



CUSTOMS LAW:

Procedures, Audits & Investigations, Appeal Processes & Analysis of Customs Cases

| Date | Venue | Event Code | Time |
|--------------|----------------------------------|------------|------------------|
| 22 Sept 2015 | Hotel Jen, Penang | SE/015 | 9.00am to 5.00pm |
| 28 Sept 2015 | Mutiara Hotel, Johor Bahru | SE/016 | |
| 15 Oct 2015 | Seri Pacific Hotel, Kuala Lumpur | SE/017 | |
| 16 Nov 2015 | Hyatt Regency, Kota Kinabalu | SE/018 | |
| 17 Nov 2015 | Riverside Majestic, Kuching | SE/019 | |
| 26 Nov 2015 | Impiana Hotel, Ipoh | SE/020 | |
| 1 Dec 2015 | Ramada Plaza, Malacca | SE/021 | |

Course Contents

For the first time, CTIM proudly presents Malaysia's leading tax lawyers, Mr S. Saravana Kumar and Mr Jason Tan of Lee Hishammuddin Allen & Gledhill in a nationwide seminar on Customs procedural issues, audit and appeal processes and recent Customs cases.

Customs procedural issues

Essentially, the computation of customs duty is two-fold i.e. tariff classification and customs valuation. This seminar will specifically zero in on the legal boundaries of the determination of these two facets of Customs and to provide a clear insight into the do's and don'ts when classifying and valuing goods for customs duty purposes. The speakers will provide a comprehensive observation on the preferential tariff treatments available in Malaysia arising from the various tariff arrangements entered by the Malaysian government with other jurisdictions. Additionally, as part of the ASEAN-6, the speakers will provide insight into the regional and global tariff schemes bound to be enjoyed by businesses in Malaysia. These schemes arise from the establishment of the ASEAN Free Trade Area and also the tariff arrangements entered into between the ASEAN region as a whole and various trade powerhouses around the globe.

Customs audit and appeal processes

Customs audit is central to the invocation of enforcement powers by the Malaysian Customs as prescribed under the law. In this seminar, the speakers will raise awareness on the scope of the said enforcement powers, provide insight of compliance with a Customs audit and the repercussions which entail. Further, the speakers will share their experience on the Customs appeal processes, the options available to commercial entities in the event of the occurrence of a dispute and the legal remedies available.

Recent Customs case law

Case law is one of the primary sources of law in Malaysia and plays a great role in enabling one to understand the provisions of statutes. Customs law is no exception to this; and indeed, it is far more crucial in this technical area of the law. The speakers will provide comprehensive and practical commentary on selected important Customs cases. Cases discussed will include:

- Ketua Pengarah Kastam v Levi Strauss (M) Sdn Bhd Nike Sales (M) Sdn Bhd v Ketua Pengarah Kastam
Incorporation of royalty to the customs value of goods
- Nike Sales (M) Sdn Bhd v Ketua Pengarah Kastam
Incorporation of royalty to the customs value of goods
- Pengarah Kastam Negeri Johor & Anor v Kedai Makan Kebun Teh (Sutera Utama) Sdn Bhd
Exhausting internal remedy in a Customs appeal

- Ketua Pengarah Kastam v Pioneer Technology Sdn Bhd
Incorporation of sale profits and general expenses to the customs value of goods
- Ketua Pengarah Kastam v Kenwood Electronics Malaysia Sdn Bhd
Liability to account for customs duty in respect of goods removed from licensed manufacturing warehouses
- Power Root (M) Sdn Bhd v Ketua Pengarah Kastam
Classification of goods
- Loh Kam Hon v Ketua Pengarah Kastam
Boundaries of enforcement powers to seize goods
- Chia Sia Chek v Ketua Pengarah Kastam
Boundaries of enforcement powers to seize goods
- Everise Sprint (M) Sdn Bhd v Minister of Finance
Liability of payment of import duty

Programme

Part 1: Customs procedural issues

- Classification of goods
- Valuation of goods
- Preferential Tariff Treatments

Part 2: Understanding Customs audit and appeal processes

Part 3: Analysis of Customs case law

Speakers

Mr S. Saravana Kumar, LL.M (Tax)(LSE), M.Sc (UCL), Barrister
Partner, Advocate & Solicitor,
Tax, GST & Private Clients Practice Group
Lee Hishammuddin Allen & Gledhill
"An excellent lawyer- Legal 500", "Very technically sound and very hard-working- Chambers Asia"

Mr Jason Tan, LLB (Cardiff), Barrister
Associate, Advocate & Solicitor,
Tax, GST & Private Clients Practice Group
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