KETERANGAN AM

1.Kementerian	**:**	**Kewangan**
2.Jabatan	**:**	**Kastam Diraja Malaysia**
3.Tajuk Mesyuarat	**:**	**Mesyuarat Panel Perundingan Kastam – Swasta Bil 1/2012**
4.Tarikh	**:**	**2 Mei 2012 (Rabu)**
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.	Y.Bhg. Dato’ Sri Hj. Mohamed Khalid b. Yusuf	Ketua Pengarah Kastam Malaysia **(Pengerusi)**
2.	Y. Bhg. Dato’ Hj. Matrang bin Suhaili	Penolong Ketua Pengarah Kastam Bahagian Penguatkuasaan
3.	Y. Bhg Dato’ Hj. Shaharuddin b Ibrahim	Timbalan Ketua Pengarah Kastam Bahagian Perkastaman/Cukai Dalam Negeri
4.	Y.Bhg. Dato’ Zaleha bt Hamzah	Penasihat Kastam
5.	Y. Bhg. Dato’ Ahmad Nadzri b Embong	Pengarah Bahagian Khidmat Pengurusan dan Sumber Manusia
6.	Puan Hajah Azizah binti Ibrahim	Pengarah Bahagian Cukai Dalam Negeri
7.	Y.Bhg .Dato’ Hassan bin Ibrahim	Pengarah Bahagian Perkhidmatan Teknik
8.	Y.Bhg Dato’ Hj. Md. Salleh b Said	Pengarah Bahagian Perkastaman
9.	Y.Bhg Dato’ Azis b Yacub	Pengarah Kastam Negeri Selangor
10.	Y.Bhg Dato’ Chik Omar b Chik Lim	Pengarah Bahagian Perancangan Korporat
11.	Puan Rosinah bt Md. Murad	Ketua Akauntan Cawangan Akaun
12.	Tuan Mohd Matar bin Musa	Timbalan Pengarah Cawangan Pengurusan Perolehan

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
13.	Puan Norlinda Lim bt Abdullah	Timbalan Pengarah Cawangan Logistik
14.	Puan Zaidah bt Mohd Noor	Timbalan Pengarah Cawangan Teknologi Maklumat
15.	Tuan Abd. Gani bin Othman	Timbalan Pengarah Cawangan Fasilitasi Perdagangan & Perindustrian
16.	Tuan Hj Johari bin Alifiah	Timbalan Pengarah Cawangan Pengurusan Penilaian
17.	Tuan Hj Wan Din bin Wan Hassan	Timbalan Pengarah Cawangan Perakaunan Hasil
18.	Tuan Ong Guan Sai	Timbalan Pengarah Cawangan Pendakwaan
19.	Puan Soria binti Osman	Timbalan Pengarah Cawangan Pengurusan Penjenisan, Tarif & Gubalan
20.	Puan Amarjit Kaur a/p Maktiar Singh	Timbalan Pengarah Cawangan Dasar & Perlaksanaan Cukai Dalam Negeri
21.	Tuan Awai bin Mamat	Timbalan Pengarah Cawangan Industri, Petroleum & Gas
22.	Puan Azimah binti Ab. Hamid	Timbalan Pengarah Cawangan Kawalan Kemudahan & Konsultasi Cukai Dalam Negeri
23.	Tuan Mohd Sapian bin Hj Sanusi	Timbalan Pengarah Cawangan Pencegahan / Rampasan
24.	Tn.Muhammad Ilyas Queek bin Abdullah	Timbalan Pengarah Cawangan Narkotik
25.	Y. Bhg Dato’ Mohamed bin Jaafar	Timbalan Pengarah Cawangan Pasca Import
26.	Puan Hjh Rokiah binti Abdullah	Timbalan Pengarah Cawangan Auditan Syarikat
27.	Tuan Tan Sim Kiat	Timbalan Pengarah Unit Tugas-Tugas Khas GST

BIL.	*NAMA*	*JAWATAN/ PERTUBUHAN*
28.	Puan Nor Haziah binti Abd.Wahab	Timbalan Pengarah Cawangan Hal Ehwal Antarabangsa
29.	Tuan Saad bin Ishak	Penolong Kanan Pengarah Kastam I Wakil Pengarah Bahagian Risikan
30.	Puan Siti Zaleha	Penolong Kanan Pengarah Kastam I Unit Tugas-Tugas Khas GST
31.	Puan Norezan bt Abdul Latiff	Penolong Kanan Pengarah Kastam II Wakil Timbalan Pengarah Cawangan Pengurusan Kewangan
32.	Dr.Roslan bin Mohamed	Penolong Pengarah Kastam Cawangan Perancangan Strategik
WAKIL SWASTA		
33.	Encik S. Raja Kumaran	Dewan Perniagaan Dan Perindustrian Antarabangsa (MICCI) **(Pengerusi Bersama)**
34.	Encik Tosri Amin	Dewan Perniagaan Dan Perindustrian Antarabangsa (MICCI)
35.	Cik Chris Wong	Dewan Perniagaan Dan Perindustrian Antarabangsa (MICCI)
36.	Cik Chang Hou Yea	Dewan Perniagaan Dan Perindustrian Antarabangsa (MICCI)
37.	Encik Mohd Azlan b Abu Bakar	Dewan Perniagaan Dan Perindustrian Antarabangsa (MICCI)
38.	Encik Sekar Menon	Dewan Perniagaan Dan Perindustrian Antarabangsa (MICCI)
39.	Encik Lee Silong	Institut Akauntan Awam Bertauliah Malaysia (MICPA)
40.	Encik Thomas Selva Doss	Institut Akauntan Awam Bertauliah Malaysia (MICPA)
41.	Cik Cheong Li Wei	Institut Akauntan Awam Bertauliah Malaysia (MICPA)
42.	Encik K.S. Lim	Chartered Tax Institute of Malaysia (CTIM)

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
43.	Encik Koh Sook Kiat	Chartered Tax Institute of Malaysia (CTIM)
44.	Encik David Lai Shin Fah	Chartered Tax Institute of Malaysia (CTIM)
45.	Cik Nadia	Chartered Tax Institute of Malaysia (CTIM)
46.	Encik Ong Whee Tiong	Institut Setiausaha Dan Pentadbiran Berkanun Malaysia (MAICSA)
47.	Encik Johny Yong	Institut Setiausaha Dan Pentadbiran Berkanun Malaysia (MAICSA)
48.	Cik Meera Thuraisingam	Institut Setiausaha Dan Pentadbiran Berkanun Malaysia (MAICSA)
49.	Cik Siti Aishah	Persatuan Industri Komputer & Multimedia Malaysia (PIKOM)
50.	Encik Anuar Haji Ashari	Airfreight Forwarders Association Of Malaysia (AFAM)
51.	Encik Toon Teng Sat	Persekutuan Penghantaran Fret Malaysia (FMFF)
52.	Encik Krishnan Chelliah	Persekutuan Penghantaran Fret Malaysia (FMFF)
53.	Cik Prunella Phoong	Persekutuan Penghantaran Fret Malaysia (FMFF)
54.	Encik Tony Chia	Persekutuan Penghantaran Fret Malaysia (FMFF)
55.	Y. M. Raja Dato' Abdul Aziz bin Raja Muda Musa	Persekutuan Pekilang-Pekilang Malaysia (FMM)
56.	Dato' Tan Kwong Jin	Persekutuan Pekilang-Pekilang Malaysia (FMM)
57.	Cik Shamini Sakthinathan	Persekutuan Pekilang-Pekilang Malaysia (FMM)
58.	Cik Maygelah Siva	Persekutuan Pekilang-Pekilang Malaysia (FMM)
59.	Encik Lau Haw Chong	Malaysian Association of Company Secretaries (MACS)
60.	Encik Mohd Salimi Bin Ahmad	Malaysian Association of Company Secretaries (MACS)

BIL.	***NAMA***	***JAWATAN/ PERTUBUHAN***
61.	Puan Nora Aida binti Sulaiman	Institut Akauntan Malaysia (MIA)
62.	Puan Azlina binti Zakaria	Institut Akauntan Malaysia (MIA)
63.	Encik Yeong Hoon Li	Institut Akauntan Malaysia (MIA)
64.	Y.Bhg Datuk Kapt. Zailani b Mohamad	Persatuan Pengusaha Logistik Bumiputera (PPBL)
65.	Encik Ravi Chandran	Persatuan Pengusaha-Pengusaha Perkapalan Malaysia (SAM)
66.	Encik Fong Keng Lun	Persatuan Pengusaha-Pengusaha Perkapalan Malaysia (SAM)
67.	Encik Tee Jin Yee	Persatuan Pengusaha-Pengusaha Perkapalan Malaysia (SAM)
68.	Puan Nazaina Nasir	Conference of Asia-Pacific Express Carriers (CAPEC)
69.	Encik Kamarul Azman	Conference of Asia-Pacific Express Carriers (CAPEC)
70.	Cik Jessica Ho	Conference of Asia-Pacific Express Carriers (CAPEC)
71.	Encik Jason How	Conference of Asia-Pacific Express Carriers (CAPEC)
	URUSETIA	
72.	Tuan Mohd Nasir bin Yusoff	Penolong Kanan Pengarah Kastam I Cawangan Perhubungan Awam **(Setiausaha)**
73.	Puan Kohila a/p Rajaram	Penguasa Kastam Cawangan Perhubungan Awam
74.	Puan Suhaliza binti Mohd Mokhtar	Pengawai Kastam Cawangan Perhubungan Awam

PROVISIONAL ANNOTATED AGENDA

MESYUARAT PANEL PERUNDINGAN KASTAM-SWASTA 1/2012
2 Mei 2012 (Rabu)
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' Sri Hj. Mohamed Khalid Bin Yusuf,Ketua Pengarah Kastam Malaysia selaku Pengerusi Mesyuarat Panel Perundingan Kastam-Swasta Bil. 1/2012.
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.1/2012.
AGENDA 5 :	**PEMBENTANGAN MINIT MESYUARAT PANEL PERUNDINGAN KASTAM - SWASTA BIL. 2/2011**	Setiausaha akan membentangkan minit Mesyuarat Panel Perundingan Kastam-Swasta Bil. 2/2011 untuk makluman ahli-ahli mesyuarat. Pengesahan minit Mesyuarat Panel Perundingan Kastam-Swasta Bil. 2/2011
AGENDA 6 :	**ISU-ISU BELUM SELESAI**	Setiausaha akan membentangkan isu-isu yang belum selesai pada Mesyuarat Panel Perundingan Kastam - Swasta Bil. 2/2011 untuk perbincangan ahli-ahli mesyuarat.

Isu-Isu Mesyuarat Yang Lalu

6.1 Service Level Agreements oleh AFAM *(Bil 5.3 m/s 18 , minit 2/2011)*
6.2 Facilitate smooth operational checks on “critical cargo” (liquor & tobacco), oleh ACCCIM *(Bil 5.4 M/S 22, minit 2/2011)*
6.3 Voluntary disclosure of non compliance on customs related matters, oleh MIA *(Bil 5.5 m/s 23 , minit 2/2011)*
6.4 Recognizing Penang Export Declaration Deminimis for both K2 & K8, oleh CAPEC *(Bil 5.7 m/s 2, minit 2/2011)*
6.5 Participation of SMEs in the AEO Programme oleh FMM *(Bil 5.10 m/s 30, minit 2/2011)*
6.6 Self-Certification Regime – Proposal to Impose Stricter Penalties Against Fraudulent Declarations oleh FMM *(Bil 5.11 m/s 31 minit 2/2011)*

Isu-Isu Yang Dibangkit Dalam Mesyuarat 2/2011

6.7 Sales Tax CJ5 oleh MICCI *(Bil 6.1 m/s 44, minit 2/2011)*
6.8 Valuation for Excise Duties oleh MICCI *(Bil 6.2 m/s 45, minit 2/2011)*

6.9 Service Tax on Service Provided to Companies Located in Free Zones oleh MICCI*(Bil 6.3 m/s 46, minit 2/2011)*
6.10 Temporary Importation - Standardisation of Procedures and Forms oleh FMM *(Bil 6.4 m/s 47, minit 2/2011)*
6.11 Customs Client Charter on The Authorised Economic Operator (AEO) Programme oleh FMM *(Bil 6.5 m/s 48, minit 2/2011)*
6.12 Sales Tax Chargeable on The Preferential Value of Goods oleh FMM *(Bil 6.6 m/s 49, minit 2/2011)*
6.13 Discrepancies in Customs Classification Code (HS CODE) oleh FMM *(Bil 6.7 m/s 50, minit 2/2011)*
6.14 Extension of time period for re-importation of recognised Malaysian Brand Product oleh FMM *(Bil 6.8 m/s 51, minit 2/2011)*
6.15 Imposition of Excise Duties on Locally Assembled Vehicles oleh FMM *(Bil 6.9 m/s 52, minit 2/2011)*
6.16 Customs Classification oleh PIKOM *(Bil 6.10 m/s 54, minit 2/2011)*
6.17 Custom License- The Present Validity Period is 2 Years oleh SAM *(Bil 6.11 m/s 55, minit 2/2011)*
6.18 Containers Detained By Customs- Delay in Releasing Empty Containers oleh SAM *(Bil 6.12 m/s 55, minit 2/2011)*
6.19 Standardisation of Uplift Process oleh CAPEC *(Bil 6.13 m/s 56, minit 2/2011)*

AGENDA 7 : PEMBENTANGAN USUL – USUL BARU

7.1 Sales Tax and/ or Duties for Spare Parts of Machineries oleh ACCCIM
7.2 Customs Procedure - from Port Sepanggar to Tanjung Aru,Sabah oleh ACCCIM
7.3 One Single Customs Station Code for Port Klang oleh FMFF
7.4 Deconsolidation Activity at Public Bonded Warehouse oleh FMFF
7.5 Compound for Mistakes by Freight Forwarder oleh FMFF
7.6 Advance Manifest Declaration oleh FMFF
7.7 Red Files System for Customs Assessment oleh FMFF
7.8 Customs Clearance-K8 Normal Cargo at Westport and K8 critical cargo at PKFZ oleh FMFF
7.9 Government Departments does not Apply for CJ(P)2 oleh MICPA
7.10 Service Tax Chargeable on Employment Service 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. 1/2012.
AGENDA 10 :	**UCAPAN PENANGGUHAN OLEH PENGERUSI**	Penyampaian ucapan penangguhan oleh Y. Bhg Dato' Sri Hj. Mohamed Khalid Bin Yusuf, Ketua Pengarah Kastam Malaysia selaku Pengerusi Mesyuarat Panel Perundingan Kastam-Swasta Bil. 1/2012.

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 Y.Bhg Dato’ Sri Pengerusi.

AGENDA 3

UCAPTAMA PENGERUSI

Assalamualaikum w.b.t, Selamat pagi, Salam sejahtera, Salam Satu Malaysia.

Y. Berusaha En. S. Rajakumaran, Pengerusi bersama Mesyuarat Panel Perundingan Kastam-Swasta Bil 1/2012,

Y. Mulia Raja Dato' Abd Aziz bin Raja Muda Musa sebagai *Vice President FMM* dan CEO daripada pelbagai syarikat dan persatuan-persatuan pihak swasta,

Timbalan-Timbalan Ketua Pengarah, Ketua pejabat, Tuan-tuan dan Puan-puan yang saya hormati sekalian.

Saya ingin merakamkan setinggi-tinggi penghargaan dan terima kasih di atas kesudian Dato'-Dato',Tuan-tuan dan Puan-puan yang hadir pada pagi ini;khususnya kepada pihak swasta kerana dapat melapangkan masa untuk kita, bersama-sama membincang perkara-perkara yang berbangkit untuk kepentingan bersama.Saya amat berterima kasih kerana mesyuarat ini dapat dilaksanakan secara berterusan dengan adanya komitmen, sokongan, input daripada Dato'-Dato',Tuan-tuan dan Puan-puan.

Pada mesyuarat pagi ini, saya cuma hendak memaklumkan tiga perkembangan.

Pertama,satu majlis pelancaran Sistem Maklumat Kastam elektronik yang baru iaitu *u-customs* telah berlangsung pada 20 April yang lepas.Saya amat berterima kasih kepada pihak kerajaan kerana telah meluluskan bantuan kepada pihak Kastam untuk menggantikan Sistem Maklumat Kastam yang sedia ada yang telah berusia lebih 18 tahun.Semenjak 18 tahun ini Jabatan telah berusaha membuat penambahbaikan secara *adhoc ;* dan kerja-kerja penambahbaikan atau pengubahsuaian adalah lebih sukar berbanding membuat sistem yang baru.Struktur program dan pengumuman telah dibuat walaupun sebahagian besar masih lagi dalam maklumat berperingkat.

Pihak MAMPU akan menjadi penasihat Jabatan dalam perkara ini.Pihak Kastam telah menjalankan satu kajian *diagnostics* yang menyeluruh dan telah membentang kepada kerajaan. Pihak kerajaan telah bersetuju agar ianya dilaksanakan.Secara keseluruhanya, dengan sistem baru ini nanti, *National Targeting Centre yang berpusat di Customs Intelligence Command Centre* akan membuat targeting terhadap konsainen yang mempunyai risiko tinggi dan dijangka pihak Kastam memberi pelepasan kepada konsainen yang mempunyai risiko rendah yang dianggarkan lebih 80 %. Ini bermakna, 80% konsainen akan diikrar di lorong hijau,dan sasaran Jabatan akan tertumpu kepada 20%, iaitu jumlah sebenar konsainen yang akan kita periksa.Ini kerana, pemeriksaan terhadap semua kontena akan menyebabkan kelewatan dan ini akan meningkatkan kos, dimana keadaan ini akan memberi impak negatif kepada pihak industri.Jabatan amat menitikberatkan *customs clearance time* dan *customs release time* berbanding dengan *cargo turnaround time.*Oleh itu,kita telah menjalankan kajian *Time Release Study* untuk memastikan jumlah *cargo turnaround* time yang sebenarnya *aggregated* kepada pelepasan kastam.Ini kerana,selain daripada pihak Kastam, pihak lembaga pelabuhan, haulier, polis, agen dan lain-lain pihak turut terlibat dalam rantaian pembekalan logistik.

Disamping itu, pusat pelepasan kastam akan diwujudkan, di mana pegawai kastam kebanyakannya tidak akan lagi berkhidmat di pelabuhan dan segala pemprosesan untuk pengikraran dagangan akan dilakukan secara elektronik.*Pengikraran boleh dibuat dari mana-mana tempat dan bila –bila masa tidak kira sama ada dari pejabat ataupun dari rumah.*Pihak kastam pula akan memproses pengikraran tersebut di setempat sebaik sahaja menerima pengikraran secara elektronik mengikut turutan. Keadaan ini menyebabkan pihak

Kastam tidak boleh memilih lagi pengimport atau borang yang hendak diproses dan pada masa yang sama pihak importer tidak boleh memilih pegawai yang hendak memproses pengikraran mereka.Dengan demikian, kita berharap dapat meningkatkan nilai integriti.Kita telah menjadikan pihak Kastam di Hermberg, Germany dan Pinching,Korea sebagai penanda aras dalam perkara ini.Pasukan kita telah pergi untuk mengkaji proses transaksi elektronik yang berlaku pada kadar 99.9%.Sistem baru,*u-customs* akan disokong oleh kebanyakkan *non-inclusive equipment* d*an* kita berharap untuk melakukan dengan cara yang lebih lancar.

Kedua,Jabatan telah melantik satu pasukan *Business Process Re-engineering(BPR)* yang menjadi asas kepada pembangunan sesuatu sistem yang baru. Jabatan tidak mahu membangunkan sistem baru sebagai Sistem Maklumat Kastam yang berdasarkan kepada proses kerja yang lama dalam SOP yang sedia ada.Proses *re-engineering* telah mula dilaksanakan dan mengikut kaedah yang digunakan dalam *government fast communication programme* yang diamalkan sekarang.Kastam menggunakan kaedah Lab dimana kaedah ini berada dalam peringkat pertama dimana hanya melibatkan pegawai-pegawai kastam sahaja. Pada peringkat kedua Jabatan akan menjemput pihak industri untuk mendapatkan input dari mereka dan membantu Jabatan di dalam lab dengan melihat kepada proses-proses kerja yang telah Jabatan bangunkan berdasarkan kepada BPR yang akan memenuhi keadaan persekitaran semasa.

Ketiga, pada 30 haribulan yang lepas,Jabatan Kastam Diraja Malaysia telah menandatangani satu memorandum dengan pihak Smart Tag bagi perlaksanaan sil elektronik dengan alat baru pengenalpastian frekuensi yang, iaitu satu kaedah yang dijangka dapat menjamin pendapatan dan keselamatan kargo. Ini dapat memenuhi kehendak kedua-dua pihak.Pihak Kastam hendak menentukan bahawa tidak berlaku kebocoran hasil konsainmen*,* terutamanya*, sewaktu* proses pergerakan dagangan berlaku daripada *point of origin* sehingga tiba di destinasi sebenar dengan selamat.Penggunaan *device* ini, dapat mengesan kedudukan kargo sekiranya berlaku kejadian-kejadian yang tidak diingini seperti kecurian kargo atau pemecahan sil.Oleh kerana ini merupakan sil elektronik, maka kita juga boleh mengesan jika sil itu dipecah oleh mana-mana pihak yang tidak bertanggungjawab.Sil elektronik ini merupakan antara yang murah didapati di pasaran dan negara-negara seperti Thailand,Taiwan,China dan Singapura telah mula menggunakannya. sil elektronik yang digunakan oleh negara-negara ini adalah keluaran daripada syarikat yang sama iaitu *English Homegrown Technology Company* yang mempunyai sijil pengiktirafan ISO.Penggunaan sil elektronik ini dijangka akan mula dilaksanakan pada 1 Jun.Projek ini telah diuji cuba di Pulau Pinang dan mendapat maklumbalas yang amat positif daripada pihak industri.

Sekian sahaja ucapan saya dan saya serahkan mesyuarat kepada Y.Berusaha En.S.Rajakumaran selaku pengerusi bersama mesyuarat hari ini.

Y.Bhg.Dato' Sri Mohamed Khalid Bin Hj.Yusuf
Ketua Pengarah Kastam Malaysia

AGENDA 4

UCAPTAMA PENGERUSI BERSAMA

Yang Berbahagia Dato' Sri, Ketua Pengarah Kastam, Yang Berbahagia Dato' – Dato', Pengarah – Pengarah Kastam, Pegawai – Pegawai Kastam dan juga semua wakil daripada pihak swasta, *I like to wish everyone a very good morning.*

It is a pressure to hear that Customs is putting in place a number of initiatives for example the smart tag that would assist the business community to reduce its cost of doing business.

The objective of the Customs – Private Sector Consultative Panel meeting is to decide policy matters that affects the business community with regards to the Customs Department. With this in mind, we would like to make suggestions so that this meeting continues to be an important arena for sharing and working together.

It is the request of private sector that this meeting be given the highest priority and importance. Today's meeting was postponed twice and one of it at the very last minute. Private sector members place the highest importance and take a lot of trouble and put their business appointments on hold to attend this meeting. Those who come from out of Putrajaya to make travel arrangements and postponing this meeting puts a lot of pressure on them and not mentioning the financial cost. We do understand that sometimes the postponement cannot be helped but the department should give its top priority to ensure that the meeting is held as scheduled.

Secondly, the private sector comes here to discuss policy issues and when Customs gives an answer, we leave this meeting with the expectation that it will be implemented within a reasonable time and duly inform our members. But we notice that the policy implementation is not done and the present officers have no clue that such decision was made. This type of behaviour does not cast a good sight on the integrity of the department and slowly the business will lose the confidence on the department.

Going forward, we would like to recommend that a monitoring record be maintained and every decision be tracked until it is completed and only removed from minutes after its completion.

The private also like to be given a regular update on GST and the department's readiness at this meeting.

With that I would like to say Thank You.

Mr.S.Rajakumaran
Pengerusi Bersama Mesyuarat Panel Perundingan Kastam –Swasta Bil 1/2012
Chairman
Focus Group Trade Facilitation (MICCI)

AGENDA 5

PERKARA-PERKARA BERBANGKIT

Pengesahan Minit Mesyuarat Panel Perundingan Kastam – Swasta Bil 2/2011

<u>Pengesahan Minit Mesyuarat Bil 2/2011</u>

Minit Mesyuarat Panel Perundingan Kastam – Swasta Bil 2/2011 disahkan dengan rasminya.

Mesyuarat secara sebulat suara telah bersetuju dan mengesahkan minit Mesyuarat Panel Perundingan Kastam Swasta Bil 2/2011.

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

(Bil 5.3 M/S 18 – minit 2/2011)</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;

<u>Bidang Kastam</u>
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

Cadangan ini dikemukakan berdasarkan pemerhatian serta kepantasan tindakan pelepasan kastam di dua Stesen Utama Kastam iaitu KLIA dan Pelabuhan Kelang. Dimaklumkan bahawa</td>
<td>Tindakan : Bahagian Perancangan Korporat
: Bahagian Perkhidmatan Teknik

Bahagian Korporat :

Hasil kajian Time Release Study (TRS) 2011 mendapati masa keseluruhan yang telah di ambil untuk pelepasan barang dagangan bagi mod udara, laut dan darat adalah seperti berikut :

<table>
<tr><th>MODE / TIME TAKEN</th><th>AIR
HOURS / MINUTES</th><th>SEA
HOURS / MINUTES</th><th>ROAD
HOURS/ MINUTES</th></tr>
<tr><td>Cargo Turnaround</td><td>50.43</td><td>72.00</td><td>00.56</td></tr>
<tr><td>Customs Clearance</td><td>06.53</td><td>08.31</td><td>00.16</td></tr>
<tr><td>Customs Release</td><td>00.08</td><td>00.14</td><td>00.03</td></tr>
<tr><td>Customs Clearance
+
Customs Release</td><td>07.01</td><td>09.14</td><td>00.19</td></tr>
<tr><td>Customs Process Only</td><td>00.45</td><td>01.16</td><td>00.09</td></tr>
<tr><td>Client Charter</td><td>180
(3 hrs)</td><td>130
(2 hrs 10 mins)</td><td>60
(1 hr)</td></tr>
<tr><td>Cadangan Pindaan (Based on Customs Process only)</td><td>60 mins</td><td>60 mins</td><td>30 mins</td></tr>
</table>

Bagi pelepasan barang dagangan Customs Clerance + Customs Release untuk mod udara, masa yang diambil adalah 7 jam 1 minit, mod laut adalah 9 jam 14 minit dan mod darat adalah 19</td>
</tr>
</table>

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	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".*** **<u>Bidang Perkhidmatan Teknik</u>** 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. **<u>Cadangan:</u>** 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:* 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*	minit.Tempoh-tempoh masa berkenaan adalah termasuk masa yang diambil oleh pihak *Port Authority, OGA* dan *Forwarding Agent*.Kajian ini turut menunjukan catatan masa untuk proses pelepasan pihak kastam sahaja.Untuk proses pelepasan Kastam sahaja, masa yang diambil bagi mod udara adalah 45 minit, mod laut 1 jam 16 minit dan mod darat 9 saat.Oleh yang demikian,Jabatan bersetuju untuk meminda Piagam Pelanggan JKDM, 60 minit bagi mod udara dan laut; 30 minit bagi mod darat seperti yang dicadangkan oleh pihak AFAM. Pengerusi telah memohon TKPK (Perkastaman / Cukai Dalam Negeri) untuk mengeluarkan arahan kepada semua PKN agar SLA peringkat negeri disediakan di bahagian masing-masing.Usaha untuk menepati SLA perlu diberi perhatian yang serius dan semua pihak perlu peka terhadap indeks yang telah dibuat agar boleh membuat pengukuran pencapain di masa akan datang. 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. Walaubagaimanapun, Bahagian Perkastaman dikehendaki menguji jumlah masa sebenar diambil dalam processing of Bank Guarantee dan Redemption of Bank Guarantee bagi tujuan untuk memasukkan dalam SLA. **Bahagian Perkhidmatan Teknik :** Ibu Pejabat terus berusaha untuk mengurangkan tempoh masa melalui pelbagai mekanisma pentadbiran sebagaimana dibuktikan melalui rekod tempoh masa pengeluaran keputusan ketetapan kastam seperti berikut:

<table>
<tr><th>NO.</th><th>PERKARA</th><th>KEDUDUKAN / TINDAKAN</th></tr>
<tr><td></td><td>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.</td><td>Tempoh Masa Pengeluaran Keputusan Ketetapan Kastam

<table><tr><th>TEMPOH</th><th>2010</th><th>2011</th></tr><tr><td>Kurang dari 30 hari</td><td>39.18%</td><td>43.42%</td></tr><tr><td>Lebih 30 hari Kurang 60 hari</td><td>41.58%</td><td>56.58%</td></tr><tr><td>Lebih 60 hari kurang 90 hari</td><td>19.24%</td><td>0.00%</td></tr><tr><td>Lebih 90 hari</td><td>0.00%</td><td>0.00%</td></tr><tr><td>Jumlah</td><td>100%</td><td>100%</td></tr></table>
Walaubagaimanapun, dalam kes-kes tertentu yang ingin mendapatkan Ketetapan Kastam dalam masa terdekat, boleh diusahakan jika tidak memerlukan analisa pakar seperti daripada Jabatan Kimia dan sebagainya.</td></tr>
<tr><td>6.2

(Bil 5.4 M/S 22 – minit 2/2011)</td><td>FACILITATE SMOOTH OPERATIONAL CHECKS ON “CRITICAL CARGO” (LIQUOR & TOBACCO)

Usul oleh ACCCIM
To facilitate smooth operational checks on “critical cargo” (liquor & tobacco) for <u>bonafide imports</u> & clampdown hard on smuggling.
Licensed importers of liquor & tobacco are perplexed that the RMC are <u>overzealous</u> on checking their imports of such items in <u>various stages,</u> from port examination to warehouse and subsequent inspections, when the rules & regulations in all respect are fulfilled for these movements, be it bankers’ guarantees, import licences & use of proper bonded warehouses for storage.
Recommendations :
Smuggled of contraband goods are in no way declaring as liquor or tobacco, hence legitimate declared goods of these items should be given uninterrupted transit or movement, especially for “inter terminal transfer”. Customs should conduct</td><td>Tindakan : Bahagian Perkastaman

Pemeriksaan oleh pihak Kastam dilakukan atas sebab-sebab tertentu untuk mengesahkan dagangan kritikal yang diikrar adalah betul. Sekiranya terdapat pemeriksaan yang membebankan pengimport di luar daripada prosedur biasa, pengimport hendaklah merujuk hal tersebut kepada Pengarah Kastam Negeri berkenaan.

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

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	examination only at designated storage premises. Most often than not, inspection of said goods at the ports or terminals encountered loss through pilferage. *Perbincangan berasingan adalah perlu dengan Bahagian Kastam. Syarikat yang mempunyai kepatuhan yang tinggi patut diberi kemudahan ini.*	
6.3 (Bil 5.5 M/S 23 – minit 2/201)	**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* ❑ *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.*	**Tindakan : Bahagian Cukai Dalam Negeri** Jabatan telah membuat kajian berkaitan Konsep Voluntary Disclosure dan ianya telah dihantar kepada Kementerian Kewangan (MOF) melalui surat rujukan : KE.HF(-)379/12 Klt.5/(11) bertarikh 22 Julai 2011 dan 4 surat susulan berkaitan perkara ini telah pun dihantar ke Kementerian Kewangan . Jabatan akan terus mengambil tindakan susulan ke Kementerian Kewangan dan akan memaklumkan keputusannya nanti.

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	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.* *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	KEDUDUKAN / TINDAKAN
6.4 (Bil 5.7 M/S27 – minit 2/2011)	**RECOGNIZING PENANG EXPORT DECLARATION DEMINIMIS 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 diminimis (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 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 *"Deminimis Value"* untuk eksport dibenarkan. Mencadangkan proses "*deminimis value"* diselaraskan ke semua stesen Kastam di Malaysia. Sekiranya Kastam perlu ada satu mekanisma kawalan untuk barangan eskport "*deminimis value",* syarikat kurier boleh memberikan satu senarai manifest untuk semua barangan tidak melebihi RM300 /RM500 kepada pihak Kastam untuk pemeriksaan & pengendorsen sebelum pelepasan dibenarkan.	**Tindakan : Bahagian Perkastaman** Jabatan bersetuju dengan cadangan supaya *de minimis value* untuk eksport bagi dagangan kurang dari RM300 memandangkan kebanyakkan barangan untuk eksport tidak berduti. Surat telah dimajukan kepada Perbendaharaan pada 16.03.2012 melalui surat rujukan : KE.HE (44) 515 / 09 -12 Klt.16 (10) masih lagi dalam pertimbangan Perbendaharaan.

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	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.**	
6.5 (Bil 5.10 M/S 30 – minit 2/2011)	**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 Authorised Economic Operator (AEO)** due to the stringent eliginoity conditions which has large financial implications on SMEs. From the 12 criteria which companies are required to fulfil 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 :** As a large portion of Hong Kong businesses are SMEs, the Authorised Economic Operator (AEO) programme implemented by the Hong Kong Customs has been adapted to increase SMEs participation in the AEO programme. 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 programme using the two tier approach to facilitate trade for SMEs.	**Tindakan : Bahagian Perkastaman** Kajian sedang dijalankan untuk mewujudkan AEO 2nd Tier terbuka kepada SME yang tidak dapat memenuhi kriteria AEO sepenuhnya. Mesyuarat bersama wakil FMM telah diadakan pada 19.12.2011 dan Satu Jawatankuasa Kerja Mengkaji 2nd Tier AEO telah pun ditubuhkan pada 12.03.2012 untuk menyediakan kertas cadangan kepada pengurusan tertinggi jabatan.

NO.	PERKARA	KEDUDUKAN / TINDAKAN
6.6 (Bil 5.11 M/S 31 – minit 2/2011)	**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. **<u>Abuse of the self-certification system could be curbed if penalties under the Customs Act were further tightened.</u>** 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 thereunder, 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 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: **<u>Fine</u>** • **<u>Not less than fifty thousand ringgit or</u>** • **<u>3 times the value of the goods in respect of which offence was committed, whichever is the greater;</u>** **<u>OR</u>** **<u>Imprisonment</u>** • **<u>Term not exceeding 5 years;</u>** **<u>OR</u>** **<u>Both fine and imprisonment</u>**	**Tindakan : Bahagian Perkastaman** Jabatan bersetuju untuk mengkaji cadangan FMM. Walaubagaimanpun Jawatankuasa Pindaan Undang-undang berkenaan mendapati penalti di bawah Seksyen 133 Akta Kastam 1967 adalah lebih tinggi dari cadangan yang dikemukakan, iaitu denda tidak melebihi RM500,000.00 atau penjara tidak melebihi 5 tahun atau kedua-duanya sekali.

<table>
<tr><th>NO.</th><th>PERKARA</th><th>KEDUDUKAN / TINDAKAN</th></tr>
<tr><td>6.7

(Bil 6.1 M/S 44 – minit 2/2011)</td><td>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 ie 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.</td><td>Tindakan: Bahagian Cukai Dalam Negeri

Kajian telah dibuat dan Jabatan tidak bersetuju untuk meluluskan “one time approval” untuk CJ5. Walaubagaimanapun Jabatan bersetuju untuk meluluskan CJ5 bagi tempoh 2 tahun sekali bagi syarikat yang tahap pematuhannya adalah tinggi (highly compliance).</td></tr>
<tr><td>6.8

(Bil 6.2 M/S 45 – minit 2/2011)
.</td><td>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 Dalaman) has <u>agreed to</u> <u>streamline the valuation of excise duties for locally manufactured products and imported goods</u>, however, it has <u>not</u> been <u>implemented.</u>

Recommendations

The Chamber appreciates clarifications from the JKDM and Treasury.</td><td>Tindakan : Bahagian Cukai Dalam Negeri
: Bahagian Perkhidmatan Teknik

CDN : Perlaksanaan WTO dibuat untuk penilaian barangan import. Kajian penilaian WTO Duti Eksais akan dibuat bersama oleh Bahagian Cukai Dalam Negeri dan Perkhidmatan Teknik.

PERTEK: Mesyuarat dengan Kementerian Kewangan antara Bahagian Perkhidmatan Teknik Ibu Pejabat JKDM, En.S.Rajakumaran dan Dato’ Tan telah diadakan di Kementerian Kewangan pada 24.4.2012. Kementerian Kewangan telah memberi tempoh sebulan kepada JKDM & MICCI untuk membuat kajian berkenaan perkara ini. Isu ini masih menunggu jawapan dari pihak Kementerian Kewangan.</td></tr>
</table>

NO.	PERKARA	KEDUDUKAN / TINDAKAN
6.9 (Bil 6.3 M/S 46 – minit 2/2011)	**SERVICE TAX ON SERVICES PROVIDED TO COMPANIES LOCATED IN FREE ZONES** **Usul oleh MICCI** One of our members (Intel) received a reply from Customs Penang to a letter submitted by E&Y Penang on the taxability of **audit services provided to companies located in Free Zones** (Attachment 1) dated 19/4/11 stating that such services **are taxable**. Companies in Free Zones in Penang were invited to a round table discussion with Customs Penang (Datin Faizah Binti Abdul Hamid) on 28/4/11 where in we were informed that the decision to take this stand (i.e. such services were taxable) came from Customs HQ in Putrajaya and their hands were tied. They therefore did not want to respond to Intel's letter dated 21/4/11 requesting for clarification. We want to find out **why Customs is taking this policy** **stand** when clearly **the law as it stands states clearly that such services provided to companies in Free Zones are outside the ambit of Service Tax in Malaysia**. Below are the relevant extracts of laws: a. Service tax is governed by the STA and the Service Tax Regulations (Regulations). No other document or Act should be referred to in determining the chargeability of any service or service provider to service tax. b. "Taxable person" means any person who is prescribed to be a taxable person. "Taxable service" means any service which is prescribed to be a taxable service. "Prescribed" means prescribed by regulations made under this Act (Section 2). c. For the purposes of this Act, a Free Zone shall be deemed to be a place outside Malaysia (Section 2A). d. Service tax shall be charged and levied in accordance with this Act on any taxable service provided by any taxable person (Section 3). e. From the Regulations, only persons and services that are listed in the Second	**Tindakan: Bahagian Cukai Dalam Negeri** i. Surat Kelulusan Pengecualian 'Layanan Cukai Perkhidmatan Di Zon Bebas (FIZ dan FTZ), Pulau Bebas Cukai dan Kawasan Pembangunan Bersama telah diluluskan oleh Kementerian Kewangan (MOF) melalui surat ruj.CR(8.09)198-61 JLD.9(SK.8)(11) bertarikh 14 November 2011 ii. Maklumat tersebut kini boleh dilayari melalui laman web Jabatan Kastam Diraja Malaysia (JKDM) iii. Isu mengenai *interim period* (14 Nov 2011-31 Dis 2011).Bhg. CDN telah menghantar maklumat (input) ke MOF untuk kelulusan YAB Menteri Kewangan pada 17 Feb 2012. iv. Mengenai surat MICCI bertarikh 9.12.2011 dan surat CTIM bertarikh 21.12.2011 mengenai Layanan Cukai Perkhidmatan di Zon Bebas dan Zon Perdagangan Bebas), Pulau Bebas Cukai dan Kawasan Pembangunan Bersama, perbincangan telah diadakan bersama MOF dan cadangan Layanan *Service Tax* di kawasan tersebut telah dikemukakan pada 17.2.2012. **SELESAI**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	Schedule to the Regulations can be considered taxable. From Section 2 of STA (see above) we also note that both the person and the service provided must be specifically listed in the Regulations for such services to be taxable. f. Public Accountants are listed under para 7 of subheading II of the 2nd Schedule to the Regulations to be a taxable person. The services that Public Accountants provide that are supposed to be taxable is as follows:-Provision of accounting, auditing, book-keeping, consultancy or other professional services excluding the provision of such services supplied in connection with business organisations situated outside Malaysia (part j, subheading II, 2nd Schedule of the Regulations).	
6.10 (Bil 6.4 M/S 47 – minit 2/2011)	**TEMPORARY IMPORTATION – STANDARDISATION OF PROCEDURES AND FORMS** **Usul oleh FMM** Customs now permits importers with imports through **<u>multiple import stations</u>** to submit their import applications for approval to the **<u>nearest Customs station</u>** and using a **<u>single blanket Bank Guarantee.</u>** The Customs station would advise the other import stations on the approval using the blanket Bank Guarantee. However, the **<u>forms</u>** involved in the application of temporary importation **<u>still vary</u>** from port to port. Examples of these discrepancies are in the Annex. Companies utilising the temporary importation facility are facing **<u>delays in customs clearance</u>**. **<u>Customs Officers</u>** are **<u>unsure</u>** of the **<u>conditions involved in the temporary importation</u>** of goods. The Officers clear goods temporarily imported for exhibition and **<u>query</u>** goods temporarily imported for **<u>retest/ repack</u>**. The goods are only cleared after a week. This increases the cost of doing business.	**Tindakan : Bahagian Perkastaman** Bahagian Kastam telah mengadakan perbincangan pada 23/11/2011 bersama wakil FMM dan Syarikat George Kent (M) Berhad yang mengimport water meter dari China untuk dieksport ke Laos PDR selepas menjalani *quality assurance and retest* di premis syarikat di alamat George Kent Technology Centre, Lot 1115, Batu 15, Jalan Dengkil, Puchong, 47100 Selangor (dalam PCA). Oleh kerana Butiran 52 PDK (Pengecualian) 1988 hanya memberi kebenaran dagangan untuk tujuan *repairs* adalah dicadangkan supaya butiran tersebut dipinda dengan menambah perkataan *quality assurance and retest* bagi memudahkan pelepasan sewaktu import. Surat telah dimajukan kepada Perbendaharaan untuk meminda butiran yang berkenaan melalui rujukan KE.HE (44) 515 / 09 – 12 Klt 16 (10 A) bertarikh 16.03.2012.Di fahamkan dalam mesyuarat bersama Perbendaharaan 03.04.2012 , pihak syarikat perlu memberi maklumbalas kepada Perbendaharaan mengenai beberapa perkara yang bersangkutan dengan isu buatan / bungkusan di Malaysia Preferial Treatment di bawah AFTA serta lain –lain isu dan Jabatan masih lagi menunggu jawapan dari Perbendaharaan.

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	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.	
6.11 (Bil 6.5 M/S 48 – minit 2/2011)	**CUSTOMS CLIENT CHARTER ON THE AUTHORISED ECONOMIC OPERATOR (AEO) PROGRAMME** **Usul oleh FMM** The Authorised Economic Operator (AEO) Programme is a positive effort from Customs to expedite clearance and increase efficiency in Malaysia's trade worldwide. However there have been complaints from member Companies that there is a **delay in Customs approval/ rejection to their application** for the AEO status. Some companies that have applied for the AEO status have **not received a response** from Customs to date. **Recommendations** FMM requests for the Customs Department to develop a client charter in the processing of applications for the Authorised Economic Operator (AEO) Programme.	**Tindakan : Bahagian Perkastaman** Isu berbangkit adalah sewaktu peralihan dari CGC ke AEO. Selepas AEO diperkenalkan pada 1 Januari 2010, sebanyak 39 syarikat CGC telah diproses dan 25 syarikat telah dinaiktaraf kepada AEO dan bakinya 2 syarikat dalam proses penambahbaikan dan 12 syarikat gagal mendapat taraf AEO. Dalam tempoh tersebut juga sebanyak 44 permohonan baru telah diterima dan dari jumlah tersebut 7 telah diiktiraf sebagai AEO dan bakinya 24 masih dalam proses penambahbaikan. Pada masa ini, sejumlah 32 syarikat telah diberi taraf AEO. Berhubung dengan isu yang dibangkitkan, semua syarikat telah dimaklumkan mengenai status permohonan mereka samada berjaya, gagal atau dalam proses validasi seterusnya untuk memenuhi *compliance checklist*. **SELESAI**

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6.12 (Bil 6.6 M/S 49 – minit 2/2011)	**SALES TAX CHARGEABLE ON THE PREFERENTIAL VALUE OF GOODS** **Usul oleh FMM** It has been brought to FMM's attention that presently Customs Officers are imposing sales tax based on the non-preferential value of goods imported under preferential rates. Under the Sales Tax Act Section 7 (2) the sales tax shall be chargeable on the sales value of the goods which is the sum of the value of goods for the purpose of Customs duty and the amount of Customs duty and excise duty payable. **Recommendations:** Customs officers should be notified that the sales tax charged on goods imported using preferential schemes should be based on the sum of the value of goods and the actual amount of preferential customs duty payable.	**Tindakan: Bahagian Cukai Dalam Negeri** **: Bahagian Perkhidmatan Teknik** **CDN :** i) Cadangan dipersetujui selaras dengan peruntukan undang-undang. ii) Garis panduan berkaitan penilaian telah dibuat dalam PTK – CJ : Tatacara Penilaian Cukai Jualan. Cukai jualan hendaklah dibayar atas nilai jualan import ditambah dengan kadar duti tarif keutamaan (preferential). *** NOTA : Melalui memo KE.HF(-) 379 / 12/ Klt.6( ) bertarikh 29.3.2012 memaklumkan bahawa isu ini telah pun selesai bagi pihaknya.* **PERTEK :** Penentuan cukai jualan yang perlu dibayar adalah berdasarkan kepada **nilai barang** ditambah dengan **kadar** sebenar duti dibayar. *Preferential rates* merupakan satu **kadar** cukai. Oleh itu kadar ini hendaklah diambilkira dalam mebuat pengiraan cukai jualan setelah ditambah dengan nilai barang. **SELESAI**
6.13 (Bil 6.7 M/S 50 – minit 2/2011)	**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. **<u>The application for Customs Ruling at Putrajaya is time consuming and not efficient</u>**.	**Tindakan: Bahagian Perkhidmatan Teknik** Semua negeri diminta untuk mengemukakan salinan nasihat yang dikeluarkan untuk semakan Ibu Pejabat. Ibu pejabat akan memaklumkan negeri berkenaan, samaada penjenisan yang dikeluarkan adalah betul atau sebaliknya. Sekiranya Ibu Pejabat meragui ketepatan penjenisan yang dibuat oleh negeri, negeri berkenaan akan diminta mengemukakan laporan untuk dikaji dan diperjeniskan semula oleh Ibu Pejabat. Sekiranya penjenisan yang dikeluarkan oleh negeri didapati tidak tepat, pembatalan akan dibuat ke atas nasihat penjenisan tersebut dan perkara ini akan dimaklumkan kepada semua negeri.

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	Recommendations: FMM proposes for all Customs Stations and ports to accept and **recognise 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 verifikasi ini akan dapat dibuat dengan lebih efisyen dan teratur apabila sistem penjenisan e-Ruling di laksanakan kelak. Penjenisan Negeri yang tidak mendapat bantahan oleh Ibu Pejabat adalah sah digunakan.Mana-mana Kastam Negeri lain boleh menerima kod tarif yang diberikan dalam Nasihat Penjenisan Negeri sekiranya maklumat barangan yang diimport sama dengan barang yang telah diperjeniskan. Walaubagaimanapun sekiranya didapati barangan yang diimport tersebut bercanggah dengan deskripsi barangan dalam Nasihat Penjenisan Negeri atau barangan telah diperjeniskan oleh Ibu Pejabat/WCO atau barangan jelas diterangkan dalam *Explanatory Notes*, pegawai penaksir boleh mencadangkan kod tarif yang diyakini lebih sesuai dan melaporkan ke Ibu Pejabat untuk mendapatkan keputusan muktamad. Pengimport dibenarkan membuat Bayaran Duti Dengan Bantahan sekiranya tidak bersetuju dengan penjenisan yang ditentukan oleh pegawai penaksir. Pegawai penaksir juga diminta untuk berhubung dengan Ibu Pejabat sebelum mengambil apa-apa tindakan bagi memperolehi nasihat yang sewajarnya. Prosedur ini adalah sebagaimana yang digariskan di para 12 dalam PTK Bil. 2. Mesyuarat memutuskan bahawa Bahagian Perkhidmatan Teknik mengeluarkan surat peringatan kepada negeri-negeri/stesen supaya mematuhi keputusan penjenisan yang dikeluarkan oleh Ibu Pejabat. Pekhidmatan nasihat yang diberi oleh negeri perlu mendapat pengesahan dan perakuan Ibu Pejabat dan Ibu Pejabat bertanggungjawab menggedarkan kepada negeri / stesen.

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6.14 (Bil 6.8 M/S 51 – minit 2/2011)	**EXTENSION OF TIME PERIOD FOR RE-IMPORTATION OF RECOGNISED MALAYSIAN BRAND PRODUCTS** **Usul oleh FMM** As Malaysia progresses into the Manufacturing Plus strategy set out under the Industrial Master Plan II, more and more Malaysian manufacturers own globally renowned Malaysian brands. These manufacturers have ventured downstream into value added activities such as distribution and marketing in addition to just production. Companies producing these Malaysian brands have set up distribution centres overseas as well as marketing companies to sell their products to supermarkets, department stores and established their own retail stores. As such Malaysian branded products are being placed overseas in warehouses, department stores and retail stores for a longer period of time to gain market acceptance testing and stock obsolescence. Typically the time taken for products to flow through the supply chain and be accepted may take up to 3 to 4 years, after which these Malaysian manufactured brands may have to be returned to Malaysia for recycling, repair, adaptation, or to be resold to the domestic market. Item 68 and 69, Customs Duties (Exemption) Order 1988 stipulates that locally manufactured products exported and subsequently re-imported is allowed exemption of duties provided the goods are re-imported within one year from the date of import. **Recommendation:** As the Malaysian supply chain is extended externally to overseas countries, we note that the present requirement for goods to be re-imported within a twelve months period is too restrictive. To support recognised Malaysian brands such as Royal Selangor International Sdn Bhd to provide direct value added services to international customers, it is proposed that no time limit be stipulated for Malaysian brands to be re-imported or if a limit is deemed necessary, it is proposed that the limit be extended to 5 years provided the items are positively marked with the trademark of the Malaysian manufacturer.	**Tindakan : Bahagian Perkastaman** Pengerusi memutuskan bahawa isu berbangkit adalah terpencil dan perlu dikemukakan kepada Perbendaharaan untuk kelulusan. Bahagian Kastam telah mengadakan perbincangan dengan FMM pada 23.11.2011 dan surat penjelasan dan sokongan telah dikemukakan kepada Perbendaharaan pada 10.02.2012. **SELESAI**

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6.15 (Bil 6.9 M/S 52 – minit 2/2011)	**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, 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)	**Tindakan: Bahagian Cukai Dalam Negeri** Pemegang francais kenderaan boleh memohon lesen Gudang Eksais secara sukarela dibawah Sek.25 Akta Eksais 1967.Walaubagaimana pun satu kajian berhubung dasar dan pelaksanaan akan dibuat sebelum keputusan ini boleh dilaksanakan.

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	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.	
6.16 (Bil 6.10 M/S 54 – minit 2/2011)	**CUSTOMS CLASSIFICATION** **Usul oleh PIKOM** This is not a policy recommendation but rather to highlight an **operational difficulty** that affects importers. Most importers will **rely on the agents** (forwarding agents etc) to assist in the declaration of the imported items.This includes the **Customs code** for the product as the **importer may not be very familiar** with the Customs code. Where the Customs code is wrongly declared, Customs will have the right to request for payment of such taxes (and penalties if applicable). As the product would have already been sold to the end customer, it will be very difficult to collect the tax from the customer.There are times when the same product may use a different code each time it is imported into the country. **Recommendations :** While there is an appeal process to request for a waiver or reduction in cases where there is a genuine mistake, it would be more efficient and create certainty if that can be avoided as much as possible. As many items imported are alike but may carry a different brand name, **Customs should provide a facility** in which an **importer can easily check what is the code used for that product**. They can search the generic name or the name of the competitor and the code used. This can be done through the Customs portal and enhancing the Customs **Ruling on the website**.This promotes transparency and certainty in the importation of goods.	**Tindakan: Bahagian Perkhidmatan Teknik** Semenjak tahun 2008, semua keputusan penjenisan Ketetapan Kastam yang dikeluarkan oleh Ibu Pejabat telah dipaparkan di dalam Laman Web Jabatan *www.customs.gov.my*. Maklumat tersebut boleh diperolehi melalui Info Agen/Syarikat dalam laman web berkenaan. Jabatan kini sedang berusaha menambah baik sistem bagi menjadikanya lebih *user friendly* dengan fasiliti *search engine*. Sistem ini dijangka dapat digunakan sepenuhnya dalam tahun ini. Jabatan juga sedang membangunkan Sistem *e-Ruling* yang dijangka membolehkan rujukan kepada data penjenisan dan permohonan penjenisan dibuat secara *online.* Mesyuarat memutuskan pihak PIKOM untuk menasihatkan ahli-ahlinya menggunakan kod tarif yang betul semasa membuat pengikraran dan mendapatkan khidmat agen kastam yang betul. Pihak PIKOM boleh mendapat bantuan khidmat nasihat daripada Bahagian Perkhidmatan Teknik dalam menentukan kod tarif yang betul. Bahagian Perkhidmatan Teknik telah mengadakan satu mesyuarat bersama pihak PIKOM berkenaan isu ini. **SELESAI**

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6.17 (Bil6.11 M/S 55 – minit 2/2011)	**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 untuk mengkaji cadangan dan telah diambil tindakan oleh Lab BPR Online Business Licensing dan masih di peringkat menyediakan cadangan kepada pengurusan tertinggi jabatan.
6.18 (Bil 6.12 M/S 55 – minit 2/2011)	**CONTAINERS DETAINED BY CUSTOMS- DELAY IN RELEASING EMPTY CONTAINERS** **Usul oleh SAM** Customs should settle the case within 1 Month so that carriers' containers are not held back for too long.	**Tindakan: Bahagian Penguatkuasaan** i) Mengambil kira perkembangan teknologi dan corak perdagangan antarabangsa masa kini. JKDM telah memutuskan bahawa semua kontena yang disita akan dikembalikan tanpa syarat, kecuali dalam dua (2) keadaan berikut: 1) Kontena yang terdapat *secret compartment* untuk menyorok barang belum lulus kastam atau barang larangan; dan 2) Pemilik atau agen perkapalan terbukti sebagai pengimport/konsaini barang belum lulus kastam atau barang larangan. ii) Bagi tujuan peyeragaman pelaksanaan oleh bahagian penguatkuasaan di negeri/daerah. Ibu Pejabat telah mengeluarkan "Arahan Siasatan Bil. 6/2012" bertarikh 24 April 2012. **SELESAI**
6.19 (Bil 6.13 M/S 54 – minit 2/2011)	**STANDARDISATION OF UPLIFT PROCESS** **Usul oleh CAPEC** - Different Customs Officers practice different valuation method and varying uplift amounts. Sometimes shippers already provided full supporting documents like credit card payment receipts, invoices, etc (to justify Transaction Price), still the Customs officers don't agree and will hold shipments until importers pay the uplift value.	**Tindakan: Bahagian Perkhidmatan Teknik** Rangkai kata proses penaikan harga adalah tidak dibenarkan dan tidak terdapat dalam enam (6) Kaedah Penilaian di bawah Perjanjian WTO yang boleh diaplikasikan oleh Pegawai Penaksir. Seksyen 13 Akta Kastam 1967 adalah memberi kuasa Pegawai Kastam Yang Hak untuk membuat penjenisan dan penilaian barang-barang yang diimport. Manakala Peraturan 3(2) kepada Peraturan-Peraturan Kastam (Kaedah Penilaian) 1999 telah memberi kuasa kepada Pegawai Kastam Yang Hak untuk meragui kebenaran dan ketetapan nilai kastam yang

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	❑ This practice is not in line with Article 13 of WTO Valuation Agreement which provides "If, in the course of determining the Customs value of imported goods, it becomes necessary to delay the final determination of such Customs value, **<u>the importer of the goods shall nevertheless be able to withdraw them from Customs</u>** if, where so required, the importer provides sufficient guarantee..." **Recommendations :** ❑ We recommend Customs HQ to provide SOP or standard guideline for all state customs to follow in terms of the process of holding shipments during the uplift. ❑ Suggest to include the following in the SOP a) Customs need to issue letter/notice to importer to justify the reason for uplift, quote reference from where they obtain the revised market value, etc (Now the practice is based on verbal communication by the Customs assessment officers). *b)* Set time frame – for example after Customs issue the letter/notice on uplift, importer must respond within stipulated timeframe on whether they agree with the uplift or challenge it with supporting proof and documentation. **Maklumbalas terkini CAPEC :** ***PIHAK CAPEC MEMAKLUMKAN BAHAWA ISU INI TELAHPUN SELESAI DI PIHAKNYA.***	diikrarkan. Jika selanjutnya Pegawai Kastam Yang Hak hendak mendapatkan penjelasan lanjut daripada pengimport dan setelah diberi penjelasan masih lagi meragukan ketetapan dan kebenaran maklumat-maklumat yang diberi, maka nilai yang diikrar ini wajar ditolak. Seterusnya pegawai penaksir akan menggunapakai kaedah-kaedah yang lain mengikut urutan penilaian. Berdasarkan cadangan pihak CAPEC, Jabatan boleh mempertimbangkan untuk menyediakan *Standard Operating Procedure (SOP)* bagi mewujudkan keseragaman tindakan oleh Pegawai Penaksir semasa membuat taksiran ke atas dagangan import. Sekiranya Pegawai Penaksir menolak nilai yang diikrarkan sebagai nilai urusniaga maka pihak operasi di barisan hadapan khususnya Pegawai Penaksir akan memaklumkan Kaedah-Kaedah Penilaian yang akan digunapakai bagai menetapkan nilai kastam untuk tujuan melalui duti/cukai kastam. Proses ini tidak memerlukan masa yang lama untuk membolehkan pihak pengimport memberi maklumbalas sama ada untuk menerima penetapan nilai kastam yang baru atau membantah nilai kastam tersebut. Seksyen 13A Akta Kastam 1967 memberi peluang kepada pengimport untuk membuat pembayaran Duti Secara Bantahan jika berlaku pertikaian dari segi penilaian ke atas barang-barang yang diimport. Selain itu, Peraturan 12, Peraturan-Peraturan Kastam (Kaedah Penilaian) 1999 membolehkan pengimport mendapatkan pengesahan bertulis mengenai apakah kaedah penilaian yang digunakan oleh pegawai penaksir. **SELESAI**

AGENDA 7: USUL-USUL BARU

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7.1	**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 :** **<u>To request that Customs Sales tax and/or duties for spare parts of machinery currently bearing tax & duties be abolished.</u>**	**Tindakan : Bahagian Perkastaman** Cadangan untuk menghapuskan cukai boleh dikemukakan kepada Kementerian Kewangan dalam cadangan bajet yang akan datang. Adalah dicadangkan ACCCIM mengemukakan usul ini kepada Kementerian Kewangan.
7.2	**CUSTOMS PROCEDURE FROM PORT SEPANGGAR TO TANJUNG ARU SABAH** **Usul oleh ACCCIM** Presently cargo owners have to shuttle from **<u>Port Sepanggar</u>** to **<u>Tanjung Aru</u>** 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 **<u>50 km</u>** **Recommendation :** To urge the Customs to **<u>centralise the whole processing</u>** procedure from **<u>assessment, payment of duties</u>** 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.

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7.3	**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 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.	**Tindakan: Bahagian Perkastaman** Tiga kod stesen yang di wujudkan B10, B11 dan B18 bagi stesen – stesen pelabuhan Zon Bebas yang ditadbirkan pihak berkuasa yang berlainan. Dengan demikian ,jabatan memerlukan penjelasan lanjut keatas isu ini.
7.4	**DECONSOLIDATION ACTIVITY AT PUBLIC BONDED WAREHOUSES** **Usul oleh FMFF** Public bonded warehouses primary objectives were deferment of duty and consolidation of exports. However, customs has also allowed some public bonded warehouses to also handle **deconsolidation activity** (unstuffing of import containers). The deconsolidation activity give rise to several **problems** and issues:- Customs **working hours** at GBA cease at 5 pm while the customs offices and terminals are 24x7. When cargo arrive at GBA on Friday, the cargo can	**Tindakan: Bahagian Perkastaman** **JKDM Selangor** **Bahagian Perkastaman :** Perbincangan bersama FMFF, SFFLA, JFFLA dan wakil Kastam dari Cawangan Gudang Berlesen Selangor telah diadakan pada 9 April 2012 mengenai aktiviti *deconsolidation* dalam GBA. Arahan telah diberi melalui surat bertarikh 16 April 2012 kepada Kastam Selangor supaya pelepasan Kastam 8 dari pelabuhan ke GBA, pengikraran hendaklah dengan deskripsi yang lengkap berdasarkan kepada manifest import. Kebenaran bertulis dari *consignee* juga hendaklah disertakan dalam permohonan tersebut. Di samping itu Cawangan Penggudangan Selangor hendaklah:-

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	only de declared and cleared the following Monday. This incurs **storage and incidental charges at the GBA.** **Customs officers are stationed only at designated GBA**. If deconsolidation activity is undertaken at another GBA, the forwarder has to go to the designated GBA to submit papers for customs processing and approval, resulting in much movements and time involved shuttling between the GBAs. After deconsolidation, part of the cargo may need to be re-exported. This results in additional costs and inconvenience to arrange for bonded trucks to send small consignments to terminal for export. Cargo for deconsolidation comprises LCL consignments. **How should the K8 be declared?** If one of the LCL consignments require an AP or import licence, can the container be removed from the terminal to the GBA for deconsolidation, without first declaring the actual cargo? Would such situations compromise Customs procedures and best practices? **GBAs should operate along the same concept of Container Freight station (CFS)** in the terminal, where K1 can be declared and passed based on manifest submitted for the consignments. The allotment number system at GBA was meant for bonded cargo but the system is also used for deconsolidation activity. There is delay as the allotment numbers are only given after unstuffing and the termination of K8 at GBA before the K1 can be declared. This causes **undue delay for delivery of the goods** and consequential storage charges. **Recommendation :** FMFF propose that **customs review the approval for deconsolidation activity** at GBAs.If Customs allow the deconsolidation activity at GBA to continue, Customs should take note and address the issues raised to ensure that it does not inconvenience forwarding agents and importers.	i. Mengadakan taklimat mengenai perundangan berkaitan GBA dan syarat-syarat perlesenan kepada semua GBA di Selangor bagi tujuan meningkatkan tahap pengetahuan ke atas perundangan berkaitan. ii. Membenarkan pembayaran cukai dibuat di Wisma Kastam setelah penilaian dibuat oleh kastam di Cawangan Gudang Berlesen. **JKDM Selangor :** Perbincangan dengan Ibu pejabat telah diadakan dan Ibu Pejabat membenarkan 'consolidated kontena' dipindahkan ke dalam Gudang Berlesen Awam (GBA) untuk pecah pukal dengan syarat: 1) Perlu mendapatkan kelulusan secara blanket daripada Pengarah Kastam Negeri untuk kebenaran pemindahan consolidated kontena ke dalam GBA. 2) Perlu mendapatkan persetujuan kesemua pengimport/ agen untuk memindahkan consolidated kontena ke dalam GBA. 3) Pengikraran borang Kastam No. 8 hendaklah dalam bentuk itemized (lengkap butiran semua barang di dalam kontena tersebut) dan tidak boleh diikrar dengan general goods. **SELESAI**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
7.5	**COMPOUND FOR MISTAKES BY FREIGHT FORWARDER** **Usul oleh FMFF** Freight Forwarders are requested to submit the **<u>house B/L</u>** level manifest information to customs under the emanifest, to enable Customs to process and approve LCL consignments. The **<u>Freight Forwarders are compounded for any error in submission</u>**, e.g. **<u>B/L number or other mandatory data field.</u>** Freight Forwarders are not licensed by Customs under section 90 or any other sections of the Customs Act. **<u>There is no legal basis to compound the Freight forwarders.</u>** **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.
7.6	**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 **<u>manifest should be submitted 24 hours in advance.</u>** The early submission will enhance security measures that can be taken based on the advance manifest information received. 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	**Tindakan: Bahagian Perkastaman** Jabatan telah mengambil kira cadangan untuk mengemukakan manifes secara *advance* dalam pindaan undang-undang kastam.

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	computerisation makes this possible. Vietnam, Philippines and Cambodia have already implemented the advance import manifest submission.	
7.7	**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.	**Tindakan : JKDM Selangor** Fail ini adalah sebenarnya digunakan untuk menghantar kuiri yang dibangkitkan oleh Unit Varifikasi dan Profilling (CVP) Selangor kepada pegawai penaksir yang berkaitan untuk memberi maklumbalas sebelum tuntutan kurang pungut duti kastam di beri kepada pengimport. Kaedah yang digunakan in sangat baik di mana Kuiri melalui fail ini boleh membantu pegawai penaksir untuk meningkatkan pengetahuan serta menambahbaik prestasi penaksiran. JKDM Selangor tiada halangan untuk menukar fail merah ini kepada fail warna putih atau menggunakan sampul kecil sekiranya penggunaan fail merah telah diertikan kepada sesuatu yang bersifat negatif kepada pegawai penaksir dan pelanggan.
7.8	**CUSTOMS CLERANCE –K8 NORMAL CARGO AT WESTPORT AND K8 CRITICAL CARGO AT PKFZ** **Usul oleh FMFF** Customs Selangor has implemented a system where K8 for normal cargo can be cleared at Westport terminal while for **critical cargo**, **the K8 has to be processed at PKFZ.** This causes **unnecessary inconvenience, time and confusion** as both normal and critical cargo may be destined for either Westport terminal or PKFZ	**Tindakan : JKDM Selangor** Bagi mengatasi masalah kekurangan pegawai kanan berpangkat Penolong Pengarah Kastam, JKDM Selangor telah memberi kuasa kepada dua orang Penguasa Kastam untuk membuat taksiran bagi pemindahan barangan kritikal di Westport dan Northport. **SELESAI**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
	Recommendation : FMFF propose that the present customs procedure should be reviewed. Cargo, whether normal or critical should have the K8 endorsed wherever the cargo is destined.	
7.9	**GOVERNMENT DEPARTMENTS DOES NOT APPLY FOR CJ(P)2** **Usul oleh MICPA** Item3, Schedule B,of the sales Tax (Exemption) Order 2008 States that, ” Any Federal or States Government Department can import or purchase from a licensed manufacturer sales taxable goods free of the sales tax”, The condition is that they have to apply for the CJ(P)2. Most of the Government Department do not apply for CJ(P)2 They grant the tender to a main contractor(main-con) who will sub-contract to numerous licensed manufactures to supply various items. These main-contractor do not want to diclosed the detail of the tender to the licensed manufacturer but want them to supply the goods to them without charging sales tax. When a sales tax audit is conducted on the licensed manufacturer, the Customs reassess all the sales tax payable plus a penalty of up to 50%. **Recommendation** We would like to recommend that the sales tax auditors be notified that as long as there is some evidence that the goods were finally supplied to the Government Department, the benefit of doubt is given to the licensed manufacturer so that there is no need to impose sales tax.	**Tindakan : Bahagian Cukai Dalam Negeri** Pengecualian yang diluluskan melalui CJ(P)2 adalah pembekalan barang melalui pihak kontraktor/orang ketiga kepada kerajaan. Pihak ketiga perlu memohon kelulusan Ketua Pengarah Kastam untuk mendapatkan barang daripada pengilang. Pengilang tidak boleh menjual barang tanpa cukai kepada pihak ketiga/mana-mana orang yang jika tidak dibuktikan ada kelulusan pengecualian. Cadangan ini boleh dilaksanakan jika ada kelulusan CJ(P)2 yang sah pada tempoh masa berkenaan. **SELESAI**

NO.	PERKARA	KEDUDUKAN / TINDAKAN
7.10	**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** Negeri dan Stesen akan menangguhkan Pelesenan Cukai Perkhidmatan bagi perniagaan membekalkan pekerja secara kontrak atau sementara sehingga keputusan muktamad dibuat oleh Ketua Pengarah Kastam.

AGENDA 8

LAIN- LAIN HAL

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

1. Memohon kerjasama pihak JKDM untuk memberi pengecualian kepada *shipping line* agar tidak membayar denda ke atas kesalahan membuat pengikraran yang salah berdasarkan maklumat yang telah dibuat oleh pengimport/pengeksport.

<u>Jawapan / Maklumbalas Dato'Sri Pengerusi</u>

Shipping line dikehendaki membuktikan diri tidak terlibat dalam hal ini sebelum membuat rayuan memohon pengecualian pengecualian.JKDM akan meneliti semula kes ini dan jika didapati bersalah, maka penalti harus dibayar.

AGENDA 9

UCAPAN PENUTUP OLEH PENGERUSI BERSAMA

I noticed in this discussion, there are a lot of issues involved free zones. And I think, one of my suggestions is, maybe the free zone should be abolished.The theme/purpose of free zone is to suspend duties. I'm sure the Department can handle it under a special provision in Custom's act.Customs have handled Tioman and Labuan,so it is not difficult to handle free zone in the kiosk. Since we got so much of impossibility and trouble; no transparency; a lot of smuggling of wolfology and countryology in the free zone, create a single customs code, abolish free zone and put a special customs provision. I hope, Customs will look into this matter again and maybe can recommend to the Ministry of Finance to abolish the free zone and replace with a single customs code.With that Dato Sri', thank you very much.

Mr.S.Rajakumaran
Pengerusi Bersama Mesyuarat Panel Perundingan Kastam-Swasta Bil 1/2012
Chairman
Focus Group Trade Facilitation (MICCI)

AGENDA 10

UCAPAN PENANGGUHAN OLEH PENGERUSI

Thank you very much co - chairman for your closing remarks. We don't deny there are many issues that Customs has to deal with pertaining free zones. Kita telah membuat cadangan pindaan kepada Akta Zon Bebas dan akan kemukakan kepada Perbendaharaan untuk dibincang dalam satu jawatankuasa khas.

Untuk makluman, Labuan bukan merupakan sebuah pulau bebas cukai kerana ia berstatus sebagai pelabuhan bebas. *It is a political decision to have free zone.We should look at positive and negative sides of free zones.* Bagi mereka yang tidak mematuhi kepada undang-undang, tindakan akan diambil.

Saya ingin mengambil kesempatan ini untuk mengucapkan terima kasih kepada pihak industri, wakil – wakil dari persatuan di atas sumbangan pada hari ini.Input – input yang diberi akan kita lihat kembali, dan mana-mana isu yang dapat diselesaikan dalam masa terdekat akan diambil tindakan segera. Pegawai – pegawai saya telah diarahkan untuk melaksanakan tindakan susulan ke atas perkara – perkara seperti yang telah diputuskan.Mesyuarat ini ditangguhkan.Terima kasih.

Y.Bhg.Dato' Sri Mohamed Khalid Bin Hj.Yusuf
Ketua Pengarah Kastam Malaysia

PENANGGUHAN MESYUARAT

Penangguhan	:	Mesyuarat ditangguh pada jam 1 petang
Mesyuarat akan datang	:	Akan dianjurkan oleh JKDM Tarikh dan tempat akan ditentukan kemudian.

Disediakan oleh :

………………………………

Setiausaha
Mesyuarat Panel Perundingan Kastam – Swasta Bil 1/2012
Tarikh : 7/6/2012