



Lean Qualitas

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A COMPREHENSIVE PRESENTATION ON LICENSED MANUFACTURING WAREHOUSE (LMW) – INTRODUCTION, LICENSING, RENEWAL OF LICENSE, CUSTOMS FACILITIES, OTHER ACTIVITIES, DISPOSAL, COMPLIANCE OF CUSTOMS LAW & REGULATIONS AND ITS PENALTIES.

Trainer: Mr. SUPPIAH AYAHOO
B.Ec (UM), MPA (USM)
Retired Senior Assistant Director of Customs
(Former Head of Penang LMW Branch)
(2 Days Program)

HRDF Claimable –SBL
Date: 24 & 25 August 2020
Venue: AC Hotel Penang Bukit Jambul
(Formerly known as Vistana Hotel, Bukit Jambul, Penang)

***(Course will be conducted in compliance to MKN/HRDF Safety
Compliance Guideline)***





This presentation will be inclusive of all the latest (until July 2020) LMW laws, regulations and procedure amendments as follows :

- (i) Customs (Amendment) Act 2019 and Customs Regulations 2019*
- (ii) Subcontract Approval Procedures*
- (iii) “Panduan Eksport Bahan Mentah dan Bahan Pembungkusan dengan Pengecualian Duti / Cukai bagi Syarikat GPB”*
- (iv) “Panduan Proses Kelulusan Aktiviti Tambah Nilai serta Perluasan Skop Aktiviti Tambahan bagi Syarikat GPB”*
- (v) Other Amendments Related to Conditional Movement Control Order (CMCO) and Recovery Movement Control Order (RMCO)*

Introduction

A comprehensive practical knowledge and understanding about Licensed Manufacturing Warehouse (LMW) is a vital requirement in order to carry out daily tasks related to Customs matters correctly and effectively. This programme will equip the participants with the right hands-on tools in order to navigate themselves and deal with full confidence in all matters pertaining to LMW. A good command of LMW know-how will result in a very high level of compliance of the Customs Law & Regulation, Sales Tax Law & Regulation and other relevant laws. It also helps one to avoid any unwarranted mistakes, non-compliances and Customs penalties.

Therefore, it is crucial and also the objective of this programme to enable the participants to have a complete knowledge of the do's and don'ts related to LMW with the right approach and also to fully comply with Customs Law & Regulation and Conditions, Sales Tax Law & Regulation and other relevant laws in order to rightfully utilize and benefit from the facilities and services provided by LMW Customs with a minimum or zero risk of non-compliance.

What to Expect and Gain from This Programme :

1. A comprehensive understanding of the concept and objective of LMW.
2. Familiarize with and be able to utilize the LMW facilities available through the proper Customs procedures in order to maximize the benefits of LMW to the industry.
3. Able to know the do's and don'ts as spelled out under the Customs Law & Regulation and Conditions, Sales Tax Law & Regulation and other relevant

laws.

4. Capable of demonstrating a high level of compliance towards the Customs Law & Regulation and Conditions, Sales Tax Law & Regulation and other relevant laws as well as preventing from any compoundable LMW offences and penalties.



All Licensed Manufacturing Warehouse Licensees / Logistics / Shipping / Import / Export / Business Development

COURSE OUTLINE



1) Introduction

- 1.1 Licensed Manufacturing Warehouse (LMW) and Its Role

2) LMW Concept & Objectives

- 2.1 Concept of Documentary Control
- 2.2 Export-oriented Industries

3) Permohonan dan Pengeluaran Lesen GPB

- 3.1 Kelayakan Memohon Lesen GPB
- 3.2 Permohonan Lesen
- 3.3 Pengeluaran Lesen
- 3.4 LMW Operations (65 & 65A)
- 3.5 Isu-Isu Permohonan Lesen

4) Pengilangan

- 4.1 Isu-Isu Pengilangan

5) Kelulusan Secara Prinsip

- 5.1 Isu-Isu Kelulusan Secara Prinsip

6) Licensing Conditions

7) Authorized Economic Operator (AEO) Scheme

- 7.1 Criteria To Qualify For AEO Status
- 7.2 Benefits As An AEO

Day One - Test 1

8) Bank Guarantee / General Bond

- 8.1 Bank Guarantee (Jaminan Bank)
- 8.2 General Bond (Bon Am)
- 8.3 Isu-Isu Jaminan Bank / Bon Am

9) Penambahan Cawangan Atau Pemindahan Premis

- 9.1 Penambahan Cawangan / Pemindahan Premis Di Negeri Yang Sama
- 9.2 Penambahan Cawangan Di Negeri Lain
- 9.3 Pemindahan GPB Ke Negeri Lain
- 9.4 Isu-Isu Tambah Cawangan / Pindah Premis

10) Pembaharuan Lesen GPB

- 10.1 Isu-Isu Pembaharuan Lesen

11) Facilities and Application Procedures

- 11.1 Duty / Tax Exemption on Raw Materials / Components / Accessories/ Packing Material / Cleanroom Equipment / Manufacturing Aids (Lampiran A2)
- 11.2 Duty / Tax Exemption on Machinery / Equipment / Spare Parts / Accessories (Lampiran A1)
- 11.3 List of Finished Goods to be Manufactured (Lampiran A3)

12) Subkontrak

- 12.1 Permohonan Subkontrak Dalam Negara
- 12.2 Permohonan Subkontrak Luar Negara
- 12.3 Isu-Isu Subkontrak

Day One - Test 2

Questions and Answers Session



13) Jualan Tempatan

- 13.1 Jualan Tempatan Bersamaan Kadar Duti ATIGA (ASEAN Trade In Goods Agreement)
- 13.2 Sales of LMW Finished Goods Via Drop-Shipment
- 13.3 Isu-Isu Jualan Tempatan

14) Export of Finished Goods

- 14.1 Tujuan Akta Perdagangan Strategik 2010
- 14.2 Sales To Another Licensed Manufacturing Warehouse
- 14.3 Storage of LMW Finished Goods in a Public Bonded Warehouse
- 14.4 Sales To Free Zone (FZ)- Free Industrial Zone (FIZ)/ Free Commercial Zone (FCZ)
- 14.5 Export of Finished Goods Through Third Party Trading House

15) Re-importation of LMW Finished Goods for Repair or Reprocessing

16) Kemudahan Eksport Bahan Mentah dan Bahan Pembungkusan Pengecualian GPB

17) Pelupusan

- 17.1 Maksud Pelupusan
- 17.2 Jenis-Jenis Bahan Pelupusan
- 17.3 Perundangan Pelupusan
- 17.4 Cara Pelupusan
- 17.5 Pelupusan Mesin Terpakai (*Used*)
- 17.6 Isu-Isu Pelupusan

Day Two - Test 1

18) Activities Other Than Manufacturing In LMW

- 18.1 Value Added Activity
 - 1. Penyelidikan dan Pembangunan
 - 2. Rekabentuk
 - 3. Pemasaran (IPC)
 - 4. Pengagihan (RDC)
 - 5. Kawalan Mutu
 - 6. Pengujian dan Pentauliahan
 - 7. Pelabelan, Pembungkusan atau Pembungkusan Semula
 - 8. Pengilangan Semula, Pembaikan dan Perkhidmatan Servis
- 18.2 Pengurusan Rantaian Bekalan / Operasi Perolehan Strategik / Penyelesaian Sokongan Menyeluruh
- 18.3 Principal Hub 2.0
- 18.4 Trading Activities

19) LMW Submission of Monthly / Yearly Returns

19.1 Isu-Isu Penyata Bulanan & Tahunan

20) Pembatalan Lesen GPB

21) Fire, Natural Disasters, Theft & Loss

22) Penggulangan Syarikat dan Kes Sivil

23) Kawalan Kastam Terhadap Kilang GPB

23.1 Kawalan Secara Dokumentasi

23.2 Kawalan Melalui Pelbagai Lawatan ke Premis GPB

24) Common Areas of Compoundable LMW Offences and Non-Compliance of Customs Act 1967, Customs Regulations 2019 and Licensing Conditions Under Section 65 & 65A of Customs Act 1967

24.1 Pelanggaran Peruntukan Akta Kastam 1967 / Peraturan-Peraturan Kastam 2019 dan Syarat-Syarat Pelesenan

24.2 Tindakan / Penalti Pihak Kastam Mengikut Akta Kastam (Pindaan) 2019

Day Two - Test 2

25) Conclusion

Question and Answers Session



ADMINISTRATIVE DETAILS

Date: 24 & 25 August 2020

Venue: AC Hotel Penang Bukit Jambul

(Formerly known as Vistana Hotel, Bukit Jambul, Penang)

Duration: 2 Days

Time: 9.00am – 5.00pm

Fee: RM1,250.00 for 2 Days Course, inclusive of meals and training materials

Contact Details:

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