TECHNICAL

Indirect Taxation

GUIDELINES ON CUSTOMS AGENT UNDER SECTION 90 OF THE CUSTOMS ACT 1967

The Royal Malaysia Customs Department (RMCD) has uploaded the Guidelines on Customs Agent (only available in Bahasa Malaysia) under Section 90 of the Customs Act 1967 – Control of Agents on 1 December 2015.

The Guidelines stipulates the eligibility and procedures for the application for Customs Agent and indicates the role of a customs agent (consisting of forwarding agents and shipping agents) i.e. to act on behalf of importers and exporters to conduct clearance of goods from customs control.

Application for customs agents are opened to companies registered under the Companies Act 1965 and having paid-up capital of at least RM100,000 or companies registered under the Business Registration Act 1956 and having paid-up capital of at least RM50,000.

However, approval for **new forwarding agents** has been frozen by the Cabinet since 10 October 2007 and has not been lifted, **except** for companies that have obtained **International Integrated Logistics Services (IILS)** status issued by the Malaysia International Development Authority (MIDA) on the condition that one director/manager and one staff have obtained the certificate for the Customs Agent course.

For detailed information, members may read the Guidelines from the websites of the Institute and the RMCD.

You may also write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have on the Guidelines.