



FEDERATION OF MALAYSIAN MANUFACTURING
(JOHOR BRANCH) 196801000309 (7907-X)

PROGRAMME NO : 10001727955

FMM

CUSTOMS FACILITATIONS AND TAX FACILITIES

**FOR IMPORTERS, EXPORTERS
AND MANUFACTURERS**



COURSE OBJECTIVES



Understand the various Customs facilitation measures and import duty and Sales Tax exemption facilities available to businesses.



Apply the correct procedures to obtain duty and Sales Tax exemptions, refunds and drawback facilities in accordance with the relevant legislation.



Understand the latest Customs procedures, regulatory requirements and trade facilitation initiatives, including temporary import/export arrangements and Free Trade Agreements (FTAs).



Optimise duty and tax savings while enhancing operational efficiency and business competitiveness.



WHO SHOULD ATTEND



Importers



Exporters



Traders



Manufacturers



Shipping
Executives



Logistics
Managers



Free Zone
Operators



Warehouse
Operators



PROGRAMME DETAILS



Date : August 5 – 6, 2026
(Wednesday – Thursday)



Time : 8:30 am – 5:00 pm



Venue : Zoom



REGISTRATION FEES

FMM MEMBER

RM918.00

NON - MEMBER

RM1,080.00

Inclusive of 8% Service Tax



CLOSING DATE

JULY 29, 2026

SCAN TO REGISTER



OR VISIT: <https://forms.gle/SRVbor88TZ8ncH38A>



MS ZURA / MS FATIAH



zuraidahnur@fmm.org.my / nur_fatihah@fmm.org.my



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FMM CUSTOMS FACILITATIONS AND TAX FACILITIES FOR IMPORTERS, EXPORTERS AND MANUFACTURERS

AUGUST 5-6, 2026 (WEDNESDAY - THURSDAY) | 8.30AM - 5.00PM | ZOOM ONLINE PLATFORM

REGISTRATION :

1) Full Name :

NRIC :	Vegetarian : Yes [] No []
Designation :	
Phone No :	Email :

2) Full Name :

NRIC :	Vegetarian : Yes [] No []
Designation :	
Phone No :	Email :

3) Full Name :

NRIC :	Vegetarian : Yes [] No []
Designation :	
Phone No :	Email :

Submitted by: Name :

Designation :	
Company Name :	
Company New Registration No :	
FMM Membership No :	
Company Address :	
Phone No :	Email :
TIN No :	SST No :

Please Tick Appropriate Box

We hereby confirmed that :

☐ We will be claiming under **SBL-KHAS SCHEME** and full payment would be made to Federation of Malaysian Manufacturing in the event that no disbursement from HRDC under any circumstances.

☐ We will **NOT** be claiming under SBL-KHAS SCHEME, Enclosed cheque/bank draft, No _____ for RM_____ being payment made for _____ participant(s) made in favour of Federation of Malaysian Manufacturing

PARTICIPATION FEE :

PARTICIPANT	PER PAX	SST (8%)	TOTAL
Member	RM600	RM48	RM648
Non - Member	RM700	RM56	RM756

- Registration form must be completed and returned to FMM Johor by **JULY 29, 2026**
- All confirmed participants should make the full fee before the event.

SBL-KHAS SCHEME - HRDC Claimable Courses:

- Grant Approval** must be forwarded to FMM Johor at least **3 DAYS BEFORE** the programme date.
- 100% attendance is a must.** Participants who fail to attend, the full fees shall be payable by the company

PAYMENT METHOD :

PAYEE NAME : **FEDERATION OF MALAYSIAN MANUFACTURING**

Bank Name : **Malayan Banking Berhad**

Account No : **5-01280-05654-2**

Swift Code : **MBBEMYKL**

FMM SST No : **W10-1901-32000108**

FMM TIN No : **C25703742100**

- Cheque/Bank Draft Crossed Account Payee only
- Bank-in Payment : E-Mail Deposit Slip to FMM for Issuance of Official Receipt
- Please write the **Event Name** on the reverse side of the cheque/bank-in slip

REPLACEMENT/CANCELLATION/

NO-SHOW :

- Cancellation must be in writing to FMM. Replacement at no additional cost. *(Must be in Writing with Reasons 7 days before the programme)*
- Non-FMM members **MUST PAY** the full fee before/on the day of the event. Members need to provide a Letter of Undertaking to ensure participation before the event.
- FMM reserves the right to cancel or reschedule the programme. All efforts will be taken to inform participants of the changes.

FMM CUSTOMS FACILITATIONS AND TAX FACILITIES FOR IMPORTERS, EXPORTERS AND MANUFACTURERS

AUGUST 5-6, 2026 (WEDNESDAY - THURSDAY) | 8.30AM - 5.00PM | ZOOM ONLINE PLATFORM

AUGUST 5, 2026 (WEDNESDAY)

DAY 1: TAX EXEMPTION FACILITIES

08:30AM - 09:00AM
REGISTRATION OF PARTICIPANTS

09:00AM - 09:05AM
WELCOME REMARKS BY FMM JOHOR

09:05AM - 10:30AM

SESSION 1

- **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**

10:30AM - 10:45AM
MORNING BREAK

10:45AM - 01:00PM

SESSION 2

- **SALES TAX EXEMPTION FOR SST MANUFACTURER: C1, C3 AND C5**
- **SST-REGISTERED MANUFACTURERS PRODUCING BOTH TAXABLE AND EXEMPT GOODS MAY OBTAIN TAX EXEMPTION UNDER FORMS C1 AND C3 FOR THE PURCHASE OF RAW MATERIALS, COMPONENTS, AND PACKAGING MATERIALS USED IN MANUFACTURING SALES TAX-EXEMPT GOODS**
- **SALES TAX EXEMPTION FOR IMPORT/LOCAL PURCHASE OF RAW MATERIALS, PACKING AND PACKAGING MATERIALS BY SALES TAX EXEMPT MANUFACTURER: B1,B2,B3,B4, APPROVED MAJOR EXPORTER SCHEME (AMES)**

01:00PM - 02:00PM
LUNCH BREAK

02:00PM - 03:30PM

SESSION 3

- **IMPORT DUTY AND SALES TAX EXEMPTION UNDER ITEM 92 AND 57 :EXPORT BY A 3RD PARTY**
- **ITEM 112 FOR IMPORT DUTY EXEMPTION FOR IMPORT/LOCAL PURCHASE OF MACHINERY AND EQUIPMENT BY SST AND SST EXEMPT MANUFACTURERS**
- **ITEM 55, FOR SALES TAX EXEMPTION FOR IMPORT /LOCAL PURCHASE OF MACHINERY, EQUIPMENT AND SPARE PARTS BY SST AND SST EXEMPT MANUFACTURERS**

03:30PM - 03:45PM
TEA BREAK

03:45PM - 04:30PM

SESSION 4

- **SALES TAX DEDUCTION UNDER SEC 41A(1), SALES TAX ACT 2018 ON PURCHASE OF MANUFACTURING INPUTS FROM A SUPPLIER AND NOT FROM A MANUFACTURER. THUS AVOIDING DOUBLE TAXATION AND LOWER THE BUSINESS COST OF A SST MANUFACTURER.**
- **ASEAN FREE TRADE AGREEMENT**
- **8 VALUE ADDED ACTIVITIES FOR LMW**

04:30PM - 05:00PM

Q&A SESSION

05:00PM
END OF PROGRAMME (DAY 1)

FMM CUSTOMS FACILITATIONS AND TAX FACILITIES FOR IMPORTERS, EXPORTERS AND MANUFACTURERS

AUGUST 5-6, 2026 (WEDNESDAY - THURSDAY) | 8.30AM - 5.00PM | ZOOM ONLINE PLATFORM

AUGUST 6, 2026 (THURSDAY)

DAY 2: CUSTOMS FACILITATIONS (IMPORT & EXPORT)

08:30AM - 09:00AM

REGISTRATION OF PARTICIPANTS

09:00AM - 10:30AM

SESSION 5

- **IMPORT & EXPORT : PROCEDURAL**
 - I. PRE-ARRIVAL PROCESSING (PAP)
 - II. EXPRESS HANDLING UNIT
 - III. AUTHORISED ECONOMIC OPERATORS (AEO)
 - IV. PROVISIONAL DECLARATION OF GOODS FOR EXPORT
 - V. CUSTOMS RULING

10:30AM - 10:45AM

MORNING BREAK

10:45AM - 01:00PM

SESSION 6

- **IMPORT & EXPORT : PROCEDURAL (CONT.)**
 - VI. E-REVIEW
 - VII. CUSTOMS APPEAL TRIBUNAL (CAT)
 - VIII. UPDATE ON DUTY DRAWBACK & SECTION 99, CUSTOMS ACT 1967
 - IX. UPDATE ON DUTY DRAWBACK & SECTION 93, CUSTOMS ACT 1967
 - X. UPDATE ON SECTION 40, SALES TAX ACT 2018
 - XI. UPDATE ON DRAWBACK UNDER SECTION 19 AND 19A, EXCISE AT 1967
 - XII. UPDATE ON SALES TAX DRAWBACK UNDER SECTION 40(1), SALES TAX ACT 2018
 - XIII. REFUND OF CUSTOMS DUTIES AND SALES TAX

01:00PM - 02:00PM

LUNCH BREAK

02:00PM - 03:30PM

SESSION 7

- **IMPORT & EXPORT : REGULATORY**
 - TEMPORARY IMPORT**
 - A. ATA CARNET
 - B. SECTION 97, CUSTOMS ACT 1967 AND ITEM 33, SCHEDULE A (PERSON EXEMPTED FROM PAYMENT OF TAX) ORDER 2018
 - C. EXPORTED OR SOLD MANUFACTURED GOODS THAT ARE SUBSEQUENTLY RETURNED FOR REWORK. MANUFACTURERS ARE ELIGIBLE FOR IMPORT DUTY AND SALES TAX EXEMPTION ON SUCH RETURNED GOODS. APPLICATIONS FOR EXEMPTION MAY BE MADE UNDER THE FOLLOWING CATEGORIES:
 - I. LICENSED MANUFACTURING WAREHOUSE (LMW) / FREE INDUSTRIAL ZONE (FIZ)
 - II. SST-REGISTERED MANUFACTURERS
 - III. SST-EXEMPT MANUFACTURERS

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

03:30PM - 03:45PM

TEA BREAK

03:45PM - 04:30PM

SESSION 8

- **IMPORT & EXPORT : REGULATORY (CONT.)**
 - DUTY PAID GOODS EXPORTED AND SUBSEQUENTLY REIMPORTED**
 - A. CUSTOMS DUTIES (EXEMPTION) 2017 AND SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) ORDER 2018
 - PROCEDURE TO CLAIM IMPORT DUTY AND SALES TAX EXEMPTION

CUSTOMS TAX EXEMPTION ORDERS (IMPORT DUTY, SALES TAX AND EXCISE DUTY): A TABULAR ALLUSTRATION

04:30PM - 05:00PM

Q&A SESSION

05:00PM

END OF PROGRAMME (DAY 2)

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MR GOR KIN SIANG @ GOH KIN SIANG

HRDC Certified Trainer | Deputy Director of Customs, RTD

Mr. Gor Kin Siang (also known as Goh Kin Siang) is a highly experienced Malaysian customs and taxation specialist with an extensive career spanning more than three decades in the Royal Malaysian Customs Department. He holds a Bachelor of Economics (Honours) from Universiti Malaya and has served in various senior leadership roles, including Deputy Director. His deep regulatory knowledge and practical enforcement experience make him a trusted authority in customs procedures, tax incentives, and compliance matters in Malaysia.

Throughout his career, Mr. Gor has been directly involved in customs administration, facilitation, enforcement, and policy implementation. His expertise covers a wide range of areas including Customs Act 1967, Licensed Manufacturing Warehouse (LMW), Free Zones, Free Trade Agreements (FTA), import and export procedures, tariff classification, as well as Sales Tax, Service Tax (SST), and Goods and Services Tax (GST). He has also played an active role in guiding companies through transitions in tax regimes and addressing complex compliance challenges.

Since 2007, Mr. Gor has been actively conducting professional training programmes for manufacturers, exporters, importers, logistics providers, and customs agents. His programmes focus on practical application, compliance strategies, risk mitigation, and optimisation of tax incentives. He has delivered training and seminars nationwide for reputable institutions, industry associations, and professional bodies, earning a strong reputation for his clear explanations and real-world case studies.

In addition to his training work, Mr. Gor serves as a lecturer at the Customs Academy in Melaka and is actively involved in training customs agents and freight forwarders. His strong industry engagement, combined with hands-on regulatory experience, enables participants to gain actionable insights and confidently navigate Malaysia's evolving customs and tax landscape.