FMM
FEDERATION OF MALAYSIAN MANUFACTURING

FEDERATION OF MALAYSIAN MANUFACTURING
CO.NO: 196801000309 (7907-X)
(JOHOR BRANCH)
PROGRAMME NO : 10001756676

REGISTERED HRD CORP TRAINING PROVIDER | HRD CORP CLAIMABLE

OCTOBER 20, 2026 (TUESDAY) | **8:30AM- 05:00PM** | **ZOOM ONLINE PLATFORM**

FMM LICENSED MANUFACTURING WAREHOUSE (LMW)

LICENSING, FACILITATION & CONTROL

WITH THE LATEST POLICY UPDATES

COURSE OBJECTIVES

- Understand LMW concepts, guidelines, legislation & regulations.
- Manage LMW licensing procedures and Customs Duty & SST exemptions.
- Improve cost analysis by incorporating Customs Tax Exemption & 0% SST.
- Apply correct Sales Tax & Customs clearance procedures for subcontracting involving PCA, LMW, FIZ & NRM.
- Utilise SMARTGPB to facilitate the movement of goods from licensed premises.
- Apply ATIGA Product Specific Rules (PSR) to facilitate local sales.

SPEAKER PROFILE

MR GOR KIN SIANG @ GOH KIN SIANG

HRDC Certified Trainer |
Deputy Director of Customs, RTD

Mr. Gor Kin Siang @ Goh Kin Siang is an HRDC Certified Trainer and former Deputy Director of the Royal Malaysian Customs Department, with over 30 years of extensive experience in Malaysian customs, taxation and regulatory matters. His expertise covers customs procedures, import and export, tariff classification, LMW, Free Zones, FTAs, SST/GST, tax incentives and compliance.

Since 2007, he has conducted professional training programmes for manufacturers, importers, exporters, logistics providers and customs agents, combining practical enforcement experience, real-world case studies and in-depth regulatory knowledge to help businesses navigate Malaysia's customs and tax requirements with confidence.

REGISTER NOW

Scan the QR Code or visit the link below

https://forms.gle/4psA6TeHsbbPwCJL8

For more information, please contact :

+607-357 7613 (Ms Zura / Ms Fatihah) | zuraidahnur@fmm.org.my / nur_fatihah@fmm.org.my

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PARTICIPATION FEE :

PARTICIPANT	PER PAX	SST (8%)	TOTAL
Member	RM700	RM56	**RM756**
Non - Member	RM850	RM68	**RM918**

CANCELLATION & REPLACEMENT POLICY:

- Cancellation after issuance of the Confirmation Letter: 50% cancellation fee.
- Cancellation within three (3) days prior to the programme: full programme fee.
- Participant replacement is allowed at no additional cost before HRD Corp grant approval.
- No cancellation or replacement is allowed after HRD Corp grant approval.
- 100% attendance is mandatory. Full programme fee applies for participants who fail to fulfil the required attendance.

DISCLAIMER:

FMM Johor reserves the right to change the facilitator, date and to vary/cancel the programme should unavoidable circumstances arise.

CLOSING DATE: OCTOBER 13, 2026

PAYMENT METHOD :

1) **HRD CORP GRANT** (SBL - KHAS SCHEME)

- Fund must be sufficient. Fee will be deducted from the employer's HRD Corp contributions.
- No amendment is allowed once the grant is approved.
- The grant approval must be forwarded to FMM at least **three (3) days** prior to the programme.
- Should the grant be rejected, not disbursed or not claimable, the full programme fee will be payable by the employer.

2) **DIRECT PAYMENT TO FMM**
(via Online Banking / Cheque Payee)

- Payee Name :
  FEDERATION OF MALAYSIAN MANUFACTURING
- Bank Name Account No. :
  Malayan Banking Berhad
- Account No. : **5-01280-05654-2**
- SST Registration No. : **W10-1901-32000108**
- FMM Tin No. : **C25703742100**

**Please provide FMM with the payment slip/advice once payment has been made.*

REGISTRATION FORM

1) Name : ....
Designation : ....
E-mail : ....
NRIC : ....
Contact : ....
Vegetarian : Yes { } No { }

2) Name : ....
Designation : ....
E-mail : ....
NRIC : ....
Contact : ....
Vegetarian : Yes { } No { }

3) Name : ....
Designation : ....
E-mail : ....
NRIC : ....
Contact : ....
Vegetarian : Yes { } No { }

Payment:

Full payment of RM ....will be made via:-
HRDCorp SBL-KHAS ☐ Online Banking ☐
Cheque ☐

Submitted by:

Name : ....
Designation : ....
Company Name : ....
Business Reg. No : ....
Phone No : ....
TIN No : ....
SST No : ....
E-mail : ....
Address : ....
....

FMM Member ☐ Non-Member ☐

FMM Member No : ....

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PROGRAMME ITINERARY

08:30am – 09:00am Registration of Participants

09:00am – 09:05am Welcome Remark by FMM Johor

09:05am – 10:30am

Session 1
Eligibility
- Factories Which are Qualified for LMW Status
- Criteria Used

Session 2
Application for Licence
- Procedures to Apply for LMW Licence
- Checklist, Supporting Documents and Forms Used for Submission of Application for Licence.
- New Format of LMW Licence & Fee
- Procedures for Renewal of Licence

Session 3
Import Duties Exemption; Sales Tax @ 0% on Import and Sales Tax @ 0% on Local Purchase on Raw Materials, Components, Machinery & Equipment's
- How to Apply for Duties Exemption
- Formats Used for Application & Relevant Section of the Laws Pertaining to Claim of Duties Exemption and New Sales Tax @ 0%.

Session 4
Manufacturing Aids
- To Explain Types of Manufacturing Aids Which Are Qualified for Duties Exemption / New Sales Tax @ 0 %

Session 5
Non-Exemption of Customs Duty on Selected Goods Listed by MOF
- To Explain Goods Which Are Not Qualified for Customs Duties Exemption

Session 6
Responsibilities of a Licensee
- Record Keeping, Payments of Customs Duties / Sales Tax for Local Sales, Scraps.
- Submission of Monthly Returns on Usage of Raw Materials, Sales of Finished Products, Yearly Report on Sale and Purchase.

Session 7
Steps to Apply for SmartGPB Facilities and Submit Applications / Reports Online

10:45am – 01:00pm

Session 8
Subcontract Work
- Procedures & Types of Various Subcontract Work Allowed
- Format Used to Apply for Subcontract Work
- Sales Tax on Sub-Contract Work (in and out):
  - i. Exemption of Import Duty Under: Customs Duties (Exemption) Order 2017
  - ii. Exemption of Sales Tax Under: Sales Tax (Person Exempted from Payment of Tax) Order 2018 on Subcontract Work Performed by:
    - ➢ PCA-PCA/LMW/FIZ
    - ➢ LMW-PCA/LMW/FIZ
    - ➢ LMW—NRM (Non-Registered Manufacturer)
    - ➢ Oversea-LMW/FIZ

Session 9
Movements of Finished Goods
- Movements of Goods
- Documents Used for Movements of Goods & New Sales Tax Impact on Sale to:
  - i. LMW to LMW
  - ii. Export
  - iii. Public Warehouse
  - iv. Domestic Sales (SST Manufacturer, Non-SST Manufacturer, Trader)
  - v. LMW to FIZ
  - vi. Duty Free Shop
- Drop-Shipment Sale; Its Implication on:
  - i. LMW's Local and Export Ratio
  - ii. LMW's Imposition of Customs Duties and Sales Tax
- Type of Drop Shipment Sale:
  - i. LMW Sells to Trading CO but Drop Ship to Trading CO's Oversea Customer
  - ii. LMW Sells to Trading CO but Drop Ship to Trading CO's Customer in PCA
  - iii. LMW Sells to Trading CO but Drop Ship to Trading CO's LMW Customer
  - iv. LMW Sells to Trading CO but Drop Ship to Trading CO's FZ (FIZ/FCZ) Customer
  - v. LMW Sells to Trading CO but Deposit the Goods into a Bonded Warehouse and Thereafter Drop Ship to Trading CO's Customer in FZ/PCA/Oversea

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01:00pm – 02:00pm

Lunch

02:00pm – 03:30pm

Session 10

Tax Policy on Local Sales

- Consumer Goods & Intermediate Goods.
- Payment of Tax Based on ATIGA Rate.
- How to Apply for ATIGA Rate Using RVC 40%.
- Understand and Apply Product Specific Rule (PSR) on ATIGA local sale:
  - i. Change in Tariff Heading
  - ii. Change in Tariff Subheading
  - iii. Process Rule
- Pay Import Duty @ ATIGA Rate & Sales Tax @ 10% (Unless Exempted) for Local Sale.

Session 11

Reimport, Re-Export (Exemption & Sales Tax)

- Reimport of Finished Goods
- Customs Policy on Export of Unused Raw Materials
- Packaging Materials by LMW Manufacturers
  - i. Movement of Goods Which can Be Treated as Export
  - ii. Class of Raw Materials and Packaging Materials Under Duties Exemption which are Eligible for Export without Payment of Taxes
  - iii. Raw Materials and Packaging Materials which are not Allowed Export
  - iv. How to Apply?
    - ➢ Format Used.
    - ➢ Supporting Documents.
    - ➢ Period Approved for Export.

Session 12

Remission (Import Duty & Sales Tax)

- Fire, Theft & Loss

03:30pm – 03:45pm
Tea Break

Session 13

Disposal

- Licence Holder Responsibilities on Disposal of Wastes, Rejected Finished Goods, Defective Raw Materials, Machinery & Equipments:
  - ➢ Imposition of Sales Tax @ 0 % on Sale of Scrap.
  - ➢ Time of Import / Date of Purchase to Determine Payment of Import Duty & Sales Tax on Sale of Used Machinery & Equipment

Session 14

Export of Finished Goods Through a Third Party

- Procedures to Apply for Export Through a Third Party & Format Used
- Sales Tax Implication

Session 15

8 Value Added Activities Allowed for LMW Manufacturers

- Revenue Earner

Session 16

Offences (Customs Act 1967and Sales Tax Act 2018)

- Types of Offences Commonly Committed by Licensed Holder

Session 17

Penalties for Non-Compliance (Customs Act 1067 and Sales Tax Act 2018)

- Types of Penalties
- Sections of the Laws Pertaining to Penalties

Session 18

Conclusion

- Pros & Cons of LMW as Compared to Manufacturers Having Tax Exemption Under Sec.14.2, Customs Act 1967 &Sales Tax Act 2018

04:30pm – 05:00pm

Q&A Session

05:00pm

End of Programme