KETERANGAN AM

1.	Kementerian	:	***Kewangan***
2.	Jabatan	:	***Kastam Diraja Malaysia***
3.	Tajuk Mesyuarat	:	***Mesyuarat Panel Perundingan Kastam-Swasta Bil. 1/2010***
4.	Tarikh	:	***15 Januari 2010***
5.	Masa	:	***9.30 pagi***
6.	Tempat	:	***Dewan Persidangan Sri Rampai, Ibu Pejabat Kastam Diraja Malaysia, Aras 3 Selatan, No. 3, Persiaran Perdana, Kompleks Kementerian Kewangan, Presint 2, Putrajaya.***

***ANNOTATED* AGENDA**

MESYUARAT PANEL PERUNDING KASTAM-SWASTA 1/2010
15 JANUARI 2010
DEWAN SRI RAMPAI,IBU PEJABAT JKDM, PUTRAJAYA

PROVISIONAL ANNOTATED AGENDA

AGENDA ITEM 1: PENERIMAAN AGENDA
Mesyuarat akan menimbang dan menerima *provisional annotated* agenda

AGENDA ITEM 2: ATURAN MESYUARAT
Urusetia memberi penerangan mengenai aturan mesyuarat dan program aktiviti

AGENDA ITEM 3: UCAPTAMA PENGERUSI
Penyampaian ucaptama oleh Y.Bhg. Dato' Hj. Mohamed Khalid bin Hj. Yusuf, Timbalan Ketua Pengarah Kastam (Penguatkuasaan & Pematuhan) selaku Pengerusi Mesyuarat Panel Perunding Kastam-Swasta 1/2010

AGENDA ITEM 4: UCAPAN PENGERUSI BERSAMA
Penyampaian ucapan balas oleh YM Raja Dato' Aziz bin Musa Naib Presiden Persatuan Pekilang-pekilang Malaysia (FMM) , merangkap Pengerusi Bersama Mesyuarat Panel Perunding Kastam-Swasta 1/2010

AGENDA ITEM 5: PERKARA-PERKARA BERBANGKIT
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6.2 : *Exported Taxable Services*, oleh FMM
6.3 : *Voluntary Disclosure of Non Compliance on Customs Related Matters*, oleh MIA
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6.5 : *Service Tax Refund on Bad Debts*, oleh MIA
6.6 : *Clear Definition of Taxable Services In Second Schedule of The Service Tax Regulations, 1975*, oleh MIA
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6. 8 : *Definition of Manufacturers*, oleh FMM
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6. 11 : *Extend of Drawback Section 93 To Include Repacking Activities*, oleh FMM

AGENDA ITEM 7: LAIN-LAIN HAL
Pengerusi akan menentukan perkara-perkara yang akan dibenarkan untuk perbincangan di bawah agenda ini

AGENDA ITEM 8: UCAPAN PENANGGUHAN OLEH PENGERUSI BERSAMA
Penyampaian ucapan penangguhan oleh En. S.Raja Kumaran, Chairman of Trade Fasilitation Sub-Committee (MICCI), merangkap Pengerusi Bersama Mesyuarat Panel Perunding Kastam-Swasta 1/2010

AGENDA ITEM 9: UCAPAN PENANGGUHAN OLEH PENGERUSI
Penyampaian ucapan penangguhan oleh Y.Bhg. Dato' Hj. Mohamed Khalid bin Hj. Yusuf, Timbalan Ketua Pengarah Kastam (Penguatkuasaan & Pematuhan) selaku Pengerusi Mesyuarat Panel Perunding Kastam-Swasta 1/2010

SENARAI KEHADIRAN

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
1.	Y.Bhg. Dato' Hj. Mohamed Khalid bin Hj. Yusuf	Timbalan Ketua Pengarah (Penguatkuasaan dan pematuhan) **(Pengerusi)**
2.	YM Raja Dato' Aziz bin Musa	Naib Presiden Persatuan Pekilang-pekilang Malaysia (FMM) **(Pengerusi Bersama)**
3.	Y.Bhg Datuk Md. Hassim bin Pardi	Penolong Kanan Pengarah Kastam Bahagian Penguatkuasaan
4.	Y.Bhg Dato' Hj. Hassan bin Ibrahim	Pengarah Bahagian Perancangan Korporat
5.	Y. Bhg. Dato' Hajjah. Azizah binti Idris	Pengarah Bahagian Cukai Dalam Negeri
6.	Y. Bhg Dato' Hj. Shaharuddin bin Ibrahim	Pengarah Bahagian Pengurusan Pematuhan
7.	Dato' Govinden a/l Mutosamy	Pengarah Bahagian Perkhidmatan Teknik
8.	Tuan Ahmad Nadzri bin Embong	Pengarah Khidmat Pengurusan & Sumber Manusia
9.	Tuan Haji Md. Salleh bin Said	Pengarah AKMAL, Melaka
10.	Y.Bhg Dato' Zainul Abidin bin Taib	Pengarah Kastam Bahagian Siasatan
11.	Tuan Mohammed Nasir bin Zakaria	Timbalan Pengarah Cawangan Pengurusan Kewangan
12.	Tuan Arshad bin Mohd Nasir	Timbalan Pengarah Cawangan Pengurusan Perolehan
13.	Puan Norhuda	Ketua Akuantan Cawangan Akaun

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
14.	Puan Norlinda Lim binti Abdullah	Timbalan Pengarah Kastam Cawangan Teknologi Maklumat
15.	Tuan Syed Mohri bin Syed Abu Bakar	Timbalan Pengarah Kastam Caw. Imp./ Eks. & Kawalan Sempadan
16.	Puan Salmah binti Hassan	Timbalan Pengarah Kastam Caw. Fasilitasi Perdagangan dan Perindustrian
17.	Puan Amarjit Kaur A/P Maktiar Singh	Timbalan Pengarah Kastam Caw. Dasar dan Perlaksanaan, CDN
18.	Tuan Hj. Md Basri Bin Bahron	Timbalan Pengarah Kastam Pengurusan dan Pemungutan
19.	Tuan Mohamed Sufian Bin Damanhuri	Timbalan Pengarah Kastam Caw. Industri, Petroleum dan Gas
20.	Tuan Subramaniam a/l Tholasy	Timbalan Pengarah Kastam Cawangan Kawalan dan Kemudahan & Konsultasi Cukai Dalam Negeri
21.	Puan Soria binti Osman	Timbalan Pengarah Kastam Cawangan Pengurusan Penjenisan, Tarif dan Gubalan
22.	Tuan Mohamed bin Jaafar	Timbalan Pengarah Kastam Cawangan Penilaian
23.	Tuan Badaruddin bin Mohd Rafik	Timbalan Pengarah Kastam Cawangan Pencegahan / Rampasan
24.	Tuan Zulkifli Bin Yahya	Timbalan Pengarah Kastam Cawangan Auditan Syarikat
25.	Tuan Roslan bin Yasin	Timbalan Pengarah Kastam Caw. Pasca Import
26.	Tuan Ab. Hamid bin Salleh	Timbalan Pengarah Kastam Caw. Perancangan Strategik
27.	Tuan Raizam bin Mustapha	Timbalan Pengarah Kastam GST

BIL.	*NAMA*	*JAWATAN/ PERTUBUHAN*
28.	Tuan Martin Joseph	Penolong Kanan Pengarah Kastam Cawangan Import / Eksport
29.	Tuan Ramli bin Md.Nor	Cawangan Perkhidmatan Teknik
30.	Tuan Haji Zazuli bin Johan	Penolong Kanan Pengarah Kastam Cawangan Perhubungan Awam
31.	Puan Shahmila A/P Jayasagaran	Penguasa Kastam Cawangan Perhubungan Awam
32.	Ms. Chang	Dewan Perniagaan Dan Perindustrian Antarabangsa (MICCI)
33.	En. Michael Hendroff	Dewan Perniagaan Dan Perindustrian Antarabangsa (MICCI)
34.	En. Eyun Chew	Dewan Perniagaan Dan Perindustrian Antarabangsa (MICCI)
35.	Cik Nurul Aliza Abd. Aziz	Institut Setiausaha Dan Pentadbiran Berkanun Malaysia (MAICSA)
36.	Encik Eric Lee	Institut Akauntan Awam Bertauliah Malaysia (MICPA)
37.	Encik Thomas Selva Doss	Institut Akauntan Awam Bertauliah Malaysia (MICPA)
38.	Encik Walter Culas	Airfreight Forwarders Association Of Malaysia (AFAM)
39.	Encik Saif Har Shah Idris Miah	Airfreight Forwarders Association Of Malaysia (AFAM)
40.	Cik Nancy Koh	Airfreight Forwarders Association Of Malaysia (AFAM)
41.	Encik Kenneth Tiong	Gabungan Dewan-Dewan Perniagaan Dan Perindustrian Cina Malaysia (ACCCIM)
42.	Encik Wong Yem Yatt	Gabungan Dewan-Dewan Perniagaan Dan Perindustrian Cina Malaysia (ACCCIM)

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
43.	Encik Toon Teng Fatt	Persekutuan Penghantaran Fret Malaysia (FMFF)
44.	Encik Tony Chia	Persekutuan Penghantaran Fret Malaysia (FMFF)
45.	Encik Krishnan	Persekutuan Penghantaran Fret Malaysia (FMFF)
46.	Encik Yeoh K	Persekutuan Penghantaran Fret Malaysia (FMFF)
47.	Encik Paul Seo	Persekutuan Penghantaran Fret Malaysia (FMFF)
48.	Cik Sherlene Wong Pake	Institut Akauntan Malaysia (MIA)
49.	Puan Azlina bin Zakaria	Institut Akauntan Malaysia (MIA)
50.	Encik Lau Haw Chong	Malaysia Association Of Company Secretaries (MACS)
51.	Encik Kok Lee Wing	Malaysia Association Of Company Secretaries (MACS)
52.	Encik V. Muthiah	Persekutuan Wakil-Wakil Perkapalan Malaysia (FOMSA)
53.	Encik Fong Keng Lun	Persatuan Pemilik-pemilik Kapal Antarabangsa Malaysia (SAM)
54.	Dato' Kwong Jin	Persekutuan Pekilang-Pekilang Malaysia (FMM)
55.	Cik Shamini	Persekutuan Pekilang-Pekilang Malaysia (FMM)
56.	Tuan Haji Abu Bakar bin Hussin	Persekutuan Perkapalan Wilayah Tengah (CRSA)
57.	Encik Khadmudin Haji Mohd Rafik	Malaysian knitting Manufactures Association (MKMA)
58.	Cik Azura @ Aidayu Abdullah	Persatuan Pengusaha Logistik Bumiputera Selangor (PPLBS)

AGENDA 1

Ucapan Pengerusi

Y. Bhg. Dato'-Dato', Tim. Ketua Pengarah Kastam, YM Raja Dato' Aziz bin Musa, Naib Presiden FMM merangkap Pengerusi Bersama (sementara) Panel Perunding, Dato'-Dato' Pengarah Bahagian Ibu Pejabat,Pengerusi Dewan Perniagaan/ Pertubuhan Logistic & Pengangkutan Ahli-ahli Mesyuarat/ Tuan-Puan dihormati sekalian.

Asslamualaikum and *Selamat Pagi* (*Good Morning*). Selamat datang ke Mesyuarat Panel Perunding Kastam-Swasta bil. 1/2010. Terlebih dahulu saya ingin menyampaikan salam takzim Dato' Sri Ketua Pengarah Kastam. Beliau memohon maaf kerana tidak dapat mempengerusikan Mesyuarat pada kali ini kerana terpaksa turun padang bersama Menteri untuk meninjau kemajuan perlaksanaan beberapa inisiatif kastam berkaitan pergerakan dagangan rentas sempadan di Johor Bharu.

Pada kesempatan yang ada pada pagi ini, izinkan saya menyentuh sedikit mengenai tugas asas JKDM dalam mentadbir dan menguatkuasa undang-undang hasil. Ramai sedia maklum bahawa dalam tugas tersebut wujud satu paradoks: iaitu keperluan untuk memberi fasilitasi kepada sektor swasta dan keperluan untuk mempertingkatkan kawalan. Perbincangan dalam forum-forum berkaitan pentadbiran kastam di peringkat antarabangsa lazimnya berpaksi di sekitar paradoks ini.Dalam usaha untuk meningkatkan pungutan hasil, Kastam menyedari betapa pentingnya peranan memberi fasilitasi kepada sektor perdagangan dan industri. Pelbagai bentuk kemudahan telah diberi untuk memastikan sektor perdagangan dan industri Negara terus berkembang maju. Hakikatnya, hanya syarikat yang berdaya saing dan untung sahaja akan berupaya membayar cukai. Pada masa yang sama pihak swasta juga mengharap Jabatan boleh memberi kemudahan yang membolehkan penjimatan kos serta meningkatkan tahap kompetitif dan pulangan hasil syarikat. Di sini jelas wujud unsur saling kebergantungan di antara kedua belah pihak dimana strategi *win-win* merupakan pilihan terbaik.

Secara logiknya, fasilitasi harus diberi kepada perniagaan yang sah dan bukan disalahgunakan untuk tujuan aktiviti penyelewengan. Memberi fasilitasi tidak semestinya menghakis tahap kawalan Kastam. Kedua unsur fasilitasi dan kawalan perlu diapplikasikan secara selari dan seimbang. Ia boleh mengurangkan beban pentadbiran untuk pematuhan dan pada masa sama boleh membendung pelakuan menyalahi undang-undang yang mengakibatkan kehilangan hasil kerajaan. Namun tiada formula yang tetap untuk mencapai tahap keseimbangan yang *ideal* bagi fasilitasi dan kawalan. Ia bergantung kepada keadaan iaitu berbentuk *situational*. Tugas menguatkuasa undang-undang merupakan suatu usaha Jabatan untuk meningkatkan kawalan. Unsur kawalan tidak seharusnya menjadi hambatan atau berbentuk peraturan yang mengongkong perdagangan.

Namun aspek kawalan masih perlu bagi meningkatkan tahap pematuhan di kalangan peniaga serta mebendung persaingan yang tidak adil akibat kegiatan penyeludupan. Jabatan menggalak agar pedagang berusaha mematuhi undang-undang secara sukarela supaya kurang menggunakan *enforced and punitive compliance*. Jika semua pedagang patuh secara sukarela maka tugas kastam akan menjadi lebih mudah.

Untuk maklumat hadirin, tema perayaan Hari Kastam Sedunia bagi tahun 2010 yang telah ditetapkan oleh WCO ialah: *Customs and Business: Improving Performance Through Partnership.* Ini bermakna Kastam mengiktiraf pentingnya perkongsian bestari dalam meningkatkan prestasi serta kecekapan sistem penyampaian perkhidmatan Jabatan. Mesyuarat panel perunding hari ini adalah salah satu bentuk *partnership* yang perlu kita tingkat dan diteruskan. Ia merupakan suatu wahana dan platform terbaik bagi membolehkan kedua belah pihak berbicang mengenai isu dan perkara kepentingan bersama. Saya juga ingin berkongsi maklumat mengenai kewujudan di peringkat WCO satu pertubuhan yang dikenali sebagai *Private Sector Consultative Group (PSCG)*. Pihak PSCG sering diundang oleh WCO untuk mengambil bahagian dalam pelbagai forum serta jawatankuasa untuk memberi pandangan dari perspektif swasta. Pengalaman saya dalam forum tersebut mendapati bahawa pihak PSCG sentiasa mengamalkan pendekatan *constructive engagements* dengan sikap yang terbuka dan pemikiran yang positif. Hasilnya, banyak pandangan serta saranan pihak PSCG telah diambilkira oleh WCO dalam menggubal dasar serta membangun pelbagai *instrument* dan garis panduan ke arah menyeragam dan mempermudahkan prosidur kastam.Sukacita saya menyarankan agar Mesyuarat Panel Perunding kita pada kali ini mencontohi pendekatan professional yang telah digunapakai oleh pihak PSCG. Dalam perbincangan wajarlah kita mematuhi *decorum* mesyuarat, mengelak daripada membuat penghakiman (*pass judgement*); tuduh menuduh (*mud slinging*) atau mencari kesalahan mana-mana pihak. Segala tenaga dan sumber kita hendaklah digembleng ke arah menghasilkan buah fikiran yang bernas dan mantap supaya mesyuarat kita menjadi lebih produktif dan lebih bermakna. Terima Kasih.

AGENDA 2

Ucapan Pengerusi Bersama

Assalamualaikum wbt kepada semua dan selamat pagi. Seperti yang diketahui saya tidak mempunyai satu ucapan yang telah disediakan dan kali ini *ad hoc*, namun demikian Y. Bhg Dato' Pengerusi, Dato'-dato', Pengarah-Pengarah Kastam dan Pegawai Kastam dan juga semua *representative* dan wakil daripada pihak swasta pada tahun-tahun yang lepas bermula pada pertengahan tahun 2008 dan berterusan di 2009 negara kita dan seterusnya dunia telah mengalami beberapa problem dengan *economic downturn.* Malaysia juga di bahagian swasta telah terkena sebanyak sedikit akibat *economic downturn. It is important that economy recover that we all drag back to where belong. And we made Malaysia competitive therefore recovery is important*. Selalunya disebutkan oleh Perdana Menteri bahawa *private sector* sepatutnya dijadikan satu *driving force* untuk *recover the economy. Therefore it is important that the* facilities yang boleh memberi this *competitive advantage* kepada kami menjalankan kerja dan tugas dan menyumbang kepada ekonomi negara ini harus berterusan. Memang baik sekali perbincangan dan panel-panel seperti ini dilaksanakan di mana kita boleh luruskan kekusutan, perkara-perkara yang akan menyusahkan atau menjadi kesimpulan kepada kita dalam melakukan *business* di negara ini. Saya percaya dengan adanya juga forum seperti ini kita dapat mengurangkan apa-apa kesulitan. Hasil yang dipungut pun akan meningkat. Dengan itu saya juga ingin mengucapkan ribuan terima kasih dan *I apologise on behalf of* En. S. Rajakumaran Co. Chairman pada hari ini kerana tidak dapat datang. Terima kasih kepada Dato' Pengerusi. Kita hanya ada tiga jam untuk perbincangan hari ini dan kita harus bergerak cepat kali ini. Apa-apa yang lain kita mungkin terpaksa membuat *ad hoc outside this meeting*, *otherwise we cannot cover in this meeting*. Terima Kasih.

AGENDA 3

MENGESAHKAN MINIT MESYUARAT BIL. 1/2009

Pengesahan Minit Mesyuarat Bil. 1/2009

Minit Mesyuarat Panel Perundingan Kastam-Swasta 1/2009 disahkan dengan rasminya.

Pencadang : Encik Krishnan dari FMFF

Penyokong : Encik Walter Culas dari AFAM

AGENDA 4
MEMBINCANGKAN PERKARA BERBANGKIT

NO.	PERKARA	KEDUDUKAN / TINDAKAN
1.	**Kursus Ejen Kastam (KEK) oleh UUM** We had presented to UUM our collaboration proposals and awaiting for their response. Since FMFF had been given up to June 2007 to conduct the KAAK course, we appreciate if FMFF can be given until end of the year to pursue conducting the course until the collaboration exercise has been concluded whichever comes first. RMC had appointed University Utara Malaysia, Sintok, Kedah without consulting AFAM (RMC letter "KE HG (63)464/14-34 (42) refers. Dated 19 October 2006). We have seen the Deputy Director General of Customs (Management) on 6th November to seek clarification and he promised to brief us but to-date he has not reverted. We have also written to Director General of Customs to seek clarification with regards to the course fee by UUM, which was increased from RM1350/- provided by AFAM to RM1980/- (an increase of RM630) but to-date he has not replied. **Recommendations** RMC to immediately terminate UUM as we were not briefed and the cost of RM1980 is exorbitant.	**Usul Oleh FMFF & AFAM** **(Bil 6-m.s 16 – Minit 1/2008)** **Jawapan :** Jabatan telah mengadakan mesyuarat dengan UUM dan persatuan-persatuan Ejen Penghantaran terakhir pada 21.12.2009 dimana dalam mesyuarat tersebut UUM bersetuju untuk berbincang dengan pihak persatuan bagi mencari kaedah terbaik untuk bersama-sama menganjurkan Kursus Ejen Kastam (KEK) termasuk perbincangan mengenai yuran penganjurannya. UUM juga selanjutnya bersetuju untuk membenarkan persatuan-persatuan terlibat dalam penganjuran KEK meletakkan logo mereka dalam sijil yang dikeluarkan kepada peserta-peserta. Dalam mesyuarat tersebut juga telah diputuskan JKDM akan membantu menyelaraskan dari segi penyediaan tenaga pengajar melibatkan pegawai-pegawai di negeri dimana Kursus KEK akan diadakan. Mesyuarat pada 21.12.2009 juga telah memutuskan UUM dan persatuan-persatuan ejen penghantaran perlu menyelesaikan perkara ini dalam tempoh tiga (3) bulan dari tarikh mesyuarat di atas diadakan. **Tindakan : TKPK Pengurusan**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
2.	**Agen perkapalan dikecualikan daripada menghadiri Kursus Ejen Kastam (KEK**) Menurut dasar baru agen Kastam, kebenaran untuk menjadi agen di bawah Seksyen 90 Akta Kastam 1967 telah menetapkan bahawa agen penghantaran dan perkapalan perlu menghadiri kursus dan lulus peperiksaan yang telah ditetapkan oleh KDRM. (KAAK) **Recommendations** Kami mencadangkan agar agen perkapalan diberi pengecualian daripada menghadiri kursus KAAK. Ini adalah kerana agen-agen perkapalan hanya terlibat dengan Kastam di bawah seksyen 52, 53, 55 & 57 Akta Kastam 1967. AKMAL atau Jabatan tidak boleh menyediakan sukatan kursus KAAK dari tahun 2003- 2008. Oleh itu, kami mencadangkan agar dasar baru Kastam diubah.	**Usul Oleh FOMSA** **(Bil 15-m.s 44 – Minit 1/2008)** **Jawapan** : Modul Kursus khas untuk Kursus Ejen Perkapalan telah disediakan oleh AKMAL pada mesyuarat yang diadakan pada 06 Ogos 2009. Surat pemberitahu bahawa ejen perkapalan tidak dikecualikan dari menghadiri kursus telah dihantar kepada Persatuan Pengusaha Perkapalan Malaysia (SAM) pada 21 Ogos 2009. Surat rujukan KE.HE(44)001/01-3(A) Klt.4(21) bth. 21.8.2009 adalah berkaitan (Lampiran A). **<u>Tindakan : AKMAL & FOMSA</u>**
3.	***Service Level Agreements*** 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 staff are transferred from one station to the other.	**Usul Oleh AFAM** **(Bil 20-m.s 52 – Minit 2/2008)** **Jawapan** : Tindakan menyeragamkan Piagam Pelanggan JKDM telah selesai dibuat. Pihak JKDM negeri-negeri akan menggunakan piagam ini sebagai asas menyediakan Piagam Pelanggan diperingkat negeri. **Tindakan : Bhg. Perancangan Korporat**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
4.	***Public Bonded Warehouses*** RMC has changed the criteria for the approval of Public Bonded Warehouse Licenses. They are now imposing criteria's as follows for Critical Items: 1. Value of goods stored in 1 year to be of a minimum value of RM 3.5 million. 2. Bank guarantee of 10% of the total tax involved over a period of 1 year. This new requirement for value of goods over a period of 1 year is unrealistic and has got no business relevance. The need for bank guarantee of 10% of the total tax is also unjustified as it only ties up the companies cash reserves and would affect their cash flow. There are also minimum size criteria's which have now been included which defeats the purpose in these difficult economic times. ***Recommendation* :** These new criteria should be removed from the requirements for the issuance of Public Bonded Warehouse License. In addition, the associations and the industry must be consulted prior to any policy changes.	**Usul Oleh AFAM** **(Bil 23 – m.s 55 – Minit 2/2008)** **Jawapan** : Dasar Baru GBA terbahagi kepada 2 Kategori; A -Permohonan GBA yang menggudang barang-barang tidak berisiko tinggi dengan syarat; -Modal berbayar sekurang-kurangnya RM250,000.00 -Keluasan gudang sekurang-kurangnya 20,000 ka per. -Jumlah Jaminan Bank 10% daripada duti / cukai terlibat dalam setahun B -Permohonan GBA yang menggudang barang -barang berisiko tinggi dengan syarat; -Modal berbayar sekurang-kurangnya RM1,000,000.00 -Keluasan gudang sekurang-kurangnya 50,000 ka per. -Nilai barangan yang disimpan dalam 1 tahun tidak kurang dari RM3.5 juta -Jumlah Jaminan Bank 10% daripada duti / cukai terlibat dalam setahun Isu ini telah di bincang dengan pihak AFAM pada 08/07/09 dan Jabatan bersetuju untuk mengkaji semula perkara ini dengan MOF. Jabatan bersetuju untuk mengkaji semula syarat-syarat kelulusan terutamanya tentang keluasan gudang, Bank Guarantee dan paid up capital. **Tindakan : Bhg. Perkastaman**

<table>
<tr><th>NO.</th><th>PERKARA</th><th>KEDUDUKAN / TINDAKAN</th></tr>
<tr><td>5.</td><td>Forwarding Agents License

There are Forwarding Agents who have yet to install the EDI system although it is a prerequisite in their day to day operations. This type of operations should not be allowed to continue as it seems that they are only lending their license to others.

Recommendation :

A new criterion should be added to the requirements for the issuance of Forwarding Agents License where it is to be made mandatory that these Forwarding Agents install the EDI systems within 6 months of issuance of the license.</td><td>Usul Oleh AFAM
(Bil 24 – m.s 56 – Minit 2/2008)

Jawapan :

The Customs dept is of the opinion that the installation of front end software is a business decision. The Kedai EDI is established to cater for agents who find it more economical to use their service.

AFAM cadangkan kemudahan pay per use pada DagangNet. Maklumat kos dari DagangNet adalah seperti di Lampiran B.

<u>Tindakan : Bhg. Perkastaman</u></td></tr>
<tr><td>6.</td><td>Standardise Procedures for Re-importation of Goods that Can Be Reused

Plastic and steel pallets, drums, protective pads, spools, bobbins, polyurethane foams, paper or plastic layer pads, metal or plastic racks, are used by manufacturers as part of the packaging to avoid finished goods from being damages during exports. In order to reduce costs, manufacturers often re-import these packaging materials to be reused for future exports.

Recommendation :

Goods manufactured and exported by Malaysian companies should not be imposed with sales tax and import duty when the goods are brought back into Malaysia, reused and then exported. There are currently provisions in the Customs Laws i.e. Section 51, 52, 58 and 68 of Customs Duties Order (Exemption) 2008 and Section 51, 54, 55, 74 and 75 of the Sales Tax (Exemption) Order 1980 that provides for recycle products to be brought into Malaysia free of import duty and sales tax. However exemption of the duty and sales tax is based on the discretion of Customs officers at the point of importation. FMM suggest that the Customs Department develop clear</td><td>Usul Oleh FMM
(Bil 26 -m.s. 58 – Minit 2/2008)

Jawapan :

Pindaan telah dihantar ke MOF untuk gazet pada 15/11/2009 (Ruj : SULIT.KE.HT(96)669/15-36/Sk.6(18) bth. 15.10.2009)

<u>Tindakan : Bhg. Perkhidmatan Teknik</u></td></tr>
</table>

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	guidelines on the procedures to bring in goods which will be reused and further exported.	
7.	**TANJUNG PUTERI** RMC at the TP checkpoint currently only allows the movement of perishable & live stock between midnight & 5.30am.The facility is closed for general cargo between these times.The closure of the checkpoint at midnight has caused disruptions of cargo flow between the 2 countries.It results in the cargo laden trucks camp outside checkpoint overnight & create traffic congestion in the mornings when the check point re-opens **Recommendations :** RMC to extend the operating hours to 24 hours basis to facilitate the movement of cargo between the two countries.	**Usul Oleh AFAM** **(Bil 3- m.s.33 – Minit 1/2009)** **Jawapan :** Tanjung Puteri telah operasi 24 jam sejak 15/11/2009. surat telah dihantar kepada semua persatuan pada 17/11/2009 rujukan KE.HE(44)667/07-1Klt.2(43) (Lampiran C). **<u>Tindakan : Bhg. Perkastaman</u>**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
8.	**PUBLIC BONDED WAREHOUSE** RMC has changed the criteria for the approval of Public Bonded Warehouse license. They are now imposing criteria's as follows for Critical Items: 1. Value of goods stored in 1 year to be of a minimum value of RM 3.5 million. 2. Bank guarantee of 10% of the total tax involved over a period of 1 year. This new requirement for value of goods over a period of 1 year is unrealistic and has got no business relevance. The need for bank guarantee of 10% of the total tax is also unjustified as it only ties up the companies cash reserves and would affect their cash flow. **Recommendations :** The two mentioned criteria to be removed from the requirements for the issuance of Public Bonded Warehouse License.	**Usul Oleh AFAM (Bil 6-m.s. 36 – Minit 1/2009)** **Jawapan** : **Gudang Berlesen Awam** 1. Nilai minimum barangan yang disimpan setahun adalah RM 3.5 juta. **Keputusan JKDM:** Bersetuju untuk **memansuhkan keperluan** RM3.5 juta **nilai minimum barangan yang perlu disimpan setahun**. 2. Jumlah jaminan Bank yang perlu dikemukakan adalah 10% daripada jumlah cukai yang terlibat dalam tempoh setahun. **Keputusan JKDM:** Kaedah pengiraan Jumlah jaminan bank dipinda daripada (jumlah duti terkumpul setahun) x 10 % **kepada** (jumlah **purata** jaminan duti setahun /12 bulan) x10%. i. Keluasan Gudang Berlesen Awam **Keputusan JKDM:** Syarat jumlah keluasan GBA juga ditambah dengan memberi flexibiliti kepada syarikat samada memaksimakan ruang gudang berpandukan isipadu (volume). Syarat ini diambil kira memandangkan dalam perniagaan penggudangan masa kini, keluasan tanah adalah terhad dan pihak syarikat ingin menjimatkan kos membina atau menyewa gudang. Pihak syarikat boleh memilih samada mengira keluasan atau pun isipadu gudang. Isipadu minima ruang yang dicadangkan adalah seperti berikut:

NO.	PERKARA	KEDUDUKAN / TINDAKAN
		• **Barang-barang kritikal :** **Keluasan : 50,000 kaki persegi** (4,645.15 meter persegi) **atau** **Isipadu : 28,000 m3 (isipadu)** • **Barang-barang bukan kritikal** **Keluasan : 20,000 kaki persegi** (1,858.06 meter persegi) a**tau** **Isipadu : 12,000 m3 (isipadu).** **Tindakan : Bhg. Perkastaman**
9.	**PRINTING OF CUSTOMS OFFICIAL RECEIPTS (COR)** All Official Customs Receipts are only printed at the Customs payment counters thus requiring the Customs Agents to leave their offices just to collect the receipt. This is counter productive in this modern technological era in a paperless environment. **Recommendations :** RMC to modify the present system to allow the printing of COR to be done at the agents' premises**.**	**Usul Oleh AFAM** **(Bil 13-m.s. 42 – Minit 1/2009)** **Jawapan** : The printing of COR at the agents' premises has been agreed in principle. The legal and operational issues are being worked out. Once these issues are resolved with MOF, AG & Audit, the printing of COR at the agents' premises will be implemented. Currently the COR is printed only at the Customs office. **Tindakan : Bhg. Perkastaman** **: Caw. Teknologi Maklumat**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
10.	**HANGING FORMS IN SMK** Whenever there is a system failure with the SMK, Customs forms cannot be submitted electronically. Although the forms are keyed in the system but due to the system's failure, forwarding agents then revert to manual submissions. They are required to cancel these electronic submissions once the system comes online again. They would then have to submit all relevant documentation which may have already been attached to shipment & delivered to the consignee. Retrieval of these docs can be extremely cumbersome. **Recommendations :** RMC to modify the SMK system so that RMC personnel can delete & cancel the electronic submissions in the event of system failure after sighting the manual submissions.	**Usul Oleh AFAM** **(Bil 14 – m.s 43 – Minit 1/2009)** **Jawapan** : AFAM has informed Customs that they together with a private company have developed a software solution which can overcome double submission and which is being installed at the front end of the air freight agents initially. The target date for full implementation for the air freight industry is 31 January 2010. Thereafter they will make available the software to all agents. **Tindakan : Bhg. Perkastaman / CTM**
11.	**CUSTOMS PASSES** The procedure & authority for the issuance of Customs passes in Port Klang goes against all norms. The Customs passes are issued by a third party who is not associated to RMC. How can a third party issue a Customs pass and even collect RM20 as a fee? There is also a requirement that Customs pass can only be issued to personnel that have attended the KAAK course and have a valid certificate of passing this exam. Is this a new policy? **Recommendations :** RMC Port Klang to take over the responsibility of the issuance of Customs passes and also abolishes the requirement for the need for personnel to have a valid certificate of passing the KAAK exam.	**Usul Oleh AFAM** **(Bil 15 - m.s.44 – Minit 1/2009)** **Jawapan** : Pengeluaran pas berkenaan oleh FMFF akan diteruskan sehingga Jun 2010. Sehubungan itu Jabatan sedang menimbangkan pengurusan pengeluaran Pas Kastam untuk tempoh selepas Jun 2010. **Tindakan : Bhg. Perancangan Korporat**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
12.	**COMMON CUSTOMS STATION CODE** Presently each RMC station is identified with an individual station code which must be entered into the SMK system when making declarations. A Forwarding Agent is unable to make declarations at a different RMC station if his company is not registered at the station. This does not augur well in a globalised environment. **Recommendations :** Forwarding Agents should be allowed to submit declarations' using a common customs station code and the SMK system should be modified to accept such submissions	**Usul Oleh AFAM (Bil 20 - m.s.49 – Minit 1/2009)** **Jawapan** : Single identity bagi Agen Perkapalan yang dijadualkan didilaksanakaan pada 01 Januari 2010 terpaksa di tunda oleh kerana perubahan perlu dibuat kepada perkara-perkara berikut: a). Applikasi e-manifest (ASP) b). Pangkalan Data pengguna agen perkapalan (DNT Customse Profile Management) c). Aplikasi front-end yang dibangunkan oleh rakan niaga(Business partner) d). Aplikasi yang di bangunkan oleh pengguna EAI DagangNet memerlukan dua (2) bulan bagi menyiapkan perubahan yang diperlukan bagi perkara (a) & (b) tersebut di atas iaitu sehingga 01 Mac 2010 dan bagi perkara (c) & (d) hanya dapat di laksanakaan pada 30 April 2010 selepas proses migrasi. Selepas *Single Identity* bagi Agen Perkapalan dapat dilaksanakan dengan berjaya *Single identity* bagi Agen Penghantaran akan dibangunkan. **Tindakan : Cawangan Teknologi Maklumat** **: Bahagian Perkastaman**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
13.	**TARIFF CODE CHANGES** Presently each RMC station is identified with an individual station code which must be entered into the SMK system when making declarations. A Forwarding Agent is unable to make declarations at a different RMC station if his company is not registered at the station. This does not augur well in a globalised environment. **Recommendations :** Forwarding Agents should be allowed to submit declarations' using a common customs station code and the SMK system should be modified to accept such submissions	**Usul Oleh AFAM** **(Bil 22 - m.s.51 – Minit 1/2009)** **Jawapan** : Keperluan ini memerlukan pindaan kepada perisian *'front-end'* yang disediakan oleh Syarikat DNT. Sistem *'front-end'* DNT didapati hanya *interface* dengan SMK dan oleh itu, tidak dapat memaparkan sebarang pindaan yang telah dibuat di pihak JKDM. Walau bagaimanapun, Jabatan sedang dalam proses untuk mewujudkan Portal Kastamnya yang dijangka siap pada akhir 2010. Melalui portal Kastam, pengikrar dapat menyemak status dan sebarang pindaan ke atas borang kastam yang diikrarnya. **Tindakan : Cawangan Teknologi Maklumat**
14.	**CUSTOMS RULING – SERVICE TAX** Regulation 3 (1) of the Service Tax (Customs Ruling) Regulations states that the Director General shall issue a customs ruling within 90 days after receipt of the relevant documentation **Recommendations :** We find that numerous rulings have not been made within the stipulated time frame. In fact, in some instances, we have not even been informed of any requests for further information in respect of the ruling applications made by us on behalf of clients well after the 3 month time frame has lapsed	**Usul Oleh MICCI** **(Bil 26 - m.s.56 – Minit 1/2009)** **Jawapan** : Kesemua fail tertunggak telah diselesaikan dan ketetapan telah pun di keluarkan 2 Permohonan tertunggak (melebihi tempoh 3 bulan) masih dalam tindakan menunggu maklum balas. Fail yang terlibat telah diterima pada 1.9.09 & 11.9.09. 5 permohonan masih dalam tempoh dan dlm tindakan. Fail telah diterima pada 16.11.09, 1.12.09, 9.12.09, 15.12.09 dan 29.12.09. Jumlah fail-fail ketetapan yang diluluskan : Tahun 2007 – 12 fail Tahun 2008 – 18 fail Tahun 2009 – 21 fail. **Tindakan : Bahagian Cukai Dalam Negeri**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
15.	**CLEAR DEFINITION OF TAXABLE SERVICES IN SECOND SCHEDULE OF THE SERVICE TAX REGULATIONS, 1975** This issue has been raised before (please refer to Item 11 of the Minutes of Meeting of Customs-Private Sect. Consultative Panel 1/2007) & Customs, Internal Taxes Div. responded by mentioning that they will sought to revise circulars and guidebook that has been issued.They will also publish decisions made relating to service tax for distribution to licensees for refence & guidance. **Recommendations :** Despite the above pledge by Customs, the service tax guidebook issued in April 2008 does not appear to have explained the taxable services in greater details. The guidebook mainly focused on the requirements of the service tax law. We are also not aware of any publication of decisions made by Customs for public reference and information. As previously recommended, Customs should adopt the public ruling mechanism whereby new rulings / decisions are published and made known to the public on a timely basis. The identity of the taxpayers should not be disclosed. These notifications can be published in the Customs official website for easy access by the public and not confined to only licensees. We would like to however commend the Customs on the efforts made to improve the contents of their website. Keep it up!	**Usul Oleh MICCI** **(Bil 29-m.s 59 – Minit 1/2009)** **Jawapan :** - Panduan Cukai Jualan, Cukai Perkhidmatan & Duti Eksais telah dikemaskini dalam laman web Jabatan dan boleh dimuatturun. - Senarai perkhidmatan yang bercukai dan tidak bercukai perkhidmatan di bawah cukai perkhidmatan yang telah diputuskan sebahagian telah dimuatnaikkan dalam laman web. Senarai kemaskini hingga Dis 2009 akan dimuatnaik sebelum akhir bulan Januari 2010. - Guidebook yang dimaksudkan dalam cadangan MICCI adalah panduan yang telah dikeluarkan oleh Persatuan Pegawai Kanan WPKL dan ianya tidak mewakili tindakan Jabatan. **Tindakan : Bhg. Cukai Dalam Negeri**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
16.	***(i)* REVIEW OF PAYMENT OF SALES TAX FROM THE 10TH TO THE 15TH OF EVERY MONTH** Under the current sales tax legislation, payment of sales tax on petroleum products have to be made to the relevant Customs station by the 10th of every month. Due to the current downstream Automatic Pricing Mechanism (APM), the sales tax may vary for each month and the Ministry of Finance (MOF) will issue notification letters to all oil companies on the sales tax rate payable for each month, and this is typically issued in the first week of the month. As sales tax are payable by the 10th of each month, the timing is constrained for the preparation and delivery of checks to each Customs station where the terminal operates. **Recommendations :** We recommend that the payment due date be amended from the 10th to the 15th of every month, which coincides with the due date for subsidy claims submissions to the respective Customs stations. This will provide the oil companies with the required sufficient lead time to prepare timely payment of sales tax to the local Customs stations.	**Usul Oleh MICCI** **(Bil 30 - m.s.60 – Minit 1/2009)** **Jawapan :** Kajian telah dibuat. Cadangan ada kewajaran. Cadangan pindaan telah dikemukakan untuk persetujuan Ketua Pengarah Kastam sebelum dihantar ke Perbendaharaan untuk kelulusan Menteri. Jika dipersetujui, kerajaan akan menerima pungutan cukai lewat 5 hari yang melibatkan purata jumlah cukai sebanyak RM100 juta sebulan. **Tindakan : Bhg. Cukai Dalam Negeri**
17.	**(iii) PLACING A BLANKET BANK GUARANTEE WITH CUSTOMS HQ** Currently, all downstream oil companies are required to lodge a bank guarantee with Customs HQ as security for payment of sales tax for the release of petroleum products from the terminals/depots. These bank guarantees are issued by local banks. **Recommendations :** For cost efficiencies, we recommend a Customs bond in replacement of bank guarantees. With a Customs Bond, the Royal Customs Department could still exercise their legal rights under the Sales Tax Act 1972 to ensure full compliance by the oil companies.	**Usul Oleh MICCI** **(Bil 32 - m.s.62 – Minit 1/2009)** **Jawapan** : Kajian telah selesai dibuat dan akan dikemukakan untuk keputusan Ketua Pengarah Kastam dan Menteri. **Tindakan : Bhg. Cukai Dalam Negeri**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
18.	**PENAHANAN KONTENA ATAS KESALAHAN CUBAAN PENYELUDUPAN DAN IKRAR PALSU** Penahanan Kontena Atas Kesalahan Cubaan Penyeludupan Dan Ikrar Palsu "False Declaration" mengambil masa terlalu lama atas sebab-sebab siasatan dan kegagalan untuk mendapatkan pihak yang bertanggung jawab pihak syarikat perkapalan mengalami kerugian yang besar atas kos-kos storage, detention dan kawalan elektrik dan penjagaan bagi kontena sejuk beku dan kontena serba guna (gp) kerana penahanan kontena yang terlalu lama. **Recommendations :** Long detention of containers by customs. this issue was raised on several occasions with both kdrm putrajaya and kdrm selangor. however, containers were still detained for too long. Some examples containers held by Customs Wilayah Persekutuan and by Customs Negeri Sembilan - details given in the attachment**.**	**Usul Oleh SAM** **(Bil 42 - m.s.70 – Minit 1/2009)** **Jawapan** : i. Tempoh penahanan kontena yang ditetapkan oleh Jabatan adalah tidak melebihi 2 bulan ii. Semua Pengarah Kastam Negeri telah diarahkan supaya mengambil tindakan segera untuk menyediakan kemudahan tapak penahanan kontena sejuk yang dilengkapi dengan bekalan elektrik di setor Pejabat Penguatkuasaan Surat bil SULIT KE.HD(66)379/12(13) bertarikh 6 Ogos 2009 adalah berkaitan iii. Perjumpaan dengan pihak SAM akan dibuat dalam masa terdekat. **Tindakan : Bhg. Penguatkuasaan**
19.	**E-MANIFEST AT PENANG** Port Klang and Penang have implemented e-manifest. In Penang there seems to be very little effort towards implementing the e-Manifest. **Recommendations :** Recommend that Customs to give priority in this matter and implement it as soon as possible in Penang.	**Usul Oleh SAM** **(Bil 44 - m.s.72 – Minit 1/2009)** **Jawapan** : Roadmap telah diedarkan kepada SAM pada 27/07/09 melalui surat rujukan KE.HE(-)379/12Klt.7(71). Kedudukan terkini adalah pilot CUSCAR dari 21/12/09 hingga 20/01/10. Live CUSCAR akan bermula dari 21/01/2010 **Tindakan : Bhg. Perkastaman**

AGENDA 6
PEMBENTANGAN USUL-USUL BARU

<table>
<tr><th>NO.</th><th>PERKARA</th><th>TINDAKAN JKDM</th></tr>
<tr><td>1.</td><td>Waiver of Sales Tax for Re-importation of rejected goods

MITI has agreed to waive the import license (IL) for exported industrial goods that come under their purview that have been rejected and re-imported for the purpose of rework. The goods will however have to be re-exported within a certain period.

The MoF at a meeting with FMM on June 2, 2009, agreed to amend the Customs Prohibition of Import Order to allow for the waiver of the IL and exemption of the sales tax. Importers will however be subject to the requirement of a General Bond to undertake the payment of sales tax if the goods are not exported within a stipulated period

Recommendations :

FMM has proposed the following draft amendments to the Customs Prohibition of Import Order to allow for the waiver of the sales tax:

(i) That the goods are identified to the satisfaction of the proper officer of customs;
(ii) That the goods are re-imported within one year from the date of export;
(iii) That the goods are reworked and re-exported within 6 months from the date of import;
(iv) That a General Bond is issued by the importer.
(v) that no claim to drawback under section 99 of the Customs Act 1967 has been made on the goods at the time of export;
that no exemption or remission of excise duty has been allowed on the goods at the time of export.</td><td>Usul Oleh FMM

Jawapan :

Pengecualian cukai jualan dibenarkan atas pengimportan semula yang ditolak (rejected) untuk diproses semula adalah dibenarkan mengikut Butiran 60 jadual B Perintah Cukai Jualan 2008 dengan syarat-syarat berikut:.

i. That the goods are identified to the satisfaction of the proper officer of customs

ii. That the goods are reimported within one year from the date of export

iii. That the goods will be returned directly to the licensed manufacturer for reprocessing

Syarat di atas adalah memadai. Manakala syarat yang dicadangkan di para (iii), (iv) dan (v) akan menambahkan cost of doing business. Walau bagaimanapun pengilang mesti menyimpan rekod barang-barang tersebut. Kegagalan mengeksport semula dan penjualan ke pasaran tempatan akan dikenakan cukai.

Tindakan : Bahagian Cukai Dalam Negeri</td></tr>
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<table>
<tr><th>NO.</th><th>PERKARA</th><th>TINDAKAN JKDM</th></tr>
<tr><td>2.</td><td>Exported taxable services

We understand that MoF has in a recent correspondence with Malaysian International Chamber of Commerce and Industry (MICCI) from Ministry of Finance (MoF) highlighted that the definition of the “exported taxable services” has been abolished and replaced with Specific exemptions as stated in Group G of The Service Tax Regulations, 1975. With this amendment which takes effect from January 1, 2010, service tax will be levied on all taxable services whether exported or otherwise unless specific exemptions are provided to exempt the service from service tax. The letter contradicts with the latest list of taxable and non-taxable services recently provided by the Customs Department to all Associations.

Recommendations :

Customs Department to clarify on the inconsistencies of the information provided by MoF and Customs.</td><td>Usul Oleh FMM

Jawapan :

Panduan perkhidmatan bercukai dan tidak bercukai yang rujuk oleh pihak MICCI adalah panduan lama yang mana telah di keluarkan daripada laman web JKDM dan digantikan dengan panduan yang telah dikemaskinikan.

Keputusan Perbendaharaan kepada Malaysian International Chamber Of Commerce and Industry (MICCI), Ruj CR(8.09)198-61 JLD .9(SK.1)(13) bertarikh 19 Sept 2009 telah diedarkan kepada stesen kastam dan diarahkan untuk memaklumkan kepada syarikat yang dibawah kawalan stesen dan telah dimasukkan ke laman web pada 28 Dec 2009 di mana exported services adalah dirujuk/dinyatakan secara khusus dalam Jadual Kedua, Peraturan-peraturan Cukai Perkhidmatan 1975 bagi perkhidmatan yang berkaitan iaitu :

1. Kawalan Keselamatan
2. Perakaunan
3. Perundangan
4. Kejuruteraan
5. Arkitek
6. Penilai, Penaksir & Agen Hartanah
7. Perundingan
8. Pengurusan
9. Pengiklanan
10. Insuran

Tindakan : Bahagian Cukai Dalam Negeri</td></tr>
</table>

NO.	PERKARA	TINDAKAN JKDM
3.	**Voluntary disclosure of non compliance on customs related matters** 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 ❑ 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;	**Usul Oleh MIA** Terima kasih atas cadangan ini. Untuk membantu industri, satu kertas cadangan telah dimajukan pada 23.12.2009 ke Perbendaharaan dengan mengambil kira cadangan untuk: i. diremit sebahagian penalti terlibat; ii. diluluskan bayaran secara ansuran; dan iii. menggalakkan *voluntary disclosure* dengan prasangka baik **Tindakan : Bahagian Cukai Dalam Negeri**

NO.	PERKARA	TINDAKAN JKDM
	❑ 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. 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.	

NO.	PERKARA	TINDAKAN JKDM
4.	**Consultants/Agents acting on behalf of clients** Many big businesses focus on their businesses and appoint consultants/ agents to liaise with Customs on customs related matters. Businesses will submit a letter of appointment to notify Customs of such appointments and request that all correspondence be addressed to the consultants/agents. Despite such authorisation from businesses, Customs very often choose to contact clients directly, send letters to clients and thereby “ignoring” the existence of such appointments by businesses, causing much displeasure to both businesses and consultants/agents. **Recommendations :** With proper appointment letters from businesses to appoint consultants/agents, it is proposed that Customs liaise directly with the consultants/agents instead of approaching businesses directly.	**Usul Oleh MIA** **Jawapan :** Hanya urusan pulang balik, remisi, pengecualian dan atau apa-apa urusan lain yang diluluskan oleh Ketua Pengarah Kastam seperti yang dinyatakan di bawah seksyen 63A Akta Cukai Jualan 1972 dan seksyen 47A Akta Cukai Perkhidmatan dibenarkan untuk diwakili oleh pihak ketiga termasuk pihak konsultan. Bagi urusan-urusan lain, JKDM berhak menghubungi syarikat secara langsung. Arahan telah dikeluarkan kepada semua stesen agar urusan hanya dibuat dengan pihak ketiga yang dilantik sekiranya surat perlantikan dikemukakan dan telah disahkan oleh pihak syarikat (Ruj : KE.HF(08)664/01(93) bth. 8.1.2010). Bagi mengelakkan penipuan (*fraud*) jabatan akan membuat pengesahan semua perlantikan pihak ketiga dalam urusan di atas sebelum meluluskan wakil untuk berurusan dengan kastam. Agent / konsultan adalah bertanggungjawab (*jointl*y *responsible*) atas urusan yang diwakilkan. Cadangan MIA akan dimasukkan dalam SOP yang akan dikeluarkan. **Tindakan : Bahagian Cukai Dalam Negeri**

NO.	PERKARA	TINDAKAN JKDM
5.	**Service tax refund on bad debts** In processing the application for refund of service tax on bad debts, customs appears to be making efforts to block the refund via stringent procedures in the “internal guidelines”. Section 21 B of the Service Tax Act, 1975 provides the following criteria where a refund can be claimed: - ❑ service tax has been paid on or after 1 Jan 2003 ❑ the whole or any part of the service tax payable has been written off/ provided for in the accounts ❑ reasonable efforts have been taken to recover the service tax. The internal guidelines by Customs further impose certain criteria to establish “reasonable effort”, which include : - ❑ Sending of registered reminder letter to debtors at least twice (for debt below RM500); ❑ Sending of letter of claim notice through a legal firm (for debt between RM501 to RM10,000); ❑ Legal process of claim in court (for debt more than RM10,000); ❑ Letter of confirmation from a certified accountant (“Akauntan Berdaftar”) for refund claim less than RM10,000. ❑ Letter of confirmation from a chartered accountant (“Akauntan Bertauliah”) for refund claim more than RM10,000. At times, Customs have gone a step ahead by scrutinizing the list of debtors and “instructed” the applicants to remove certain claims on statement of claim on the following grounds: - ❑ that the debtors are individuals employed in government agencies,	**Usul Oleh MIA** **Jawapan :** Perlu penjelasan lebih spesifik atas masalah yang dibangkitkan. Panduan-panduan lain yang diberikan oleh Jabatan adalah selaras dengan undang-undang dimana JKDM perlu berpuas hati bahawa usaha-usaha yang munasabah telah diambil seperti mana yang termaktub dalam undang-undang. Kelonggaran telah diberi kepada industri telekommunikasi dalam membuktikan ‘*reasonable effort’* telah diambil atas akaun-akaun individu dengan menerima amalan / prosidur semasa hapus kira menggantikan 2 surat peringatan berdaftar. Bagi lain industri yang tidak dapat memenuhi syarat yang telah ditetapkan boleh memohon kelonggaran kepada jabatan. **Tindakan : Bahagian Cukai Dalam Negeri**

NO.	PERKARA	TINDAKAN JKDM
	❑ that the individual amount of service tax claim for that particular debtor is small (say RM10); where such claim can be made as provided by the service tax legislation. **Recommendations :** It is proposed that the applicant be allowed the refund as long as the three criteria set out in section 21B of the Service Tax Act, 1975 are fulfilled.	
6.	**Clear definition of taxable services in Second Schedule of the Service Tax Regulations, 1975** This issue has been raised before (please refer to item 11 of the Minutes of Meeting of Customs-Private Sector Consultative Panel 1/2007) and Customs, Internal Taxes Division responded by mentioning that they will sought to revise circulars and guidebook that has been issued. They will also publish decisions made relating to service tax for distribution to licensees for reference and guidance. Despite the above pledge by Customs, the service tax guidebook issued in April 2008 does not appear to have explained the taxable services in greater details. The guidebook mainly focused on the requirements of the service tax law. We are also not aware of any publication of decisions made by Customs for public reference and information. **Recommendations :** As previously recommended, it is proposed that Customs adopt the public ruling mechanism whereby new rulings / decisions are published and made known to the public on a timely basis. The identity of the taxpayers should not be disclosed. These notifications can be published in the Customs official website for easy access by the public and not confined to only licensees.	**Usul Oleh MIA** **Jawapan :** Keputusan-keputusan yang dibuat mengenai isu-isu cukai perkhidmatan telah pun dimuatnaikkan dalam laman web JKDM dibawah tajuk “Perkhidmatan bercukai dan tidak bercukai” untuk rujukan dan panduan pemegang lesen cukai perkhidmatan dan orang awam. Panduan/guide CJ dan CP dalam bentuk FAQ telah dikemaskini dalam Call centre yang akan beroperasi mulai Mac 2010 **Tindakan : Bahagian Cukai Dalam Negeri**

NO.	PERKARA	TINDAKAN JKDM
	We would like to however commend the Customs on the efforts made to improve the contents of their website.	

<table>
<tr><th>NO.</th><th>PERKARA</th><th>TINDAKAN JKDM</th></tr>
<tr><td>7.</td><td>Implementation of Customs Golden Client (CGC)

FMM

It has been brought to FMM'a attention that due to constraints in resources, the Customs Department is not able to install the CGC software, carry out training and provide technical support to new CGC approved companies forcing these companies to resort to the existing manual system.

Recommendations :

Customs Department to allocate more officers to provide training and implement the system.</td><td>Usul Oleh FMM

Jawapan :

To date 38 companies have been approved with CGC status, out of this total 28 companies are enjoying benefits / facilities accorded under the facility. The balance 11 companies are not using the system due to their own constraint. Customs is ready to install the system and provide training as required.

Tindakan : Bahagian Perkastaman</td></tr>
<tr><td>8.</td><td>Definition of Manufacturers

The manufacturing activities permitted to be carried out by the Licensed Manufacturing Warehouses (LMWs) are not clearly defined in the Customs Act 1967. Presently as there is no clear definition of the permitted activities by LMWs, companies that carry out simple value added processes i.e. cutting, polishing, repainting, glazing etc. are still eligible for the LMW status. Given the unclear definition of the LMW activities, the possibility of abuse of the LMW license is expected.

Recommendations :

Customs Department to consider a review of the definition of "manufacturing" in Customs Act especially for companies to be eligible for the LMW Licenses.</td><td>Usul Oleh FMM

Jawapan :

LMW licenses are only given to companies which comply with the definition of manufacture under Sec. 2 of the Customs Act 1967.

Activities such as cutting, polishing, repainting, glazing etc. are only value added activities which are given to LMW companies.

Companies solely involved in activities such as cutting polishing, repainting, glazing etc. are <u>not licensed</u> under Sec. 65/65A of the Customs Act 1967 because their activities do not meet the difinition of manufacture under Sec. 2 of the Customs Act 1967.

Tindakan : Bahagian Perkastaman</td></tr>
</table>

NO.	PERKARA	TINDAKAN JKDM
9.	**Standardise procedures for re-importation of goods that can be reused** The Customs Department agreed to amend Section 94 of the Customs Act to include waiver of duty and sales tax on reusable packaging materials that have been exported including plastic and steel pallets, drums, protective pads, spools, bobbins, polyurethane foams, paper or plastic layer pads, metal or plastic racks, are used by manufacturers as part of the packaging to avoid finished goods from being damages during exports. However, this amendment is still pending. **Recommendations :** To amend Section 94 of the Customs Act as soon as possible and to include waiver of duty and sales tax on reusable packaging materials that have been exported including plastic and steel pallets, drums, protective pads, spools, bobbins, polyurethane foams, paper or plastic layer pads, metal or plastic racks and then brought back into Malaysia, reused and re-exported within a stipulated period.	**Usul Oleh FMM** **Jawapan :** The issue is regarding amendments to item 94 Customs Duties (Exemption) Order 1988 and the item 46 Schedule B Sales Tax (Exemption) Order 2008 and not section 94 of the Customs Act. The proposal has been agreed and has been sent to MOF for gazetting on 15 November 2009. **Tindakan : Bahagian Perkastaman**

<table>
<tr><th>NO.</th><th>PERKARA</th><th>TINDAKAN JKDM</th></tr>
<tr><td>10.</td><td>

TRANSPARENCY AND PROGRESS OF CUSTOMS RULING

Regulation 3 (1) of the Customs (Customs Ruling) Regulations states that the Director General shall issue a customs ruling within 90 days after the receipt of the relevant documents.

More often than not, upon submission of the application for Customs ruling, the applicant is kept in dark as to the status of such application.

In cases where certain analyses from other government agencies are required, the applicant is also not informed of the date where such analyses are requested by Customs as well as when such analyses are received by Customs.

There are many instances where the 90 days stipulated time frame have lapsed and yet there is not written notification from Customs, causing displeasure to business.

Recommendations :

It is proposed that :-

- The 90 days time frame be strictly adhered to by Customs.
- The applicant can be informed of development / progress of the application, especially for cases where further analyses are required from other government agencies.

</td><td>

Usul Oleh MIA

Jawapan :
Pada tahun 2009, semua keputusan Ketetapan Kastam berkaitan dengan penjenisan barangan dibuat dalam tempoh 90 hari atau 60 hari selepas keputusan analisis pakar diperolehi.

Jadual di bawah menunjukkan tempoh yang telah diambil untuk memproses permohonan Ketetapan Kastam bagi tempoh 1.1.2009 hingga 31.12.2009 :

Tempoh	Jumlah Fail	Peratus
Kurang dari 30 hari	54	32.34 %
Lebih 30 hari – kurang dari 60 hari	71	42.51 %
Lebih 60 hari – kurang dari 90 hari	42	25.15 %
Lebih 90 hari	0	0.00 %

Malah terdapat 17 permohonan Ketetapan Kastam yang diselesaikan dalam tempoh 11 hari. Samada permohonan Ketetapan Kastam dapat diselesaikan dalam tempoh yang ditetapkan juga bergantung kepada maklumat-maklumat yang lengkap yang diberi oleh pemohon.

Bagi permohonan Ketetapan Kastam yang melibatkan Cukai Jualan dan Cukai Perkhidmatan, terdapat keputusan melebihi tempoh 90 hari. Ini adalah kerana maklumat daripada syarikat tidak lengkap dan syarikat tidak berkerjasama dalam memberi maklumat yang diperlukan.

Oleh kerana telah ada peruntukan undang-undang bagi mengeluarkan keputusan Ketetapan Kastam, pemohon tidak perlu dimaklumkan tarikh sampel dihantar ke Agensi Pakar untuk dianalisis dan tarikh analisis diterima. Disamping itu, pihak Kastam tidak dapat memaklumkan status bagi setiap permohonan dari masa ke masa kerana permohonan yang terlalu banyak, di mana hampir

</td></tr>
</table>

NO.	PERKARA	TINDAKAN JKDM
		60% daripada permohonan memerlukan analisis pakar. Walaubagaimana pun sekiranya diperlukan, pemohon boleh menghubungi Sekretariat Unit Ketetapan Kastam untuk mengetahui status permohonan. Jawapan kepada MIA telah dikemukakan pada 7Januari 2009 melalui email. **Tindakan : Bahagian Perkhidmatan Teknik**
11.	**Extend of drawback Section 93 to include repacking activities** - On FMM's proposal for Section 93 (import duty drawback on inputs and finished products used in the manufacture and packaging of goods for exports) to be expanded to include repacking activities, MoF at the meeting with FMM and Customs on June 2, 2009 had requested for Customs to study the existing provisions under the Customs Standing Orders (Perintah Tetap Kastam) No.14 and consider introducing certain flexibilities to allow for repacking activities to be carried out by manufacturers for the purpose of export. **Recommendations :** To study the existing provisions under the Customs Permanent Order No. 14 and consider introducing certain flexibilities to allow for repacking activities to be carried out by manufacturers for the purpose of export. The following is the proposal to Section 94 of the Customs Duties Exemption.	**Usul Oleh FMM** **Jawapan :** This issue has been restudied by Customs and is not agreeable to expand this section to include repacking activities for the following reasons: a) Section 93 applies to goods which are imported and subsequently re-exported. b) 100% inspection has to be done to identify that the goods re-exported are the same goods imported c) If goods are repacked with local products it will make 100% inspection difficult as the packed goods will have to be opened and this may damage the packing meant for export d) Repacking with other goods may also result in change in tariff code at the time of export depending on the items repacked compared to the goods imported. e) This may also create a precedent whereby goods which are incorporated into imported items are also claimed for duty drawback under Sec. 93 this will pose problems for Customs inspection. **Tindakan : Bahagian Perkhidmatan Teknik**

AGENDA 7

Ucapan Penutup Pengerusi Bersama

Thank you very much I think seperti yang Dato' Pengerusi kata tadi seelok-eloknya bagi bahagian swasta mana-mana bahagian yang kita hendak take up again please feel free to write to the Customs so that we can obtain a solution to our problems. We also need to follow up on this thing. Don't just wait for Customs to respond because they also have many things to do and if they don't respond we will write. That's all my advise.Thank you very much.

AGENDA 8

Ucapan Penutup Pengerusi

Terima Kasih banyak Y.M Dato' Raja Aziz. I hope you'll catch up even though I'll try to complete the agenda but I will not be able to finish the agenda item without your co-operation. Thank you for your indulgence, support and input. We'll under take to see our best efforts to implement a study and to take a follow up action. I have to say a note of thanks again to all panel members for their contribution. So terima kasih banyak- banyak di atas sumbangan, sokongan that has made this meeting easier for me to chair. Without your understanding would be very difficult because there are lot of contentious issue di sini. Jadi saya dengan segala hormatnya menjemput semua ahli panel untuk lunch. Thank you very much and have a good day. Contact us if you need to.

PENANGGUHAN MESYUARAT

Penangguhan	:	Mesyuarat ditangguhkan pada jam 12.15 Tengah hari.
Mesyuarat Akan Datang	:	Akan dianjurkan oleh KDRM. Tarikh dan Tempat akan ditentukan kemudian.

Disediakan oleh :

....

(HJ. ZAZULI BIN JOHAN)
Setiausaha,
Mesyuarat Panel Perundingan
Kastam-Swasta 1/2010
Tarikh : 21 Januari 2010

LAMPIRAN-LAMPIRAN

Agenda 4
No. 6

LAMPIRA

IBU PEJABAT KASTAM DIRAJA MALAYSIA
BAHAGIAN KASTAM, CAW. IMPORT/EXPORT
ARAS 4 SELATAN, BLOK 2G 1B PRECINT 2,
KOMPLEKS KEMENTERIAN KEWANGAN,
PUSAT PENTADBIRAN KERAJAAN PERSEKUTUAN,
62510 PUTRAJAYA
Telefon: 603-8882 2100 (GL), Fax: 603-8889 5881
Laman Web: www.customs.gov.my

Ruj. Kami : KE.HE(44) 001/01-3(A) Klt.4(21)

Tarikh : 21 Ogos 2009

Setiausaha
Persatuan Pengusaha-Pengusaha Perkapalan Malaysia (SAM)
C/O No.7, Jalan Jurutera U1/23, Section U1,
Hicom Glenmarie Industrial Park
40150 Shah Alam, Selangor

Fax:03-7883 2600

Tuan,

Customs Course For Shipping Agents

Dengan segala hormatnya saya merujuk kepada perkara tersebut diatas dan surat tuan bertarikh 10 dan 13 Ogos 2009.

2. Saperti yang tuan sedia maklum kelulusan untuk bertindak sebagai ejen perkapalan adalah seleras dengan Seksyen 90(2) Akta Kastam 1967. Kelulusan ini membolehkan pihak ejen perkapalan menjalankan kehendak Seksyen 36, 38, 40, 52, 53, 55 dan 57 Akta Kastam 1967.

3. Rayuan tuan telah di rujuk kepada Ketua Pengarah Kastam dan Ketua Pengarah Kastam membuat keputusan bahawa kursus ejen perkapalan adalah di perlukan untuk memantapkan lagi peranan ejen perkapalan demi kepentingan keseluruhan industri logistik. Dengan demikian Jabatan tidak bersetuju untuk membuat pindaan ke atas Seksyen 90(1)(a) Akta Kastam 1967 supaya ejen perkapalan di kecualikan daripada menghadiri dan lulus peperiksaan.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

(Dato' Hj. Ismail B Hj Ibrahim)
Bahagian Kastam
b.p. Ketua Pengarah Kastam Malaysia.

s.k.
1. Unit Latihan & Pembangunan Sumber Manusia, Ibu Pejabat
2. Pengarah AKMAL, Melaka
3. Fail timbul.

C:\Documents and Settings\Administrator\My Documents\Panel Perunding\Isu PP 1 of 2009\Tindakan Susulan 1_2009\KEK Agen Perkapalan SAM 200809.doc

IBU PEJABAT KASTAM DIRAJA MALAYSIA
BAHAGIAN KASTAM, CAW. IMPORT/EXPORT
ARAS 4 SELATAN, BLOK 2G 1B PRECINT 2,
KOMPLEKS KEMENTERIAN KEWANGAN,
PUSAT PENTADBIRAN KERAJAAN PERSEKUTUAN,
62510 PUTRAJAYA
Telefon: 603-8882 2100 (GL), Fax: 603-8889 5881
LamanWeb: www.customs.gov.my

Rujuk Kami : KE.HE (44)001/01-3(A) Klt.3(68) Agenda 4 Isu 9
Tarikh : 08 Julai 2009

Setiausaha
Persatuan Pengusaha-Pengusaha Perkapalan Malaysia
C/O No.7, Jalan Jurutera U1/23, Section U1,
Hicom Glenmarie Industrial Park
40150 Shah Alam, Selangor

U.P. Fong Keng Lun

Tuan,

Kursus Untuk Agen Perkapalan

Saya adalah merujuk kepada perkara tersebut diatas dan surat tuan bertarikh 30 Jun 2009 yang dialamatkan kepada Akademi Kastam Diraja Malaysia.

2. Untuk makluman tuan isu samada untuk mengadakan kursus ejen perkapalan tidak timbul lagi, perkara ini adalah kehendak Seksyen 90 (1) (a) Akta Kastam 1967.

3. Oleh itu kehadiran kursus adalah wajib oleh semua agen perkapalan. Selama ini mereka telah diberi pengecualian sementara oleh kerana tiada modul kursus yang sesuai. Dengan demikian pihak industri tiada pilihan. Pihak industri seharusnya memberi maklumbalas mengenai kandungan kursus yang sesuai. Perkara ini telah di putuskan dalam Mesyuarat Panel Perunding 2 / 2008 yang telah di adakan pada 19 Disember 2008 oleh Ketua Pengarah Kastam.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

(D.Martin Joseph)
Bahagian Perkastaman
b.p. Ketua Pengarah Kastam
Malaysia

S.k Pengarah Kastam, Bahagian Perkastaman Ibu Pejabat.

Ketua Unit Latihan dan Pembangunan Sumber Manusia
Ibu Pejabat Kastam Diraja Malaysia

Pengarah AKMAL
Peti surat 160
75730 Bukit Baru
Melaka

5

21 (25) bu

TYPES OF FRONT-END OFFERED FOR K1, K2, K3, K8, K9 & EFT

No.	TYPE OF FRONT-END (VENDOR)	e-Declare (DNT)	Cargo Declare (Rank Alpha)	Intimax (Wynet)	Edec.asia (Mobile Force)	Remarks
1	Registration (new user)	RM1400	RM1400	RM1400	RM1400	Compulsory
2	Stamping fee	RM10	RM10	RM10	RM10	Compulsory
3	Mailbox	180/mailbox	RM180/mailbox	RM180/mailbox	RM180/mailbox	Compulsory
4	Transaction charges	RM1.20/per KB	RM1.20/per KB	RM1.20/per KB	RM1.20/per KB	Standard Rate.
5	Price —	RM660/per annum	RM5,300 (outright purchase)	RM5,300 (outright purchase)	RM1,599 /per annum	User to choose e-Declare, Cargo Declare, Intimax or Edec.asia
6	Module	K1,K1A,K2,K3,K8,K9 & EFT	K1 & K2 (additional module subject to additional charges)	K1 & K2 (additional module subject to additional charges)	K1,K1A,K2,K3,K8, K9	Additional Modules for Cargo Declare and Intimax subject to additional charges
7	Maintenance	No maintenance charges	15% of software price	15% of software price	No maintenance charges	Yearly maintenance only applicable for Rank Alpha & Wynet
8	Typical cost for users using K1 & K2 Module	RM2070 (mailbox & transaction charges will be billed on monthly basis)	RM6710 (mailbox & transaction charges will be billed on monthly basis)	RM6710 (mailbox & transaction charges will be billed ion onthly basis)	RM3009 (mailbox & transaction charges will be billed on monthly basis)	

JABATAN KASTAM DIRAJA MALAYSIA
Ibu Pejabat Kastam Diraja Malaysia
Bahagian Kastam
Aras 4 Utara, Kompleks Kementerian Kewangan
No. 3, Persiaran Perdana, Presint 2
62596 Putrajaya
MALAYSIA.

No. Tel : 03-8882 2668
No. Fax : 03-8882 2655
Laman Web : www.customs.gov.my

LAMPIRAN C

Diiktiraf MS ISO 9001 : 2000
Pengurusan Pembayaran Kepada Pembekal dan Warga Kastam Diraja Malaysia di Ibu Pejabat

RECEIVED
18 NOV 2009

KE.HE(44)667/
07-1 Klt.2 (43)
17 November 2009

SEGERA DENGAN FAKS

SENARAI EDARAN SEPERTI DI LAMPIRAN 1

Y. Bhg. Tan Sri/Dato'/Tuan/Puan ;

ARAHAN UNTUK PENGOPERASIAN SECARA 24 JAM BAGI PINTU MASUK IMPORT DAN EKSPORT KARGO CIQ TANJUNG PUTRI, JOHOR BAHRU, JOHOR.

Dengan hormatnya saya di arah merujuk kepada perkara di atas.

2. Dimaklumkan bahawa YAB Dato' Sri Mohd Najib Bin Tun Hj. Abd. Razak, Perdana Menteri Malaysia telah mengarahkan supaya operasi bagi Pintu Masuk Import dan Eksport Kargo, CIQ Tanjung Puteri dibuka secara 24 Jam.

3. Sehubungan dengan itu, sukacita dimaklumkan mulai jam 00.01 pada 15 November 2009 Pintu Masuk Import dan Eksport Kargo, CIQ Tanjung Puteri dibuka secara 24 Jam setiap hari.

4. Oleh yang demikian, mulai jam 00.01 pada 15 November 2009 pihak Y. Bhg. Tan Sri/Dato'/Tuan/Puan bolehlah membuat pelepasan kargo import/eksport dengan masa yang baru iaitu 24 jam setiap hari berbanding sehingga 12.00 tengah malam sebelumnya.

5. Sebarang pertanyaan dan keterangan lanjut mengenai perkara ini bolehlah menghubungi pihak Y. Bhg. Tan Sri/Dato'/Tuan/Puan Pengarah Kastam negeri Johor di talian 07-2225666 atau 012-6360053.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

(DATO' HAJI ISMAIL BIN HAJI IBRAHIM)
Bahagian Kastam, Ibu Pejabat
b.p. Ketua Pengarah Kastam
MALAYSIA.

s.k i. Y.Bhg Dato' Sri Ketua Pengarah Kastam Malaysia.

ii. Y.Bhg Dato' Timbalan Ketua Pengarah Kasta (Perkastaman dan Cukai Dalam Negeri)

iii. Fail Timbul

iv. Fail

v. *Y. Bhg. Datuk Mohd. Sidik Shaik Osman*
President
Federation of Malaysia Port Operating Companies (FMPOC)
24th Floor, Menara Tun Razak,
Jalan Raja Laut,
50350 Kuala Lumpur, Malaysia.

vi. Ir. Nordin Mat Yusof
Chairman
Malaysia Shipowners Association (MASA)
17th Floor, Menara Dayabumi, Jalan Sultan Hishamuddin,
P.O. Box 10371
50712 Kuala Lumpur

vii. En. Tan Ah Beng
Acting President
Federation of Malaysia Freight Forwarders (FMFF)
Wisma AFAPK
No. 23, Jalan Cemerlang
42000 Port Klang
Selangor Darul Ehsan.

viii. En. Walter Culas
Chairman
Airfreight Forwarders Association of Malaysia (AFAM)
16b, 2nd . Floor, Jalan Kemuja
Bangsar Utama
59000 Kuala Lumpur.

ix. En. Kenny Tan
President
Logistics and Supply Chain Association of Malaysia (LSCoM)
No. 50, 1st Floor,
Jalan Batu Unjur 1, Bayu Perdana,
41200 Klang, Selangor.

x. En. G. Krishnan
President
Malaysia International Chambar of Commerce and Industry (MICCI)
C-8-8, 8th Floor, Block C,
Plaza Mont' Kiara
2 Jalan Kiara, Mont' Kiara
50480 Kuala Lumpur.