

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	
I 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 dont's 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 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 KetuaPengarahKastam 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

- (a) Classification of goods
- (b) Valuation of goods
- (c) 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 Lee Hishammuddin Allen & Gledhill









Registration Form

Please retain original copy for your records. I Please photocopy for additional delegates. I Registration can be made via fax.

CUSTOMS LAW: PROCEDURES, AUDITS & INVESTIGATIONS, APPEAL PROCESSES & ANALYSIS OF CUSTOMS CASES

*Registration Fee

- Klang Valley Outstation

 □ CTIM/ACCA Member RM424.00 RM371.00

 □ Member's Firm Staff RM477.00 RM424.00

 □ Non-Member RM530.00 RM477.00
 - * The above registration fees are inclusive of 6% GST

- * Seats are limited and based on first-come, first-served basis
- * Registration of participants will be confirmed upon registration, receipt of full payment or an acceptable employers quarantee and settlement of previous outstanding dues
- acceptable employers guarantee and settlement of previous outstanding dues.

 * All outstanding payment must be received on or prior to the date of the event for participants to be allowed to attend. The institute reserves the right to cancel the registration if no payment is received prior to or on the date of the event.
- Walk-in participant registration and attendance is subject to availability of seats and full payment.
 Certificate of attendance will only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event.

Enquiries

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03-2162 8989

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Email: cpd@ctim.org.my



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Ms Ramya (ext 119 / ramya@ctim.org.my)

General enquiries:

Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relevant boxes					
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Participant's C	ontact Details				
Full Name :		Company :			
I/C Number :		Designation :			
CTIM/ACCA Membership No :		Tel:			
Company Address :		Fax:			
		Email :			
Dietary Requirements (if any) :		Mobile :			
Payment Method		Credit Card details			
I / we hereby enclose		Card No	Card No Expiry Date		
☐ Cash for Amount of RM		Cardholder's Name (as per credit card)			
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Cheque No For Amount of RM					
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(Please attach together the transaction slip)			Cardholder's Signature		
☐ MASTER / VI	SA Credit Card				
For amount of RM		Company Stamp 8	& Signature Date		
Please complete the credit card details		Company Stamp & Signature Date			

Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least three days prior to the event if you intend to send a replacement. CPD points will be allocated to the designated attendee. If the replacement is not a Member but a Member's Firm Staff or Non-Member, the appropriate fees will apply.

Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. Refund amount is subject to deduction of administration and finance charges. No refund will be given for cancellations received within less than five working days of the event.

Confirmation of Registration

The confirmation letter will be emailed 5 days before the commencement of the event upon receipt of full payment. In the event you do not receive the confirmation letter 5 days before the event, please contact us immediately.

Disclaime

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 20. A minimum of 3 days notice will be given.

Recording

Video / Sound recording is strictly prohibited.