KETERANGAN AM

1. Kementerian	**:**	**Kewangan**
2. Jabatan	**:**	**Kastam Diraja Malaysia**
3.Tajuk Mesyuarat	**:**	**Mesyuarat Panel Perundingan Kastam – Swasta Bil. 2/2012**
4.Tarikh	**:**	**12 Oktober 2012**
5. Masa	**:**	**9.00 pagi**
6.Tempat	**:**	**Dewan Persidangan Sri Rampai , Ibu Pejabat Jabatan Kastam Diraja Malaysia Aras 3 Selatan, No 3, Persiaran Perdana Kompleks Kementerian Kewangan Presint 2, 62592, Putrajaya.**

SENARAI KEHADIRAN

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
	WAKIL JKDM	
1.	YBhg.Dato' Khazali bin Haji Ahmad	Ketua Pengarah Kastam Malaysia **(Pengerusi)**
2.	YBhg. Dato' Hj. Matrang bin Suhaili	Timbalan Ketua Pengarah Kastam (Penguatkuasaan /Pematuhan)
3.	YBhg. Dato' Hj. Shaharuddin bin Ibrahim	Timbalan Ketua Pengarah Kastam (Perkastaman/Cukai Dalam Negeri)
4.	YBhg. Dato'Amir bin Haji Abd.Hamid	Timbalan Ketua Pengarah Kastam (Pengurusan)
5.	YBhg. Dato'Haji Zainul Abidin bin Taib	Penolong Ketua Pengarah Kastam Bahagian Penguatkuasaan
6.	YBhg. Dato' Zaleha bt Hamzah	Penasihat Kastam
7.	Yang Arif Dato'Nik Suhaimi bin Nik Sulaiman	Pengarah Bahagian Perundangan
8.	Y. Bhg. Dato' Ahmad Nadzri bin Embong	Pengarah Bahagian Khidmat Pengurusan dan Sumber Manusia
9.	Puan Hajah Azizah binti Ibrahim	Pengarah Kastam Bahagian Cukai Dalam Negeri
10.	YBhg .Dato' Hassan bin Ibrahim	Pengarah Kastam Bahagian Perkhidmatan Teknik
11.	YBhg. Dato' Azis bin Yacub	Pengarah Kastam Negeri Selangor

BIL.	*NAMA*	*JAWATAN/ PERTUBUHAN*
12.	Tuan Subromaniam Tholasy	Pengarah Kastam Bahagian Siasatan
13.	Tuan Paddy bin Abd.Halim	Pengarah Kastam Bahagian Pengurusan Pematuhan
14.	Puan Rosinah bt Md. Murad	Ketua Akauntan Cawangan Akaun
15.	Puan Norlinda Lim bt Abdullah	Timbalan Pengarah Kastam Cawangan Logistik
16.	Puan Zaidah bt Mohd Noor	Timbalan Pengarah Kastam Cawangan Teknologi Maklumat
17.	Tuan Roslan bin Mohd Yasin	Timbalan Pengarah Kastam Cawangan Import/Eksport dan Kawalan Sempadan
18.	Tuan Hj Johari bin Alifiah	Timbalan Pengarah Kastam Cawangan Pengurusan Penilaian
19.	Tuan Hj Wan Din bin Wan Hassan	Timbalan Pengarah Kastam Cawangan Perakaunan Hasil
20.	Puan Soria binti Osman	Timbalan Pengarah Kastam Cawangan Pengurusan Penjenisan, Tarif & Gubalan
21.	Puan Amarjit Kaur a/p Maktiar Singh	Timbalan Pengarah Kastam Cawangan Dasar & Perlaksanaan Cukai Dalam Negeri
22.	Tuan Awai bin Mamat	Timbalan Pengarah Kastam Cawangan Industri, Petroleum & Gas
23.	Puan Azimah binti Ab. Hamid	Timbalan Pengarah Kastam Cawangan Kawalan Kemudahan & Konsultasi Cukai Dalam Negeri
24.	Puan Nor Haziah binti Abd. Wahab	Timbalan Pengarah Kastam Cawangan Hal Ehwal Antarabangsa
25.	Tuan Mohd Sapian bin Hj Sanusi	Timbalan Pengarah Kastam Cawangan Pencegahan / Rampasan
26.	Tuan Haji Liah bin Haji Omar	Timbalan Pengarah Kastam Cawangan Narkotik

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
27.	Tuan Nik Mohd Adeeb bin Nik Mohd Salleh	Timbalan Pengarah Kastam Perancangan Strategik
28.	Tuan Yew Chin Heong	Timbalan Pengarah Kastam Negeri JDKM Selangor
29.	Tuan Mohd Khushairi bin Mohd Khalid	Timbalan Pengarah Kastam Negeri JDKM Selangor
30.	Puan Selasiah binti Ahmad	Penolong Kanan Pengarah Kastam I Cawangan Fasilitasi Perdagangan dan Perindustrian
31.	Tuan Ismail Rahman	Penolong Kanan Pengarah Kastam I JKDM Selangor
32.	Puan Rapeah binti Abd.Hadi	Penolong Kanan Pengarah Kastam I Cawangan Import/Eksport dan Kawalan Sempadan
33.	Puan Norezan binti Abdul Latiff	Penolong Kanan Pengarah Kastam II Cawangan Pengurusan Kewangan
34.	Puan Rita Paul	Penolong Kanan Pengarah Kastam II Cawangan Teknologi Maklumat
35.	Tuan Mohd Jamil bin Abd Majid	Penolong Kanan Pengarah Kastam II Cawangan Pengurusan Perolehan
36.	Tuan Rameli bin Ahmad	Penolong Kanan Pengarah Kastam II Bahagian Risikan
WAKIL KEMENTERIAN KEWANGAN		
37.	Puan Kamsiah binti Muhamad	Bahagian Analisa Cukai
38.	Encik Mohd Zainal Bin Othman	Bahagian Analisa Cukai
WAKIL SWASTA		
39.	Encik S. Raja Kumaran	*Malaysian International Chamber of Commerce and Industry* **(Pengerusi Bersama)**

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
40.	Encik Michael Herdroff	*Malaysian International Chamber of Commerce and Industry* (MICCI)
41.	Cik Chang Hou Yea	*Malaysian International Chamber of Commerce and Industry* (MICCI)
42.	Encik Koh Siok Kiat	*Malaysian International Chamber of Commerce and Industry* (MICCI)
43.	Cik Nor Izzada Zainuddin	*Malaysian International Chamber of Commerce and Industry* (MICCI)
44.	Y. M Raja Datuk Abd Aziz bin Raja Muda Musa	*Federation of Malaysian Manufacturers* (FMM)
45.	Dato' Tan Kwong Jin	*Federation of Malaysian Manufacturers* (FMM)
46.	Cik Shamini Sakthinathan	*Federation of Malaysian Manufacturers* (FMM)
47.	Encik Thomas Selva Doss	*The Malaysian Institute of Certified Public Accountants* (MICPA)
48.	Cik Wong Poh Geng	*The Malaysian Institute of Certified Public Accountants* (MICPA)
49.	Cik Cheong Li Wei	*The Malaysian Institute of Certified Public Accountants* (MICPA)
50.	YBhg. Datuk Samsudin Abd Rahman	Persatuan Pengusaha Logistik Bumiputera (PBLB)
51.	Encik Larry James Sta Maria	*Chartered Tax Institute of Malaysia* (CTIM)
52.	Encik Tan Eng Yew	*Chartered Tax Institute of Malaysia* (CTIM)
53.	Encik Lew Nee Fook	*Chartered Tax Institute of Malaysia* (CTIM)
54.	Cik Nor Syahidatul Nadia Bt Bidres	*Chartered Tax Institute of Malaysia* (CTIM)
55.	Encik Ong Whee Tiong	*The Malaysian Institute of Chartered Sectetaries and Administrators* (MAICSA)

BIL.	*NAMA*	*JAWATAN/ PERTUBUHAN*
56.	Encik Johny Yong	*The Malaysian Institute of Chartered Sectetaries and Administrators* (MAICSA)
57.	Encik Walter Culas	*Airfreight Forwarders Association Of Malaysia* (AFAM)
58.	Encik Anuar Haji Ashari	*Airfreight Forwarders Association Of Malaysia* (AFAM)
59.	Encik Saif Harshah	*Airfreight Forwarders Association Of Malaysia* (AFAM)
60.	Cik Siti Aishah bt Redzuan	*The National ICT Association of Malaysia* (PIKOM)
61.	Encik Toon Teng Sat	*Federation of Malaysia Frieght Forwarders* (FMFF)
62.	Cik Prunella Phoong	*Federation of Malaysia Frieght Forwarders* (FMFF)
63.	Encik Tony Chia	*Federation of Malaysia Frieght Forwarders* (FMFF)
64.	Cik Jessica Ho	*Conference of Asia-Pacific Express Carriers* (CAPEC)
65.	Encik Cheok Siow Lung	*Conference of Asia-Pacific Express Carriers* (CAPEC)
66.	Encik Loo Chea Hee	*The Associated Chinese Chambers of Commerce and Industry of Malaysia* (ACCCIM)
67.	Encik Kenneth Tiong	*The Associated Chinese Chambers of Commerce and Industry of Malaysia* (ACCCIM)
68.	Cik Audrey Foo	*The Associated Chinese Chambers of Commerce and Industry of Malaysia* (ACCCIM)
69.	Encik Lau Haw Chong	*Malaysian Association of Company Secretaries* (MACS)
70.	Encik Mohd Salimi Bin Ahamad	*Malaysian Association of Company Secretaries* (MACS)
71.	Tuan Haji Osman bin Ujang	*Malaysian Association of Company Secretaries* (MACS)

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
72.	Puan Nora Aida binti Sulaiman	*Malaysian Institute of Accountants* (MIA)
73.	Puan Azlina binti Zakaria	*Malaysian Institute of Accountants* (MIA)
74.	Cik Yeong Hoon Li	*Malaysian Institute of Accountants* (MIA)
75.	Encik Fong Keng Lun	*Shipping Association of Malaysia* (SAM)
76.	Encik V.Muthiah	*Central Region Shipping Association* (CRSA)
77.	Encik K.Segaran	*Central Region Shipping Association* (CRSA)
78.	Puan Nor Rulhuda bt Yusof	*Negeri Sembilan Industrial Liaison Council* (NSILC)
79.	Encik Ahmad Fauzi Bin Rosli	*Negeri Sembilan Industrial Liaison Council* (NSILC)
URUSETIA		
80.	Tuan Owi Teong Chun	Penolong Kanan Pengarah Kastam I Cawangan Perhubungan Awam **(Setiausaha)**
81.	Tuan Amiruddin bin Mohd Akhir	Penolong Pengarah Kastam Cawangan Perhubungan Awam
82.	Puan Kohila Rajaram	Penguasa Kastam Cawangan Perhubungan Awam
83.	Puan Suhaliza binti Mohd Mokhtar	Pengawai Kastam Cawangan Perhubungan Awam

PROVISIONAL ANNOTATED AGENDA

MESYUARAT PANEL PERUNDINGAN KASTAM - SWASTA 2/2012
12 Oktober 2012 (Jumaat)
DEWAN SRI RAMPAI, IBU PEJABAT JKDM, PUTRAJAYA

AGENDA 1 :	**PENERIMAAN AGENDA**	Mesyuarat akan menimbang dan menerima *provisional annotated* agenda.
AGENDA 2 :	**ATURAN MESYUARAT**	Urusetia memberi penerangan mengenai aturan mesyuarat dan program aktiviti.
AGENDA 3 :	**UCAPTAMA PENGERUSI**	Penyampaian ucaptama oleh Y.Bhg Dato' Khazali Bin Haji Ahmad,Ketua Pengarah Kastam Malaysia selaku Pengerusi Mesyuarat Panel Perundingan Kastam-Swasta Bil. 2/2012.
AGENDA 4 :	**UCAPTAMA PENGERUSI BERSAMA**	Penyampaian ucapan balas oleh En.S.Rajakumaran, *Chairman of Focus Group Trade Facilitation (MICCI)*, merangkap Pengerusi Bersama Mesyuarat Panel Perundingan Kastam - Swasta Bil.2/2012.
AGENDA 5 :	**PEMBENTANGAN MINIT MESYUARAT PANEL PERUNDINGAN KASTAM - SWASTA BIL. 1/2012**	Setiausaha akan membentangkan minit Mesyuarat Panel Perundingan Kastam-Swasta Bil. 1/2012 untuk makluman ahli-ahli mesyuarat.
AGENDA 6 :	**ISU-ISU BELUM SELESAI**	Pengesahan minit Mesyuarat Panel Perundingan Kastam-Swasta Bil. 1/2012 Setiausaha akan membentangkan isu-isu yang belum selesai pada Mesyuarat Panel Perundingan Kastam - Swasta Bil. 1/2012 untuk perbincangan ahli-ahli mesyuarat.

6.1 Service Level Agreements oleh AFAM
6.2 Voluntary Disclosure of Non Compliance on Customs Related Matters oleh MIA
6.3 Recognizing Penang Export Declaration Deminimus for both K2 & K8 oleh CAPEC
6.4 Participation of SMEs in the AEO Programme oleh FMM
6.5 Self-Certification Regime–Proposal To Impose Stricter Penalties Against Fraudulent Declarations oleh FMM
6.6 Sales Tax CJ5 oleh MICCI
6.7 Valuation For Excise Duties oleh MICCI
6.8 Temporary Importation - Standardisation Of Procedures And Forms oleh FMM
6.9 Discrepancies In Customs Classification Code (HS CODE) oleh FMM
6.10 Imposition of Excise Duties on Locally Assembled Vehicles oleh FMM
6.11 Customs License- The Present Validity Period Is 2 Years oleh SAM
6.12 Sales Tax And/Or Duties For Spare Parts of Machineries oleh ACCCIM
6.13 Customs Procedure From Port Sepanggar to Tanjung Aru Sabah oleh ACCCIM
6.14 One Single Customs Station Code for Port Klang oleh FMFF

6.15 Compound for Mistakes by Freight Forwarder oleh FMFF
6.16 Advance Manifest Declaration oleh FMFF
6.17 Red File System for Customs Assessment Officers oleh FMFF
6.18 Service Tax Chargeable on Employment Services oleh FMM

AGENDA 7 : PEMBENTANGAN ISU- ISU BARU

7.1 Updates on Amendments to Customs Policies oleh FMM
7.2 Penalties to Address Cancellation of Customs Form and Hanging Document in the SMK System oleh FMM
7.3 Guideline for Customs Audits oleh FMM
7.4 Security and Trade Facilitation System using RFID on Customs Form No.8 oleh FMM

AGENDA 8 :	**LAIN-LAIN HAL**	Pengerusi akan menentukan perkara-perkara yang akan dibenarkan untuk perbincangan di bawah agenda ini.
AGENDA 9 :	**UCAPAN PENUTUP OLEH PENGERUSI BERSAMA**	Penyampaian ucapan penutup oleh Encik S.Rajakumaran,*Chairman of Focus Group Trade Facilitation* (MICCI), merangkap Pengerusi Bersama Mesyuarat Panel Perundingan Kastam-Swasta Bil. 2/2012.
AGENDA 10 :	**UCAPAN PENANGGUHAN OLEH PENGERUSI**	Penyampaian ucapan penangguhan oleh Y.Bhg Dato' Khazali Bin Hj.Ahmad , Ketua Pengarah Kastam Malaysia selaku Pengerusi Mesyuarat Panel Perundingan Kastam-Swasta Bil. 2/2012.

ISI KANDUNGAN

AGENDA 1

PENERIMAAN AGENDA

Menimbang dan menerima provisional annotated agenda

Ahli – Ahli mesyuarat telah bersetuju dan menerima provisional annotated agenda sebagai agenda mesyuarat sepenuhnya.

AGENDA 2

ATURAN MESYUARAT

Pihak Urusetia telah memaklumkan bahawa sebarang isu yang telah selesai di mesyuarat yang sebelumnya yang hendak diungkit semula oleh ahli-ahli panel, boleh dibincangkan dibawah Agenda 8: Lain-lain hal, di bawah kebenaran YBhg. Dato’ Pengerusi.

AGENDA 3

UCAPTAMA PENGERUSI

Yang Berusaha Encik S.Rajakumaran, Chairman of the Focus Group Trade Facilitation (MICCI), merangkap Pengerusi Bersama Mesyuarat Panel Perundingan Kastam-Swasta Bil 2/2012

YBhg. Dato' Haji Matrang bin Suhaili
Timbalan Ketua Pengarah Kastam (Pengkuatkuasaan dan Pematuhan)

YBhg. Dato' Haji Shaharuddin bin Ibrahim
Timbalan Ketua Pengarah Kastam (Pekastaman / Cukai Dalam Negeri)

YBhg. Dato' Amir bin Haji Hamid
Timbalan Ketua Pengarah Kastam (Pengurusan)

YBhg. Dato Zaleha binti Hamzah
Penasihat Kastam

YBhg. Dato'-Dato'

Wakil Kementerian Kewangan , Pn.Kamsiah dari Bahagian Analisa Cukai

Pegawai-pegawai Kanan JKDM,

Tuan-tuan dan Puan-puan sekalian,

Assalamualaikum wbt dan salam sejahtera.

Alhamdulillah, ucapan syukur yang tidak terhingga saya panjatkan ke hadrat Allah s.w.t atas nikmat usia dan kesihatan yang diberikan kepada kita semua dari dengan limpah rahmat, dan izinNya, dapat kita berhimpun bersama-sama di pagi yang mulia ini bersempena dengan Mesyuarat Panel Perundingan Kastam - Swasta Bil.2/2012.

Pertama sekali, saya ingin merakamkan setinggi- tinggi penghargaan dan terima kasih kepada semua ahli mesyuarat terutamanya kepada wakil –wakil pihak swasta kerana sudi meluangkan masa untuk hadir ke mesyuarat ini pada pagi. Kehadiran Dato-Dato / Tuan – tuan dan Puan – Puan ke Mesyuarat Panel Perundingan Kastam –Swasta Bil.2/2012 membuktikan kepentingan dan keberkesanan mesyuarat ini.

Dato-dato, Tuan-tuan dan Puan –puan sekalian,

Mesyuarat pada hari ini, merupakan mesyuarat yang kedua dan yang terakhir bagi tahun ini. Mesyuarat Panel Perundingan Kastam – Swasta merupakan salah satu *platform* yang terbaik untuk pihak Kastam dan swasta berkongsi maklumat, idea dan membincang isu- isu yang berkaitan dengan kedua-dua pihak serta mendapatkan penyelesaian bagi kepentingan bersama. Mesyuarat ini menjadi landasan yang tepat untuk pihak swasta dan kastam bagi membincang masalah – masalah atau isu – isu yang berkaitan kepada kedua-dua pihak dalam suasana yang penuh keharmonian. Semua masalah yang timbul ada jalan penyelesaian ; tetapi terpulang kepada keadaan atau persekitaran yang ada untuk mencari penyelesaian dengan cepat ataupun lambat.

Hadirin sekalian, mesyuarat pada hari ini akan membincangkan 18 isu- isu yang belum selesai sebagai perkara – perkara berbangkit daripada mesyuarat yang lepas. Selain itu, terdapat 4 usul baru dalam mesyuarat kali ini dan kita sama- sama berharap untuk menyelesaikan isu- isu yang akan dibangkitkan nanti. Saya amat berharap agar mesyuarat pada kali ini dapat diadakan dengan jayanya melalui penglibatan yang aktif dan positif daripada semua ahli mesyuarat.

Ahli panel sekalian,saya ingin menyentuh tentang status terkini dua aktiviti Jabatan pada pagi ini iaitu yang pertama mengenai penambahbaikan sistem SMK dimana sistem baru akan menggantikan sistem yang sedia ada dengan sepenuhnya menjelang tahun 2015 untuk kebaikan semua pihak.

Kedua, Jabatan dalam proses membangun sistem yang baru untuk GST.Sistem yang akan diperkenalkan ini bertujuan untuk mewujudkan sistem percukaian yang lebih cekap di negara kita. Belanjawan 2013 turut menyentuh mengenai fokus kepada *efficiency tax registration*. Sehubungan dengan itu, Jabatan sedang mengambil langkah-langkah yang proaktif dengan membangunkan sistem – sistem yang boleh membantu dalam melicinkan kerja dan melengkapkan pegawai-pegawai Jabatan Kastam Diraja Malaysia dengan ilmu yang secukupnya. Dalam pada itu,Jabatan juga telah berjaya mengutip RM25.2bilion sehingga 11 Oktober 2012 dan jumlah ini adalah 6 peratus lebih tinggi bagi tempoh masa yang sama pada tahun lepas.

Semua pencapaian ini berjaya dicapai dengan penglibatan semua pihak termasuk pihak swasta yang selalu bekerjasama dengan Jabatan dalam segala aspek bagi memastikan pengutipan cukai tak langsung Jabatan selalu berada dalam hala tuju dan tahap yang betul. Dengan itu, saya memohon kerjasama semua pihak bekerjasama dengan Jabatan dalam memastikan visi negara untuk menuju mencapai wawasan 2020 berjalan lancar.

Sekian sahaja ucapan saya pada pagi ini dan saya menjemput Pengerusi Bersama En.S.Rajakumaran untuk menyampaikan ucapan beliau. Terima kasih.

YBhg. Dato’ Khazali Bin Haji Ahmad
Ketua Pengarah Kastam Malaysia

AGENDA 4

UCAPTAMA PENGERUSI BERSAMA

Firstly, I on behalf of members of the private sector like to congratulate YB Dato, on your appointment as the Ketua Pengarah Kastam. ‘Welcome back home Dato’.

In the past these consultative panel meetings have been seen by the private sector as an imported event, where members of private sector can bring up issues which have an impact on cross border trading and in the implementation of Sales Tax and Service Tax. I’m sure under Dato’s leadership these meetings would continue to play an important role in reducing the cost of doing business in Malaysia.

In this just released of Economy Report 2012/2013, for the year 2013, The Federal Government revenue collection is estimated at RM208.6 billion; Receipts from indirect tax are expected to increase 9.3% to RM35.7 billion contributing about 17.2% in total revenue.

This increase in revenue is expected to be achieved by improving tax management, service delivery and reducing regulatory burden and red tape while constantly upgrading skills of its work force.

Towards this, the business community wishes for RMCD to continue to improve its service delivery and reduce regulatory burden and red tape. Customs department presently has about 19 Pejabat Kastam Negeri including HQ and 154 entry points and therefore it is very important to have consistent policies and customs procedures.

The business community request that the RMCD will look into this area and issue a standard SOP which will greatly reduce burden from running around when conducting business with the different Customs Stations. Although, the Finance Minister did not proposed any changes to Indirect Taxes, the PM did indirectly mention that there is a need for a transition from income based taxation system to a more comprehensive and fairer taxation system. The new tax is a national imperative.

Further to this the Sec. Board of treasury had mentioned on Oct 2 that GST will come, it’s just a matter of timing. To date, about 14 guidelines has been issued and we hope all the other guidelines would be released soon so that businesses can start to get ready.

Finally, we like to congratulate RMCD for taking very focus actions to combat smuggling and against the importation of drugs.

Mr.S.Rajakumaran
Pengerusi Bersama Mesyuarat Panel Perundingan Kastam –Swasta
Chairman
Focus Group Trade Facilitation (MICCI)

AGENDA 5

PERKARA-PERKARA BERBANGKIT

Pengesahan Minit Mesyuarat Panel Perundingan Kastam – Swasta Bil 1/2012

<u>Pengesahan Minit Mesyuarat Bil. 1/2012</u>

Minit Mesyuarat Panel Perundingan Kastam – Swasta Bil. 1/2012 disahkan dengan rasminya.

Mesyuarat secara sebulat suara telah bersetuju dan mengesahkan minit Mesyuarat Panel Perundingan Kastam - Swasta Bil.1/2012.

AGENDA 6

ISU - ISU BELUM SELESAI

<table>
<tr><th>NO.</th><th>PERKARA</th><th>KEDUDUKAN / TINDAKAN</th></tr>
<tr><td>6.1

(Bil 6.1 m/s 16 minit 1/2012)</td>
<td>SERVICE LEVEL AGREEMENTS (SLA)

Usul oleh AFAM

There has not been any consistency in the service levels at various entry points. This of course could be due to the fact that there are some peculiarities at different stations. There should however be a published service level agreement at each station clearly spelling out exactly the expected service levels for the guide of the forwarding agents.

Recommendation :

A service level agreement needs to be drawn up and published at each RMC station. RMC should as far as possible try to standardize these service level agreements so that there are consistency at all stations.

This would then ease the operations of the forwarding agents even if their staffs are transferred from one station to the other.

Pihak AFAM telah mengambil-maklum akan Piagam Pelanggan tersebut, yang telah dipamerkan di lobi utama Ibu Pejabat JKDM. Walaubagaimanapun terdapat beberapa penambah-baikan ke atas piagam masa dicadangkan seperti berikut;

Bidang Kastam
1. Mengkaji semula masa yang diambil bagi pelepasan kastam bagi dagangan import dari :
180 minit (mod udara) kepada 60 minit
130 minit (mod laut) kepada 60 minit

2. Mengkaji semula masa yang diambil bagi pelepasan kastam bagi dagangan eksport iaitu :
180 minit (mod laut) kepada 30 minit</td>
<td>Tindakan : Bahagian Perancangan Korporat
: Bahagian Perkhidmatan Teknik

Bahagian Korporat :

Berdasarkan kajian yang telah dibuat oleh Bahagian Perancangan Korporat Ibu Pejabat, Jabatan bersetuju untuk mengubah Piagam Pelangan JKDM untuk pelepasan barang dagangan import dan eksport bagi mod udara , laut dan darat seperti berikut :

Piagam Pelanggan untuk pelepasan barang dagangan Import :

<table>
<tr><th>Mod</th><th>Client Charter (Sedia ada)</th><th>Client Charter (Baru)</th></tr>
<tr><td>Udara</td><td>180 minit</td><td>100 minit</td></tr>
<tr><td>Laut</td><td>130 minit</td><td>100 minit</td></tr>
<tr><td>Darat</td><td>60 minit</td><td>30 minit</td></tr>
</table>

Piagam Pelanggan untuk pelepasan barang dagangan Eksport :

<table>
<tr><th>Mod</th><th>Client Charter (Sedia ada)</th><th>Client Charter (Baru)</th></tr>
<tr><td>Udara</td><td>30 minit</td><td>30 minit</td></tr>
<tr><td>Laut</td><td>180 minit</td><td>100 minit</td></tr>
<tr><td>Darat</td><td>60 minit</td><td>30 minit</td></tr>
</table>
</td></tr>
</table>

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	Cadangan ini dikemukakan berdasarkan pemerhatian serta kepantasan tindakan pelepasan kastam di dua Stesen Utama Kastam iaitu KLIA dan Pelabuhan Kelang. Dimaklumkan bahawa bagi mod udara di KLIA, masa yang diambil bagi pelepasan dagangan ialah diantara 15 sehingga 30 minit, manakala pelepasan bagi syarikat-syarikat multinasional di Pelabuhan Kelang mengambil masa 60 minit (1 Jam). Perkara baru yang dicadangkan ialah untuk mengambil-kira beberapa perkara tambahan berikut untuk disertakan ke dalam Piagam Pelanggan JKDM iaitu; 1. *Processing of Bank Guarantees* 2. *Redemption of Bank Guarantees* AFAM juga telah mengutarakan isu supaya diadakan kemudahan ***"Greenlane for Cargo Clearance".*** **Bidang Perkhidmatan Teknik :** Cadangan supaya dikaji semula masa yang diambil bagi pengeluaran Keputusan Perjenisan dan Ketetapan Kastam : - 90 hari dari tarikh permohonan diterima - 60 hari dari tarikh penerimaan laporan pakar Kedua-dua tempoh masa yang ditetapkan adalah dianggap tidak munasabah dan *'unacceptable'* serta boleh mengakibatkan kerugian kepada pihak industri dan peralihan pelaburan ke negara lain. **Cadangan:** Cadangan supaya segala *'ruling'* yang dikeluarkan oleh Ibu Pejabat dan juga negeri-negeri dipaparkan ke dalam website rasmi Jabatan untuk tujuan ketelusan serta penyeragaman tindakan oleh pegawai-pegawai JKDM dan juga pihak industri. *In view of the reduction of the Free Storage Period at the ports, we have requested for a service level agreement from the RMC in the clearance of the following categories of shipments:*	ii) Processing of Bank Guarantees Redemption of Bank Guarantees Jabatan bersetuju dengan cadangan untuk memasukkan kedua-dua perkara di atas ke dalam Piagam pelanggan JKDM.Jabatan masih dalam proses menguji masa sebenar yang diambil untuk proses tersebut. **Bahagian Perkhidmatan Teknik :** Usaha berterusan sedang dan akan diambil oleh Ibu Pejabat bagi mengurangkan tempoh masa pengeluaran keputusan penjenisan dan ketetapan kastam. Dengan pertambahan pegawai, 2 kumpulan panel penetapan penjenisan (PPP) telah ditubuhkan dan proses membuat keputusan dapat dipertingkatkan. Prestasi untuk tahun 2012 menunjukan peningkataan, dimana peratusan bagi keputusan kurang dari 30 hari telah ditingkatkan. Lihat jadual di bawah: **Tempoh Masa Pengeluaran Keputusan Ketetapan Kastam**

Tempoh	2010	2011	2012 (Jan - Ogos)
Kurang dari 30 hari	**39.18%** (115 permohonan)	**43.42%** (122 permohonan)	**37.12.%** (100 permohonan)
Lebih 30 hari kurang 60 hari	**41.58 %** (118 permohonan)	**56.58%** (159 permohonan)	**62.88%** (130 permohonan)
Lebih 60 hari kurang 90 hari	**19.24%** (54 permohonan)	**0.00**	**0.00**
Lebih 90 hari	**0.00**	**0.00**	**0.00**
Jumlah	**100 % (287 permohonan)**	**100 % (281 permohonan)**	**100 % (230 permohonan)**

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	1. *Direct release* 2. *Physical examination* 3. *CVI* *This will have a direct impact on the forwarding agents and their customers as it would have financial implications should there be any delay by any one party in the clearance process. The service level agreement would then be the standard bench mark and it would then alleviate the probability of accusations by the parties concerned.* **Recommendation :** *RMC to issue a service level agreement as soon as possible.*	Disamping itu dengan rancangan penubuhan unit Rayuan & Kajian (R&D) awal tahun 2013 adalah dijangkakan proses membuat keputusan akan dapat dipercepatkan. Kumpulan PPP tidak lagi terlibat memproses permohonan rayuan tetapi sebaliknya hanya tertumpu kepada memproses permohonan penjenisan dan ketetapan kastam sahaja. Tempoh masa yang diambil oleh negeri untuk mengeluarkan nasihat penjenisan adalah 30 hari. Memandangkan Ibu Pejabat menguruskan kes-kes yang lebih rumit yang dikemukakan oleh negeri termasuk kes-kes Bayaran Dengan Bantahan, Penguatkuasaan dan Kes Rayuan, tempoh masa yang lebih lama diperlukan. Tempoh masa yang diambil oleh Ibu Pejabat pada keseluruhannya adalah berpatutan jika dibandingkan dengan tempoh masa yang ditetapkan oleh WTO iaitu 150 hari dan di bawah pelbagai perjanjian FTA iaitu antara 90 hingga 150 hari. Semua keputusan penjenisan ketetapan Kastam telah dimuatnaik ke dalam laman web rasmi Jabatan.Isu ini dianggap selesai bagi Bahagian Perkhidmatan Teknik.
6.2 (Bil 6.3 m/s 19 – minit 1/2012)	**VOLUNTARY DISCLOSURE OF NON COMPLIANCE ON CUSTOMS RELATED MATTERS** **Usul oleh MIA** *Customs have always encouraged voluntary disclosure by businesses pertaining to non compliance. This also reflects good corporate governance being practiced by responsible corporate citizens.* *Businesses may conduct internal reviews on customs matters and where non compliance involving short payment of duties/taxes is highlighted, the following situations arise: -* ❑ *to correct the situation BUT remain silent on such non compliance and address the issue only when questioned by Customs; OR*	**Tindakan : Bahagian Cukai Dalam Negeri** Jabatan memohon kerjasama pihak Perbendaharaan untuk mempertimbangan dan memproses dengan lebih cepat terutamanya bagi kes- kes remisi dan rayuan penalti berdasarkan prosedur kepada undang- undang yang sedia. Jabatan juga bersetuju menyokong untuk pertimbangan kepada rayuan atas tuntutan berkaitan *voluntary disclosure.* Jabatan bersetuju mengkaji kadar penalti yang dikenakan atas *voluntary disclosure.*

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	❑ *as responsible corporate citizens, to own up on such non compliance by voluntary disclosure to Customs and pay the short fall of duties/taxes whether in one lump sum or in installments.* *The reasons for such non compliance could be many which include ignorance of the customs legislation, system and process flaw where computation errors resulting in underpayment of duties/taxes, human error, etc.* *Where such disclosure is made, businesses would generally apply for waiver of penalty (including late payment penalty).* *There are instances where such underpaid duties/taxes are actually paid out of company's own coffers, since the company did not on-charge duties/taxes to their customers in the first place.* *When voluntary disclosure is made, businesses concerned expects to be treated in a proper manner, i.e.: -* ❑ *disclosure and payment of short fall duties/taxes is received (treated) by Customs in a pleasant manner;* ❑ *there is no punitive action (e.g. compound and/or no consideration for waiver of late payment penalty in the case of sales tax/service tax);* ❑ *no immediate audit which reflects negative reaction by the Customs authorities.* **Recommendations :** *Voluntary disclosure should be encouraged and such steps taken by businesses should be well (pleasantly) received as opposed to negative reaction such as demeaning remarks (unpleasant comments) followed by audit.*	

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	For voluntary disclosure to be the norm, such disclosure should be taken in good faith as a full disclosure which does not warrant an IMMEDIATE audit to verify the same. *Voluntary disclosure of non compliance should be encouraged by giving consideration for waiver (full/ partial) of penalty in applicable cases;* *It is proposed that businesses be allowed to make payment in lump sum or installments and not being further burdened by the requirement to complete returns (in the case of sales tax/service tax) merely to facilitate Customs in processing the payment received.*	
6.3 (Bil 6.4 m/s 21 –minit 1/2012)	**RECOGNIZING PENANG EXPORT DECLARATION DEMINIMUS FOR BOTH K2 & K8** **Usul oleh CAPEC** o It has been a practice in Penang FCZ at Batu Maung (KKUK) to allow for export declaration for K2 & K8 for shipments above RM300. o Shipments below the export deminimus (RM300) will not be subject for the K2 & K8 declaration. o However since several months back the Customs Authority in Penang is insisting for full declaration of the K2 & K8 regardless of value. o Such ruling has incurred high operating cost to the industry players. o The above practive has been used base on written approval by Penang Customs. We believe it is also in their 'Perintah Kerja Negeri'. **Recommendations :** o We recommend to revert back to the old process. o We do not see any value to the new process as Customs will not benefit in terms of	**Tindakan : Bahagian Perkastaman** Mesyuarat bersama Perbendaharaan yang dipengerusikan oleh YBhg. Dato' Siti Halimah Ismail pada 28 Ogos 2012 telah membuat keputusan untuk memanggil CAPEC bagi mendapat maklumat lanjut mengenai perkara di atas. Capec diminta menghubungi Perbendaharaan untuk memberi maklumat yang diperlukan . **SELESAI**

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	revenue to them. It will only increase more work for the customs (operations) and with the shortage of customs manpower at customs it will only delay the process. It also make our operating cost to be very high and the industry has been shouldering this unexpected cost. **CAPEC :** Masih menunggu maklum-balas daripada Bahagian Kastam samada *"Deminimus Value"* untuk eksport dibenarkan. Mencadangkan proses "*deminimus value"* diselaraskan ke semua stesen Kastam di Malaysia. Sekiranya Kastam perlu ada satu mekanisma kawalan untuk barangan eskport "*deminimus value",* syarikat kurier boleh memberikan satu senarai manifest untuk semua barangan tidak melebihi RM300 /RM500 kepada pihak Kastam untuk pemeriksaan & pengendorsen sebelum pelepasan dibenarkan. Maklumbalas terkini CAPEC : Cadangan dan statistik eksport dari CAPEC untuk tahun 2009,2010 dan 2011 telah dikemukakan kepada Bahagian Kastam melalui emel bertarikh 3 Februari 2012.	
6.4 (Bil 6.5 m/s 22 –minit 1/2012)	**PARTICIPATION OF SMEs IN THE AEO PROGRAMME** **Usul oleh FMM** Over 96 per cent of companies in Malaysia are Small and Medium Enterprises (SMEs). Presently the SMEs are not able to participate in the Authorized Economic Operator (AEO)due to the stringent eligibility conditions which has large financial implications on SMEs. From the 12 criteria which companies are required to fulfill to be granted the AEO status, SMEs find it hard to comply with crisis management, incident recovery as well as measurement, analysis and improvement. **Recommendations :**	**Tindakan : Bahagian Perkastaman** Jawatankuasa kerja ini terdiri dari wakil Bahagian Perkastaman Ibu Pejabat, Federation of Malaysian Manufacturers (FMM), Associated Chinese Chamber of Commerce and Industry of Malaysia (ACCCIM), Malaysian International Chambers of Commerce and Industries (MICCI), Malaysian Associated Indian Chambers and Industry (MAICCI) , Kuala Lumpur Malay Chambers of Commerce dan SME Corp . Mesyuarat telah diadakan pada 08.03.2012 03.04.2012 dan 25.07.2012. Mesyuarat menjangkakan program 2nd Tier akan dapat dilaksanakan pada awal 2013 .

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	As a large portion of Hong Kong businesses are SMEs, the Authorized Economic Operator (AEO) program implemented by the Hong Kong Customs has been adapted to increase SMEs participation in the AEO program. The Hong Kong Customs has developed a two tier approach whereby Tier 1 companies which consist of SMEs need not meet the difficult conditions to be granted the AEO status. The Tier 2 consists of multinational companies which are able to comply with the 12 criteria for obtaining an AEO status. FMM recommends for the Malaysian Customs Department to adopt a similar AEO program using the two tier approach to facilitate trade for SMEs.	**SELESAI**
6.5 (Bil 6.6 m/s 23 – minit 1/2012)	**SELF CERTIFICATION REGIME – PROPOSAL TO IMPOSE STRICTER PENALTIES AGAINST FRAUDULENT DECLARATIONS** **Usul oleh FMM** ASEAN is presently moving towards a self-certification regime. Self-certification allows certified exporters to declare the origin of their exports on invoices. FMM supports the need for a self-certification regime to facilitate trade among importers and exporters. There are, however, concerns that self-certification would lead to greater falsification and forgery of documentation and declarations. Abuse of the self-certification system could be curbed if penalties under the Customs Act were further tightened. Currently, Section 133 (1) (g) of the Customs Act 1967 stipulates the penalty involved for making incorrect declarations and on falsifying documents as follows: *(g) being so required under section 87A fails to make a declaration in the prescribed form, within the stipulated period there under, of goods exported, shall, on conviction, be liable to a fine not exceeding five hundred thousand ringgit or to imprisonment for a term not exceeding five*	**Tindakan : Bahagian Perkastaman** Jabatan bersetuju menerima cadangan FMM bagi mengelakkan sebarang penyalahgunaan Skim *Self – Certification* ini.Jawatankuasa Pindaan Undang – Undang Jabatan telah pun mencadangkan penalti yang tinggi perlu dikenakan kepada mana – mana pihak yang terlibat dalam pemalsuan apa- apa dokumen yang dikemukakan kepada Kastam. Cadangan Jawatankuasa adalah untuk memperkenalkan denda tidak boleh kurang daripada tahap minima yang diperkenalkan iaitu “ *......tidak kurang RM 10,000.00 dan tidak lebih RM 500,000.00 atau penjara untuk tempoh tidak melebihi 5 tahun atau kedua – duanya.*

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	years or to both. **Recommendation :** It is recommended that the penalties under Section 133 (1) (g) of the Customs Act 1967 on falsification of documents and incorrect declaration, be revised as follows: Fine • Not less than fifty thousand ringgit or • 3 times the value of the goods in respect of which offence was committed, whichever is the greater; OR Imprisonment • Term not exceeding 5 years; OR Both fine and imprisonment	
6.6 (Bil 6.7 m/s 24 – minit 1/2012)	**SALES TAX CJ5** **Usul oleh MICCI** Presently a Sales Tax licensed manufacturer is required to apply for CJ5 on a yearly basis or on the expiry of the amount approved. This application is to be submitted to Customs one day before the due date and is required to submit together stock records with the following information of opening stock, purchases, stock in hand and projected purchases. As the date to make application is one month prior to expiry, manufacturers will have to make estimates and at time of future audits by Customs are unable to tire/tally with actual numbers. Furthermore, manufacturers have to collect a lot of information at every renewal. **Recommendations** A one-time approval to be granted to CJ5 at time of issuance of Sales Tax license as the manufacturer is required to submit the list of raw materials on license application. The manufacturer should only be required to submit the stock records within 3 months from end of their accounting period. Customs use this information for tracking and audit purposes. This would reduce time and cost of manufacturers.	**Tindakan: Bahagian Cukai Dalam Negeri** Ahli mesyuarat bersetuju tempoh kelulusan permohonan CJ5 pada masa ini dikekalkan.

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	<u>Maklumbalas MICCI – Ogos 2012</u> In the Customs - Private Sector Consultative meeting 1/2012, Customs informed the meeting that Customs had conducted a study and has decided to against the one time approval but will approve CJ5 for a period of 2 years. However this is only for highly compliant clients. MICCI would happy if Customs would share the results of the study so that MICCI can inform its members on the reason for the rejection on the one time approval of CJ5. **Recommendations :** MICCI still believes that customs should allow an one time approval for the following reasons: a) Reduces cost of doing business which is in line with the Government's National Key Results(NKR) b) Quantity and values would be exhausted at different dates and over a period of time that will be multiply CJ5s and monitoring it these CJ5 will be inefficient and costly. c) CJ5 is only granted to licensed manufacturers and therefore can be monitored and audited by Customs for misuse.	
6.7 (Bil 6.2 m/s 24 – minit 1/2012)	**VALUATION FOR EXCISE DUTIES** **Usul oleh MICCI** This issue was raised at the Panel Meeting 1/2003, 4 JUN 2003. As per feedback of the Panel meeting 1/2004, the industry was informed that the Treasury (Bahagian Cukai Dalam Negeri) has agreed to streamline the valuation of excise duties for locally manufactured products and imported goods, however, it has not been implemented. **Recommendations** The Chamber appreciates clarifications from the JKDM and Treasury.	**Tindakan : Bahagian Cukai Dalam Negeri** **: Bahagian Perkhidmatan Teknik** **CDN :** Cadangan ini masih di dalam pertimbangan Kementerian Kewangan(MOF) **PERTEK:** Berdasarkan emel En.Gunaseelan a/l Kunjan, *Deputy Under Secretary Direct Tax & Indirect Tax Section, Tax Analysis Division MOF* (BAC) kepada En.Wong Hin Wei (MICCI) yang memaklumkan bahawa Bahagian Analisa Cukai (BAC) masih lagi dalam tindakan mengkaji Laporan Penilaian Produk Yang Berduti Eksais tersebut. Kementerian Kewangan juga memaklumkan ianya akan dikaji selepas pembentangan bajet pada 28 September 2012.

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6.8 (Bil 6.10 m/s 26 – minit 1/2012)	**TEMPORARY IMPORTATION – STANDARDISATION OF PROCEDURES AND FORMS** **Usul oleh FMM** Customs now permits importers with imports through multiple import stations to submit their import applications for approval to the nearest Customs station and using a single blanket Bank Guarantee. The Customs station would advise the other import stations on the approval using the blanket Bank Guarantee. However, the forms involved in the application of temporary importation still vary from port to port. Examples of these discrepancies are in the Annex. Companies utilizing the temporary importation facility are facing delays in customs clearance. Customs Officers are unsure of the conditions involved in the temporary importation of goods. The Officers clear goods temporarily imported for exhibition and query goods temporarily imported for retest/ repack. The goods are only cleared after a week. This increases the cost of doing business. **Recommendations :** In order to address discrepancies, FMM requests for Customs to streamline the forms and procedures involved in the application of temporary importation at every Customs station or port. The Customs Department should include a clause on the 'Reconfirmation/ Retest of Products' and 'Repacking' in Section 97 of the Customs Act 1967 on Temporary Importation.	**Tindakan : Bahagian Perkastaman** Perbendaharaan telah mengadakan mesyuarat dan memutuskan untuk memanggil syarikat *George Kent* bagi mendapat maklumat lanjut mengenai perkara tersebut. Pihak syarikat diminta untuk membekalkan maklumat yang diperlukan kepada pihak Perbendaharaan. Isu ini dianggap selesai. **SELESAI**

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6.9 (Bil 6.13 m/s 28 – minit 1/2012)	**DISCREPANCIES IN CUSTOMS CLASSIFICATION CODE (HS CODE)** **Usul oleh FMM** FMM has been notified that the Customs Classification Code advised by one Customs station is not accepted by other stations and vice versa (i.e. Customs code received from officers in Kelana Jaya is not accepted by Customs KLIA).This has caused problems in the clearing of goods in the Customs ports. The application for Customs Ruling at Putrajaya is time consuming and not efficient. **Recommendations:** FMM proposes for all Customs Stations and ports to accept and recognize Customs Classification Codes advised by other Customs Stations. At the Customs – Private Sector Consultative Panel Meeting 1/2011 held on October 21, 2011 in Customs Putrajaya, Customs has informed that any written advisory on HS Code made by a Customs station will be submitted to Customs Putrajaya for verification before further circulation to all stations. Any written advisory already accepted by Customs Putrajaya should not be contested by the stations. However, FMM has been alerted that the Customs Classification Code advised by one Customs station is still not being accepted by other stations and vice versa. **Maklumbalas terkini FMM (Feb'2012)** FMM would like to be updated on the current status of the decision made at the Customs – Private Sector Consultative Panel Meeting 1/2011 to address the discrepancies in Customs Classification Code	**Tindakan: Bahagian Perkhidmatan Teknik** Keputusan penjenisan yang dikeluarkan oleh negeri adalah bersifat nasihat penjenisan bagi tujuan panduan dan tidak mempunyai kesan mengikat. Oleh yang demikian sekiranya terdapat pertindihan penjenisan bagi barangan yang sama yang dikeluarkan oleh negeri yang berlainan atau pegawai penaksir mempunyai alasan yang kukuh untuk tidak menerima nasihat penjenisan yang dikeluarkan oleh sesebuah negeri, pegawai penaksir boleh menentukan kod tarif yang lebih tepat dan mengemukakan segera laporan penjenisan kepada Ibu Pejabat untuk mendapatkan keputusan muktamad. Pengimport atau pengeksport adalah berhak untuk membuat bayaran duti/cukai secara bantahan. Walaubagaimanapun, pihak negeri boleh merujuk terlebih dahulu kepada Ibu Pejabat untuk mendapatkan pandangan segera. Bagi situasi dimana terdapat pertindihan keputusan penjenisan yang dikeluarkan oleh negeri dengan keputusan yang dikeluarkan oleh Ibu Pejabat termasuk keputusan Ketetapan Kastam, keputusan yang dikeluarkan oleh Ibu Pejabat hendaklah dipatuhi. Pihak negeri boleh mengemukakan laporan penjenisan ke Ibu Pejabat bagi tujuan kajian semula. Bagi memastikan sesuatu keputusan penjenisan diterima pakai, pengimport / pengeksport digalakkan memohon untuk mendapatkan keputusan penjenisan Ketetapan Kastam yang dikeluarkan oleh Ibu Pejabat yang mempunyai kesan mengikat. Garis panduan mengenai tindakan yang perlu diambil terhadap pertindihan keputusan penjenisan dijelaskan di para 12, Perintah Tetap Kastam Bil. 2 yang telah dikeluarkan oleh Ibu

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		Pejabat dan perlu dipatuhi oleh pihak negeri. Satu surat pekeliling Bahagian Perkhidmatan Teknik telah dikeluarkan baru-baru ini bagi mengingatkan semua pegawai berhubung dengan arahan tersebut. Bagi mengurangkan ketidaktepatan nasihat penjenisan yang dikeluarkan oleh negeri, Ibu Pejabat menjalankan tindakan pasca verifikasi secara berterusan terhadap semua nasihat penjenisan yang telah dikeluarkan oleh negeri. Disamping itu pegawai-pegawai penjenisan negeri juga secara berterusan diberi latihan samaada di AKMAL, di negeri atau secara *on-the -job training* di Ibu Pejabat. **SELESAI**
6.10 (Bil 6.15 m/s 31 – minit 1/2012)	**IMPOSITION OF EXCISE DUTIES ON LOCALLY ASSEMBLED VEHICLES** **Usul oleh FMM** Section 20 of the Excise Act 1967 and Item 4 of the Excise Duties (Motor Vehicle) (Payment) Order 2004 governing locally assembled vehicles stipulate that: (i) The license holder is the manufacturer of the dutiable goods at place of manufacture; and (ii) The license holder is legally held accountable for non-payment or outstanding excise duty after the 4-year grace period granted for locally assembled vehicles. In recent scenarios in the automotive assembly business, the franchise holders and importers of Completely Knocked Down (CKD) vehicles hire contract assemblers who merely assemble CKD vehicles. After the assembled vehicles leave the assemblers, the movements and control of the vehicles are under the franchise holder or importers. However, as stipulated under the Section 20 of the Excise Act 1967 and Item 4 of the Excise Duties (Motor Vehicle) (Payment) Order 2004,	**Tindakan: Bahagian Cukai Dalam Negeri** Jabatan telah mengambil maklum tentang peruntukan Sek.20 Akta Eksais 1976 dan memutuskan peruntukan sedia ada perlu dikekalkan. Peruntukan bayaran yang boleh dibuat dalam tempoh empat (4) tahun adalah merupakan satu kemudahan kepada pengilang dan *'franchise holder'*. Pengilang boleh mengenakan bayaran duti semasa kenderaan dilepaskan dari kilang atau mengenakan apa-apa jaminan kepada *'franchise holder'* untuk mengatasi masalah yang akan berlaku dengan *'franchise holder'* tersebut. Prosedur yang sedia ada dikekalkan dan isu ini dianggap selesai. **SELESAI**

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	the contract assemblers are the liable license holders and if there should be any default in payment of excise duty, the contract assemblers are made responsible for immediate settlement. The franchise holders or importers are not legally held accountable. The license holders are merely 'contract assemblers' and therefore it is inappropriate to burden them with such unfair liability. In some cases, the franchise holders or their dealers may have ceased operation within the 4-year period rendering tracing of defaulted vehicles almost impossible. In such cases, should the license holder be forced to pay the defaulted excise duty, the amount is many times more than the assembly charge paid by the franchise holder for the assembly of the particular vehicle. **Recommendation :** Section 20 of the Excise Act 1967 and Item 4 of the Excise Duties (Motor Vehicle) (Payment) Order 2004 should be amended to place the liability of the settlement of excise duties on franchise holders, importers and assemblers of Completely Knocked Down (CKD) vehicles.	

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6.11 (Bil 6.17 m/s 33 – minit 1/2012)	**CUSTOM LICENSE - THE PRESENT VALIDITY PERIOD IS 2 YEARS** **Usul oleh SAM** Proposed validity period is to be 5 years or as long as the company does not have any problem with Customs, their license can still be considered as valid.	**Tindakan: Bahagian Perkastaman** Jabatan bersetuju dengan cadangan bagi mengubah tempoh dari 2 tahun kepada 2 atau 5 tahun untuk pembaharuan lesen Agen Perkapalan. Kajian sedang dibuat bagi menetapkan syarat –syarat kelayakan yang perlu dipatuhi . Bahagian Perkastaman akan mengadakan mesyuarat dengan pihak SAM pada 30 Oktober 2012 bagi membincangkan lebih lanjut mengenai isu ini.
6.12 (Bil 7.1 m/s 35 – minit 1/2012)	**SALES TAX AND / OR DUTIES FOR SPARE PARTS OF MACHINERIES** **Usul oleh ACCCIM** Apparently almost all production machineries are imported either on piecemeal orders or turnkey projects. However costly replacement parts either on wear & tear or consumables that are imported subsequently are subjected to sales tax and/or duties that discourage further investment to upgrade. The Government has encouraged automation in the manufacturing sector as to avoid dependencies on foreign labour. **Recommendation :** To request that Customs Sales tax and/or duties for spare parts of machinery currently bearing tax & duties be abolished.	**Tindakan : Bahagian Perkastaman** ACCCIM hendaklah mengemukakan cadangan kepada Perbendaharaan untuk memansuhkan kadar cukai . **SELESAI**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
6.13 (Bil 7.2 m/s 35 minit 1/2012)	**CUSTOMS PROCEDURE FROM PORT SEPANGGAR TO TANJUNG ARU SABAH** **Usul oleh ACCCIM** Presently cargo owners have to shuttle from Port Sepanggar to Tanjung Aru in Sabah to complete the Customs procedure which is time consuming and waste of resources as the distance between the two places is more than 50 km **Recommendation :** To urge the Customs to centralise the whole processing procedure from assessment, payment of duties and collection of 'Duty Paid' stickers at Sabah Port Sepanggar as to improve procedure and to reduce time & resources of cargo owners.	**Tindakan: Bahagian Perkastaman** Isu yang berbangkit telah pun diselesaikan oleh JKDM Sabah. Pembayaran cukai boleh dilakukan di Pelabuhan Kota Kinabalu, Tanjung Aru dan Pelabuhan Sepanggar mengikut keperluan. Isu ini dianggap selesai. **SELESAI**
6.14 (Bil 7.3 m/s 36 – minit 1/2012)	**ONE SINGLE CUSTOMS STATION CODE FOR PORT KLANG** **Usul oleh FMFF** Port Klang has 3 Customs stations and codes for the 3 port terminals in Port Klang, ie B10 (Customs Wisma Northport), B11 (Customs Station Southpoint) and B18 (Customs Wisma Westport). Currently vessels which dock at the respective terminal will have to declare manifest at the respective Customs station. However, owing to berth or time constraints, a vessel may divert to another terminal to load or discharge its goods.However, the customs declaration may already have been declared at the earlier station. Customs required the manifests to be resubmitted to the second terminal and forwarding agents have to declare again for approval. **Recommendation :** In view of e-customs and paperless submissions of both manifests and cusdec, FMFF would like to propose that Port Klang has one single	**Tindakan: Bahagian Perkastaman** Tiga kod stesen B10, B11 dan B18 diwujudkan untuk tujuan kutipan hasil. Sebarang perkara yang berbangkit mengenainya akan dibincangkan secara berasingan dan isu ini dianggap telah selesai. **SELESAI**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	Customs Station code instead of current 3 separate customs station code.This would eliminate resubmission of both manifest or cusdec or to get separate approval for a cusdec made at the earlier customs station.	
6.15 (Bil 7.5 m/s 38 – minit 1/2012)	**COMPOUND FOR MISTAKES BY FREIGHT FORWARDER** **Usul oleh FMFF** Freight Forwarders are requested to submit the house B/L level manifest information to customs under the emanifest, to enable Customs to process and approve LCL consignments. The Freight Forwarders are compounded for any error in submission, e.g. B/L number or other mandatory data field. Freight Forwarders are not licensed by Customs under section 90 or any other sections of the Customs Act. There is no legal basis to compound the Freight forwarders. **Recommendation :** As Freight Forwarders are not licensed under section 90 or any other section of the Customs Act and mandated accordingly to submit the manifest details, FMFF propose that Customs should not impose compounds on errors in the submission of manifest details to Customs.	**Tindakan: Bahagian Perkastaman** Menurut Seksyen 133(1) Akta Kastam 1967 – Barangsiapa - membuat, secara lisan atau bertulis, atau menandatangani apa-apa akuan, perakuan atau dokumen lain yang dikehendaki oleh akta ini yang tidak benar atau tidak betul dalam apa-apa perkara. Ini memberi makna *Freight Forwarders* yang mengemukakan manifest yang salah boleh dikompaun di bawah Akta Kastam.Isu ini dianggap selesai **SELESAI**
6.16 (Bil 7.6 m/s 38 – minit 1/2012)	**ADVANCE MANIFEST DECLARATION** **Usul oleh FMFF** FMFF propose that instead of the present time frame for submission of import manifest that vessels can submit the import manifest 24 hrs. after vessel's arrival; the import manifest should be submitted 24 hours in advance. The early submission will enhance security measures that can be taken based on the advance manifest information received.	**Tindakan: Bahagian Perkastaman** Cadangan pindaan terhadap Seksyen 52 (1) Akta Kastam 1967 mengenai Manifes telah dikemukakan kepada Jawatankuasa pindaan undang- undang Jabatan untuk mendapatkan persetujuan.

<table>
<tr><th>NO.</th><th>PERKARA</th><th>KEDUDUKAN / TINDAKAN</th></tr>
<tr><td></td><td>The advance import manifest would also facilitate early declaration, processing and release by customs in view of reduced free storage time in Port from 5-3 days.

Recommendation :

Import manifest should be submitted 24 hrs before vessel’s arrival.The availability and greater use of computerisation makes this possible. Vietnam, Philippines and Cambodia have already implemented the advance import manifest submission.</td><td></td></tr>
<tr><td>6.17

(Bil 7.7 m/s 39 – minit 1/2012)</td><td>RED FILE SYSTEM FOR CUSTOMS ASSESSMENT OFFICERS

Usul oleh FMFF

Customs in Selangor practise a red file system to scrutinise the performance of Customs assessment officers, many of whom are quite new to the job.This system affects morale of the assessment officers and affects their performance as they would spend a lot of time to make decisions, to avoid being queried by their superiors. Ultimately, the assessment process is slow and affects the turnaround time to clear customs papers.

Recommendation :

FMFF propose that the red file system in Port Klang should be discontinued.

Assessment officers should be given the proper training to equip them for their tasks to enable them to meet KPIs for processing of customs papers.</td><td>Tindakan : JKDM Selangor

Sistem Fail Merah atau “Red File System” adalah fail kuiri yang dikeluarkan oleh Cawangan Verifikasi dan Profiling (CVP) kepada pegawai penaksir apabila semakan keatas borang-borang ikrar yang telah diberi pelepasan mendapati ada kesilapan berlaku pada penaksiran yang dibuat semasa pengimportan.

Kesilapan-kesilapan yang berlaku meliputi penjenisan, penilaian, pengiraan duti/cukai, larangan mengenai import/ekport, tuntutan pengecualian duti/cukai dan kadar keutamaan. Sekiranya berlaku kekurangan kutipan hasil, Bil Tuntutan atau BOD akan dikeluarkan oleh stesen import/eksport berkaitan untuk menuntut balik duti/cukai terlibat. Tuntutan ini adalah diperuntukkan dibawah Seksyen 17(1)(a) Akta Kastam 1967.

Kerja-kerja menyemak semula borang ikrar, mengeluarkan kuiri dan menjawab kuiri adalah dilakukan selepas dagangan yang diimport diberi pelepasan kastam. Oleh yang demikian ia tidak membawa kesan terhadap pelepasan kastam.</td></tr>
</table>

NO.	PERKARA	KEDUDUKAN / TINDAKAN

SEBAB-SEBAB FAIL MERAH DIGUNAKAN

Fail merah yang digunakan ditempah khas dan mempunyai kulit lebih tebal dan tahan lasak berbanding dengan sampul kecil biasa. Warna merah dipilih untuk mempermudahkan pengenalpastian serta pergerakan fail. Fail merah adalah untuk kegunaan dalaman Jabatan dan tidak melibatkan pihak luar seperti agen penghantaran atau pengimport.

KEBAIKAN SISTEM FAIL MERAH

Selain daripada menyelamatkan hasil Negara, kuiri-kuiri yang dijanakan juga dapat mendidik pegawai penaksir di Cawangan Import/Eksport dan agen/pengimport bagi memastikan kesilapan-kesilapan tidak berulang. Disamping itu, hasil kuiri CVP juga digunakan sebagai input kepada lain-lain Bahagian/ Cawangan seperti Pengurusan Risiko, Penguatkuasaan, Pematuhan dan Latihan

Jadual di bawah menunjukkan hasil semakan CVP Selangor (Jun 2009 hingga Ogos 2012

Tahun	Jumlah Borang Ikrar Yang Disemak	Jumlah Kuiri Dihasilkan	Jumlah Hasil Dipungut Semula (RM)
2009 (Jun)	**170,806**	**340**	**380,454.79**
2010	**697,857**	**951**	**1,179,582.88**
2011	**669,082**	**926**	**3,138,093.13**
2012 (Ogos)	**680,772**	**851**	**3,358,961.47**

Disyorkan Sistem Fail Merah dan semakan CVP di JKDM Selangor dikekalkan.

SELESAI

NO.	PERKARA	KEDUDUKAN / TINDAKAN
6.18 (Bil 7.10 m/s 41 – minit 1/2012)	**SERVICE TAX CHARGEABLE ON EMPLOYMENT SERVICES** **Usul oleh FMM** The Second Schedule of the Service Tax Regulations 1975 on Other Service Providers; (i) stipulates that all types of employment services are taxable excluding: (i) Employment services in the form of secondment of employees or supplying employees to work for another person for a period of time; or (ii) Employment services for employment outside of Malaysia. It has been brought to FMM's attention that the Customs Department has now started imposing service tax on Employment/Outsourcing companies supplying workers to manufacturing companies for a period of time as stipulated in their contracts. The imposition of service tax on the manufacturing companies will significantly increase the cost to manufacture goods in the country and detrimental to the manufacturing sector. **Recommendation :** It is clearly stipulated in the Second Schedule of the Service Tax Regulations 1975 on Other Service Providers (i) that employment services in the form of secondment of employees or supplying employees to work for another person for a period of time is not taxable. The Customs department should review their decision at imposing service tax on employment/outsourcing companies supplying workers to the manufacturing sector for a period of time. If it is the policy of the government to tax outsourcing activities then the law should be amended/ changed to reflect this clearly rather than Customs seeking to impose an interpretation of the existing law that does not specify outsourcing as a taxable service.	**Tindakan : Bahagian Cukai Dalam Negeri** i. Ketua Pengarah Kastam telah memutuskan perkhidmatan pembekalan pekerja/ penyumberan luar (*outsourcing*) yang dibuat untuk satu tempoh masa tertentu melalui satu perjanjian tidak tertakluk kepada cukai perkhidmatan. ii.Keputusan Ketua Pengarah Kastam tersebut telah dimaklumkan kepada CTIM, TEKAM dan MIM pada 12 Julai 2012 melalui surat rujukan:KE.HF(126)664/01/019/(61). Isu ini dianggap selesai. **SELESAI**

AGENDA 7

USUL- USUL BARU

NO.	PERKARA	KEDUDUKAN / TINDAKAN
7.1	**UPDATES ON AMENDMENTS TO CUSTOMS POLICIES** **Usul dari FMM** The industry is facing difficulties due to the irregularities and lack of updates from Customs on changes to HS Codes/ MFN Duties/ Sales Tax. FMM would like to cite the following issues: (i) WCO has published amendments on HS Codes effective January 1, 2012. However, to date there have been no Malaysian gazettes on this. Our members are having problems exporting their shipments as the Customs Officers in export countries are not recognising the old HS Codes. For export to countries using Preferential COO, the Customs of the exporting country are not accepting the Malaysian HS Code and vice versa for import shipments; and (ii) Recently there were amendments to MFN duties to steel products among others. The amendments have been gazetted. However, the industry has not been updated on the amendments. Similarly, the Customs public website, HS Explorer, has not been amended. This has caused a lot of confusion among members. **Recommendation :** The Customs Department should keep the industry abreast of all amendments to the HS Codes/ MFN Duties/ Sales Tax through the following channels:	**Tindakan : Bahagian Perkhidmatan Teknik** **:Cawangan Teknologi Maklumat** **Bahagian Perkhidmatan Teknik** i) Perintah Duti Kastam (PDK) dan Asean Harmonised Tariff Nomenclature (AHTN) versi HS2012 akan diwartakan pada 30 Ogos 2012 dan dikuatkuasakan perlaksaanya pada 31 Oktober 2012.Pewartaan kedua-dua perinath tersebut boleh dilihat dan dicapai di laman sesawang Jabatan peguam Negara di alamat http://www.federalgazette.agc.gov.my mulai 30 Ogos 2012. Buat masa ini, tiada edaran dibuat secara khusus kepada pihak Persatuan Industri.Ini kerana semua surat edaran sesuatu perintah baru akan dimuat naik ke dalam laman web rasmi JKDM di dalam ruangan Terkni@Agen / Syarikat atau download secara terus dari laman sesawang Jabatan Peguam Negara di alamat http://www.federalgazette.agc.gov.my. ii) Pada 30 Disember 2011, satu pindaan ke atas produk besi telah diwartakan dan berkuatkuasa mulai 1 Januari 2012.Pindaan tersebut disediakan berikutan keputusan Jemaah Menteri berkaitan kajian semula duti import ke atas produk berkenaan.Pindaan ke dalam Sistem Maklumat Kastam (SMK) telah dibuat oleh Bahagian Perkhidmatan Teknik ini pada 1.1.2012.Seperti yang dimaklumkan oleh pihak

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	(i) Circulars to Industry Associations; and (ii) Constantly update the official Royal Malaysian Customs and HS Explorer Websites.	CTM, paparan HS-Explorer diambil dari SMK.Maka dengan itu, seharusnya paparan di HS-Explorer yang diselia oleh CTM adalah selari dengan pindaan yang telah dibuat dalam SMK. **Cawangan Teknologi Maklumat** 1. Cawangan Teknologi Maklumat (CTM) Ibu Pejabat telah mengesan masalah teknikal yang menghalang pengemaskinian kadar duti di HS Explorer . 2. CTM seterusnya telah mengambil tindakan mengatasi masalah teknikal tersebut. Maka hanya maklumat terkini dipaparkan di HS Explorer. **SELESAI**
7.2	**PENALTIES TO ADDRESS CANCELLATION OF CUSTOMS FORM AND HANGING DOCUMENT IN THE SMK SYSTEM** **Usul dari FMM** FMM has been informed that the Customs Department are compounding exporters/ importers who fail to obtain approval on declared forms or Customs forms that have been declared more than once or for failure to cancel Customs forms that are incorrectly declared. Customs Kuantan informed the industry in a letter dated March 5, 2012 that exporters/ importers could potentially be compounded up to RM5000.00 under Section 133 (l) (a) according to the Customs Act 1967. Similarly, we have received complaints from the industry that Customs Perak is compounding	**Tindakan : Bahagian Perkastaman** FMM dipohon untuk memberikan maklumat terperinci mengenai kes yang dikemukakan bagi membolehkan Jabatan mengkaji isu sebenar. Kes terpencil dan isu ini dianggap selesai. **SELESAI**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	importers/ exporters up to 30% of the declared value on the Hanging Documents. **Recommendation :** Section 133 (1) (g) of the Customs Act 1967 stipulates the penalty involved for making incorrect declarations and falsifying documents. This clause in the Customs Act should not be applicable to failure to obtain approval on declared forms or for declaration of Customs forms more than once or for failure to cancel Customs forms that are incorrectly declared. The E-declare system should be upgraded whereby the authorised user should be allowed to access and monitor the status of the Customs form whether the shipment is in hanging, release or completed status.	
7.3	**GUIDELINE FOR CUSTOMS AUDITS** **Usul dari FMM** During Customs Audits, the Royal Malaysian Customs Post Clearance Audit (PASCA), the Pengauditan Syarikat (Pematuhan) and also the investigating officers from Enforcement Division have been giving very little time for all documents to be made available for inspection. Sometimes it is difficult for businesses to produce all such documents on the spot. This may cause the affected companies to temporarily halt operation which also has cost implications. In certain cases Customs demand documents from manufacturers to assist in investigation against other wrong doers. The photocopies of the documents may cost up to thousands of ringgit which is also a burden to manufacturers. **Recommendation :** FMM understands that under Section 106A. (2) (a) of Customs Act 1967, any senior officer of Customs when checking premises is allowed to	**Tindakan : Bahagian Pengurusan Pematuhan** a. Sebelum sesuatu audit di lakukan (sama ada Audit Pasca Import atau Audit Syarikat, satu temujanji akan di buat oleh Pegawai Audit dengan mengemukakan Notis Pemberitahuan Audit secara Pos Berdaftar (AR) dalam tempoh 14 hari sebelum audit dijalankan.[Perintah Tetap Kastam Bilangan 68 (Audit Pasca Impot) dan Perintah Tetap Pematuhan Bil 1 (Lampiran A Bab 6- Audit Syarikat).] b. Bersama Notis Pemberitahuan tersebut akan disertakan senarai buku-buku atau dokumen yang perlu serta tempoh yang akan diliputi oleh audit yang perlu disediakan oleh syarikat. Antara dokumen perniagaan dan kewangan yang di minta adalah seperti invois/bill, Rekod perakaunan, penyata pergerakan stok, Borang-borang pengikraran Kastam dan sebagainya. [Lampiran E1 – PTK 68 dan Lampiran C Bab 6, PTP 1]. c. Seringkali terdapat situasi di mana

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	ask an importer or the person who has dealings with such importer, to produce certain documents or records. Section 106A (1) (b) gives power to senior officer of Customs to examine any book, data, document or other record and make copies of or take extracts from any such book or documents. However, this section 106(A)(1)(b) did not specify who shall pay for the copies. FMM would like to recommend that the Customs Department develop a Standard Operating Procedure (SOP) or a Guideline for Customs Audits including the list of documents that would be required by Customs Officers. This would facilitate businesses preparedness for future Customs Audit.	pemegang lesen, syarikat atau pengimport memerlukan lebih masa untuk mengemukakan dokumen yang diminta dan satu jangkamasa yang sesuai akan dibenarkan. d. Audit dijalankan berdasarkan dokumen asal yang akan dibawa balik ke pejabat jika perlu. Salinan dokumen akan dilakukan dipejabat sekiranya dokumen asal tidak dapat disimpan di pejabat atas sebab: i. Syarikat sendiri mempunyai keperluan yang terdesak untuk menggunakan dokumen tersebut atau; ii. Agensi pengkuatkuasa lain memerlukan dokumen untuk siasatan ke atas syarikat. e. Setiap dokumen yang dibuat salinan diperlukan pengesahan oleh pegawai syarikat. Prosidur ini telah di kelilingkan melalui surat Bil KE.HO(114)/60-4/S.K-1(20) bertarikh 8 Januari 2010 kepada semua Pengarah Kastam Ibu Pejabat dan Negeri. f. Sekiranya salinan perlu dibuat di pejabat JKDM dan tidak dapat dilakukan di pejabat syarikat dan dokumen asal diperlukan oleh syarikat,maka sewajarnya kertas disediakan oleh Jabatan.
7.4	**SECURITY AND TRADE FACILITATION SYSTEM USING RFID ON CUSTOMS FORM NO. 8** **Usul dari FMM** FMM supports the implementation of the RFID	**Tindakan :Bahagian Perkastaman** Peralatan sistem RFID di pasang di pintu – pintu

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	container seal system which allows for auto-clearance of containers. The system will also provide visibility and secure movements of dutiable cargo. However, there are cost implications of the installation of the new system especially for the Small and Medium Enterprises (SMEs). **Recommendation :** In order to ensure that manufacturers are not unduly burdened by the above initiative, FMM would like to reiterate that any installation of the RFID system should be on a voluntary basis and should not be mandatory for manufacturers, importers or exporter.	masuk dan keluar stesen Kastam oleh Syarikat Smartag Solutions Berhad dengan semua kos ditanggung oleh syarikat berkenaan. Bagi pengguna, syarikat Smartag akan membekalkan Sil RFID (bilangannya mengikut keperluan pengguna) dan sebuah *Desktop Reader'* tanpa bayaran. Desktop Reader digunakan untuk tujuan '*initialize'* Sil RFID . **SELESAI**

AGENDA 8

HAL-HAL LAIN

Beberapa perkara seperti di bawah telah diutarakan oleh ahli panel swasta :

1) Surat Pengakuan dari JKDM

En.S.Rajakumaran MICCI: JKDM telah bersetuju bahawa setiap surat yang dihantar dari Jabatan akan disertakan dengan nama pegawai yang bertanggungjawab untuk rujukan. Dipohon Ibu Pejabat JKDM menghantar surat peringatan kepada semua bahagian dan stesen mengenai perkara ini .

Jawapan / Ulasan Dato'Pengerusi

Jabatan ambil maklum mengenai perkara ini.

2) *Pem*baharuan jaminan bank

En.S.Rajakumaran MICCI : Terdapat prosedur yang berlainan di stesen (KLIA dan Port Klang) bagi proses pembaharuan jaminan Bank.

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

3) Kekurangan tenaga kerja

En. Tony Chia ,SFFLA – Kekurangan tenaga pekerja di Pelabuhan Klang terutamanya pegawai penaksir melambatkan proses pelepasan dagangan dari Kastam.

Jawapan / Ulasan Dato' Pengerusi

Pengerusi memaklumkan bahawa usaha bagi penstrukturan semula semua pelabuhan pelabuhan utama giat dijalankan oleh Jabatan dan berharap masalah ini akan dapat diatasi selepas itu.

4) Perlantikan penasihat

En.Toon , FMFF – Jabatan boleh melantik penasihat dari luar bagi tujuan mendidik pegawai – pegawai – pegawai yang telibat dalam kerja taksiran dan auditan.Ini kerana pegawai JKDM perlu mempunyai pelbagai kemahiran dan tidak boleh tertumpu kepada suatu bidang sahaja.

Jawapan / Ulasan Dato' Pengerusi

Jabatan akan mengambil tindakan yang sewajarnya tehadap pegawai-pegawai terbabit untuk mempelbagaikan kemahiran dan mengambil inisiatif bagi mendalami pelbagai skop tugas bagi menggalas tanggungjawab di sesebuah stesen untuk menampung kekurangan pegawai bertugas.

5) *Unnecessary Certification from SSM*

En.Johny Yong, MAICSA -*Government Departments are requiring unnecessary certification from SSM whereas they can always access the e-info in the SSM's database for these information.Alternatively, can these departments consider getting the company secretary to do the certification instead.*

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

6) *Requirement of Form 49 for the change of company's name*

En.Johny Yong, MAICSA – *Clreance of shipment from Customs Department requires Form 49.In the event of the changes of company's name, the Customs Department is requsting for a new Form 49 with the new company's name stated in the form even though they have been furnished with the Form 13 which has been certified true copy by the Secretary.*

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

7) Isu CJ5

En.Thomas De Selva , MICPA – Peraturan baru untuk permohonan CJ5 yang meminta pengarah syarikat untuk hadir untuk ditemuduga di stesen WPKL dan isu pemotongan kuantiti pada borang CJ5 oleh pegawai

Jawapan / Ulasan Dato' Pengerusi

Isu ini akan diselesaikan di luar mesyuarat dan En.Thomas diminta berjumpa dengan Dato'Shaharuddin berkenaan isu ini.

8) Pengedaran surat

Puan Wong, MICPA – Pengedaran surat mengenai perkara *'service tax chargeable on employment services'* (isu- isu belum selesai, 6.18) perlu dimaklumkan kepada semua pihak yang berkepentingan / orang awam dengan memuatkan di laman web Jabatan dan bukan kepada beberapa pihak sahaja.

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

9) *Reply to letters*

Letters to RMC stations and Headquarters have not been replied to within the agreed time line of 1 week.There are also instances where letters are not even replied to after 6 months. Rmc Headquarters must issue directive to all on the importance of adhering to agreed timelines.Administrative action should also be taken against those who fail to adhere to this timelines.

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

10) *Decissions reached during Customs Consultataive Meetings*

There have been many decisions reached during the Customs Consultative meetings which are also minuted.These are however not followed by many RMC stations due to lack of communication or pure arrogance.RMC Headquarters are to ensure decisions reached are communicated and cascaded to all RMC stations and intructions must be given for the strict compliance to these decisions.

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

11) *Valuation and classification officer at westports*

There is no valuation and classification officer apointed to conduct adhoc classifications at the Westports Business Centre. Forwading Agents would have to travel all the way to Wisma Kastam ,Pulau Indah to process this adhoc classification.This is unproductive and increases the clerance and delivery times of *shipments. RMC Westports station are to relocate a Valuation and Classification officer to Westports Business Centre to attend to adhoc classification matters.*

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

12) *Advance rulings Database*

Presently all importers have to produce the original Advance Rulings for shipments which have been classified at RMC for shipments which have been classified at RMC Headquarters as this is not availabe in any database in the receiving station to verify.This is extremly cumbersome , time consuming and unproductive for all parties. RMC to set up a database for all Advance rulings and make it availabe either in the SMK system or in any other on line environment for the assessment officer to verify the tariff.

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

13) *Online Clerance at Port Klang*

The online clreance system at the Customs stations in Port Klang is not functioning up to expectations due to numerous reasons.This is affecting once again the timely clreance and delivery shipments to the consignees.This issues being faced among others include issues with new assessment officers as well as a lack of SOP detailing the time lines for clreance via the on-line system.Our letters dated 19th March 2012 and 2nd April 2012 refers. Royal Malaysian Customs Headquarters and Royal Malysian Customs Port Klang stations to review this issue seriously and take definitive action to arrest the problem.

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

14) *Lack of manpower – North Port Station*

The issue of the shortage of manpower at the Royal Malaysian Customs, Northport station has badly affected the clreance of shipments in Nortport which has resulted in delays and the incurrence of additional costs associated with these delays.Our letter dated 24th September 2012 refers. Royal Malaysian Headquarter must take decisive actions to overcome this shortage.

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

15) Customs Preventive Physical Insection ofshipments at Pangkalan Marin, Port Klang

RMC Port Klang is conducting 100% physical inspection at Pangkalan Marin instead of the existing inspection area within the ports was because they stated that the existing inspection are within the ports is not covered and is unsuitable for shipments in the event of rain.We strongly disagree as there is a covered area within the existing inspection area whereas the physical inspection area at Pangkalan Marin is not covered at all.Physical inspection within the ports would greatly reduce the cost as there are numerous costs involved in the moving of the shipment to Pangkalan Marin. RMC Port Klang is to cease operations at Pangkalan Marin and redeploy the officers to the ports to conduct 100% physical inspection of shipments.

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

16) Detention of shipments and trucks

In these time shipments which have been Customs cleared the duties and taxes have been paid are then handed over third parties for final delivery.These third party truckers sometimes also consolidate with other shipments for delivery.Royal Malaysian Customs Preventive division will detain the whole truck and all the shipments should they find that some discreapancies in any one shipment among the whole consolidation. Shipments witch have genuinely been cleared are then affected as these too are detained together with the truck transporting them. RMC should only detain the shipments with discrepancies while releasing the others on the truck witch is genuinely Customs cleared.Action should not be taken against the Forwading Agent / Consignee who is liable for the discreapancy.

Jawapan / Ulasan Dato' Pengerusi

Jabatan ambil maklum mengenai perkara ini.

AGENDA 9

UCAPAN PENUTUP OLEH PENGERUSI BERSAMA

I'm sure everyone agrees with me that today's meeting has been very fruitful and members of the private sector have raised a lot of issues. I'm glad that lot of issues were settled immediately; and majority of the old issues has been removed from the minutes.

The only request that I would have is, any decision made in this meeting should quickly be communicated to the rest of the stations around the country. I hope the decisions communicated to all the stations so that people from the stations will also be aware of the decisions made in this meeting.

At last, we just want to congratulate again having to meet your target in revenue collection and hope you reach your target.Thank you.

Mr.S.Rajakumaran
Pengerusi Bersama Mesyuarat Panel Perundingan Kastam-Swasta
Chairman
Focus Group Trade Facilitation **(MICCI)**

AGENDA 10

UCAPAN PENANGGUHAN OLEH PENGERUSI

Saya ingin mengambil kesempatan ini untuk mengucapkan ribuan terima kasih kepada En.S.Rajakumaran, Pengerusi Bersama Mesyuarat Panel Perundingan Kastam – Swasta Bil.2/2012 dan semua ahli-ahli majlis sekalian di atas sumbangan dan pandangan serta tunjuk ajar yang diberikan dalam mesyuarat pada pagi ini sehingga kita dapat menyelesaikan isu- isu yang menjadi halangan kepada proses harian kerja kita.

Kita perlu mengadaptasi semangat untuk terus menatap ke depan.Saya percaya, dengan sikap sebegini, kita dapat menyelesaikan banyak perkara untuk kebaikan bersama.Perbincangan hari ini telah berlangsung dalam satu keadaan yang harmoni dan lancar.Kedua-dua pihak berjaya wujudkan satu situasi kerjasama yang baik pada hari ini.Jabatan tidak dapat menambahbaik perkhidmatan yang diberi kepada komuniti perniagaan tanpa dengan input daripada pihak swasta.

Dengan ini saya tangguhkan mesyuarat pada hari ini.Sekian sahaja,wassalamualaikum warahmatullahi wabarakatuh.Terima kasih.

Dato'Khazali bin Haji Ahmad
Ketua Pengarah Kastam Malaysia

PENANGGUHAN MESYUARAT

Penangguhan	:	Mesyuarat ditangguh pada jam 11.20 pagi
Mesyuarat akan datang	:	Akan dianjurkan oleh JKDM. Tarikh dan tempat akan ditentukan kemudian.

Disediakan oleh :

……………………………

Setiausaha
Mesyuarat Panel Perundingan Kastam – Swasta Bil 2/2012
Tarikh : 17.10.2012