



**SALES TAX AND SERVICE TAX  
2018**

**GUIDE ON :  
CUSTOMS RULING**

**Published by:**

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Internal Tax Division  
Putrajaya**

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## **Disclaimer**

This information is intended to provide a general understanding of the relevant treatment under Sales Tax and Service Tax and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, the RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary.

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## **INTRODUCTION**

1. Effective from 1 September 2018, Sales Tax Act 2018 and the Service Tax Act 2018 together with its respective subsidiary legislations are introduced to replace the Goods and Service (GST) Act 2014.
2. Under the Sales Tax Act 2018, sales tax is charged and levied on imported and locally manufactured goods either at the time of importation or at the time the goods are sold or otherwise disposed of by the registered manufacturer. Whereas, the Service Tax Act 2018 stipulates that service tax is charged and levied on any provision of taxable services chargeable by taxable persons in Malaysia.
3. This guide is prepared to assist individuals or businesses in understanding the provisions of the Sales Tax Act 2018 and the Service Tax Act 2018 in relation to customs ruling and the procedures related to the application of a customs ruling from the Royal Malaysian Customs Department (RMCD).
4. Under section 43 of the Sales Tax Act 2018 and Service Tax Act 2018, upon request by any person, RMCD may issue customs ruling for the interpretation and classification regarding to sales tax and service tax treatment on issues related to certain industries.

## **RELEVANT PROVISIONS**

5. Specific provisions are introduced in the Sales Tax Act 2018 and Service Tax Act 2018 as well as in the Sales Tax (Customs Ruling) Regulations 2018 and Services Tax (Customs Ruling) Regulations 2018 with regards to the implementation of the customs ruling.
6. Section 43 of the Sales Tax Act 2018 and section 42 of the Service Tax Act 2018 allow a person to request for a ruling from the Director General (DG) of Customs by using a prescribed form with fee. The DG is empowered to make a customs ruling on how the provision of the Sales Tax Act 2018 and the Service Tax Act 2018 would apply to the person and to the matters for which the ruling is sought.

7. A customs ruling issued by the Director General (DG) shall be binding upon a person in relation to any matters specified in the application made by the applicant and is valid for a period of three years from the date stated in the customs ruling as provided under section 44 of the Sales Tax Act 2018 and section 43 of the Service Tax Act 2018.

## **SCOPE OF CUSTOMS RULING**

### **Matters where a customs ruling may be sought**

8. Any person may apply for a customs ruling in respect of any one or more of the following matters:

- (i) For sales tax:
  - (a) The classification of taxable goods
  - (b) The determination of a taxable person;
  - (c) The principles to be adopted for the purposes of determination of value of taxable goods; or
  - (d) Any other matters as determined by the DG.
  
- (ii) For service tax:
  - (a) The determination of a taxable service;
  - (b) The determination of a taxable person;
  - (c) The principles to be adopted for the purposes of determination of value of a service; or
  - (d) Any other matters as determined by the DG.

## APPLICATION FOR CUSTOMS RULING

### When To Submit An Application

9. An application for customs ruling in respect of imported goods, manufactured goods or provision of service may be made at the following times:

- (i) At any time before the goods that are the subject matter of the application, are to be imported or intended to be imported into Malaysia or are to be manufactured;
- (ii) At any time before a service is provided; or
- (iii) At any time permitted by the DG.

10. An application may be withdrawn at any time before the ruling is issued by the applicant. However, the fee relating to the customs ruling will be forfeited.

### Fees

11. An application for a customs ruling will only be processed after the payment of the processing fee of RM200.00 is paid by the applicant.

12. The types of fees are as follows:

(i) **Processing Fee**

A processing fee of RM200.00 is payable upon application of customs ruling and is non-refundable. The fee is to be paid before the application is registered and processed by Technical Services Division, RMCD Headquarters, Putrajaya.

(ii) **Analysis Fee**

In cases where an analysis is required to be conducted by any specific person or body before a customs ruling is made, a fee may be incurred and charged for the purpose of the analysis. The fee shall be borne by the applicant.

(iii) **Certified Copy Fee**

The holder of a customs ruling may request for a certified copy of the holder's ruling for a fee of RM50.

## **NON-ISSUANCE OF A CUSTOMS RULING**

13. An application for a customs ruling may be declined and a ruling may not be issued by the DG under the following situations:

- (i) The information given by the applicant is insufficient;
- (ii) The application is for a hypothetical situation; or
- (iii) Any pending appeal under section 96 of the Sales Tax Act 2018 or section 81 of the Service Tax Act 2018 involves the subject matter referred to in the application.

14. The applicant will be notified in writing at the earliest possible time and given the reasons for the DG not making or declining to make a customs ruling.

## **PROCEDURE RELATED TO CUSTOMS RULING**

### **New Application**

15. An application for a customs ruling has to be made in a prescribed form which can be downloaded from the MySST portal. Steps to be taken are as follows:

- (i) Download the application form from the SST portal.  
(Legislation & Guide>SST Forms>Application form for Customs Ruling)
- (ii) Fill up the necessary information.
- (iii) Attach relevant supporting documents e.g. catalogue, product information, work flow process, service contract, etc.
- (iv) A letter of authorization from the person or company to certify that the applicant is acting on his behalf.

- (v) A processing fee of RM200.00 is to be attached with the application for customs ruling. For submission by post kindly attach a bank draft of RM200.00 under the name of **KETUA PENGARAH KASTAM MALAYSIA**. For submission by hand, the applicant will be issued a letter by RMCD requesting for an application fee of RM200.00 to be paid either by cash or bank draft under the name of **KETUA PENGARAH KASTAM MALAYSIA** at a specific cashier's counter. Applicants are advised to submit their application before 03.30 pm.
- (vi) For payment made via post, an official receipt of payment and an acknowledgement of the application will be posted to the applicant. The applicant may be able to make an inquiry regarding the application using the details stated in the acknowledgement slip such as the applicant's reference number and contact person.
- (vii) For payment made by hand, an official receipt will be given to the applicant upon settlement of payment and the receipt is to be submitted to the respective Technical Services Division so that the customs ruling application may be registered and processed accordingly. An official acknowledgement of receipt will be given to the applicant so as to enable the applicant to make an inquiry regarding his application.

16. There are two methods of submitting an application:

- (i) By post to Royal Malaysian Customs Headquarters Putrajaya :

Technical Services Division,  
Classification, Tariff and Drafting Branch,  
Level 6 North, Finance Ministry Complex,  
No. 3, Persiaran Perdana, Precinct 2,  
62596 Putrajaya.

(ii) By hand to either:

- (a) Royal Malaysian Customs Department  
Technical Services Division,  
Classification, Tariff and Drafting Branch,  
Level 6 North, Finance Ministry Complex,  
No. 3, Persiaran Perdana, Precinct 2,  
62596 Putrajaya.
- (b) Any of the Technical Services Division of the Royal Malaysian  
Customs offices as stated below:
- Kangar, Perlis
  - Alor Setar, Kedah
  - Seberang Jaya, Penang
  - Ipoh, Perak
  - Pelabuhan Klang, Selangor
  - Kelana Jaya, Wilayah Persekutuan Kuala Lumpur
  - Seremban, Negeri Sembilan
  - Ayer Keroh, Melaka
  - Johor Bahru, Johor
  - Kuantan, Pahang
  - Kuala Terengganu, Terengganu
  - Kota Bharu, Kelantan
  - Kuching, Sarawak
  - Kota Kinabalu, Sabah
  - Labuan
  - KLIA

## **Processing Application of Customs Ruling**

17. A consultation between RMCD and the applicant may be made. The DG shall issue a customs ruling within a period of 90 days (ninety days) from the date of the acknowledgement of receipt of the application.

18. In cases where an analysis is required to be conducted by a specific body or party, the applicant will be notify through a written notice. If the applicant agreed on the analysis, then he need to make a payment to that specific body or party which doing the analysis. If the applicant disagree, DG will issue a written notice stated that an application for a custom ruling will not be able to proceed as the requirement of conducting an analysis is not been fulfilled.

19. A customs ruling shall be issued within a period of 60 days (sixty days) from the date:

- (i) The receipt by the DG of the analysis report; and
- (ii) The analysis fee has been paid by the applicant to the specific body or party.

## **ISSUANCE AND VALIDITY OF A CUSTOMS RULING**

20. A customs ruling will be issued in the form prescribed in the Second Schedule of the Sales Tax (Customs Ruling) Regulations 2018 or Second Schedule of the Service Tax (Customs Ruling) Regulations 2018. The ruling shall be valid for a period of three years from the date stated in the customs ruling.

## **WITHDRAWAL OF AN APPLICATION**

21. An applicant may withdraw his application at any time before a customs ruling is made and any payment related to the application will not be refunded.

## **RENEWAL OF A CUSTOMS RULING**

22. A request to renew a customs ruling may be made by the holder of the customs ruling by submitting the application in the form prescribed in the Third Schedule of the

Sales Tax (Customs Ruling) Regulations 2018 or Third Schedule of the Service Tax (Customs Ruling) Regulations 2018.

23. The application must be made at least three (3) months before the date of expiry of the customs ruling.

24. A renewed customs ruling may be issued with or without imposing any condition on the ruling or a renewal may also be declined and not issued at all.

25. An application for renewal of a customs ruling is not subject to any processing fee.

26. Upon receiving renewal application, a consultation between RMCD and the applicant may be made. Subsequently, a renewal of a customs ruling will be issued in the form prescribed in the Second Schedule of the Sales Tax (Customs Ruling) Regulations 2018 or Second Schedule of the Service Tax (Customs Ruling) Regulations 2018.

27. A renewed customs ruling shall be valid for a period of two years from the date of its original expiry.

#### **AMENDMENT, MODIFICATION OR REVOCATION OF CUSTOMS RULING**

28. A customs ruling may be amended, modified or revoked by the DG if:

- (i) The customs ruling contains an error which needs to be corrected;
- (ii) The customs ruling was based on error of fact or law;
- (iii) There is a change of law relating to sales tax or service tax; or
- (iv) There is a change in the material fact or circumstances on which the customs ruling was based.

29. Any customs ruling which is amended, modified or revoked by the DG will be notified to the applicant and such amendment, modification or revocation will take effect from the date stated in the notice.

30. If the amendment, modification or revocation of the customs ruling result in a decreased in the sales tax or service tax liability, any higher sale tax or service tax which has been paid is treated as if the higher sale tax or service tax has been erroneously paid.

### **CUSTOMS RULING DECLARED NULL, VOID AND OF NO EFFECT**

31. Customs rulings shall become null, void and of no effect in the cases of :

- (i) Any customs ruling which was obtained by way of fraud, misrepresentation or falsification of facts. The applicant will be notify through a notice by the DG.
- (ii) If the applicant receives two or more customs ruling on the same subject matter.

32. If an applicant receives two or more customs rulings on the same subject matter, the rulings are treated as null and void and he must immediately notify the DG of such occurrence and the DG shall within thirty days of his notification make a new customs ruling.

### **CONFIRMATION OF BASIS OF CUSTOMS RULING**

33. The DG may through a written notice require the holder of a customs ruling to confirm certain matters such as:

- (i) That the facts or information on the basis of which the customs ruling was made by the DG remain unchanged; and
- (ii) That any condition imposed in the customs ruling has been complied with by the holder.

34. The holder of the customs ruling upon receiving the notification from the DG, he shall respond to the inquiry within a period of thirty days from the date of the written notice or any extension of time given by the DG. Failing which the DG shall withdraw the customs ruling and such withdrawal shall take effect from the date specified in the written notice.

## **REQUEST FOR CERTIFIED COPY OF CUSTOMS RULING**

35. The holder of a customs ruling may request from the DG a certified copy of the holder's ruling and the certified copy shall be subject to a fee of RM50.00.

36. The holder of a customs ruling shall write to the DG requesting a certified copy of his ruling and deliver in person his written request to RMCD Putrajaya :

Technical Services Division,  
Classification, Tariff and Drafting Branch,  
Level 6 North, Finance Ministry Complex,  
No. 3, Persiaran Perdana, Precinct 2,  
62596 Putrajaya.

37. The holder will be issued a letter by RMCD requesting for an application fee of RM50.00 to be paid either by cash or bank draft under the name of **KETUA PENGARAH KASTAM MALAYSIA** at a specific cashier's counter. Applicants are advised to submit their application before 03.30 pm.

38. An official receipt will be given to the holder upon settlement of payment and the receipt is to be submitted to the respective Technical Services Division so that the request for a certified copy of the customs ruling may be registered and processed accordingly.

## **ERRORS IN CUSTOMS RULING**

39. Any typographical or other minor error found in a customs ruling which has been issued by the DG does not result in the customs ruling becoming void or affected by the error if such occurrences does not change the meaning of the customs ruling in substance and effect.

## **FORMS**

40. The types of forms applicable for customs ruling are found in the schedules under Sales Tax (Customs Ruling) Regulations 2018 and Service Tax (Customs Ruling) Regulations 2018. Please refer to the Appendixes I – VI.

<b>Types of Forms</b>	
First Schedule	Application Form For Customs Ruling
Second Schedule	Customs Ruling
Third Schedule	Application Form For Renewal of Customs Ruling

## **INQUIRY**

For any inquiries for this guide please contact:

Internal Tax Division  
Royal Malaysian Customs Department  
Level 3 - 7, Block A, Menara Tulus,  
No. 22, Persiaran Perdana, Presint 3,  
62100 Putrajaya.

## **FURTHER ASSISTANCE AND INFORMATION ON SST**

Further information on can be obtained from:

- (i) SST website : <https://mysst.customs.gov.my>
- (ii) Customs Call Center:
  - Tel: 03-7806 7200 / 1-300-888-500
  - Fax: 03-7806 7599
  - Email: [ccc@customs.gov.my](mailto:ccc@customs.gov.my)

**APPENDIX I**

**FIRST SCHEDULE  
[Subregulation 2(1)]**

**SALES TAX ACT 2018**

**SALES TAX (CUSTOMS RULING) REGULATIONS 2018**

**ROYAL MALAYSIAN CUSTOMS  
APPLICATION FORM FOR CUSTOMS RULING**

1. To: Director General of Customs and Excise, c/o:		8. E-mail address:	
2. Applicant:		9. Indicate which type of ruling sought:  Mark ( / ) (a) Tariff classification <input type="checkbox"/> (b) Valuation <input type="checkbox"/> (c) Manufacturer/Taxable person <input type="checkbox"/> (d) Registered person <input type="checkbox"/> (e) Taxable goods <input type="checkbox"/> (f) Taxable services <input type="checkbox"/> (g) Other matters <input type="checkbox"/>	
3. Passport No./Identification Card No.:			
4. Applicant's address:			
5. Name of contact person:			
6. Telephone:		<b>FOR OFFICIAL USE</b>	
7. Facsimile:		10. Date received:	11. Application No.:
<b>APPLICATION DETAILS</b>			
<b>FOR ALL RULINGS</b>			
12. Full description of the particular goods (including name of goods, trade name, brand, model no., serial no.)/services (type of services provided):		13. Point of entry (where applicable):	

<b>FOR TARIFF CLASSIFICATION RULING ONLY</b>		
<p>14. Form of goods imported/manufactured: [Please attach detail information in a separate sheet]</p>	<p>15. Composition of the goods:</p>	
<p>16. Usage/function of the goods:</p>	<p>17. Previous classification ruling :</p> <p>Mark (/)</p> <p><input type="checkbox"/> Yes</p> <p style="text-align: center;">If yes, state the classification ruling given, customs reference and date</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">.....</p> <p><input type="checkbox"/> No</p>	
<b>FOR VALUATION RULING ONLY</b>		
<p>18. State valuation issue:</p>	<p>19. Reason for application:</p>	
<p>*20. Overseas seller / principal / agent</p>	<p>*21. Contract / agreement with overseas sellers / principal / agent</p> <p>Mark (/)</p> <p><input type="checkbox"/>   <input type="checkbox"/></p> <p style="text-align: center;">Yes      No</p> <p>If Yes, submit a copy</p>	<p>22. Previous ruling:</p> <p>Mark (/)</p> <p><input type="checkbox"/>   <input type="checkbox"/></p> <p style="text-align: center;">Yes      No</p> <p>If Yes, state the ruling given, customs reference and date</p>
<p>*Please delete whichever is not applicable</p>	<p>* Please delete whichever is not Applicable</p>	

<b>FOR DETERMINATION OF MANUFACTURER OR TAXABLE PERSON</b>		
23. Name and address of manufacturer:	24. Place of manufacturing:	25. For goods, describe the process of manufacturing:
<b>FOR DETERMINATION OF TAXABLE SERVICE</b>		
26. Name and address of service provider:	27. Place where services are provided:	28. For services, to describe details of the service provider:
<b>APPLICANT'S OPINION</b>		
29. For the applicant to state opinion(s) on what the ruling should be and reason(s) together with any relevant document or information for the opinion. (Additional comments may be provided on a separate sheet, signed and attached to this application).		
<b>DECLARATION BY APPLICANT</b>		
30. I declare that the information contained in this form is true and accurate		
<p>.....</p> <p>Signature of applicant</p> <p>Designation: .....</p>	<p>Date: .....</p>	
<b>FOR OFFICIAL USE</b>		
31. Note:		
<p>Name, signature and official stamp</p> <p>.....</p>		<p>Date: .....</p>

**32. Note**

1. An application is only for one type of ruling for a particular goods or service.
2. All information requested shall be clearly and completely provided. Where the column provided is insufficient, the information may be provided on a separate sheet and to be signed.
3. An application for a ruling must be legible and complete in all material detail. Where appropriate an application should be supported by illustrations or other adequate information (e.g., commercial, trade and technical literature or chemical formula). Supporting document may be provided directly by the manufacturer, supplier or provider of services. Application that is incomplete or not supported by sufficient information in respect of the goods or services for which a ruling is sought, or not accompanied by the prescribed fee, will not be processed until that information or fee is provided.
4. Customs No.1A form is also to be filled up by the applicant for valuation and is to be submitted together with this application.
5. The application must be accompanied by the goods or a sample of the goods. If it is difficult, please discuss with the nearest Internal Tax Division, Royal Malaysian Customs Department before submitting the application (samples submitted will be retained by Royal Malaysian Customs Department until the expiry date of appeal).
6. The Director General may, at any time, request any information from the applicant if it is considered that such information is relevant for a proper consideration of the application.
7. At any time after a ruling is made, the applicant may be required to satisfy the Director General that the facts or information on which the customs ruling was made remain correct and, where applicable, that any conditions on which the ruling was made have been complied with.
8. A customs ruling ceases to have effect after the expiry of 3 years from the date specified in the ruling. The applicant should take note of this matter which is stated in subregulation 5(1) of the Sales Tax (Customs Ruling) Regulations 2018.
9. An application may be submitted to any nearest Technical Service Division, Royal Malaysian Customs Department. However, the applicant is encouraged to submit his application directly to the Internal Tax Division, Royal Malaysian Customs Department Headquarters, Putrajaya.
10. The fee for each application of customs ruling is two hundred ringgit in relation to each particular goods or services and must be accompanied with when the application is submitted.

**APPENDIX II**

SECOND SCHEDULE  
[Subregulation 4(3)]

SALES TAX ACT 2018

SALES TAX (CUSTOMS RULING) REGULATIONS 2018

Serial No. : .....



**ROYAL MALAYSIAN CUSTOMS**

**CUSTOMS RULING**

**Section 44 of the Sales Tax Act 2018**

**Applicant:**

.....

**Address:**

.....

After taking into consideration the facts and information submitted, the customs ruling is decided as follows:

The validity period of customs ruling: \_\_\_\_\_

**for Director General Of Customs Malaysia**

**Date:**

**APPENDIX III**

**THIRD SCHEDULE  
[Subregulation 7(1)]**

**SALES TAX ACT 2018**

**SALES TAX (CUSTOMS RULING) REGULATIONS 2018**

**ROYAL MALAYSIAN CUSTOMS  
APPLICATION FORM FOR RENEWAL OF CUSTOMS RULING**

1. To: The Director General of Customs and Excise, c/o:	<b>FOR OFFICIAL USE</b>	
	Date received:	Application No.:
2. Applicant:		
3. Passport No. / Identification No.:		
4. Applicant's address:		
5. Telephone:	6. Facsimile:	7. E-mail address:
8. Serial number of customs ruling issued:		

9. Reasons for renewal required:	
10. State whether there is a change of facts in the previous customs ruling:	
<b>DECLARATION BY APPLICANT</b>	<b>FOR OFFICIAL USE</b>
<p>11. I declare that the information contained in this form is true and accurate.</p> <p>Date: .....</p> <p>..... Signature of applicant</p> <p>Designation: .....</p>	<p>12. Approved / Not approved</p> <p>Date: .....</p> <p>.....</p> <p>For Director General of Customs Malaysia</p>

**APPENDIX IV**

**FIRST SCHEDULE  
[Subregulation 2(1)]**

**SERVICE TAX ACT 2018**

**SERVICE TAX (CUSTOMS RULING) REGULATIONS 2018**

**ROYAL MALAYSIAN CUSTOMS  
APPLICATION FORM FOR CUSTOMS RULING**

1. To: Director General of Customs and Excise, c/o:		8. E-mail address:	
2. Applicant:		9. Indicate which type of ruling sought:  Mark (/) (a) Tariff classification <input type="checkbox"/> (b) Valuation <input type="checkbox"/> (c) Manufacturer/Taxable person <input type="checkbox"/> (d) Registered person <input type="checkbox"/> (e) Taxable goods <input type="checkbox"/> (f) Taxable services <input type="checkbox"/> (g) Other matters <input type="checkbox"/>	
3. Passport No./Identification Card No.:			
4. Applicant's address:			
5. Name of contact person:			
6. Telephone:	7. Facsimile:	<b>FOR OFFICIAL USE</b>	
		10. Date received:	11. Application No.:
<b>APPLICATION DETAILS</b>			
<b>FOR ALL RULINGS</b>			
12. Full description of the particular goods (including name of goods, trade name, brand, model no., serial no.)/services (type of services provided):		13. Point of entry (where applicable):	

<b>FOR TARIFF CLASSIFICATION RULING ONLY</b>		
<p>14. Form of goods imported/manufactured: [Please attach detail information in a separate sheet]</p>	<p>15. Composition of the goods:</p>	
<p>16. Usage/function of the goods:</p>	<p>17. Previous classification ruling :</p> <p>Mark (/)</p> <p><input type="checkbox"/> Yes</p> <p style="text-align: center;">If yes, state the classification ruling given, customs reference and date</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">.....</p> <p><input type="checkbox"/> No</p>	
<b>FOR VALUATION RULING ONLY</b>		
<p>18. State valuation issue:</p>	<p>19. Reason for application:</p>	
<p>*20. Overseas seller / principal / agent</p>	<p>*21. Contract / agreement with overseas sellers / principal / agent</p> <p>Mark (/)</p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p style="text-align: center;">Yes      No</p> <p>If Yes, submit a copy</p>	<p>22. Previous ruling:</p> <p>Mark (/)</p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p style="text-align: center;">Yes      No</p> <p>If Yes, state the ruling given, customs reference and date</p>
<p>*Please delete whichever is not Applicable</p>	<p>* Please delete whichever is not Applicable</p>	

<b>FOR DETERMINATION OF MANUFACTURER OR TAXABLE PERSON</b>		
23. Name and address of manufacturer:	24. Place of manufacturing:	25. For goods, describe the process of manufacturing:
<b>FOR DETERMINATION OF TAXABLE SERVICE</b>		
26. Name and address of service provider:	27. Place where services are provided:	28. For services, to describe details of the service provider:
<b>APPLICANT'S OPINION</b>		
29. For the applicant to state opinion(s) on what the ruling should be and reason(s) together with any relevant document or information for the opinion. (Additional comments may be provided on a separate sheet, signed and attached to this application).		
<b>DECLARATION BY APPLICANT</b>		
30. I declare that the information contained in this form is true and accurate		
<p style="text-align: center;">..... Signature of applicant</p> <p style="text-align: center;">Designation: .....</p>	<p style="text-align: right;">Date: .....</p>	
<b>FOR OFFICIAL USE</b>		
31. Note:		
<p>Name, signature and official stamp</p> <p style="text-align: center;">.....</p>		<p style="text-align: right;">Date: .....</p>

**32. Note**

1. An application is only for one type of ruling for a particular goods or service.
2. All information requested shall be clearly and completely provided. Where the column provided is insufficient, the information may be provided on a separate sheet and to be signed.
3. An application for a ruling must be legible and complete in all material detail. Where appropriate an application should be supported by illustrations or other adequate information (e.g., commercial, trade and technical literature or chemical formula). Supporting document may be provided directly by the manufacturer, supplier or provider of services. Application that is incomplete or not supported by sufficient information in respect of the goods or services for which a ruling is sought, or not accompanied by the prescribed fee, will not be processed until that information or fee is provided.
4. Customs No.1A form is also to be filled up by the applicant for valuation and is to be submitted together with this application.
5. The application must be accompanied by the goods or a sample of the goods. If it is difficult, please discuss with the nearest Internal Tax Division, Royal Malaysian Customs Department before submitting the application (samples submitted will be retained by Royal Malaysian Customs Department until the expiry date of appeal).
6. The Director General may, at any time, request any information from the applicant if it is considered that such information is relevant for a proper consideration of the application.
7. At any time after a ruling is made, the applicant may be required to satisfy the Director General that the facts or information on which the customs ruling was made remain correct and, where applicable, that any conditions on which the ruling was made have been complied with.
8. A customs ruling ceases to have effect after the expiry of 3 years from the date specified in the ruling. The applicant should take note of this matter which is stated in subregulation 5(1) of the Service Tax (Customs Ruling) Regulations 2018.
9. An application may be submitted to any nearest Internal Tax Division, Royal Malaysian Customs Department. However, the applicant is encouraged to submit his application directly to the Internal Tax Division, Royal Malaysian Customs Department Headquarters, Putrajaya.
10. The fee for each application of customs ruling is two hundred ringgit in relation to each particular goods or services and must be accompanied with when the application is submitted.

**APPENDIX V**

**SECOND SCHEDULE  
[Subregulation 4(3)]**

**SERVICE TAX ACT 2018**

**SERVICE TAX (CUSTOMS RULING) REGULATIONS 2018**

Serial No. : .....



**ROYAL MALAYSIAN CUSTOMS**

**CUSTOMS RULING**

**Section 43 of the Service Tax Act 2018**

**Applicant:**

.....

**Address:**

.....

After taking into consideration the facts and information submitted, the customs ruling is decided as follows:

The validity period of customs ruling: \_\_\_\_\_

**for Director General Of Customs Malaysia**

**Date:**

**APPENDIX VI**

**THIRD SCHEDULE  
[Subregulation 7(1)]**

**SERVICE TAX ACT 2018**

**SERVICE TAX (CUSTOMS RULING) REGULATIONS 2018**

**ROYAL MALAYSIAN CUSTOMS  
APPLICATION FORM FOR RENEWAL OF CUSTOMS RULING**

1. To: The Director General of Customs and Excise, c/o:	<b>FOR OFFICIAL USE</b>	
	Date received:	Application No.:
2. Applicant:		
3. Passport No. / Identification No.:		
4. Applicant's address:		
5. Telephone:	6. Facsimile:	7. E-mail address:
8. Serial number of customs ruling issued:		

9. Reasons for renewal required:	
10. State whether there is a change of facts in the previous customs ruling:	
<b>DECLARATION BY APPLICANT</b>	<b>FOR OFFICIAL USE</b>
<p>11. I declare that the information contained in this form is true and accurate.</p> <p>Date: .....</p> <p>..... Signature of applicant</p> <p>Designation: .....</p>	<p>12. Approved / Not approved</p> <p>Date: .....</p> <p>.....</p> <p>For Director General of Customs Malaysia</p>

## SUMMARY OF DOCUMENT CHANGE

Version 2 – 04 October 2018

Para	Changes
<b>Appendix IV</b>	<i>Replaced (h) to (a)</i>
<b>Para 9</b>	<i>Replaced (i) to (b)</i>
	<i>Replaced (j) to (c)</i>
	<i>Replaced (k) to (d)</i>
	<i>Replaced (l) to (e)</i>
	<i>Replaced (m) to (f)</i>
	<i>Replaced (n) to (g)</i>

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