

FMM CUSTOMS TAX INCENTIVES:

EXEMPTIONS, DRAWBACK AND REFUND OF IMPORT DUTY AND SALES TAX

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

PROGRAMME NO : 10001738167



LEARNING OUTCOMES

By the end of this programme, participants will be able to:

- ✓ Understand the various customs tax incentives and facilities offered by the Royal Malaysian Customs Department (RMCD).
- ✓ Determine the eligibility requirements for import duty, sales tax and excise duty exemptions.
- ✓ Apply the correct procedures for claiming import duty and sales tax exemptions.
- ✓ Utilise drawback facilities to recover import duty, sales tax and excise duty paid on eligible goods.
- ✓ Prepare and submit refund claims for overpaid import duty, sales tax and excise duty accurately.
- ✓ Minimise customs-related costs while ensuring compliance with the relevant customs laws and procedures.



PROGRAMME DETAILS



DATE

September 15, 2026 (Tuesday)



TIME

8:30am – 5:00pm



VENUE

Zoom Online Platform



REGISTRATION FEES

FMM Member – RM756.00

Non-Member – RM918.00

(Inclusive of 8% Service Tax)



CLOSING DATE

September 8, 2026
(Tuesday)



SCAN TO REGISTER!



QR CODE LINK:

<https://forms.gle/qws7GK6CGH1Wd1TWA>



FMM CUSTOMS TAX INCENTIVES: EXEMPTIONS, DRAWBACK AND REFUND OF IMPORT DUTY AND SALES TAX

SEPTEMBER 15, 2026 (TUESDAY) | 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	RM700	RM56	RM756
Non - Member	RM850	RM68	RM918

- Registration form must be completed and returned to FMM Johor by **September 8, 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.

PROGRAMME ITINERARY

08:30am - 09:00am	Registration of Participants
09:00am - 09:05am	Welcome Remark by FMM Johor
09:05am - 10:30am	PART 1: TAX EXEMPTION FACILITIES • Customs Duty and Sales Tax Exemption for LMW and FREE ZONE (FIZ & FCZ) • Item 27, Excise Duty Exemption for Manufacturer (LMW) Licensed Under Section 65/65A, Customs Act 1967 • Licensed Warehouse: Suspension of Customs Duties on Goods Kept Inside a Bonded Warehouse • MIDA Import Duty and Sales Tax Exemption • Sales Tax Exemption for SST Manufacturer and SST Exempt Manufacturer: C1, C3
10.30am - 10.45am	 MORNING BREAK
10.45am - 01.00pm	PART 2: TAX EXEMPTION FACILITIES • Sales Tax Exemption for SST Exempt Manufacturer: B1, B2, B3, B4 and AMES • 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 • Sales Tax Exemption Under Section 35(3) Sales Tax Act 2018 for Specific Sales Tax Exempt Manufacturers • Import Duty and Sales Tax Exemption Under Item 92 and 57: Export by a Third Party
01.00pm - 02.00pm	 LUNCH BREAK
02.00pm - 03.30pm	PART 3: TAX EXEMPTION FACILITIES • Correct Procedure to Claim Import Duty Drawback Under Section 99, Customs Act 1967 • Correct Procedures to Claim Import Duty Drawback Under Section 93, Customs Act 1967 • Correct Procedures to Claim Sales Tax Drawback Under Section 40, Sales Tax Act 2018 • Correct Procedures to Claim Excise Duty Drawback Under Section 19 and 19A, Excise Act 1976
03.30pm - 03.45pm	 TEA BREAK
03.45pm - 04.30pm	PART 4: TAX EXEMPTION FACILITIES • Correct Procedures to Claim Refund on Import Duty • Correct Procedures to Claim Refund on Sales Tax • Correct Procedures to Claim Refund on Excise Duty
04.30pm - 05.00pm	Q & A SESSION
05:00pm	END OF PROGRAMME

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SEPTEMBER 15, 2026 (TUESDAY) | 8.30AM - 5.00PM | ZOOM ONLINE PLATFORM

SPEAKERS

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.