

EXPORT AND IMPORT IN INTERNATIONAL BUSINESS

Export and Import for Beginner

NORFAIZAH ABAS
AZMA HUSNAIZA ABD AZIZ
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COMMERCE DEPARTMENT



EXPORT AND IMPORT IN INTERNATIONAL BUSINESS: ExIm For Beginner

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EXPORT AND IMPORT IN INTERNATIONAL BUSINESS: ExIm For Beginner

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Acknowledgment

First and foremost, we would like to thank our family and friends for all of the support given through the process of eBook: EXIM for beginner. This book is also dedicated to all students; may this eBook be useful to you in gaining for knowledge. Again, thank you for your support, advice and kindness. May Allah bless you!

Norfaizah Binti Abas

Azma Husnaiza Abdul Aziz

Nurfadillah Ahmad Mahmmud



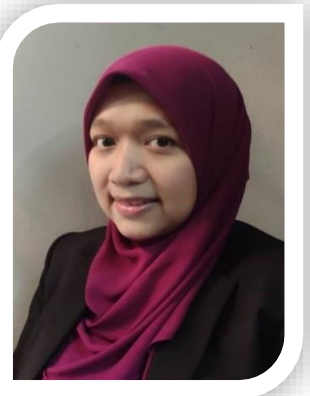
Preface

The eBook: EXIM for beginner was written especially for Diploma in International Business students at selected polytechnics. This e-book is filled with information to give students a ready reference and instructional material for export and import practices. It is designed to enable students to learn by themselves or by the guidance of instructors to discover new issues and terminologies related to export and import practices specifically in Malaysia. Due to the pandemic Covid-19 situation, students are preferred to use e-learning resources and applications in higher education institutions. Therefore, e-book seems to be relevant for online learning material to undertake teaching and learning process remotely.

Norfaizah Binti Abas
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Nurfadillah Ahmad Mahmmud



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CHAPTER ONE: OVERVIEW OF EXPORT AND IMPORT





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1.1 Export And Import In International Business

What is Export?

Goods and services produced in one country and purchased by people of another country. It makes no difference what the product or service is. It makes no difference how it is delivered. It can be sent, emailed, or carried on a plane as personal luggage. It is an export if it is made in Malaysia and sold to someone in another country.

Exporter is a person, country, or business that sells goods to another country.

Exporting refers to the selling of goods and services from the home country to a foreign nation.





1.1 Export And Import In International Business

What is Import?

Imports are commodities and services purchased from another country by citizens, businesses, and governments. It makes no difference what the imports are or how they are delivered. They can be sent, emailed, or even carried on a plane as personal luggage. Imports are goods that are made in another country and sold to people in the Malaysia.

Importer is a person, country, or company that buys products from another country in order to sell them.

Importing refers to buying goods and services from foreign sources and bringing them back into the home country. Importing is also known as global sourcing.



Export and Import, is divided in two ways, which are,

- i) Direct (Direct exporting and direct importing)
- ii) Indirect (Indirect exporting and indirect importing)

Watch this
video....



https://youtu.be/7nI7j0_S8dY

StudiesWeekly.com



1.2 Influential factors for exporting in International Business

A) Internal / controllable forces

The internal environment is the one that has a direct impact on the company's operations. Some internal elements are often manageable because they are under the company's control. It can adapt its staff, physical facilities, and organisational structure, as well as functional tools like marketing, to fit the surroundings..

The term "internal factors" refers to anything that is within the company and within its control, whether material or intangible. After these elements have been identified, they are categorised as the company's strengths and weaknesses. Strength is defined as an element that has a beneficial impact on the firm.

Examples:

- i. Factors of production (Land, Labour, Capital and Entrepreneurs)
- ii. Resources: A good starting point to identify company resources is to look at tangible, intangible and human resources.
- iii. Activities of organization (Human resources)





1.2 Influential factors for exporting in International Business

B) External / uncontrollable forces

In contrast to internal factors, external elements influence factors that are **outside of the company's control**. Taking into account the external environment allows business owners to make appropriate changes to their marketing strategy to make it more adaptable to the external environment.

It refers to the environment that has an indirect impact on the business. The factors are uncontrollable by the company.

- a) Political factors
- b) Economic factors
- c) Sociocultural factors
- d) Technological factors





1.3 Export Potential in International Business

A company needs to have a potential or key success factors prior to venturing into the global market.

Company's Foundation and Performance

- To be successful, the company must have a strong financial base, as well as an existing, healthy domestic market. Exports from that company are far more likely to succeed as a result of this.

USP – Unique Selling Proposition

- Products that are ideal for export, particularly those with a strong track record in the home market or a unique selling proposition, have a better chance of thriving in the international market.

Finance and Funding Growth

- A company with a strong financial basis has an advantage and has a better chance of succeeding. Otherwise, it must be able to obtain financial resources in order to support the additional investment in both working capital and capital expenditure that is required.

Technical Know How and "Technical-Know-Who"

- Social networking, often known as "technical know-who," plays an important role in generating sales leads and closing deals. This asset would have been built over time by the company's owners or management

Management Commitment, Attitude and Orientation

- The relationship you establish in an export market will take time to mature. As a result, management and owners must be prepared to take this into account and remain committed throughout the process.



1.4 Readiness Of Exporter In International Business

Export Potential ≠ Export Readiness

A company with potential must now analyse and assess its level of readiness. This is because just because a company has export potential does not guarantee it is export ready.

To be ready, a company's product or service may need to be adjusted or modified. To meet the requirements of the importing country, the product's labelling or the language used on the label may need to be replaced.





1.4 Readiness Of Exporter In International Business

i) Compliance with Standards Regulations

There is a requirement that the company will make the appropriate investments in order for it achieve compliance with all relevant standards and regulations.

ii) Product Modification

Companies that export may need to modify their products to meet foreign country safety and security codes, as well as other import restrictions.

iii) Packaging and Labelling

The importing country's regulatory requirements for packaging, labelling, and testing standards may differ significantly from the exporter's current format or content. All of these must be evaluated and met before the product can be exported and accepted into the importing country.

iv) Requirements of Exporting Country

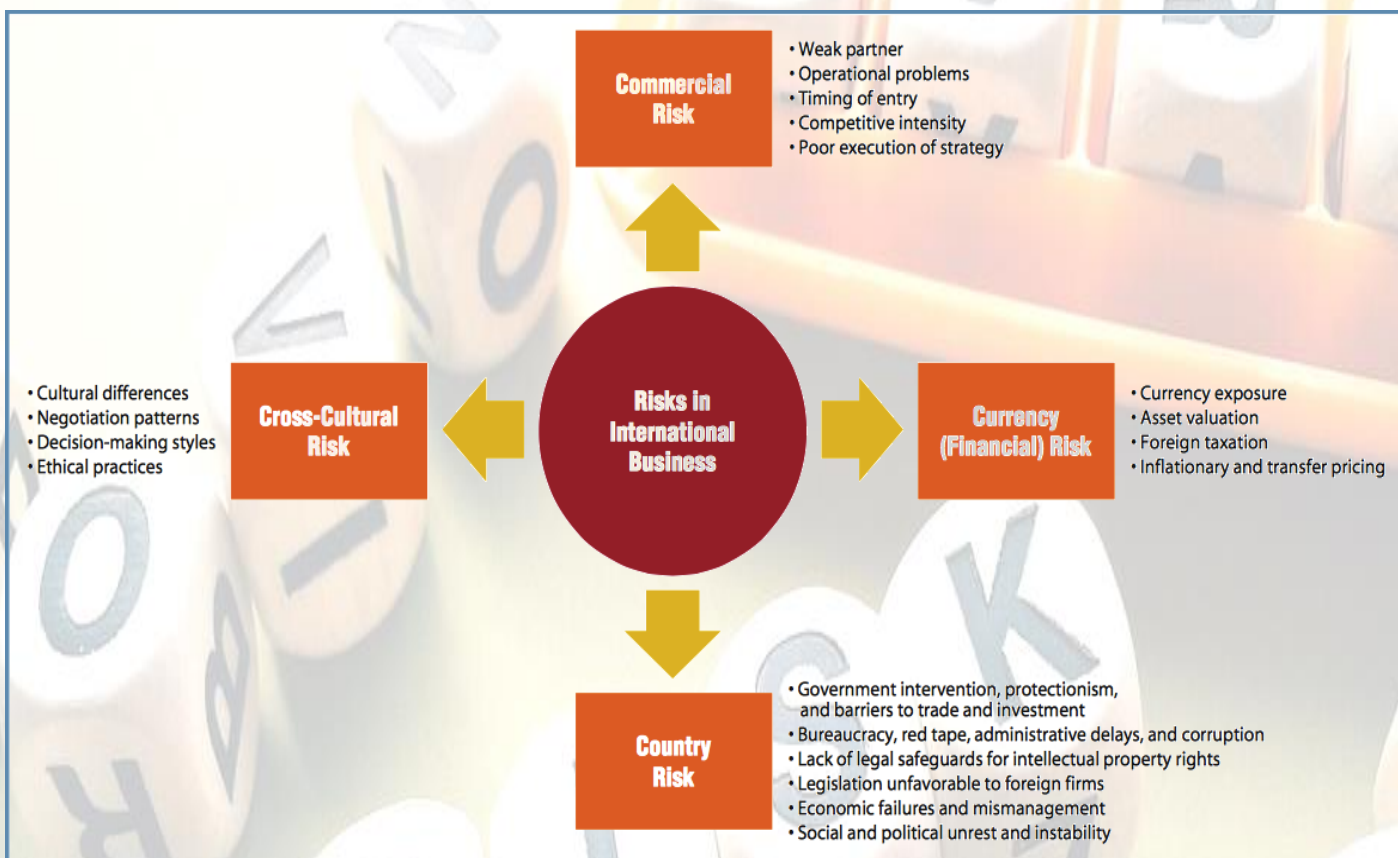
The exporter must always adhere to the exporter's home country's specific rules, documentation, and procedures. These requirements must be met as part of the preparation process.

v) Extra Costs.

The up-front expenditures of generating new promotional materials, assigning people to travel, and other administrative costs related with marketing the product can put a strain on small businesses' limited financial resources.



1.5 Risk in International Business



Source: Cavusgil, Rammal, and Freeman (2000)

1.5 Other Risk in International Business

- i) Bank risk
- ii) Buyer's (importer's) credit risk
- iii) Country or sovereign or Political risk
- iv) Documentary risk
- v) Foreign exchange (FOREX) risk
- vi) Funding/ interest rate risk
- vii) Government Regulations and Compliance risk
- viii) Insurance risk
- ix) Intellectual Property (IP) risk and Piracy risk
- x) Price risk
- xi) Shipping risk and transport risk
- xii) Transfer risk



1.6 Function of Other Government Agencies (OGA) involved in export and export.

The screenshot shows the top section of the MATRADE website. At the top left is the MATRADE logo, which includes the Malaysian coat of arms and the text 'MATRADE'. To its right, it says 'The Official Portal Of Malaysia External Trade Development Corporation The National Trade Promotion Agency of Malaysia'. On the right side, there is a search bar with 'English' selected, and several icons for 'FAQ', 'Contact Us', 'Complaints & Feedback', and 'Sitemap'. Below these icons, it says 'Malaysia Products Directory | Malaysia Services Directory'. The main banner features a man in a suit holding a red arrow, with the text 'Export Promotion Bringing The Malaysian Brand To The World'. Below the banner, there are three circular icons: 'FOR MALAYSIAN EXPORTERS Discover global business opportunities', 'FOR FOREIGN BUYERS Choose Malaysia', and 'ABOUT MATRADE Find out how we can assist you'. At the bottom left, there is a 'Headlines' section with a link to 'MATRADE'S MyExport Provides Export Opportunity During Covid-19'.

a. Malaysia External Trade Development Corporation (MATRADE) <https://www.matrade.gov.my/en/>

The screenshot shows the top section of the MIDA website. At the top left is the MIDA logo, which includes the text 'MIDA' and 'MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY'. To its right, there is a navigation bar with links for 'Home', 'Why Malaysia', 'Industries', 'Setting Up in Malaysia', 'Media & Events', and 'About MIDA'. On the right side of the navigation bar, there are links for 'Forms and Guidelines', 'e-Services', 'FAQ', and 'Contact Us'. The main banner features a night view of the Kuala Lumpur skyline with the Petronas Towers. The text 'Welcome to Malaysia' is prominently displayed in the center. Below it, it says 'As the primary contact point for your investment needs, MIDA makes starting up, rolling out and scaling up your company easy in Malaysia.' In the bottom left corner, there is a red box with white text that says 'Malaysia is gradually reopening its borders. Your business is important to us, and so is your health. Please click here to find out more on One Stop Centre (OSC) for Business Travellers.' In the bottom right corner, there is a circular icon with a woman's face and an upward arrow.

b. Malaysian Investment Development Authority (MIDA) <https://www.mida.gov.my/>



PRODUCTIVITY THROUGH DIGITALISATION
EEPN End-Users
Plugfest Projects Compilation

SCAN HERE

NEWSFEED

KLING ZAH, Jelangut, Aug 12
(Bernama) -- Malaysia Productivity
Corporation (... Read more

Program MyReskill IoT bantu
meningkatkan penerapan
pendigitalan

★ HIGHLIGHTS Productivity Newsletter 1/2021

c. Malaysia Productivity Corporation (MPC)
<https://www.mpc.gov.my//>



Official Website
SME CORP MALAYSIA

HOME ABOUT ▾ POLICIES ▾ PROGRAMMES ▾ INITIATIVES ▾ GUIDES ▾ RESOURCES ▾ CONTACTS ▾

PKS dalam Normal Baharu:
Membangun Semula Ekonomi
SMEs in the New Normal: Rebuilding the Economy

TINJAUAN PKS 2019/20
SME INSIGHTS

PRESTASI DAN PROSPEK EKONOMI 2019/20
ECONOMIC PERFORMANCE AND OUTLOOK

SME Insights 2019/20 New Release

[Read More](#)

Startup Micro Small & Medium

d. SME Corporation Malaysia (SME Corp)
<https://www.smecorp.gov.my/index.php/en/>



Welcome to the Official Website of MIDF

MIDF INVEST GIVING BACK CAREERS DOWNLOADS FAQ CONTACT US



Home

Who We Are

What We Do

SOFT LOAN SCHEME FOR AUTOMATION AND MODERNISATION

The Soft Loan Scheme for Automation and Modernisation is a financial assistance scheme developed specifically to encourage companies to modernise and automate their manufacturing processes by upgrading their production capacity and capability.

< This scheme is also expected to assist manufacturing companies in minimizing their dependence on labour-intensive activities and foreign labour whilst diversifying into higher value activities.

DISCOVER MORE >>



e. Malaysian Industrial Development Finance (MIDF)
<http://www.midf.com.my/index.php/en/>



Official Website - Laman Web Rasmi

Halal Development Corporation Berhad



HOME ABOUT US ▾ NATIONAL BLUEPRINT ▾ INDUSTRY DEVELOPMENT ▾ OUR SERVICES ▾ NEWSLETTER NEWS & EVENTS ▾ CONTACT US

Halal Development Corporation Berhad 'Your Trusted Partner in Halal Business'

VIEW MORE



f. Halal Industry Development Corporation (HDC)
<https://www.hdcglobal.com/>



OFFICIAL PORTAL
ROYAL MALAYSIAN CUSTOMS DEPARTMENT
For Trade Facilitation

HOME

ABOUT RMCD

IMPORT/EXPORT

FACILITATION

INDIVIDUALS



PROCEDURE &
GUIDELINES

HIGHLIGHT

eSERVICES



Home / Corporate Info / Director-General's Foreword

Director-General's Foreword

Vision, Mission & Values

Organization Chart

Clients' Charters

Top Management

History

Director-General's Foreword

Welcome to the official website of the
Royal Malaysian Customs Department (RMCD)

EVENT CALENDAR

Check out what's
happening



g. Royal Malaysian Customs Department (RMCD)
<http://www.customs.gov.my/en/pages/main.aspx>



Portal Rasmi
KEMENTERIAN PERTANIAN DAN INDUSTRI MAKANAN



Soalan
Lazim



Hubungi
Kami



Aduan dan
Maklum Balas



Peta
Laman

LAMAN UTAMA

INFO KORPORAT

WARGA MAFI

MEDIA

HUBUNGI KAMI

Carian...



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1 October 2021 - 31 March 2022 | WWW.MALYSIAEXP02020.COM



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MALYSIA EXP0DUBAI

LEAD MINISTRY



KEMENTERIAN SAINS,
TEKNOLOGI DAN INOVASI
MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION

IMPLEMENTING AGENCY



h. Ministry of Agriculture and Agro-Based Industry Malaysia

<https://www.mafi.gov.my/home>



➤ a) Department of Quarantine and Inspection Services Malaysia (MAQIS)



Portal Rasmi
Jabatan Perkhidmatan Veterinar
Kementerian Pertanian Dan Industri Makanan

Carian

Cari



Soalan
Lazim



Hubungi
Kami



Aduan dan
Maklum Balas



Peta
Laman

LAMAN UTAMA

PERUTUSAN KETUA PENGARAH

INFO DVS

ORGANISASI

PENERBITAN

ARKIB

HUBUNGI KAMI



b) Dept of Veterinary Services, Quarantine and Import - Export

<http://www.dvs.gov.my/?mid=12>



1.7 Function private agency involved in export and import.

a. Shipbroker

- Shipbrokers are specialist intermediaries/negotiators (i.e. brokers) between ship owners and charterers who use ship to transport cargo, or between buyers and sellers of ships.





b. Freight forwarder

- is to commodities as a travel agent is to people, acting as a third-party to arrange the movement of goods from their domestic origin to a foreign destination. (A person or company that organizes shipments for individuals or corporations to get goods from the manufacturer or producer to a market, customer or final point of distribution)





c. Haulage company

- Haulage is the business of transporting goods by road or rail. It includes the horizontal transport of ore, coal, supplies, and waste, also called cartage or drayage. The vertical transport of the same with cranes is called hoisting.





d. Customs broker

- Customs broking or customs brokerage is a profession that involves the "clearing" of goods through customs barriers for importers and exporters (usually businesses). This involves the preparation of documents and/or electronic submissions, the calculation and payment of taxes, duties and excises, and facilitating communication between government authorities and importers and exporters.





d. Export and import agent

- An export-import agent is not a broker — the agents are lower on the business totem pole. An agent does not need a license, just knowledge and a good reputation. The job of an agent is to work on "both ends" of the export deal, that of origin and that of destination.
- middleman or intermediary between a product's manufacturer and resellers or even consumers in the international market scene. He bridges the gap between these two parties and effectively makes smooth business transactions between countries.



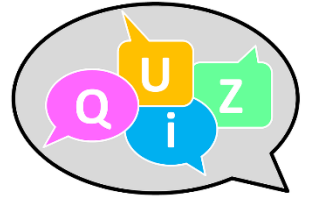


TEST YOUR KNOWLEDGE HERE !

hmm...



- <https://quizizz.com/admin/quiz/61304caf484a4f001ea26b2e>
- <https://create.kahoot.it/preview/8904da85-ec52-44ae-a453-64e103c466a5>



1. Importer is a person, country, or company that buys products and sells it within his country.

True / False

2. Exporter is a person, country or business that sells goods to another country.

True / False

3. Goods and services produced in one country and purchased by people of another country.

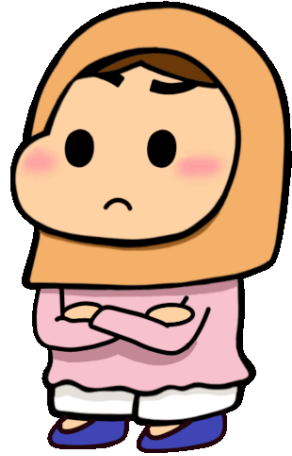
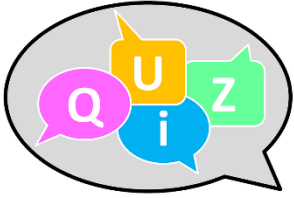
- A. Export
- B. Import
- C. Re-export
- D. Re-import

4. _____ are commodities and services purchased from another country by citizens, businesses, and governments.

- A. Export
- B. Import
- C. Re-export
- D. Re-import

5. Uncontrollable environmental forces include:

- A. Exchange controls
- B. Taxation
- C. Inflation
- D. All of the above



6. Which of the following are important factors to consider in selecting the export product?

- A. Modification spending patterns
- B. Products to be included from the list
- C. Emphasis on quantity and niche marketing
- D. All of the above

7. Which agency is responsible in managing exporter merchandise by land either from factory to the port or direct to buyer?

- A. a. Stockist
- B. b. Freight forwarder
- C. c. Ship brokerage
- D. d. Haulage

8. the following is NOT the purpose of export and import agency..

- A. a. To assist exporter in infrastructure
- B. b. To get financial for exporter
- C. c. To help exporter in documentation
- D. d. To advice exporter in management

9. Below is Other Government Agencies (OGA) involved in export and export, EXCEPT..

- A. MATRADE
- B. MAQIS
- C. SME BANK
- D. MITI



Match the function with the related agencies

To promote, assist and develop Malaysia's external trade with particular emphasis on the export of manufactured and semi manufactured products and services	❶	❶	SME Corporation Malaysia (SME Corp)
To lead in the promotion and dissemination of productivity related information and issues	❶	❶	Malaysia Productivity Corporation (MPC)
Creates opportunities to scale up, accelerate innovation, facilitate spill-overs of technology and managerial know-how, broaden and deepen the skillset, and enhance productivity.	❶	❶	Malaysian Industrial Development Finance (MIDF)
Ensure access to financing manufacturing-based small-and-medium enterprise.	❶	❶	Malaysia External Trade Development Corporation (MATRADE)
To coordinate the development of the halal industry, which it achieves primarily through building capacity for halal products and services, developing solutions for the halal industry	❶	❶	Halal Industry Development Corporation (HDC)



**STUDY
STUDY
STUDY**

1. List FIVE (5) readiness of exporter in international business

(5 Marks)

2. Describe any TWO (2) uncontrollable forces that influences the exporting in international business

(10 Marks)





ANSWER

- | | |
|----------|------|
| 1) FALSE | 6) A |
| 2) TRUE | 7) B |
| 3) A | 8) B |
| 4) B | 9) C |
| 5) D | |



Match the function with the related agencies

To promote, assist and develop Malaysia's external trade with particular emphasis on the export of manufactured and semi manufactured products and services			SME Corporation Malaysia (SME Corp)
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To coordinate the development of the halal industry, which it achieves primarily through building capacity for halal products and services, developing solutions for the halal industry			Halal Industry Development Corporation (HDC)



1. List FIVE (5) readiness of exporter in international business

- i. Compliance with Standards Regulations
- ii. Product Modification
- iii. Packaging and Labelling
- iv. Requirements of Exporting Country
- v. Extra Costs.

2. Describe any TWO (2) uncontrollable forces that influences the exporting in international business

Choose any TWO (2) from PEST

There are 4 main effects of these Political factors on business organizations. They are:

- Impact on economy: A country's political situation has an impact on its economic situation. The state of the economy has an impact on business performance.
- Changes in regulation: Governments have the ability to change their rules and regulations. This could have an impact on a company.
- Political stability: A country's lack of political stability has an impact on business operations. This is especially true for companies that operate on a global scale.
- Mitigation of risk: Political risk can be managed by purchasing political risk insurance. Companies with overseas operations utilise this type of insurance to mitigate risk.



ECONOMIC FACTORS

When we talk about economic considerations, we are referring to the aspects of a country's economic performance that have an impact on business. It is usual for businesses to benefit from outstanding economic performance, whereas economic recessions can be disadvantageous to a corporation.

Economic growth rates, exchange rates, interest rates, inflation rates, unemployment rates, and the economic profile of the population, including disposable incomes, are all factors to consider. For example, consumer purchasing power will almost certainly have an impact on a company's profitability.

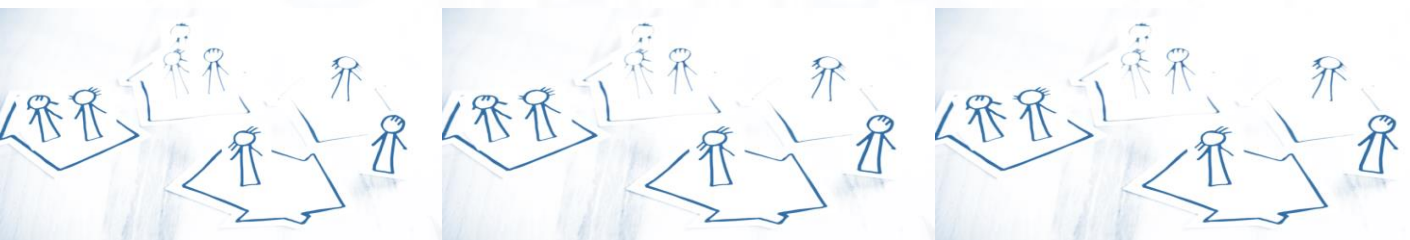
The economic environment can have a significant impact on businesses by influencing demand and supply patterns. Companies must keep track of and monitor relevant economic indicators over time.

SOCIAL FACTORS

Social factors refer to the demographic characteristics as well as cultural beliefs and practices of the population. For instance, demographics include age distribution, income distribution, health profile, and population growth rate. Meanwhile, cultural beliefs and practices include values, norms, customs, religion, cultural identity, and even lifestyle trends.

People's buying habits, the prices they're willing to pay, the success of certain promotions, and how, where, and when they buy things are all influenced by social factors. Societies, on the other hand, are rarely stagnant. They change gradually, and some alterations will go unnoticed if not closely observed. The most difficult variable for marketing managers to predict, influence, and integrate into marketing plans is social change.

Businesses can be significantly influenced by social factors. A young, college-educated, and skilled population, for example, can be advantageous for a company seeking a dynamic and talented workforce. In the meantime, a country with a high proportion of wealthy citizens can be an excellent market for luxury goods.





- TECHNOLOGICAL FACTORS

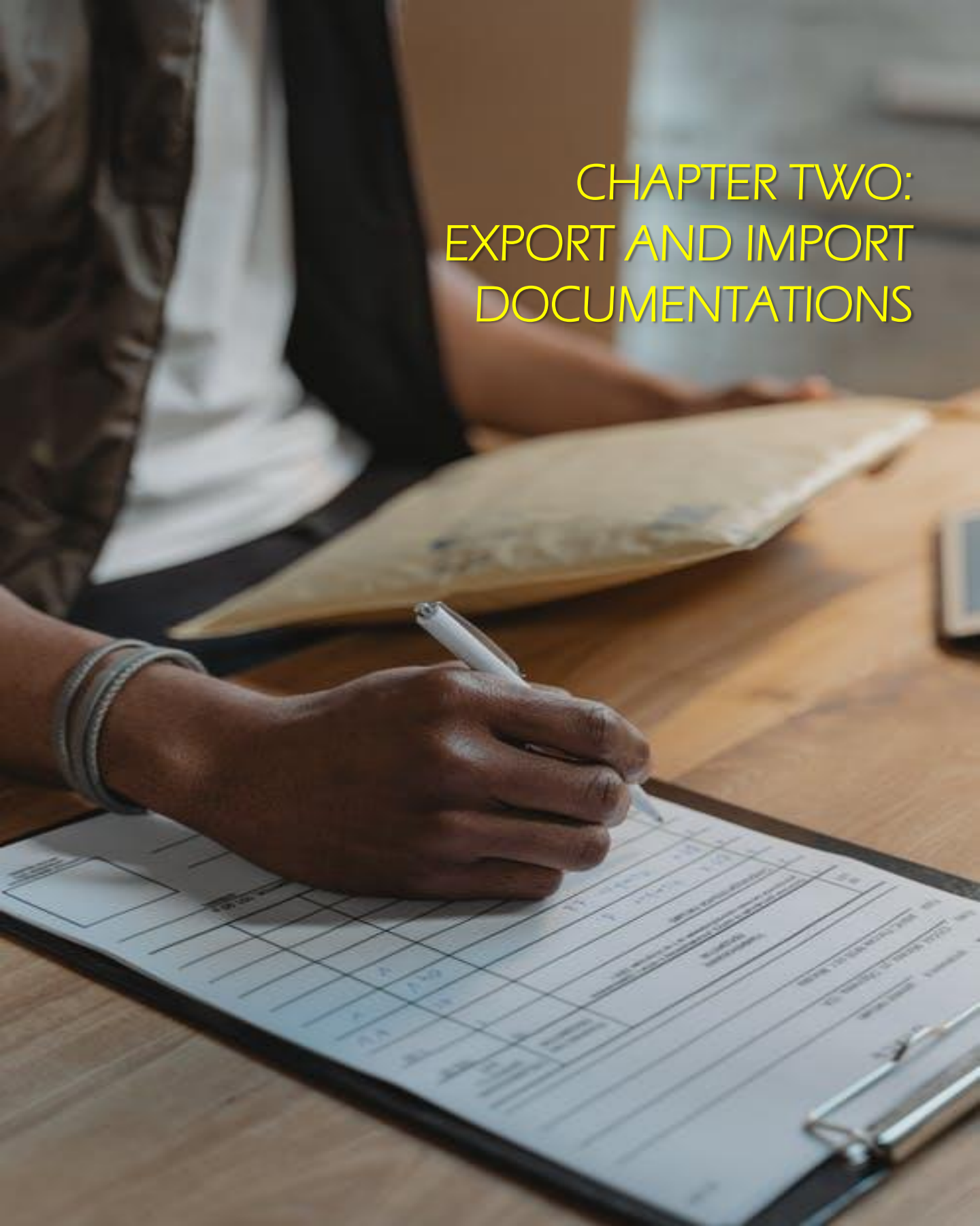
Changes and breakthroughs in technology that may have an impact on your business are known as technological factors. Technology is constantly changing, and these developments can be beneficial or damaging to your company. These aspects include market technical awareness, research and development, and the advent of new technologies.

New technologies have the potential to significantly reduce inflation and recession. New machines have the potential to reduce production costs. Advances in information technology have enabled companies to plan global supply chains, allowing them to produce better products at lower costs and distribute them more efficiently.





CHAPTER TWO: EXPORT AND IMPORT DOCUMENTATIONS





CONTENTS

2.0 CHAPTER TWO: EXPORT AND IMPORT DOCUMENTATIONS

2.1 Commercial Document

2.2 Official/ Regulatory Document

2.3 Transportation Document

2.4 Financial Document


2.5 ATA Carnet






2.1 Commercial document

Commercial set of documents are mainly used for Commerce. In other words these are documents normally exchanged between buyer and seller.




1

Export Quotation




2

Pro-forma invoice



3

Commercial Document



4

Sales Contract





EXPORT QUOTATION

POLARIS LOGISTICS (M) SDN BHD
"Have Trust in Our Priority"

DISK GLOBAL SERVICES
LEVEL 24 UNIT 09 GEMO TOWER, BLOCK 1
JALAN BERANG MAU, TAMAN BERANG MAU
47020 SUBANG JAYA, SELANGOR, MALAYSIA

ATTN: KHARUL ANWAR

QUOTED DATE: 16 AUGUST 2021
QUOTED REF: POLREQ013
REMARKS: --

EXPORT QUOTATION PREPARED FOR DISK GLOBAL SERVICES

Many thanks indeed for allowing us the opportunity to quote on your enquiry and we hope you find the below offer of interest. Should you have any questions whatsoever please feel free to contact us on:

AGE: ATLANTA
AGE: KUALA LUMPUR
COMMODITY: ELECTRIC MOTORS
VOLUME: 1 CRATE
WEIGHT: 204 KG
DIMENSION: 87 X 61 X 65 CM
INCOTERMS: EXWORKS
PICK UP ADDRESS: 4000 R.S. MORGAN, 18, STREET, P.O. BOX 100, SMITH, A

DESCRIPTION	RATE	QTY	AMOUNT
AIR FREIGHT	USD 3.50/KG	204	USD 714.00
FUEL	USD 1.00/KG	204	USD 204.00
SECURITY	USD 0.10/KG	204	USD 20.40
SCREENING	USD 0.10/KG	204	USD 20.40
CLEARANCE	USD 0.10/KG	204	USD 20.40
TRUCKING CHARGES	USD 0.10/KG	204	USD 20.40
WAITING TIME	USD 0.10/KG	204	USD 20.40
TERMINAL CHARGES	USD 0.10/KG	204	USD 20.40
INS	USD 0.10/KG	204	USD 20.40
BREAKEABLE	MYR 50.00	1	MYR 50.00
AIRPORT TRANSFER	MYR 5.00	1	MYR 5.00
CUSTOM DOC	MYR 5.00	1	MYR 5.00
HANDLING CHARGES	MYR 5.00	1	MYR 5.00
TRANSPORT CHARGES	TBA (IF WE DO A TRUCKING)	TBA	

MYR 7,800.00

THANK YOU!

Yours sincerely,
Fahady Sabbar
POLARIS LOGISTICS (M) SDN BHD

PROFORMA INVOICE

Shanghai Kindly Medical Instruments Co., Ltd.
No.925, Jinyuan Yi Road, Shanghai, China
Telephone: +86-21-59140056 Fax: +86-21-59140056

PROFORMA INVOICE

Customer Order No: MSSB 0000187-21

Invoice No.: LB030721

Date: July 27th, 2021

To: Mitsu scientific sdn bhd
No 33, nouvelle industri park@ meru, jalan perindustrian 4/ku8, kawasan perindustrian meru selatan 41050 klang, selangor, Malaysia
Phone: +60126128246

Bank: AGRICULTURAL BANK OF CHINA, SHANGHAI BRANCH.
Add: 9F NO.559 XUJIAHUI ROAD SHANGHAI 200023 CHINA
Account No.: 0904501404001501
Swift Bic: ABOCCNBJ090

Terms of Payment: 100% payment in advance
Terms of Delivery: EXW

No.	Products Name	Ref No.	Description	Quantity	Price (USD)	Total Amount(USD)
1	Inflation device	A125	20ml, 30ml, 50ml	300	12	6000
Total						6000

COMMERCIAL INVOICE

Hangzhou Wehere Medical Technology Co., Ltd.
Add: # 701, Building C, Wanda Plaza, No.666
Hangzhou Road, Gongshu District, Hangzhou,
310015, Zhejiang Province, China
E-mail: ivy_zheng@weheremed.com

杭州未来医疗科技有限公司
Tel: 0086571-86822701

COMMERCIAL INVOICE

To: MITSU SCIENTIFIC SDN BHD
Add: No. 33, Nouvelle Industri Park @Meru, Jalan Perindustrian 4/ku8,
Kawasan Perindustrian Meru Selatan, 41050, Klang, Selangor, Malaysia
Tel: +60 126128246

Date: September 8, 2021
PI No.: 00321031
Invoice No.: WHI0321031

Item No.	Description	Purchase Quantity	Unit	FOB Price (USD)	Total Amount USD
	Reinforced surgical gown, size Large	3000	pc	\$1.45	4350.00
	Patient transfer sheet	3000	pc	\$2.93	5860.00
Total Payment					10210.00

杭州未来医疗科技有限公司
HANGZHOU WEHERE MEDICAL TECHNOLOGY CO., LTD.

李国尧

SALES CONTRACT

WISE STAR FEB SDN BHD
NO. 4-A JALAN MJ 7 TAMAN MAJU JAYA 46000 PETALING JAYA
T/P: +603 7772 1278
www.wisestar.com.my

SURAT PERJANJIAN KERJASAMA ANTARA

WISE STAR SDN BHD

DENGAN

POLARIS LOGISTICS (M) SDN BHD

Yang bertanda tangan di bawah ini:
Nama: MUHAMMAD FAIZAL BIN ABDU [REDACTED] (WISE STAR SDN BHD)
Alamat: NO 4-A, JALAN MJ 7, TAMAN MAJU JAYA, 46000 PETALING JAYA, SELANGOR.
Selanjutnya disebut sebagai pihak pertama

Nama: NIK YUHANIS SAHIRA BINTI NAWI [REDACTED] (POLARIS LOGISTICS (M) SDN BHD)
Alamat: NO 37-1, JALAN SUNGAI RASAU E32/E, BERJAYA PARK SEKSYEN 32, 40600 SHAH ALAM, SELANGOR
Selanjutnya disebut sebagai pihak kedua

Untuk selanjutnya antara pihak pertama dan kedua memuat perjanjian ini dengan ketentuan sebagai berikut:

PERKARA 1:
Pihak pertama ingin memberi kerjasama kepada pihak kedua untuk menguruskan pengimporan 300 buah bas dari Pelabuhan Shanghai, China ke Pelabuhan Klang, Malaysia bermula bulan Januari 2021.

PERKARA 2:
Perjalanan dan jadual perkapalan bas akan diatur oleh pihak kedua.

PERKARA 3:
Pihak pertama akan menyediakan semua surat kerja atau dokumen yang diminta oleh pihak kedua bagi memudahkan urusan pengimporan.

PERKARA 4:
Pihak kedua akan sentiasa memberi maklum balas setiap penghantaran dan jumlah bas yang berjaya di import dari masa ke semasa.



*Let's
Watch!*



<https://www.youtube.com/watch?v=AEnC4Syr9WE>



<https://legacy.export.gov/article?id=Quotations-and-Pro-Forma-Invoices>



2.2 Official/ Regulatory Documents

What is Legal / Regulatory documents?

Regulatory documents are required in dealing with various regulatory authorities such as customs, RBI, Excise, Licensing authorities Inspection and other Export Promotion bodies for availing incentives etc.

Purpose of the documents:

- for compliance of formalities under relevant laws governing export transactions

Example of **OFFICIAL / REGULATORY** documents:

- a. Export permit
- b. Consular invoice
- c. Non - preferential certificate of origin (NPCO)
- d. Preferential certificate of origin (PCO)
- e. Customs export declaration
- f. Shipper export declaration
- g. Electronic Data Interchange (EDI)
- h. STA permit – The Strategic Trade Act (STA) 2010





[Click here for more information about exporting issues media release](#)

ePermit™

<http://www.dagangnet.com/trade-facilitation/epermit/>



ePCO

<http://www.dagangnet.com/trade-facilitation/epco/>

eDeclare

<http://www.dagangnet.com/trade-facilitation/edeclare/>

ePermitSTA

<http://www.dagangnet.com/trade-facilitation/epermit-sta/>



OFFICIAL / REGULATORY documents:

Malaysian Customs Documentation

Custom documentation's would consist of prescribed forms which appear in the second schedule of the Customs Regulation 1977

Types of customs declaration forms:-

- i. Customs form No.1 for declaration of imported goods
- ii. Customs form No.2 for declaration if export of goods
- iii. Customs form No.3 for application / permit to transport goods within the Federation
- iv. Customs form No.8 No.3 for application / permit to transship/remove goods
- v. Customs form No.9 for requisition/ permit to release dutiable goods.





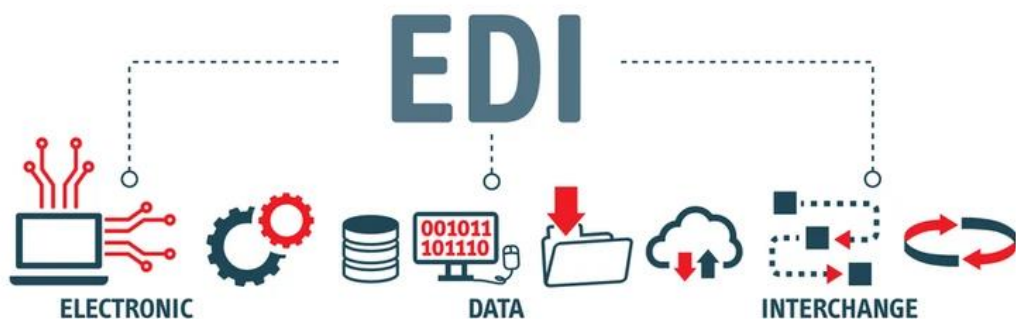
OFFICIAL / REGULATORY documents:

Electronic Data Interchange (EDI)

Electronic Data Interchange (EDI) is the computer-to-computer exchange of business documents in a standard electronic format between business partners.

By moving from a paper-based exchange of business document to one that is electronic, businesses enjoy major benefits such

- as reduced cost,
- increased processing speed,
- reduced errors
- improved relationships with business partners.





Advantages of an EDI System

Following are the advantages of having an EDI system.

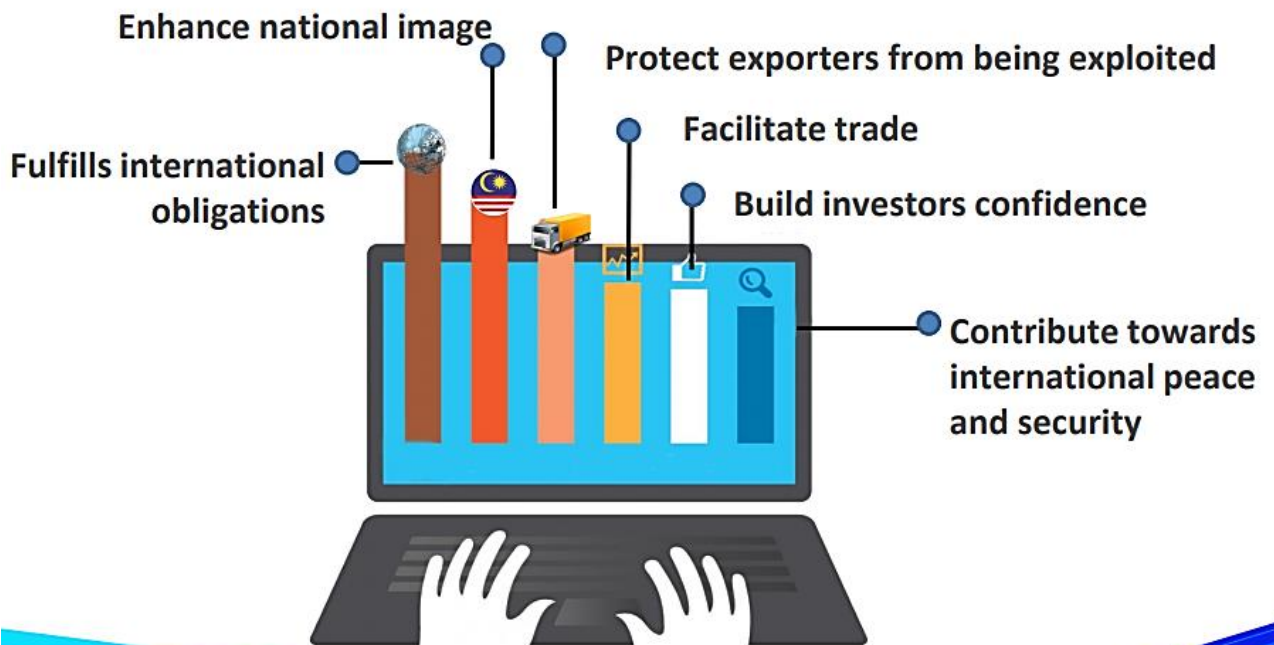
- i. Reduction in data entry errors.**
- ii. Shorter processing life cycle**
- iii. Electronic form of data**
- iv. Reduction in paperwork**
- v. Cost Effective**
- vi. Standard Means of communication (clearer)**

Disadvantages of EDI

- i. Expensive**
- ii. Initial setup is time consuming**
- iii. EDI standard changes**
- iv. System electronic protection**
- v. Staff training cost**
- vi. Proper backup**
- vii. Limit your trading partners.**



Why STA 2010?

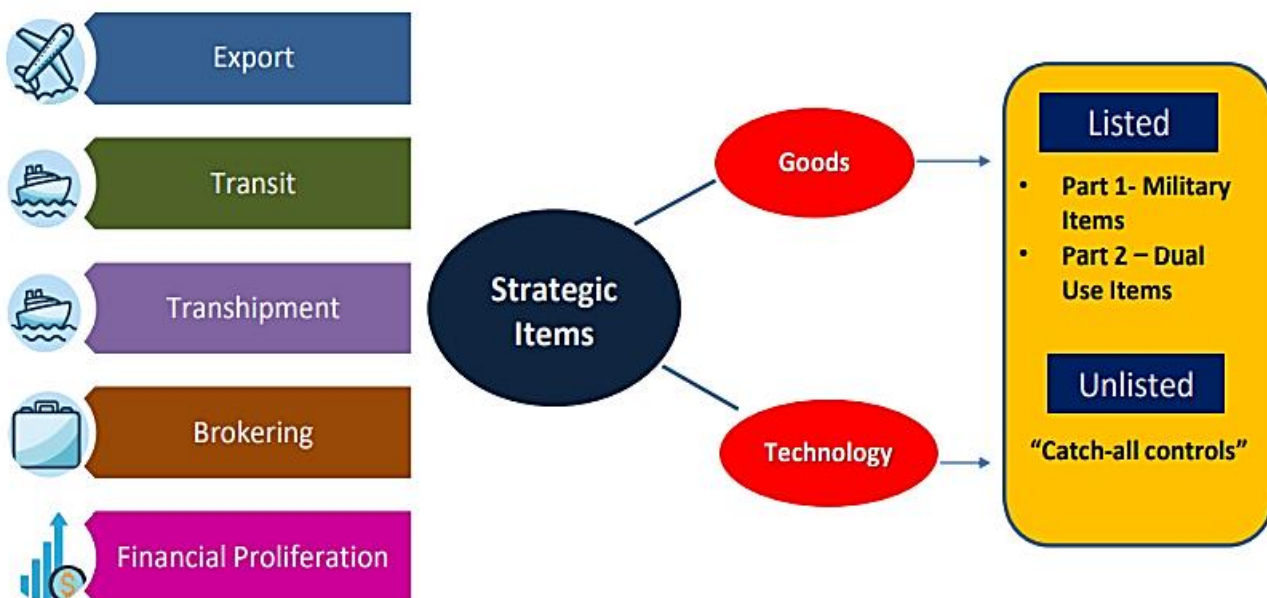




Application for STA permit

Permit Category	Frequency	Destination	Validity	ICP Requirement
Single	One time	Single country	≤6 months	No
Multiple	Multiple time	Multiple country	≤ 2 years	Yes
Bulk	Multiple time	Single country	≤ 2 years	Yes
Special	One time	Single country (Restricted end user)	≤1 year	No

What does STA 2010 control?





2.3 Transport Documents

What is Transport documents?

A transport document is a kind of document used to convey information about cargo that is being transported.

These documents are issued by shipping line, airline, international trucking company, rail road, freight forwarders and logistic companies.

Purpose of the documents:

They are contracts for the carriage of the goods. –They serve as receipt of the goods at the state destination. – They have a similar structure in terms of number of boxes, content

as an evidence of acceptance and receipt of goods. A bill of lading may also serve as a document of title (title).





Examples of TRANSPORT documents:

a. Packing list

- A Packing List is a list with detailed packing information of the goods shipped. It is prepared by the exporter/shipper. It shows the details of goods contained in each parcel /

Let's Watch!



https://youtu.be/h_gfer1uRXI



Hangzhou Wehere Medical Technology Co., Ltd.
Address: #701, Building C, Wanda Plaza
NO.666 Hangxing Road, Gongshu District
Hangzhou 310015, Zhejiang Province, China
E-mail: ivy_zheng@wehereimed.com
Tel: 30086571, 86822701



杭州未禾医疗技术有限公司

PACKING LIST

TO: MITSU SCIENTIFIC SHANGHAI

唛头/箱号	数量与描述	包装	G.W.(KGS)	N.W.(KGS)	体积
M/N	Descriptions and Quantities	PACKAGE			MEAS VOL
MITSU	Surgical gown	CTNS	10.00	9.00	55 X 38 X 47
MITSU	Patient transfer sheet	CTNS	17.65	706.00	69 X 32 X 59
		TOTAL	136.00	1192.00	5.211 11.105

杭州未禾医疗技术有限公司
HANGZHOU WEHERE MEDICAL TECHNOLOGY CO., LTD.

SAY TOTAL ONE HUNDRED CARTONS ONLY

拱墅区杭州万达广场701室邮编310015

中国 杭州

<https://youtu.be/nl6ENNxBJD4>



Examples of TRANSPORT documents:

b. Delivery order (DO)

- A document from the consignee, shipper, or owner of freight, ordering a terminal operator, carrier or warehouseman to deliver freight to another party.



<https://youtu.be/9gK54jwQ0VE>

DELIVERY ORDER		
Delivery To: MITSU SCIENTIFIC SDN BHD NO. 33 NOUVELLE INDUSTRI PARK JALAN PERINDUSTRIAN 4/KUS KAWASAN PERINDUSTRIAN MERU SELATAN 41250 KLANG		DO No : DO-POLO002 Date :
MARKS/MTS : 212735001 MARKS/MTS : H01Y21015002 VOLUME : 6688 KGS WEIGHT : 610 CARTONS (LXAGGP)		
ITEM NO	DESCRIPTION	QTY
1	COMMODITY: COVERALLS ANGIO DRAPE	30000 3000
SHIPPER: HANGZHOU WISHORE MEDICAL REMARKS: ATTN: LIAISON OFFICE		

Sender
 Name: THINAGARAN
 Ref No: TRUCK NO: AH1157 / VGC7738
 VC: B00110-14-5733



Reg No: 1384721-16
 NO. 1, JALAN SUNGAI BASAH/ES271, BERKARA PARK MIDWATER, 50050 SHAH ALAM, SELANGOR, MALAYSIA
 TEL: +603-9529 1051 / +603-9528 7732 / +603-952 3052





Examples of TRANSPORT documents:

c. Insurance certificate

- means the acts of a certification authority in creating a certificate and notifying the subscriber listed in the certificate of the contents of the certificate.
- CO is a certificate issued by a competent authority of the exporting country that certifies the origin of the goods. There are 2 types of certificates which are Preferential Certificate of Origin (PCO) and Non-Preferential Certificate of Origin (NPCO).
- PCO is a certificate/trade document issued by a competent authority of the exporting country that certifies the origin of the goods, which allows importer to claim for preferential tariff rates based on Rules of Origin of each agreement entered into force.
- NPCO it is a certificate/trade document that helps identify the origin of the good and not used to claim for preferential tariff rates. Normally goods will be released using import duty rate as per Customs Duties Order enforced.

Let's Watch!



<https://youtu.be/hMx62wRA4Xg>





Examples of TRANSPORT documents:

d. Shipper's Letter of Instructions (SLI)

- A Shipper's Letter of Instruction (SLI) is a document is designed to detail all the requirements of your shipment from start to finish. When organising your export overseas, your freight forwarder will request ed.

Let's Watch!



<https://www.youtube.com/watch?v=u0qAKaM4Iko>



SHIPPING INSTRUCTION

TO : COSCO SHIPPING LINES (MALAYSIA) SDN BHD

BOOKING REF : 6294167350

PORT OF LOADING : PORT KLANG

PORT OF DESTINATION : MOMBASA, KENYA

SHIPPER : AE ASPIRE ENTERPRISE
153A, VILLA MAS 1, SRI UTARA KIPARK,
2/3C OFF JALAN IPOH, 68100 KUALA LUMPUR, MALAYSIA

CONSIGNEE : ROMAN PAPERS LIMITED
P.O. BOX 32085-00600,,
NAIROBI KENYA

NOTIFY PARTY : SAME AS CONSIGNEE

TERMS : FREIGHT PREPAID

DESCRIPTION : MACHINERY

HS CODE : 8479.90.00

WEIGHT : 25000 KGS

VOLUME : 2 X 40'HC

REMARKS : SHIPPER COUNT, LOAD & SEAL



A form used by the shipper authorizing a carrier to issue an air waybill or (BOL) bill of lading on the shipper's behalf



Examples of TRANSPORT documents:

e. Ocean Bill of Lading (BL)

- A receipt for the cargo and a contract for transportation between a shipper and the ocean carrier.
- It may also be used as instrument of ownership (negotiable bill of lading) which can be bought, sold or traded while the goods are in transit.

f. Sea waybill

- A Sea Waybill is a transport contract (contract of carriage) - the same as a Bill of Lading.
- A Sea Waybill, however, is not needed for cargo delivery and is only issued as a cargo receipt. It can either be issued in hard copy format or soft copy format

g. Airway Bills of Lading (AWB)

- AWB is a document that accompanies goods shipped by an international courier, which allow for tracking. It serves as a receipt of goods by an airline, as well as a contract of carriage between the shipper and the carrier. It's a legal agreement that's enforceable by law



Examples of TRANSPORT documents:

h. Consignment note

- Document prepared by a consignor and countersigned by the carrier as a proof of receipt of consignment for delivery at the destination. Used as an alternative to bill of lading (specially in inland transport), it is generally neither a contract of carriage nor a negotiable instrument.

i. Dock receipt

- Document issued by a shipping company to acknowledge that goods have been received for shipment. Dock receipt transfers the accountability for the safe custody of the cargo from the shipper to the carrier, and serves as the basis for preparing the bill of lading.



<https://www.shippingsolutions.com/dock-receipt>

j. Mate's receipt

- Mate's receipt is a receipt issued by the Commanding Officer of the ship when the cargo is loaded on the ship. He was the officer responsible for cargo.
- The document would be issued by him after the cargo was tallied into the ship by tally clerks.

k. Manifest

- A manifest in material-handling context is a list of cargo either delivered to or shipped from a warehouse.
- Generally, manifest lists description of goods (cargo), its quantity, its origin and its destination. In some cases, in transportation in particular, it also includes declared cost (price) for customs purposes.



Atlas Logistics UK Ltd
Suite 402, First Floor, UCH2
Colnbrook, SL3 0EN UK
Tel: +44 (0) 208 893 7880 Web: www.atlaslogistics.co.uk

Manifest

Shipper: ATLAS LOGISTICS UK LTD LHR
SUITE 402
COLNBROOK CARGO CENTRE
COLNBROOK ID
BERKSHIRE SL3 0EN

Consignee: POLARIS LOGISTICS
NO 31, 2ND FLOOR, JALAN MAWAR 5B
BANDAR BARU SALAK TINGGI
43000 SEPANG, SELANGOR
MALAYSIA TEL : +6013-627 7977 / +603-5525 3523

From: LHR

AWB: 910-14941425
MAWB Date: 17-MAY-21
1st Flight: WY104/22 MCT
2nd Flight: WY815/27 KUL
ETA:
Master Job No: LE37176

MAWB Handling Information:

1	House	Shipper:	Consignee:	NOP	Weight	Dest	Customs Value	Customs Reference
LE37176	PENLON LIMITED ABINGDON SCIENCE PARK BARTON LANE ABINGDON OXON OX14 3NB	LEGASI PROGRESIF SDN BHD NO. 4C LEVEL 3 BLOCK WORLDWIDE BUSINESS JALAN TINJU 13/50 SHAH ALAM SELANGOR MALAYSIA +603 5 6003 40675	1	105	KUL	NCV GBP	1GB943288108000-LE37176	

Comments:

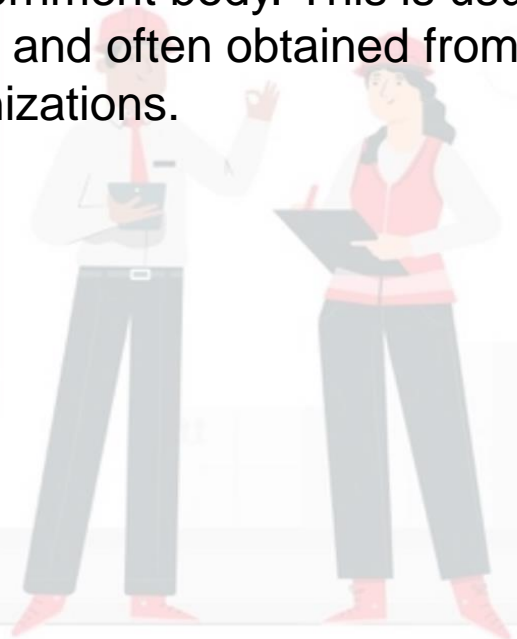
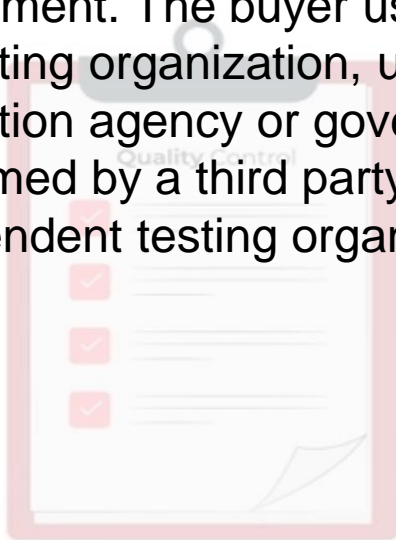
Totals **HAWB's:** 1 **Total NOP's:** 1 **Weight:** 105 **Charges Collect:** GBP AS AGREED



Examples of TRANSPORT documents:

i. Third party inspection certificate

- A report issued by an independent surveyor (inspection company) or the exporter on the specifications of the shipment, including quality, quantity, and/or price, etc; required by certain buyer and countries is called the certificate of inspection.
- It is prepared by the inspection company/exporter.
- It is a type of document describing the condition of goods and confirming that they have been inspected. A document in which certification is made as to the good condition of the merchandise immediately prior to shipment. The buyer usually designates the inspecting organization, usually an independent inspection agency or government body. This is usually performed by a third party and often obtained from independent testing organizations.





2.4 Financial document

What is Financial document?

Financial documents is a documents associated with the export process where the method of payment or terms of payment is being choose

Purpose of documents:

- As protection to both exporter and importer
- Risk of Noncompletion - both the buyer and seller do not want to be in the position of having neither money nor goods
- Seller wants to have legal title to goods until getting paid or at least assurance of payment
- Buyer doesn't want to pay until receiving the goods or receiving title to the goods.
- Transaction Exposure
- Financing

Examples of **FINANCIAL** documents:

- a. Irrevocable letter of credit (IDLC)
- b. Advising letter of credit (LC)
- c. Bill of Exchange (BE)



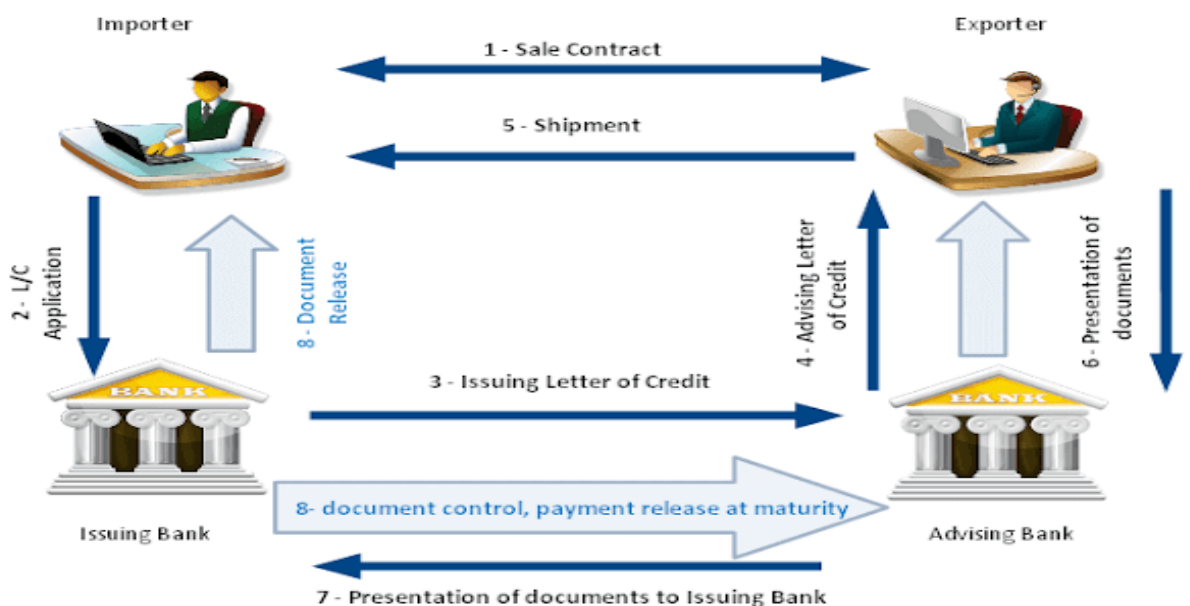
Letter of Credit



https://youtu.be/OLOvu_K7gYg

- A letter of credit is a document from a bank that guarantees payment. There are several types of letters of credit, and they can provide security when buying and selling products or services.
- A **letter of credit**, or "**credit letter**" is a **letter** from a bank guaranteeing that a buyer's payment to a seller will be received on time and for the correct amount. In the event that the buyer is unable to make a payment on the purchase, the bank will be required to cover the full or

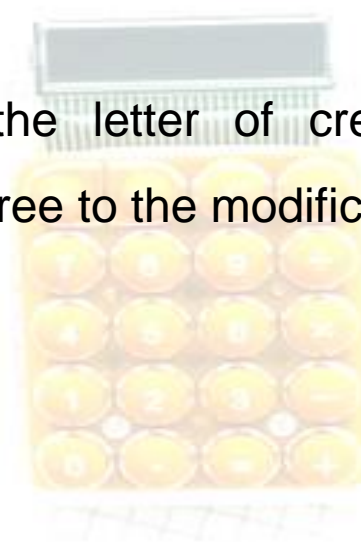
How Does a Simple Letter of Credit Work?





Irrevocable Letter Of Credit

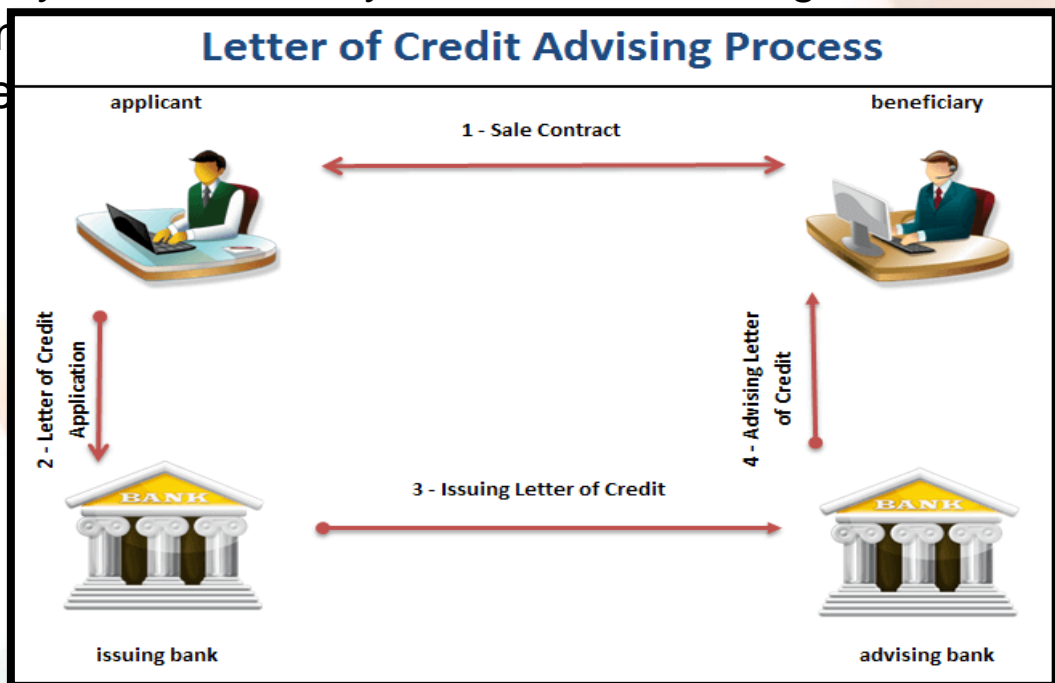
- According to the latest **letter of credit** rules (UCP 600) **all** credits are **irrevocable**. **Letter of credit** is a conditional payment obligation of the issuing bank and the beneficiary always has to make a complying presentation in order to receive the payment.
- An **irrevocable letter of credit** is an agreement between a buyer (often an importer) and the buyer's bank. The bank agrees to pay the seller (the exporter) as soon as certain conditions are met. Because it is **irrevocable**, the terms of the **letter** cannot be changed without the agreement of everyone involved.
- It is irrevocable because the letter of credit cannot be modified unless all parties agree to the modifications.





Advising Letter Of Credit

- Advice of credit is a notification by an advising bank to the exporter directly or through the exporter's banker to inform that a credit has been issued in his favour and enclosing the letter of credit.
- An '**advising bank** (also known as a notifying **bank**) **advises** a beneficiary (exporter) that a **letter of credit** (L/C) opened by an issuing **bank** for an applicant (importer) is available. An **advising bank's** responsibility is to authenticate the **letter of credit** issued by the issuer to avoid fraud.
- An advising bank acts as the agent of the issuing bank. The function of the advising bank is to take reasonable care to verify the authenticity of credits received and then accurately transmit them to their beneficiaries. When advising a letter of credit, the bank assumes no other liability. On receipt of the documents for examination and payment, the advising bank will pay the seller only if it has received good funds from the issuing bank.





Bill of Exchange

What is Bill of Exchange?

- According to the **Negotiable Instruments Act 1881**, 'a **bill of exchange** is defined as an instrument in writing containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only to, or to the order of a certain person or to the bearer of the instrument.'
- **Bill of exchange** means a **bill** drawn by a person directing another person to pay the specified sum of money to another person. ...
- For **example**, X orders Y to pay ₹ 50,000 for 90 days after date and Y accepts this order by signing his name, then it will be a **bill of exchange**.



<https://youtu.be/QbMDIJHS1Yw>



Bill of Exchange

Why is a bill of exchange needed?

A **bill of exchange** helps to counter some of the risks involved with exporting. Long-term trading arrangements between firms in different countries can be badly effected by **exchange** rate fluctuations, so the fixed payment terms laid out in a **bill of exchange** provides exporters with the assurance of a fixed price.





Bill of Exchange

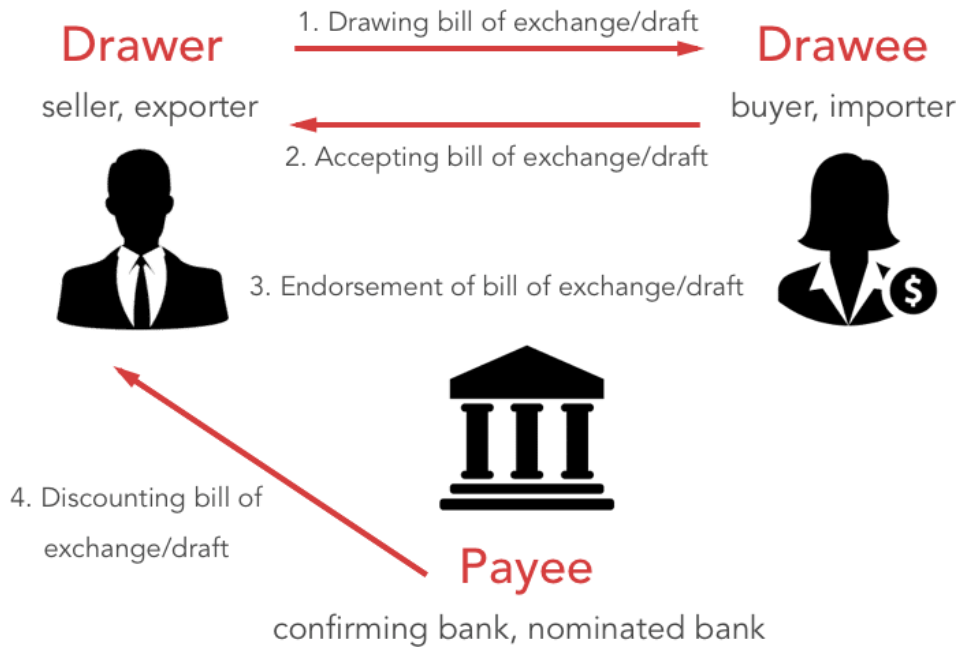
What is advantages of Bill of Exchange?

- **Legal Document-** It is a legal document, and if the drawee fails to make the payment, it will be easier for the drawer to recover the amount legally.
- **Discounting Facility-** The bill bearer has to wait till the due date of the bill to receive the payment and it from the bank before its due date.
- **Endorsement Possible-** This bill of exchange can be exchanged from one individual to another for the adjustment of the debt.





Process Bill of Exchange



Types Bill of Exchange

- Documentary Bill
- Usance Bill / Time Bill
- Demand Bill



Bill of Exchange

- **Documentary Bill:**

- The bill of exchange which has the supporting documents confirming the authenticity of the transaction or trade which has occurred between the buyer and the seller is known as a **documentary bill**. Receipts, invoices, railway bills, bill of lading, etc. may be included in the documents but not there is no restriction to include these documents.

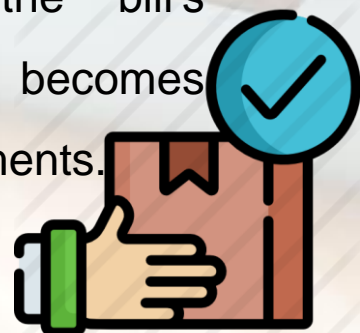
- **Documentary bills can be of two types:**

- **D/P Bill (Documents against Payment):**

- Documents delivered against the bill's payment is known as **D/P bill**. The documents are held by banker after it had been delivered until the bill's maturity.

- **D/A Bill (Documents against Acceptance):**

- Documents delivered against only the bill's acceptance is known as **D/A bill**. The bill becomes clear or nullifies after the delivery of documents.





Bill of Exchange Usance Bill/ Time Bill



Usance Bill/ Time Bill:

- Usance means the law allowed period between the bill's date and the bill's payment. Usance bill is also known as time bill because the time for the bill's payment is specifically mentioned on it. It is viewed as a time-bound bill as it mentions specific time and period on it.
- These bills are payable at a specific period 'after sight' or 'after date' of the bill. 'After sight' denotes that the due date is calculated from the bill's presentation date for the drawee's acceptance. 'After date' denotes that the due date is calculated from the bill's date.
- A usance or time bill is adequately stamped while drawing because it attracts different stamp duty varying based on usance period and the bill's value.



Bill of Exchange

Demand Bill/ Sight bill

Demand Bill/ Sight bill:

- Demand bill is payable on demand or when it is presented at the site. The bill has no particularly mentioned due date or time for the payment. So, the debtor can make the bill's payment when it is presented.





2.5 ATA CARNET

THE ATA SYSTEM

AN INSTRUMENT FOR PROMOTING INTERNATIONAL TRADE

- An ATA Carnet is the simplest duty-free and tax-free method of exporting goods on a temporary basis
- Carnets are like 'passports for goods' replacing the need for usual customs documentation



<https://youtu.be/B9scuqZQJoY>



Temporary Basis



TEST YOUR
KNOWLEDGE!

WORD SEARCH

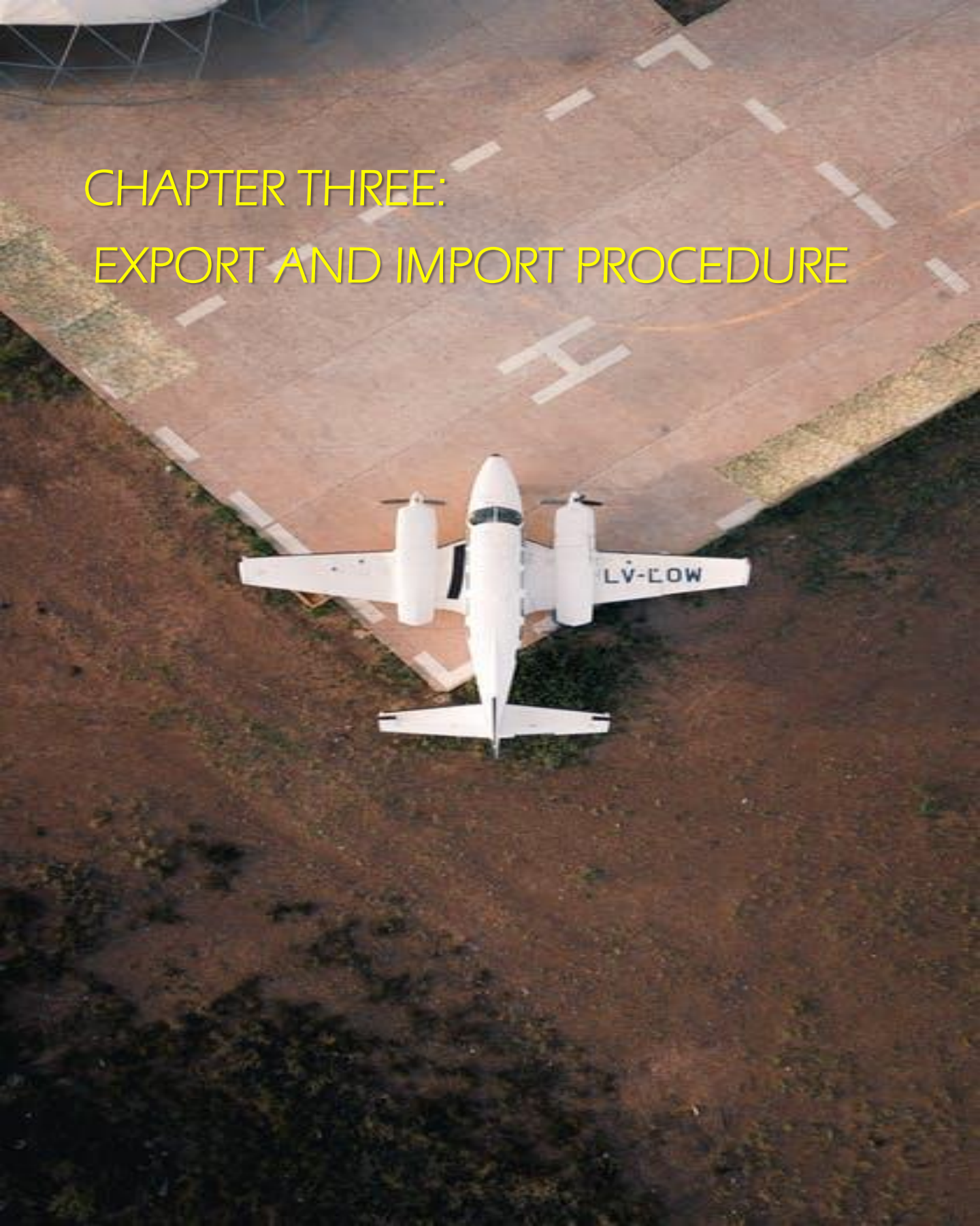


Kahoot!





CHAPTER THREE: EXPORT AND IMPORT PROCEDURE





CONTENTS

CHAPTER THREE: EXPORT AND IMPORT PROCEDURE

3.1 Export And Import Control In Export And Import Activities

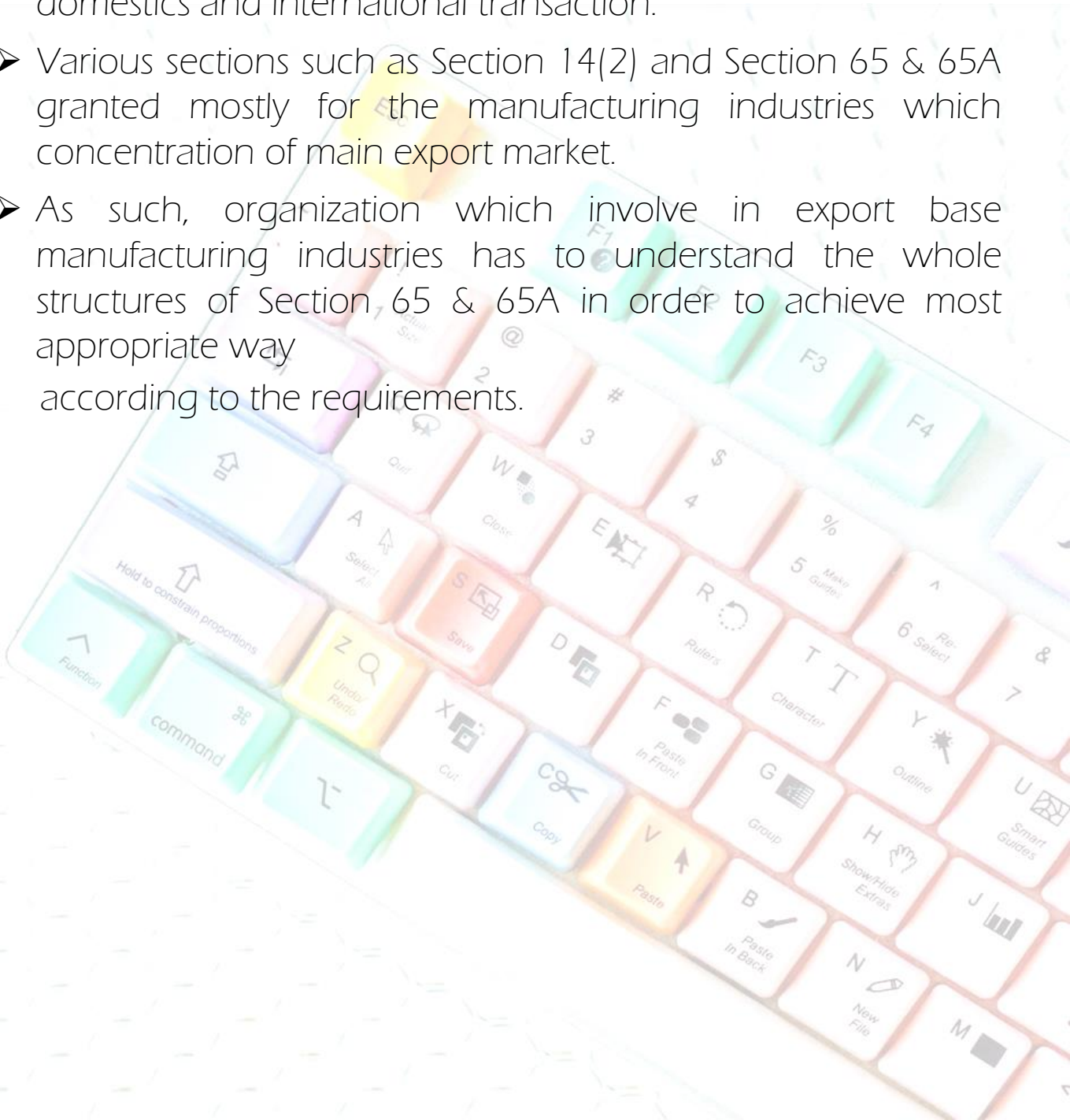
3.2 Customs Procedures In Export And Import Activities





3.1.1 Custom Act and Regulation in export and import control

- Malaysia Customs Act 1967 consist variety rules and regulations related to the manufacturing activities.
- Those laws and regulation have established to coordinate all domestics and international transaction.
- Various sections such as Section 14(2) and Section 65 & 65A granted mostly for the manufacturing industries which concentration of main export market.
- As such, organization which involve in export base manufacturing industries has to understand the whole structures of Section 65 & 65A in order to achieve most appropriate way according to the requirements.





Customs Regulations and Contact Information

The regulations relating to customs in a particular country.

Malaysia applies two systems of tariff classification:

i. trade inside ASEAN

- a. The ASEAN Free Trade Area (AFTA)
- b. ASEAN Trade in Goods Agreement (ATIGA)
- c. ASEAN Harmonized Tariff Nomenclature (AHTN)

<https://asean.org/asean-economic-community/>

ii. the Harmonised System

- a. for trade with other countries up to the six figure level. The Malaysian Customs classification is founded on the Harmonised System (HS) of 2002.
- b. There are 10,579 tariff lines at the nine figure level in Malaysia's tariff structure.
- c. The Customs classification of goods is based on the International Nomenclature of the Harmonised System.
- d. All imported and exported goods into the country must be categorized based on the Malaysian Customs tariff numbers.
- e. Any queries regarding classification of import and export goods should be made to the particular customs station of which the goods are to be imported.



3.1.2 Free Zone Act and Regulations in export and import control

- FREE ZONES ACT 1990. An Act to provide for the establishment of free zones in Malaysia for promoting the economic life of the country and for related purposes.
- Free Commercial Zones are permitted to carry on trade activities, while Free Industrial Zones are permitted to carry on manufacturing activities.
- Functions of the Free Zone Authority are as follow;
 - i. Regulating the Free Zone Act and Regulations
 - ii. Trade facilitator
 - iii. Advising port users on procedures in the free zones
 - iv. Providing statistical reports to the interested parties





Malaysia offers several free zones, the most popular being:

- i) Pasir Gudang free zone
- ii) Port Klang free zone
- iii) Kulim Hi-Tech Park
- iv) Port of Tanjung Pelepas free zone and
- v) Bayan Lepas free zone.





3.1.3 Prohibition Of Exports And Imports In Malaysia

a) Prohibition of Exports

- Export prohibitions and restrictions are generally prohibited in the WTO. Article XI:1 of the GATT 1994 prohibits members from introducing or maintaining any form of **export prohibition** or restriction other than duties, taxes or other charges
- For further information, please refer link below:
➤ [Prohibition of Exports \(customs.gov.my\)](https://www.customs.gov.my)
(tertakluk kepada pindaan)



Prohibition/Restriction Of Exports

The following goods are absolutely prohibited from exportation:

- Turtle eggs.



- Rattan from Peninsula of Malaysia.





➤ The following are some of the restricted goods which require an export licence/permit from relevant authorities:

- Any animal or bird, other than a domestic animal or domestic fowl, whether alive or dead or any part thereof.
- Live animals from bovine species.
- Poultry.
- Meat of bovine animals.
- Cockles.
- Plants including orchids.
- Vegetables, fresh, chilled or frozen in excess 3kg per consignment.
- Palm kernels and palm seeds.





➤ The following are some of the restricted goods which require an export licence/permit from relevant authorities:

- Military clothing and equipment.
- Arms and ammunition.
- Antiquities as defined or stated in any written law in Malaysia.
- Sugar and rice
- Coral, alive or dead.
- Live prawns/shrimps/fish.
- Collections of zoological, botanical, mineralogical, anatomical, historical, archaeological, or ethnographical with numismatic interest.





b) Prohibition of Imports

- If any **import** of goods adversely affects the health of human, animal, plants and other species, such goods also may be **prohibited** to **import** by the government of importing country.
- For further information, please refer link below:

➤ [Prohibition of Imports \(customs.gov.my\)](https://www.customs.gov.my/)

(tertakluk kepada pindaan)

➤ Current issue:

Read and Watch this video....

<https://www.bharian.com.my/bhplus-old/2017/03/260957/operasi-khas-kesan-penjualan-ikan-karnivor>

Operasi khas kesan penjualan ikan karnivor

Ilah Hafiz Aziz - Mac 17, 2017 @ 12:05am
illahhafiz.abdulaziz@bh.com.my





The following goods are absolutely prohibited from importation:

- Reproduction of any currency note, bank note, or coin which are currently been issued in any country.
- Indecent printings, paintings, photographs, books, cards, lithographic, engravings, films, video tapes, laser discs, color slides, computer disc and any other media.
- Any device which intended to be prejudicial to the interest of Malaysia or unsuited with peace.
- All genuses of Piranha fish.
- Turtle eggs.
- Cocoa pods, rambutans, pulasan, longan, and nam nam fruits from Philipines and Indonesia.
- Intoxicating liquors containing more than 3.46 milligrams per liter in any lead or in any compound of copper.





The following goods are absolutely prohibited from importation:

- Reproduction of any currency note, bank note, or coin which are currently been issued in any country.
- Daggers and flick knives.
- Broadcast receivers capable of receiving radio communication within the ranges (68 - 87) MHz and (108 - 174) MHz
- Sodium arsenate.
- Cloth bearing the imprint or duplicate of any verses of the Quran.
- Pen, pencil, and other articles resembling syringes.
- Poisonous chemical
- Lightning arresters containing radioactive material.

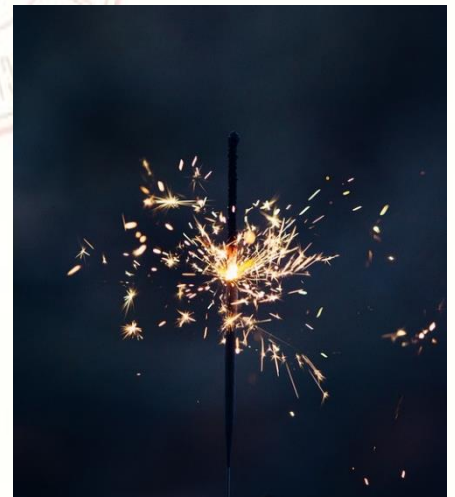




The importations of goods specified below are **prohibited except under an import licence or permit** from relevant authorities:

- Egg in the shells.
- Any meat, bones, hide, skin, hoofs, horns, offal or any part of the animals and Poultry.
- Live animals-primates including ape, monkey, lemur, galago, potto, and others.
- Explosives and Fireworks
- Imitation arms, toy gun / pistols.
- Imitation hand grenades.
- Arms and ammunition other than personal arms ammunition imported by bona fide traveler.
- Bullet proof vests, steel helmets and other articles of clothing as protection against attack.
- Soil and pests including live insects, rats, snails, and cultures of plant disease causing organisms.
- Safety helmets (except as worn by motorcyclists or motorcycle pillion riders).
- Video machines excluding game watches and video games for use with television receiver.
- Motor vehicles.
- Batik sarong.

PASSED





The importations of goods specified below are **prohibited except under an import licence or permit** from relevant authorities:

- Rice and *padi* including rice products.
- Equipment to be connected to a public telecommunication network.
- Radio communication being used for telecommunication in the frequency lower than 3000 GHz.
- Saccharin and its salt.
- Parabola antenna for outdoor use.
- Pests and organisms which are capable of being injurious to plants.
- Live fish.
- Animal oils and fats.
- Plants include parts and plant products.
- Household and agricultural pesticides.
- Electric domestic equipments that use 50 volt or 120 volt Dc or more
- Toxic and/or hazardous wastes.
- Corals, alive or dead.
- Apparatus/equipment for the brewing of beer in the home.





The importations of goods specified below are **prohibited** except under an import licence or permit from relevant authorities:

- ILLICIT DRUGS
 - THE PUNISHMENT FOR DRUG TRAFFICKING IS DEATH BY HANGING.
 - Import and export of illicit drugs (eg: morphine, heroine, candu, marijuana, etc.) are strictly prohibited. Prescribed drugs can only be imported into or exported from the country by virtue of a licence issued by the Ministry of Health, Malaysia.
 - Pharmaceutical products
- Current issue:

The Customs Department scored its biggest-ever success against drug smuggling when it seized 94.8mil Captagon pills worth about RM5.2bil at Port Klang, Selangor. <https://youtu.be/XDytlus0hso>

Watch this video....





3.1.4 Strategic Trade Act in export and import control

- The Strategic Trade Act (STA) 2010, was implemented on 01 July 2011
- The STA provides for control over the export, transshipment, transit and brokering of strategic items, including arms and related material and other activities that will of may facilitate the design, development and production of WMD (weapons of mass destruction) and their delivery systems.
- The STA need an application for a permit or a special permit for export, tranship or transit of the strategic items



3.1.5 Dangerous goods in export and import control

- Dangerous goods (DG) are solids, liquid or gases that can harm people, other living organisms, property or the environment.
- They are often subject to chemical regulations. Sometimes DG are more commonly referred to as hazardous materials (HAZMAT)
- DG include materials that are radioactive, flammable, explosive, corrosive, oxidizing, asphyxiating, bio-hazardous, toxic, pathogenic or allergenic.



WHAT ARE DANGEROUS GOODS?

https://www.youtube.com/watch?v=iEhtOuz_NQg





3.1.6 Describe dangerous goods declaration in export and import procedures

- The Dangerous Goods Declaration (DGD) is for the shipper to provide critical information to the aircraft operator or carrier in a format that is consistent throughout the transportation industry. This standard is part of the International Air Transport Association (IATA) Dangerous Goods Regulations (DGR).
- For dangerous goods, prior to packing, this cargo information is provided to the carrier in the form of the Dangerous Goods Request (DGR) and after packing, in the form of Dangerous Goods Declaration (DGD – a.k.a MULTIMODAL DANGEROUS GOODS FORM) along with Dangerous Goods Labels.
- The vessel only sees the Dangerous Goods Declaration on paper or on-screen and the labels on the container and have to use this information for purposes of stowage planning.. As very rightly emphasised by IMDG Code Compliance Centre



SHIPPER'S DECLARATION FOR DANGEROUS GOODS																									
Shipper's information		TRAFFIC MANAGEMENT FLIGHT 5236 CHASE ST WRIGHT PATTERSON AFB, OH 45433-5501 PHONE NUMBER: (793) 257-4409 DSN: 797-4409			Air Waybill No. Page 1 of 1 Pages Shipper's Reference Number (optional) FB230001809002XXX																				
		Recipient's information FB 5612 435 ABW LRS RAMSTEIN AB, GERMANY																							
Person Responsible for Shipment:		Two completed and signed copies of this Declaration must be handed to the operator.			WARNING Failure to comply in all respects with the applicable Dangerous Goods Regulations may be in breach of the applicable law, subject to legal penalties.																				
		TRANSPORT DETAILS This shipment is within the limitations permitted for: (Aircraft non-applicable) <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">PASSENGER AIRCRAFT</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">CARGO AIRCRAFT ONLY</div> </div>																							
Airport of destination		RAMSTEIN AB, GERMANY			Shipment Type (Aircraft non-applicable) NON-RADIOACTIVE XXXXXX																				
		NATURE AND QUANTITY OF DANGEROUS GOODS																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">Dangerous Goods Identification</th> <th rowspan="2">Quantity and Type of Packing</th> <th rowspan="2">Packing Instruction</th> <th rowspan="2">Authorization</th> </tr> <tr> <th>UN or ID No.</th> <th>Proper Shipping Name</th> <th>Class or Division (Subsidiary Risk)</th> <th>Packing Group</th> </tr> </thead> <tbody> <tr> <td>UN012</td> <td>Cartridges for Weapons</td> <td>1.2.1B</td> <td>II</td> <td>1 Wooden pallet X 221.467 KG NET</td> <td>A5.12</td> <td></td> </tr> </tbody> </table>								Dangerous Goods Identification				Quantity and Type of Packing	Packing Instruction	Authorization	UN or ID No.	Proper Shipping Name	Class or Division (Subsidiary Risk)	Packing Group	UN012	Cartridges for Weapons	1.2.1B	II	1 Wooden pallet X 221.467 KG NET	A5.12	
Dangerous Goods Identification				Quantity and Type of Packing	Packing Instruction	Authorization																			
UN or ID No.	Proper Shipping Name	Class or Division (Subsidiary Risk)	Packing Group																						
UN012	Cartridges for Weapons	1.2.1B	II	1 Wooden pallet X 221.467 KG NET	A5.12																				
Additional Handling Information Emergency Telephone Number: (703) 697-0218/0219																									
I hereby declare that the contents of this consignment are fully and accurately described above by the proper shipping name, and are classified, packaged, marked and labeled/placarded, and are in all respects in proper condition for transport according to the applicable international and national governmental regulations. I declare that all of the applicable air transport requirements have been met.				Name/Title of Signatory George Jones Transportation Officer																					
				Place and Date WP AFB, OH 45433 3 Jan 2011 Signature (or naming sheet)																					



Dangerous Goods Classes

- In the IMDG (International Maritime Dangerous Goods) Code, substances are divided into 9 classes as below.. A substance with multiple hazards has one 'Primary Class' and one or more 'Subsidiary Risks'.

- Class 1 – Explosives

<https://www.youtube.com/watch?v=KtGN4pmEaW0>

- Class 2 – Gases; compressed, liquefied or dissolved under pressure <https://www.youtube.com/watch?v=MPA71aPSBoQ>

- Class 3 – Flammable liquids

<https://www.youtube.com/watch?v=JMmFmRWCTfk>

- Class 4 – Flammable solids; substances liable to spontaneous combustion; substances which, in contact with water, emit flammable gases

https://www.youtube.com/watch?v=AVnk_DfQeKs

- Class 5 – Oxidizing substances (agents) and organic peroxides <https://www.youtube.com/watch?v=ilz3CNL87NE>

materials



Dangerous Goods Classes

- Class 6 – Toxic and infectious substances

<https://www.youtube.com/watch?v=f2D2dbzsgnc>

- Class 7 – Radioactive materials

<https://www.youtube.com/watch?v=DSfurEmTJLU>

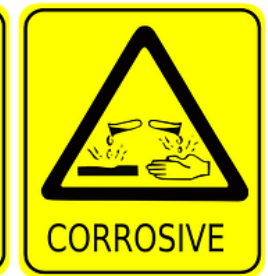
- Class 8 – Corrosives

<https://www.youtube.com/watch?v=Hi1JHMGmtqw>

- Class 9 – Miscellaneous dangerous substances and articles
non-classified materials

<https://www.youtube.com/watch?v=Rr1xONsimc4>







What you need to know about....

NINE CLASSES OF HAZARDOUS MATERIALS



CLASS	SYMBOL	HAZARD	EXAMPLES
01		EXPLOSIVE A substances which under defined test conditioned when dry or under the effect of flame or heat may explode	<ul style="list-style-type: none">• Fuse• Air bag inflectors• Fireworks
02		FLAMMABLE / TOXIC GAS May readily catch fire in contact with air/ without any application of energy.	<ul style="list-style-type: none">• Oxygen• Lighters• Aerosols
03		FLAMMABLE LIQUID Flammable liquids with flash points no more than 60 Celsius degrees.	<ul style="list-style-type: none">• Paints• Gasoline, petrol• Perfumes
04		FLAMMABLE SOLID Substances liable to spontaneous combustion and substances which, in contact with water, emit flammable gases.	<ul style="list-style-type: none">• Matches• Sulphur• Metal powders



05



OXIDISING

May cause explosion, fire, or damage to living tissue in chemical burns. Reacts with other substances to produce highly exothermic reaction.

- Matches
- Sulphur
- Metal powders

06



TOXIC/ VERY TOXIC

May cause a severe health risk or even death if ingested. Inhale or penetration of the skin occurs even in low volumes or quantities.

- Cyanide
- Clinical wastes
- Biological samples

07



RADIOACTIVE

Substances that emit radioactive waves.

- Uranium
- Medical equipment
- Isotopes

08



CORROSIVE

May cause burns or destruction of living tissue on contact with skin.

- Acids or alkalis
- Thermometers with mercury
- Wet cell batteries

09



MISCELLANEOUS

Substances which during transport present a danger or hazard not covered by other 8 classes.

- Lithium ion batteries
- Motor engines
- Marine pollutant



3.1.7 Material Safety Data Sheet (MSDS)

- Technical document known as Material Safety Data Sheet (MSDS) which provides detailed and comprehensive information on a controlled product.
- At the time of approval of DGR, the carrier invariably requests for an **MSDS = Material Safety Data Sheet**.
- **What is MSDS?** A Material Safety Data Sheet (MSDS) is a document that contains information on the potential hazards (health, fire, reactivity and environmental) and how to work safely with the chemical product.
- **What is the importance of MSDS?** MSDS help to ensure that workers who use hazardous chemicals know why the chemicals can harm them, how to handle the chemicals safely, and the proper procedure to follow in the event of accidental exposure.... © In the health effects of exposure to the chemical, and at what levels the exposure is hazardous.



What is the purpose of MSDS? The information in the MSDS is used to complete the DGR and the DGD. The purpose of the MSDS is to provide elaborate information about:

1. The physical and chemical properties of the cargo like the three main points such as flash, boiling and melting points
2. The nature of the cargo indicating its toxicity
3. Effects on one's health
4. The first aid that needs to be administered in case of adverse contact
5. Possible reactions
6. Methods of storage
7. Methods of disposal
8. Protective equipment to be used by people that come in contact with the material
9. Spill-handling procedures






Section 1 – Product Information

Product Name: ACTS	Supplier	The Ruhof Corporation
Product Code: 34501	Information Phone: 1-800-537-8463	Address
Product Use: Medical Instrument Cleaning	Emergency Contact: 1-800-424-9300 (Chemtec)	393 Sagamore Avenue Mineola NY 11501

Section 2 – Hazards Identification

GHS Classification Skin Corrosion Cat 1, Eye Damage Cat 1

Section 2.1 Label Elements	
Hazard Pictograms 	Precautionary Statements P261 - Avoid breathing dust/ fume/ gas/ mist/ vapors/ spray P285 - In case of inadequate ventilation wear respiratory protection P304 + P341 - IF INHALED: If breathing is difficult, remove to fresh air and keep at rest in a position comfortable for breathing P342 + P311 - If experiencing respiratory symptoms: Call a POISON CENTER or doctor/ physician P501 - Dispose of contents/ container to an approved waste disposal plant
Signal Word: Danger Hazard Statements: H290 - May be corrosive to metals. H302 - Harmful if swallowed H314 - Causes severe skin burns and eye damage.	

Section 3 – Composition/Information on Ingredients

Chemical Name	CAS-No	Weight %	Classification
Phosphoric Acid	7664-38-2	<5	C; R34

4. FIRST AID MEASURES

General Advice	If symptoms persist, call a physician. Do not breathe dust/fume/gas/mist/vapors/spray. Do not get in eyes, on skin, or on clothing.
Eye Contact	Immediately flush with plenty of water. After initial flushing, remove any contact lenses and continue flushing for at least 15 minutes. Keep eye wide open while rinsing. Immediate medical attention is required.
Skin Contact	Wash off immediately with soap and plenty of water removing all contaminated clothes and shoes. If skin irritation persists, call a physician.
Inhalation	Move to fresh air. Avoid direct contact with skin. Use barrier to give mouth-to-mouth resuscitation. If breathing is difficult, give oxygen. If breathing is irregular or stopped, administer artificial respiration. If symptoms persist, call a physician.
Ingestion	Do NOT induce vomiting. Drink plenty of water. If symptoms persist, call a physician.

5. FIRE-FIGHTING MEASURES

Suitable Extinguishing Media

Use extinguishing measures that are appropriate to local circumstances and the surrounding environment.

Specific Hazards Arising from the Chemical

Special exposure hazards arising from the substance or preparation itself, combustion products, resulting gases None in particular.

Explosion Data

Sensitivity to Mechanical Impact	None.
Sensitivity to Static Discharge	None.

Protective Equipment and Precautions for Firefighters

As in any fire, wear self-contained breathing apparatus pressure-demand, MSHA/NIOSH (approved or equivalent) and full protective gear.

6. ACCIDENTAL RELEASE MEASURES

Personal precautions, protective equipment and emergency procedures

Avoid contact with skin, eyes and clothing. Use personal protective equipment.

Environmental precautions

Prevent entry into waterways, sewers, basements or confined areas. Do not flush into surface water or sanitary sewer system.

Methods and materials for containment and cleaning up

Dam up. Soak up with inert absorbent material. Pick up and transfer to properly labeled containers.

Reference to other sections: See Section 12 for additional

7. HANDLING AND STORAGE

Handling Avoid contact with skin, eyes and clothing. Remove and wash contaminated clothing before re-use. Do not eat, drink or smoke when using this product. Wear personal protective equipment. Do not breathe vapors or spray mist. Use only in area provided with appropriate exhaust ventilation. **Hygiene Measures** When using, do not eat, drink or smoke. Provide regular cleaning of equipment, work area and clothing. **Conditions for safe storage, including any incompatibilities** Keep containers tightly closed in a dry, cool and well-ventilated place. Keep out of the reach of children. Keep in properly labeled containers. **Specific end use(s)** Exposure Scenario No Information available. **Other Guidelines** No Information available.

8. EXPOSURE CONTROLS / PERSONAL PROTECTION

Exposure Limits		
Chemical Name	EU	The United Kingdom
Phosphoric acid 7664-38-2	TWA 1 mg/m ³ STEL 2 mg/m ³	STEL: 2 mg/m ³ TWA: 1 mg/m ³

Appropriate engineering controls

Exposure controls

These measures are suggested based on typical use methods and may not be appropriate to all potential uses of the product. The user is responsible for carrying out a full risk assessment of their specific processes and systems of work. **Eye protection:** Wear eye protection appropriate to the process according to BS EN 166. **Hand protection:** Wear nitrile or latex gloves. Exact choice of glove depends on specific risk assessments. **Environmental protection:** Prevent mixture from entering water courses. **Body protection:** As necessary to prevent contact. **Respiratory protection:** Use in a well-ventilated area, avoid breathing spray mist, wear a protective mask according to EN149, if necessary. **Other protection:** Personal protective equipment: Exact PPE requirements should be determined from a specific risk assessment of the processes being carried out.





9. PHYSICAL AND CHEMICAL PROPERTIES

Liquid	Mild	Red	>1.0	No data available	>100C
Flash Point	Flammability Limits	Vapor Pressure	Specific Gravity	Water Solubility	Flammable Properties
No data available	No data available	No data available	1.2	Soluble	Not Flammable
Liquid	Mild	Red	>1.0	No data available	>100C

10. STABILITY AND REACTIVITY

Reactivity	No data available.
Chemical stability	Stable under recommended storage conditions.
Hazardous Polymerization	Hazardous polymerization does not occur.
Conditions to avoid	None known based on information supplied.
Incompatible materials	Alkalis
Hazardous decomposition products	Hydrogen, Phosphorous oxides

11. TOXICOLOGICAL INFORMATION

Inhalation	May cause irritation of respiratory tract.
Eye Contact	Corrosive to eyes. Causes serious eye damage.
Skin Contact	May cause irritation and/or may cause burns.
Ingestion	Ingestion of corrosive substances can cause burns of the upper digestive and respiratory tract.

Chemical Name	LD50 Oral	LD50 Dermal	LC50 Inhalation
Phosphoric Acid	1530 mg/kg (Rat)	2730 mg/kg (Rabbit)	850 mg/m3 (Exposure time: 1h)

Delayed and immediate effects and also chronic effects from short and long-term exposure

Carcinogenicity	Contains no ingredients above reportable quantities listed as a carcinogen.
Chronic Toxicity	Avoid repeated exposure. Repeated contact may cause allergic reactions in very susceptible persons.
Target Organ Effects	Respiratory system, Eyes, Skin.

12. ECOLOGICAL INFORMATION

Ecotoxicity	Phosphoric acid (7664-38-2)
	LC50 Fishes 1 3-3.5 mg/l (Exposure time: 96h - Species: Gambusia affinis)
	BC50 Daphnia 1 4.5 mg/l (Exposure time: 12h - Species: Daphnia magna)
Persistence and Degradability	No information available.
Bioaccumulation	Not established.
Other Adverse Effects	No information available.

13. DISPOSAL CONSIDERATIONS

Waste Disposal Methods	Dispose of in accordance with federal, state, and local regulations
Contaminated Packaging	Do not re-use empty containers.

14. TRANSPORT INFORMATION

DOT	The product is not covered by international regulation on the transport of dangerous goods (IMDG, IATA, ADR/RID).
-----	---

15. REGULATORY INFORMATION

Safety, health and environmental regulations/legislation specific for the substance or mixture	
EU Legislation	The UN Globally Harmonized System (GHS) Safety Data Sheet format (Annex IV) is implemented as Annex II of REACH EU No 453/2010 of 20th May 2010 amending regulation (EC) No 1907/2006
National Regulations	The Chemicals (Hazard Information and Packaging for Supply) Regulations 2002, No. 1609, Workplace Exposure Limits 2005 (EH40)

16. OTHER INFORMATION

Full text of H-phrase, Sections 2 H-290 May be corrosive to metals; H302 Harmful if swallowed; H-314 Causes severe skin burns and eye damage. Section 3 R34 Causes burns



Prepared By
The Ruhof Corporation
393 Sagamore Avenue
Mineola, NY 11501

Document Control No. SDS-34501
Revision Date 24-October-2017
Revision Note Rev_01

General Disclaimer

The information provided on this SDS is correct to the best of our knowledge, information and belief at the date of its publication. The information given is designed only as a guide for safe handling, use, processing, storage, transportation, disposal and release and is not to be considered as a warranty or quality specification. The information relates only to the specific material designated and may not be valid for such material used in combination with any other material or in any process, unless specified in the text.

End of Safety Data Sheet



The DGD reflects a declaration from the shipper that reads

I hereby declare that the contents of this consignment are fully and accurately described below by the Proper Shipping Name, and are classified, packaged, marked and labelled/placarded and are in all respects in proper condition for transport according to the applicable international and national governmental regulations.



3.2 Customs Procedures In Export And Import Activities

3.2.1 General Export and Import Procedures



EXPORT

<http://www.customs.gov.my/en/cp/Documents/Export/Panduan%20Ringkas%20Prosedur%20Export%20.pdf>

IMPORT

<http://www.customs.gov.my/en/cp/Documents/Import/Import%20Procedure/Panduan%20Ringkas%20Prosedur%20Import-en.pdf>



Step 1: REGISTRATION for DECLARATION

- All imports and exports goods must be declared by an appointed Customs Agent or Self-Declaration
- It is defined as the computer to computer exchange of business information throughout standard interfaces.
- Electric commerce is defined as the paperless exchange of business information.
- Examples of Electronic means of business communication :
 - By email
 - Computer bulletin board
 - Fax system
 - Electronic funds transfer (ETF)





Step 2: GOODS CLASSIFICATION / TAX CALCULATION



- This is really important to provide the buyer with a precise sale price and avoid exposing the buyer to any unexpected charges once the transaction has fully completed.
- Used for customs purposes on imports.
- The types of duties or Taxes is
 - Import: Import Duty, GST, Excise Duty and Anti-Dumping duty.
 - Export: Export Duty and Cess on rubber and its products.
- In Malaysia, there is 6% Government Services Tax (GST) is charge and collected on all 'taxable and non-taxable good' imported into Malaysia by any individual of commercial entity at the point of entry such as sea port and air port to immigration custom check point.
- Importation of zero percent (0%) rated GST goods are exempted from having to pay the 6% Malaysia good and services tax.
- The purpose of imposition of duties or taxes is to collect revenue for the government development and to act as tariff barriers for protection of local industries.



Step 3: GOODS CHECKING

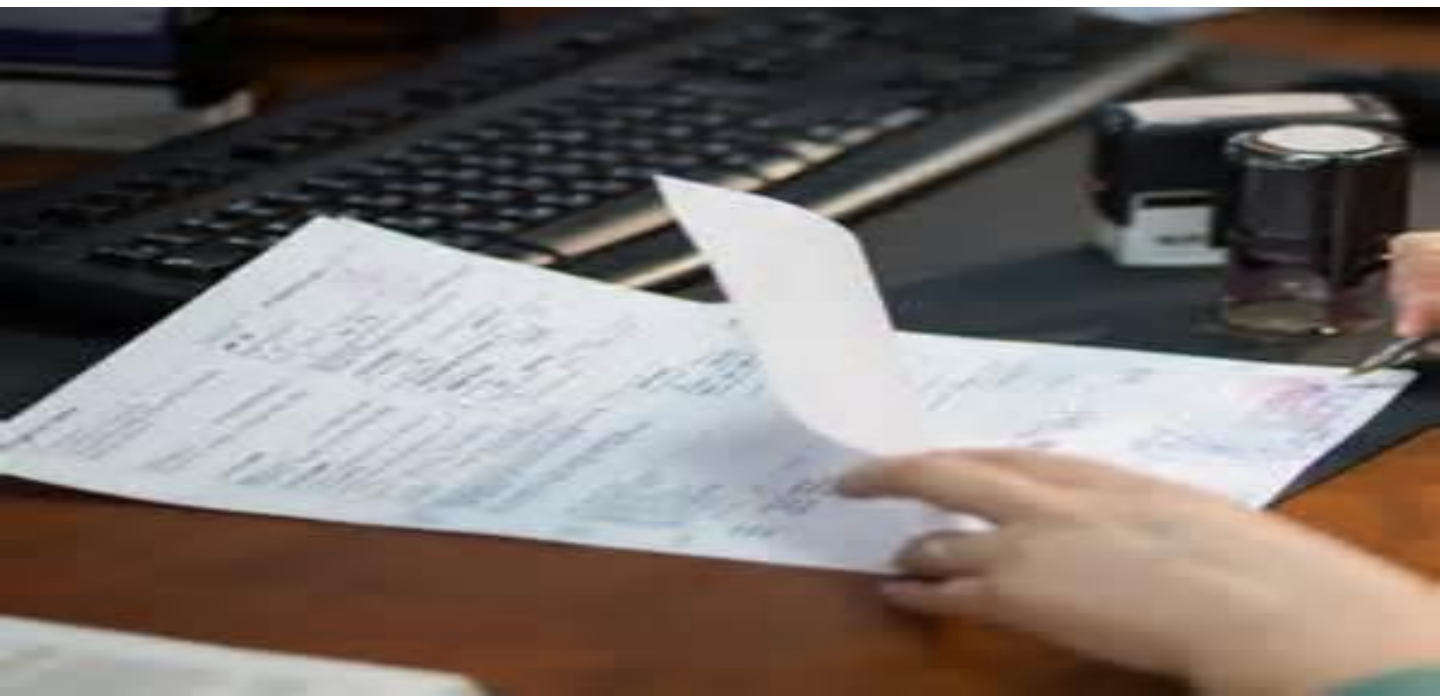
- Check whether the goods to be imported are controlled goods or subject to import bans or restrictions by the authorities.
- Check whether the goods require an Import Permit / Approval from the Agency Other Government (OGA) or Permit Issuing Agency (PIA). Permit / approval must be obtained before any importation is made.





Step 4: DOCUMENT CHECKING

- Document is the records communication or facts.
- Serves to establish one or several facts and can be relied upon as a proof thereof that an evidence of intentions, whereas records function as evidence of activities.
- To monitor the appropriate documentation, verify that a person is entitled to enter the country, apprehend people wanted by domestic or international arrest warrants, and impede the entry of people deemed dangerous to the country.
- The following documents are required by the Malaysian customs for exporting product to Malaysian.
- Example :
 - Invoice
 - Packing list
 - Delivery letter
 - Leaflet
 - Catalogue
 - Other related documents insurance.





Step 5 : GOODS INSPECTIONS

- Inspect consignments to ensure importation such comply with laws and regulations
- Labeling and marking
 - All imported and exported consumer goods must identify the importing and exporting agent typically accomplished by affixing a label after goods have cleared customs.
 - Pre packaged drugs must be labeled in English or Bahasa Malaysia.
 - Malaysia requires nutrition (mineral and vitamin) labeling for all food production.





Examples of Markings

Fragile - Handle With Care



Up Arrows



Up
Furniture
Fragile Handle With Care
Do Not Drop



Top Heavy

CAUTION



TOP HEAVY

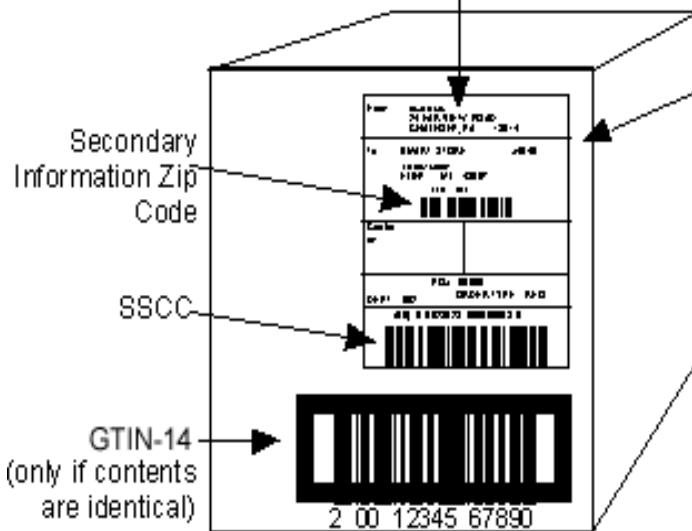
Keep Dry



Protect From Freezing



Shipping Label



If and when this container is shipped, it becomes a "transport package" as defined in the ANSI MH10.8 Standard. This means that shipping information must be added. Some of the information is human readable (i.e. address) and other information is bar coded (i.e. zip code or unique container serial number).

1100 Delivery St. San Francisco, 94111		Zone B
SHIP TO POST (420) 34208	CARRIER Best Freight Pro: 2895769860 B/L: 853930	Zone D
PO: 123456 DEPT: 165		
FOR (091) 059	For: N. Ft. Myers Store: 059	Zone H
SSCC (00) 0 00521775138957172		Zone I



Step 6 : TAX PAYMENT

- Tariff or tax imposed on goods when transported across international borders.
- Import tariff of textiles and other item already produce in malaysia are apply in order to protect domestic industry.
- Two modes of payment are allowed;
 - EFT (The payment will be done online)
 - Manual payment (cash, cashier order or bank draft and also cheque)
- Rate vary from 0% to 300% and imports are also subjects to a 10% sales tax and excise taxes. However, the average duty rate is less than 8.1%.





- Step 7: CUSTOMS APPROVAL

- Goods to be exported can be approved for release out of Malaysia with conditions of duty / cess have been paid and permit (if applicable) has been obtained.
- Goods to be imported can be approved for release provided the duty / tax has been paid and a permit (if applicable) has been obtained.





Step 8: CUSTOMS RELEASE

- Customs clearance may be allowed after all actions have been prescribed by the parties
- JKDM has been complied with and fulfilled.
- The act of passing goods through customs. So that they can enter or leave the country to document given by custom to shippers to show that customs duty has been paid and the good be shipped.
- When the procedures is completed and being approved, then the goods can enter the market of the country.
- Customs release will be granted:
 - No offence has been found;
 - License or permit required has been submitted;
 - All duties or taxes liable are paid.
 - Gate Control System (GCS).





Malaysia customs control in relation to clearance of the goods.

- 3.2.2 customs procedures in export and import activities

i. Prescribing legal landing places

- Listed in the First Schedule of the Customs Regulations 1977
- Divided into the following categories;
 - Importation via sea
 - Importation via air
 - Importation via land
 - Importation via post
- Import / Export through other places is deemed smuggling





Malaysia customs control in relation to clearance of the goods.

iii. Prescribing customs offices

- they have been cleared by the proper officer of customs at the last customs station on their route out of Malaysia;
- they have been loaded on to a vessel or an aircraft which is about to depart from a port or place in Malaysia;
- they have been cleared by the proper officer of customs at an inland clearance depot or station on their route out of Malaysia through a customs port or airport.





iii. Prescribing the working days and hours

- *Time Of Exportation*

- Exported goods need to be declared in the respective export declaration forms. They can only be released from customs control after the customs duty, if any, has been paid in full except as otherwise allowed under the Customs Act 1967.
- Every exporter or owner of the goods shall make personally or by his agent to the proper officer of customs, a declaration, substantially in the prescribed form of the goods to be exported immediately before export at the exit point.

- *Time Of Importation*

- Upon arrival in Malaysia, all goods need to be declared within one month from the date of import by the owner or his agent in the prescribed form. Imported goods can only be released from customs control after the duty and/or tax paid in full except as otherwise allowed by the Director General. In the case of goods imported by road, such declaration shall be made on arrival of such goods at the place of import.
- If the importation is done by post, the addressee or his agent shall make the declaration of the goods imported on demand by the proper officer of customs in the prescribed form.



iv. Prescribing all goods landed to be warehoused

- All goods imported into Malaysia shall on first arrival or landing be deposited in a customs or licensed warehouse unless ; (S. 66 CA)
- it is not practical to deposit such goods in a customs warehouse
- goods imported is consigned to any person in ICD or inland Customs station
- where there is no customs warehouse at any customs airport





v. Prescribing time frame for submission of declaration / payment of duty & taxes

- Timing for declarations differs in the manner of importation & whether subjected to duty (S.78 CA)
- *Dutiable goods*
 - Warehoused/first landed: within one month from arrival or 3 days of receiving notice
 - ✓Exempted from W/H : at the time of arrival
 - ✓Import by road : at the time of arrival
 - ✓Import by post : upon instructions by customs
- *Non Dutiable goods*
 - ✓Import by sea/ air: not later than 10 days after arrival
 - ✓Import by rail : at the time of arrival
 - ✓Import by road: at the time of arrival
- Payment of duty / taxes within 14 days of declaration. S.78(2) CA



REVISION FOR YOU!!





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Question 1. Name the hazards of these classes of Dangerous Goods

		
<p>May explode or burn rapidly if exposed to heat or friction or hard impact.</p> <p>(Example)</p>		
		
		
		
		

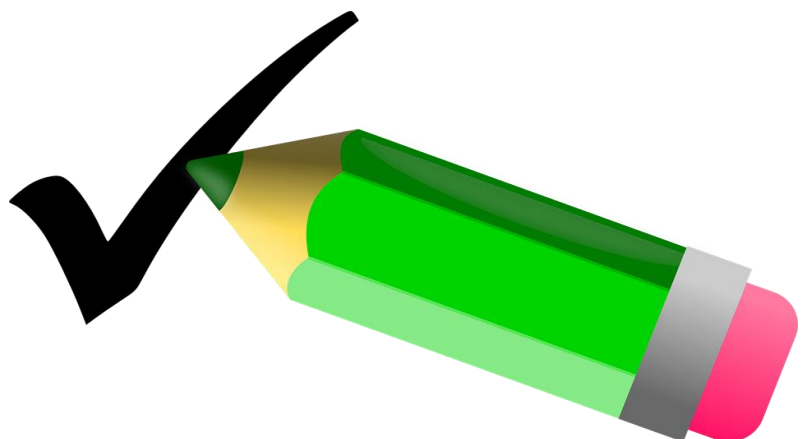


Question 2.

Explain steps in export and import procedure for releasing of goods as required by customs legislation


















CHECK YOUR ANSWER





Class Names, Numbers and Typical Pictograms/Labels

		
Class 1 Explosive	Class 2.1 Flammable Gas	Class 2.2 Non-Flammable Non-Toxic Gasses
		
Class 2.3 Toxic	Class 3 Flammable Liquid	Class 4.1 Flammable Solid
		
Class 4.2 Spontaneous Combustible	Class 4.3 Dangerous When Wet	Class 5.1 Oxidizing Agent
		
Class 5.2 Organic Peroxide	Class 6.1 Toxic	Class 6.2 Infectious Substance
		
Class 7 Radioactive	Class 8 Corrosive	Class 9 Miscellaneous Dangerous Goods



2 (a) Explain steps in export and import procedure
releasing of goods as required by customs

for
legislation

Step 1: REGISTRATION for DECLARATION

Step 2: GOODS CLASSIFICATION / TAX CALCULATION

Step 3: GOODS CHECKING

Step 4: DOCUMENT CHECKING

Step 5 : GOODS INSPECTIONS

Step 6 : TAX PAYMENT

Step 7: CUSTOMS APPROVAL

Step 8: CUSTOMS RELEASE

Terbitan:


POLITEKNIK
MALAYSIA
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