

MALAYSIAN CUSTOMS PROCEDURES 2018 – INTEGRATING WITH GST REQUIREMENTS

Date : 23-24 May 2018
Venue : Sheraton Imperial Hotel, Kuala Lumpur
Event Code : 18WS/039
Time : 9.00am – 5.00pm

Introduction

The Royal Malaysian Customs Department has numerous Customs procedures and documentation for the import – export, storage, warehousing and the transportation of goods under Customs control. Many of these procedures and documentation need to be combined with GST requirements. As the year 2018 is a compliance year where the Customs Blue Ocean Strategy will be fully implemented and businesses can be audited under the GST Act 2014 as well as the Customs Act 1967, keeping proper records of all transactions under both the Acts is no more an option.

DAY 1

A. Customs, GST Concepts and Definitions

i. Customs Concepts and Definitions

- Customs Duty
- Customs warehouse
- Dutiable goods
- Export
- Import
- In transit
- Prohibited goods
- Uncustomed goods
- Customs control

ii. GST Concepts and Definitions

- Customs Duty
- Excise Duty
- Customs Control
- Designated Area
- Malaysia
- Officer of Customs
- Surcharge
- Free Zone

B. Customs procedures and documentation relevant to GST

i. Customs procedures and Documentation 1

- Meaning of Principal Customs Area
- Customs Forms 1, 1A, 2, 3, 8 and 9
- Ports, Airports and Points of Entry
- Airfreight, Sea freight and Incoterms
- Tariff codes
- Customs Value of imported goods
- Computation of Import Duty and GST
- Prohibition of Imports/ Prohibition of Exports
- Bill of lading/ Airway Bill
- Customs Official Receipt

ii. Customs Procedures and Documentation 2

- Customs procedures for Langkawi Labuan and Tioman
- Understanding the Joint Development Area
- Refund and Drawback
- Goods lost, fire, theft etc
- Remission of Import Duty and GST

iii. An Analysis of Section 174 GST Act 2014

- Export – import, goods in transit, goods under Customs Control
- Customs procedures and documentation involved

DAY 2

Integrating Customs procedures with GST requirements

1. Customs warehouses and the GST warehousing scheme

- The Customs warehouse
- The Licenced warehouse
- The Duty – Free shop
- The Inland Container Depot

Customs documentation impacting the GST warehousing scheme

2. The MIDA/ Treasury exemptions and the Approved Trader Scheme

a) MIDA/ Treasury exemptions

- Import Duty exemption for raw materials
- Import Duty exemptions for machinery & equipment

b) The Approved Trader Scheme

- The ATS list approved by Customs
- Clause on the Customs No 1 Form
- Submission of Lampiran B
- GST Tax Code and the GST-03 Form

Customs Documentation impacting the Approved Trader Scheme

3. Import Duty Exemptions and GST Relief order

- Goods exported from principal customs area
 - Goods imported into principal customs area
 - Goods exported and re-imported
 - Goods imported and re-exported
 - Temporary Import/ Temporary Export
 - Goods imported under lease, hire etc
- Synchronising Customs exemptions with GST Reliefs

4. Free Zones Procedures and their impact on GST

- The Free Industrial Zone and the Free Commercial Zone
 - Free Zone Procedures (Free Zone Act 1990)
 - Customs Documentation for Free Zones
 - Free Zones (Exclusion of goods and services) order 1998
 - The GST (Imposition of tax for supplies in respect of Free Zones) order 2014
- Customs documentation and GST requirements

5. The New Cawangan Audit Import GST

i. Audits under the GST Act 2014

- Purchases/ Acquisitions
- Supply
- GST Tax Codes, the GAF File and the GST-03 Return

ii. Audit under the Customs Act 1967

- Customs and shipping documents
- Licences, permits, approvals exemptions
- Documents to be kept for the GST Import Audit

Speaker's Profile

THOMAS SELVA DOSS

Thomas has served in the Royal Malaysian Customs Department as a Senior Officer for 15 years and was trained in Customs Audits and Investigations at the Malaysian Customs Academy. To-date he has conducted nearly 250 seminars and in-house training on indirect tax and GST for numerous multi-national companies, professional bodies and other associations. Thomas is a Customs and GST Specialist and has handled more than 1,000 customs cases in the past, Customs and GST Consultant to numerous corporate clients in Malaysia and Singapore, Customs and GST Advisor to many tax and audit firms in Malaysia and was appointed as lecturer on Indirect Tax and GST for the Bachelor of Taxation Programme at Universiti Tun Abdul Razak.

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*Registration Fees


- | | |
|--|------------|
| <input type="checkbox"/> CTIM/ACCA Member | RM848.00 |
| <input type="checkbox"/> Member's Firm Staff | RM1,060.00 |
| <input type="checkbox"/> Non-Member | RM1,272.00 |

* The above registration fees are inclusive of 6% GST

- * Seats are limited and based on first-come, first-served basis
- * Registration of participants will be confirmed upon registration, receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.
- * All outstanding payment must be received on or prior to the date of the event for participants to be allowed to attend. The institute reserves the right to cancel the registration if no payment is received prior to or on the date of the event.
- * Walk-in participant registration and attendance is subject to availability of seats and full payment.
- * Certificate of attendance will only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event.

Enquiries

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Participant's Contact Details

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- Online Payment via JomPAY



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- Cash for Amount of RM _____

- Cheque No. _____

For Amount of RM _____
 *All cheque should be made payable to "CTIM-CPE"

- MASTER / VISA Credit Card

For amount of RM _____

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Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least three days prior to the event if you intend to send a replacement. CPD points will be allocated to the designated attendee. If the replacement is not a Member but a Member's Firm Staff or Non-Member, the appropriate fees will apply.

Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. Refund amount is subject to deduction of administration and finance charges. No refund will be given for cancellations received within less than five working days of the event.

Confirmation of Registration

The confirmation letter will be emailed 5 days before the commencement of the event upon receipt of full payment. In the event you do not receive the confirmation letter 5 days before the event, please contact us immediately.

Disclaimer

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 20. A minimum of 3 days notice will be given.

Recording

Video / Sound recording is strictly prohibited.