

APPENDIX III

**FIRST SCHEDULE
[Subregulation 2(1)]**

SERVICE TAX ACT 2018

SERVICE TAX (CUSTOMS RULING) REGULATIONS 2018

**ROYAL MALAYSIAN CUSTOMS
APPLICATION FORM FOR CUSTOMS RULING**

1. To: Director General of Customs and Excise, c/o:		8. E-mail address:	
2. Applicant:		9. Indicate which type of ruling sought: Mark (/) (a) Tariff classification <input type="checkbox"/> (b) Valuation <input type="checkbox"/> (c) Manufacturer/Taxable person <input type="checkbox"/> (d) Registered person <input type="checkbox"/> (e) Taxable goods <input type="checkbox"/> (f) Taxable services <input type="checkbox"/> (g) Other matters <input type="checkbox"/>	
3. Passport No./Identification Card No.:			
4. Applicant's address:			
5. Name of contact person:			
6. Telephone:			
7. Facsimile:		FOR OFFICIAL USE	
		10. Date received:	11. Application No.:
APPLICATION DETAILS			
FOR ALL RULINGS			
12. Full description of the particular goods (including name of goods, trade name, brand, model no., serial no.)/services (type of services provided):		13. Point of entry (where applicable):	

FOR TARIFF CLASSIFICATION RULING ONLY

<p>14. Form of goods imported/manufactured: [Please attach detail information in a separate sheet]</p>	<p>15. Composition of the goods:</p>
<p>16. Usage/function of the goods:</p>	<p>17. Previous classification ruling :</p> <p>Mark (/)</p> <p><input type="checkbox"/> Yes</p> <p style="text-align: right;">If yes, state the classification ruling given, customs reference and date</p> <p style="text-align: right;">.....</p> <p style="text-align: right;">.....</p> <p><input type="checkbox"/> No</p>

FOR VALUATION RULING ONLY

<p>18. State valuation issue:</p>	<p>19. Reason for application:</p>	
<p>*20. Overseas seller / principal / agent</p> <p>*Please delete whichever is not Applicable</p>	<p>*21. Contract / agreement with overseas sellers / principal / agent</p> <p>Mark (/)</p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p style="text-align: center;">Yes No</p> <p>If Yes, submit a copy</p> <p>* Please delete whichever is not Applicable</p>	<p>22. Previous ruling:</p> <p>Mark (/)</p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p style="text-align: center;">Yes No</p> <p>If Yes, state the ruling given, customs reference and date</p>

FOR DETERMINATION OF MANUFACTURER OR TAXABLE PERSON

23. Name and address of manufacturer:	24. Place of manufacturing:	25. For goods, describe the process of manufacturing:
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FOR DETERMINATION OF TAXABLE SERVICE

26. Name and address of service provider:	27. Place where services are provided:	28. For services, to describe details of the service provider:
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APPLICANT'S OPINION

29. For the applicant to state opinion(s) on what the ruling should be and reason(s) together with any relevant document or information for the opinion. (Additional comments may be provided on a separate sheet, signed and attached to this application).

DECLARATION BY APPLICANT

30. I declare that the information contained in this form is true and accurate

Date:

Signature of applicant

Designation:

FOR OFFICIAL USE

31. Note:

Name, signature and official stamp

Date:

.....

32. Note

1. An application is only for one type of ruling for a particular goods or service.
2. All information requested shall be clearly and completely provided. Where the column provided is insufficient, the information may be provided on a separate sheet and to be signed.
3. An application for a ruling must be legible and complete in all material detail. Where appropriate an application should be supported by illustrations or other adequate information (e.g., commercial, trade and technical literature or chemical formula). Supporting document may be provided directly by the manufacturer, supplier or provider of services. Application that is incomplete or not supported by sufficient information in respect of the goods or services for which a ruling is sought, or not accompanied by the prescribed fee, will not be processed until that information or fee is provided.
4. Customs No.1A form is also to be filled up by the applicant for valuation and is to be submitted together with this application.
5. The application must be accompanied by the goods or a sample of the goods. If it is difficult, please discuss with the nearest Internal Tax Division, Royal Malaysian Customs Department before submitting the application (samples submitted will be retained by Royal Malaysian Customs Department until the expiry date of appeal).
6. The Director General may, at any time, request any information from the applicant if it is considered that such information is relevant for a proper consideration of the application.
7. At any time after a ruling is made, the applicant may be required to satisfy the Director General that the facts or information on which the customs ruling was made remain correct and, where applicable, that any conditions on which the ruling was made have been complied with.
8. A customs ruling ceases to have effect after the expiry of 3 years from the date specified in the ruling. The applicant should take note of this matter which is stated in subregulation 5(1) of the Service Tax (Customs Ruling) Regulations 2018.
9. An application may be submitted to any nearest Internal Tax Division, Royal Malaysian Customs Department. However, the applicant is encouraged to submit his application directly to the Internal Tax Division, Royal Malaysian Customs Department Headquarters, Putrajaya.
10. The fee for each application of customs ruling is two hundred ringgit in relation to each particular goods or services and must be accompanied with when the application is submitted.