : The supply of cigarettes or liquors made within licensed warehouse is a disregarded supply. After 01 June 2018, what is the GST treatment for such supply?  
 A : The supply is a disregarded supply.
- 8.9. Q : What is the GST treatment on a supply of goods other than cigarettes or liquids made within licensed warehouse?  
 A : Disregard supply.
- 8.10. Q : What is the GST treatment on a supply of services made within licensed warehouse?  
 A : The supply rate is standard rate of 0%.
- 8.11. Q : What is the GST treatment if K1 or K9 forms has been declared and approved by the proper officer of customs before 01 June 2018 but GST has not been paid yet?  
 A : GST at standard rated of 6%.

**- Importation: Removal of goods**

- 8.12. Q : What is the GST treatment on the importation / removal of goods from licensed warehouse to principal customs area?  
 A : The importation / removal is subject to GST at standard rate of 0%.
- 8.13. Q : What is the GST treatment on the importation / removal of goods from licensed warehouse to another licensed warehouse, free zone and to designated area?  
 A : The importation / removal no tax due.
- 8.14. Q : What is the GST treatment if Form K1 or K9 has been declared and GST has been paid but the goods are removed from licensed warehouse after 01 June 2018?  
 A : Remain at standard rate of 0%. Importers are advised to remove the goods from licensed warehouse to principal customs area on the same day as the declarations are made.

- 8.15. Q : Referring to question 8.14, can I claim input tax?  
 A : Input tax credit is allowed provided the goods are removed by registered person.

**- Export**

- 8.16. Q : What is the GST treatment on goods exported from licensed warehouse to overseas?

**9. DISALLOWANCE OF INPUT TAX**

- 9.1. Q : I have sold a passenger car where the input tax claim was not allowed under Regulation 36 of the GST Regulation 2014. What is the GST treatment?  
 A : The sale of the passenger car is not subject to GST because it is not a supply.

**10. SUPPLY MADE IN THE DESIGNATED AREA**

**- Supply made within the designated area**

- 10.1. Q : What is the GST treatment on the supply of goods other than cigarettes or liquor made within designated area?  
 A : No GST shall be charged on any taxable supply of goods made within designated area. For any supply of goods which are subject to standard rate 6%, shall be subject to GST at the standard rate of 0%.
- 10.2. Q : What is the GST treatment on the sale of cigarettes and liquor within designated area?  
 A : The sale of cigarettes and liquor within designated area is standard rate of 0%.
- 10.3. Q : What is the GST treatment on the supply of services within the designated area?  
 A : It is a standard-rated 0% supply.

**- Supply made between the designated area**

- 10.4. Q : What is the GST treatment on the supply of goods other than cigarettes or liquor made between designated areas?  
 A : No GST shall be charged on any taxable supply of goods made between designated areas. For any supply of goods which are subject to standard rate 6%, shall be subject to GST at the standard rate of 0%.
- 10.5. Q : What is the GST treatment on the sale of cigarettes and liquor between designated areas?  
 A : The sale of cigarettes and liquor between designated areas is standard rate of 0%.
- 10.6. Q : What is the GST treatment on the supply of services between the designated areas?  
 A : It is a standard-rated 0% supply.

**- Importation: Removal of goods from designated area**

- 10.7. Q : What is the GST treatment on the importation / removal of goods from designated area to the principal customs area?  
A : GST is charged at standard rate of 0%.
- 10.8. Q : What is the GST treatment on importation: removal of goods from designated area to other designated area, licensed warehouse and free zone?  
A : Importation / removal of goods is subject to standard rate of 0%.
- 10.9. Q : What is the GST treatment if Form K1 has been declared and GST has been paid but the goods have been moved out of the designated area after 01 June 2018?  
A : It is standard rate of 6%. Importers are advised to remove the goods from designated areas to principal customs area on the same day as the declarations are made.
- 10.10. Q : Referring to question 10.9, can I claim input tax credit?  
A : Input tax credit is allowed provided the goods are removed by registered person.

**- Export**

- 10.11. Q : What is the GST treatment on the exportation of goods from designated area to a place outside Malaysia?  
A : Exportation of goods subject to GST at zero-rated.

**11. SUPPLY MADE WITHIN THE FREE ZONE**

- 11.1. Q : What is the GST treatment on the supply of goods other than cigarettes or liquor made within the free zone?  
A : No GST shall be charged on any taxable supply of goods made within free zone. For any supply of goods which are subject to standard rate 6%, shall be subject to GST at the standard rate of 0%.
- 11.2. Q : What is the GST treatment on the sale of cigarettes and liquor within free zone?  
A : The sale of cigarettes and liquor within designated area is standard rate of 0%.
- 11.3. Q : What is the GST treatment on the supply of services within free zone?  
A : It is a standard-rated 0% supply.

**- Supply made between the free zone**

- 11.4. Q : What is the GST treatment on the supply of goods other than cigarettes or liquor made between free zone?  
A : No GST shall be charged on any taxable supply of goods made between free zone. For any supply of goods which are subject to standard rate 6%, shall be subject to GST at the standard rate of 0%.

- 11.5. Q : What is the GST treatment on the sale of cigarettes and liquor between free zone?  
 A : The sale of cigarettes and liquor between free zone is standard rate of 0%.
- 11.6. Q : What is the GST treatment on the supply of services between free zone?  
 A : It is a standard-rated 0% supply.

**- Importation : Removal of goods from free zone**

- 11.7. Q : What is the GST treatment on the importation / removal of goods from the Free Zone to the Principal Customs Area?  
 A : Importation / removal of goods is subject to standard rate of 0%.
- 11.8. Q : What is the GST treatment in the importation or removal of goods from free zone to another free zone, warehouse and designated area?  
 A : Importation: removal is subject to GST at a standard rate of 0%.
- 11.9. Q : What is the GST treatment if Form K1 has been declared and GST has been paid but the goods are removed from free zone after 01 June 2018?  
 A : Remain at standard rate 6%. Importers are advised to remove the goods from free zone to principal customs area on the same day as the declarations are made.
- 11.10. Q : Referring to question 11.9, can I claim input tax?  
 A : Input tax credit is allowed provided the goods are removed by registered person.

**- Export**

- 11.11. Q : What is the GST treatment on the export of goods from a free zone to overseas?  
 A : Goods exported is chargeable at zero rate.

**12. PUBLIC RULING / ADVANCE RULING / DG DECISION / DECISION MADE BY JKDM**

- 12.1. Q : Are public rulings / advance rulings / DG's decisions / industry guidelines / policy papers from sectors related to GST treatment issued by JKDM still apply?  
 A : Rulings, decisions and guides are still applicable until further notice.

**13. BILL OF DEMAND (BOD) / INVESTIGATION / PROSECUTION / APPEAL TO TRIBUNAL / COMPOUND**

- 13.1. Q : I have received a Bill of Demand (BOD) from JKDM claiming a certain amount of tax to be paid. Do I have to pay the BOD?  
 A : The BOD is still payable.
- 13.2. Q : My company has been investigated by JKDM for not submitting the GST-03 return, will the investigation stop?  
 A : No.
- 13.3. Q : My company has been charged by JKDM for failing to pay GST, will the proceeding continue?  
 A : Yes.



- 13.4. Q : My company has filed an appeal at the GST appeal tribunal, will my appeal continue?  
 A : Yes.
- 13.5. Q : My company has received a compound offer of RM5,000 for failing to submit the return. Do I have to pay the compound?  
 A : Yes.

#### 14. BLACKLIST

- 14.1. Q : Will blacklist action continue?  
 A : Yes.

#### 15. TAX AGENT

- 15.1. Q : What will happen to Tax Agents and do their services need to be continued?  
 A : Tax agents are still required for GST related matters.

#### 16. AUDIT

- 16.1. Q : Will GST Audit be continued after 01 June 2018?  
 A : Yes.
- 16.2. Q : Is the registrant required to keep a document / business record for 7 years?  
 A : Yes.

#### 17. GENERAL

- 17.1. Q : What is SST?  
 A : SST refers to Sales Tax and Services Tax. Sales tax is levied on locally manufactured and imported goods, while service tax is a tax imposed on prescribed services.
- 17.2. Q : I purchased my flight ticket before 01 June 2018 and scheduled to depart after 01 June 2018. Can I claim back the GST paid?  
 A : It depends on the conditions of the sale and purchase transaction between the seller and the buyer.
- 17.3. Q : Deposit (part payment) for the supply of goods / services has been paid before 01 June 2018 and goods / services are supplied after 01 June 2018. What is the GST treatment?  
 A : Part payment is subject to GST on the standard rate while the balance of payment if made after 01 June 2018 is subject to standard rate of 0%.
- 17.4. Q : Will the import duty / tax to be charged on hand carried goods by passengers be charge at standard rate of 0%?  
 A : Import duty / tax on goods brought in with passengers is maintained at 10% ad valorem rate.
- 17.5. Q : Goods purchased and charged GST at standard-rated 6% are then returned to supplier at the time when GST is standard-rated 0%. What is the GST treatment?  
 A : The supplier should issue a credit note which relate to the tax invoice issue for the supply of goods return.

- 17.6. Q : Will Tourism Tax be continued?  
A : Yes.
- 17.7. Q : Starting from 01 June 2018, what is the GST treatment on the taxable supply made by the government departments registered under Section 20 GSTA 2014?  
A : The supply by the government department registered under Section 20 GSTA 2014 is out of scope supply. Supply of any goods / services made by such government shall be not subject to GST.
- 17.8. Q : Starting from 01 June 2018, what is the GST treatment on acquisition of goods or services by government department?  
A : Acquisition of goods by government department are subject to GST at standard rate of 0%. GST (Relieved Order) 2014 is repealed. On the acquisition of services GST will be charge at standard rate of 0%.
- 17.9. Q : I am not a GST registered person. I still have stock of goods that have been charged GST standard rate of 6% after 01 June 2018. Can I claim refund?  
A : No.
- 17.10. Q : For reverse charge, do I have to account for GST?  
A : Yes, at a standard rate of 0%.
- 17.11. Q : Do I need to change the price tag which currently shows a standard rate of 6%?  
A : In the event immediate action cannot be taken, the company is allowed to place a notice at a prominent place where customers can see informing that the standard rate 6% has changed to standard rate of 0% starting from 01 June 2018. The company is given until 30 June 2018 to replace the price tag.
- 17.12. Q : Does the insurer have to refund the GST paid by the policyholder if the insurance cover is made under an agreement for a period from 01 Jan 2018 to 31 Dec 2018 and the tax invoice and the payment related to the supply for that period has been made before 01 June 2018 ?  
A : No.
- 17.13. Q : What is the status of banks appointed as a GST collector after June 01, 2018?  
A : The status of banks appointed as GST Collector remains as it is (status quo).
- 17.14. Q : What is the GST treatment on the supply of goods specified as zero-rated supplies under Schedule 1 of the GST (Zero-Rated) Order 2014?  
A : Standard rate 0%.
- 17.15. Q : What is the GST treatment on the supply of services specified as zero-rated supplies under Schedule 2 of GST (Zero-Rated) Order 2014?  
A : Standard rate 0%.

- 17.16. Q : Referring to questions 17.14 and 17.15, does a tax invoice need to be issued?  
A : Yes.
- 17.17. Q : I have received a payment (of RM100,000) on 20 May 2018 for the supply of goods. Goods were delivered to buyer on 02 June 2018. What is the GST treatment for that supply?  
A : 6% GST has to be accounted for payment received. Use tax fraction (6/106) to determine the amount of tax to be accounted for.
- 17.18. Q : I have claimed a bad debt relief before 01 June 2018. After 01 June 2018, the debtor has repaid the amount which I have claimed as bad debt relief. What is the GST treatment on repayment of bad debts relief if repayment is made after 01 June 2018?  
A : Repayment of bad debts should be accounted for at a standard rate of 6%.
- 17.19. Q : What is the GST treatment for reimbursement related to a supply before 01 June 2018?  
A : Reimbursement after 01 June 2018 is treated as a new supply and subject to GST at standard rate of 0%.
- 17.20. Q : I have signed a sale and purchase agreement to sell a unit of commercial building worth RM 1,600,000 on 01 April 2018. Upon signing the agreement, 10% deposit was received and the balance 90% will be received within 90 days i.e. on 11 June 2018. Vacant possession (VP) will be given upon full payment has been made. What is the GST treatment for this transaction?  
A : The deposit received upon signing the sale and purchase agreement which is part of the payment received before 01 June 2018 is subject to GST at standard rate of 6%. While, the remaining balance of 90% received on or after 01 June 2018 is subject to GST at standard rate of 0%.
- 17.21. Q : LMN Construction Sdn Bhd is a construction service provider. The amount of payment that was supposed to be received has been retained by the customer as a retention sum. What is the GST treatment on the retention sum related to the construction work done before 01 June 2018 and the payment of the retention sum was made on or after 01 June 2018?  
A : The amount of retention sum related to the supply made before 01 June 2018 is subject to GST at standard rate of 6%. LMN Construction Sdn Bhd is liable to account for the output tax upon received of the retention sum even though payment was received on or after 01 June 2018.
- 17.22. Q : The joint management body / management corporation who manage the commercial buildings has received payment on 31 March 2018 as a consideration for the supply of maintenance and sinking fund for the period of 1 year from 01 January 2018 to 31 December 2018. Output tax has been accounted for in GST-03. What is the GST treatment?  
A : GST is at standard rate of 6%.

- 17.23. Q : The joint management body / management corporation who manage the commercial building has yet to receive payment on the supply of services for the period of 01 January 2018 until 31 May 2018. Payment paid on 02 July 2018. Should GST be charged at standard rate 0%?  
A : GST is at standard rate of 6%.
- 17.24. Q : What is the GST treatment on the supply of goods relieved under First and Second schedule of GST (Relieved Order) 2014?  
A : GST is at standard rate of 0%. GST (Relieved Order) 2014 is repealed.
- 17.25. Q : The project completed on 18 May 2018. However, the consultant only able to issue the certificate on June 2018. Tax invoice issued on 30 June 2018 after the consultant confirm the final amount. Does it imposed GST on standard rate of 6% or 0%?  
A : Standard rate of 6%.

**- Tax code**

- 17.26. Q : What tax code will be used when a standard rated supply 6% is changed to a standard rated supply 0%?  
A : The SR (0%) code or any code that the company uses for standard rated local supplies.
- 17.27. Q : What is the tax code used for adjustment of negative value involving debit note and credit note received on or after 01 June 2018 which is related to tax invoice issued before 01 June 2018 for supply of standard rated goods/services (6%)?  
A : If the negative value exists in field 5(b) of the GST-03 return, the tax code to be used for adjustment for claiming of input tax credit is "AJP" which is to be declared in field 6(b) of the same return. On the other hand, if the negative value exists in field 6(b), the tax code to be used for adjustment for payment of tax is "AJS" and declaration need to be made in field 5(b) of the GST-03 return.
- 17.28. Q : What tax code will be used for purchases at standard rate 0%?  
A : The ZP code or any code that the company uses for purchases at 0%.
- 17.29. Q : What tax code is to be used for supply of goods / services made on or after 01 June 2018 and how it is supposed to be declared in GST-03?  
A : A new tax code at the rate of 0% need to be created (e.g. SR-0) for supply of goods / services made on or after 01 June 2018. This tax code need to be declared in field 5 (a) and 5 (b) of the GST-03 return. For businesses that do not have credit note / debit note transaction or any other adjustments, the creation of this new tax code is not mandatory. It is sufficient to amend the tax code SR (6%) to SR (0%).

- 17.30. Q : What is the tax code used for issuance of debit note and credit note on or after 01 June 2018 which is related to tax invoice issued before 01 June 2018 for supply of standard rated goods / services 6%?
- A : The tax code to be used is SR (6%).

The information provided in this FAQ's aim to provide better understanding of GST treatment and is not intended to address all possible GST issues. The information is correct as at the date of publication. RMCD has the right to amend or withdraw this FAQ.

**Royal Malaysian Customs Department**