

APPLICATION PROCEDURE OF CUSTOMS RULING

1. An application for a customs ruling has to be made in a prescribed form which can be downloaded from the MySST portal. Steps to be taken are as follows:
 - (a) Download the application form from the SST portal.
(Legislation & Guide>SST Forms>Application form for Customs Ruling)
 - (b) Fill up the necessary information.
 - (c) Attach relevant supporting documents e.g. catalogue, product information, work flow process, service contract, etc.
 - (d) A letter of authorization from the person or company to certify that the applicant is acting on his behalf.
 - (e) A processing fee of RM200.00 is to be attached with the application for customs ruling. For submission by post kindly attach a bank draft of RM200.00 under the name of **KETUA PENGARAH KASTAM MALAYSIA**. For submission by hand, the applicant will be issued a letter by RMCD requesting for an application fee of RM200.00 to be paid either by cash or bank draft under the name of **KETUA PENGARAH KASTAM MALAYSIA** at a specific cashier's counter. Applicants are advised to submit their application before 03.30 pm.
 - (f) For payment made via post, an official receipt of payment and an acknowledgement of the application will be posted to the applicant. The applicant may be able to make an inquiry regarding the application using the details stated in the acknowledgement slip such as the applicant's reference number and contact person.
 - (g) For payment made by hand, an official receipt will be given to the applicant upon settlement of payment and the receipt is to be submitted to the respective Technical Services Division so that the customs ruling application may be registered and processed accordingly. An official acknowledgement of receipt will be given to the applicant so as to enable the applicant to make an inquiry regarding his application.

2. There are two methods of submitting an application:
 - (a) By post to Royal Malaysian Customs Headquarters Putrajaya :

Technical Services Division,
Classification, Tariff and Drafting Branch,
Level 6 North, Finance Ministry Complex,
No. 3, Persiaran Perdana, Precinct 2,
62596 Putrajaya.

(b) By hand to either:

- Royal Malaysian Customs Department
Technical Services Division,
Classification, Tariff and Drafting Branch,
Level 6 North, Finance Ministry Complex,
No. 3, Persiaran Perdana, Precinct 2,
62596 Putrajaya.
- Any of the Technical Services Division of the Royal Malaysian
Customs offices as stated below:
 - i. Kangar, Perlis
 - ii. Alor Setar, Kedah
 - iii. Seberang Jaya, Penang
 - iv. Ipoh, Perak
 - v. Pelabuhan Klang, Selangor
 - vi. Kelana Jaya, Wilayah Persekutuan Kuala Lumpur
 - vii. Seremban, Negeri Sembilan
 - viii. Ayer Keroh, Melaka
 - ix. Johor Bahru, Johor
 - x. Kuantan, Pahang
 - xi. Kuala Terengganu, Terengganu
 - xii. Kota Bharu, Kelantan
 - xiii. Kuching, Sarawak
 - xiv. Kota Kinabalu, Sabah
 - xv. Labuan
 - xvi. KLIA