

ROYAL MALAYSIAN CUSTOMS DEPARTMENT
DIRECTOR GENERAL'S DECISION
7 SEPTEMBER 2018

DG'S DECISION ON SST 2/2018

ITEM: 2

**DECLARATION OF IMPORTATION BY
LICENSED MANUFACTURING WAREHOUSE (LMW)**

AMN Sdn Bhd is a manufacturer and he holds a licence under sec 65A of the Customs Act 1967 (licensed manufacturing warehouse - LMW). AMN Sdn Bhd intends to import raw materials from overseas for its manufacturing activities. How does AMN Sdn Bhd declare the importation of the raw materials?

1. Under section 57 of the Sales Tax Act 2018, sales tax shall not be levied and payable on any taxable goods imported into Special Area which includes LMW.
2. For the purpose of declaration of the importation, AMN Sdn Bhd has to declare Customs Form No.1 in Sistem Maklumat Kastam (SMK) by choosing the type "L" transaction (importation by LMW). The SMK system will automatically indicate the sales tax amount as zero.