

MALAYSIA

Last update: 2013

Responsible Officials:

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A. Transparency

1. Are Customs and other import regulations and decisions interpreting them published in an official journal? Yes
- 2a. Are proposed new regulations and changes to existing regulations published for public comment prior to being implemented? Sometimes
- 2b. After the authorities have decided on new or changed regulations is there advance notice of the effective date (or a delayed effective date) to allow traders to make necessary changes and arrangements? Sometimes
3. Does Customs issue advance (pre-entry) rulings, binding on all Customs ports, on classification and valuation questions? Yes
4. Does Customs or another agency make available and keep current, on a publicly accessible Internet website:
- (a) a full and precise description of its Customs procedures? Yes
- (b) procedures for appeal of Customs' decisions? Yes
- (c) the forms and documents required for importation or exportation? Yes
5. URL for Customs website: <http://www.customs.gov.my>

B. Customs Efficiency

1. Does Customs accept and process electronically the data required for release of shipments in advance of their actual arrival so that they can be released either prior to or immediately after arrival? No
- 2a. If the answer to question 1 is "yes" or "sometimes", are the shipments released in time for:
a.m. delivery or same day delivery
- (a) letters and documents: Not applicable
- (b) non-dutiable items: Not applicable
- (c) dutiable items: Not applicable
- 2b. If the answer to question 1 is "no" or "sometimes", what is the average or typical time elapsed between **post-arrival** data submission and shipment release:

- (a) letters and documents: immediately after post-arrival submission of documents
- (b) non-dutiable items: 30 minutes after post-arrival submission of documents
- (c) dutiable items: 2 hours after post-arrival submission of documents

3. Is physical release of goods separate from the fiscal control (will Customs release goods prior to completion of all formalities and final settlement of accounts?) Sometimes
4. If the answer to question 3 is “yes” or “sometimes” can formalities for final clearance be completed through electronic data interchange? No
5. Is full-time (24/7) automated processing for the customs ports at which you operate available? Yes
- 6a. Are the working hours of Customs personnel adapted to commercial needs? Yes
- 6b. Are there fees for Customs services during normal working hours? No
7. For shipments arriving by air, does Customs inspect and release goods at the operator’s facility or require their transfer to another facility? Operator’s facility
8. What is the **primary** basis for physical examinations of shipments?
- (a) automated risk assessment
 - (b) random examinations
 - (c) inspector discretion inspector discretion
 - (d) all or virtually all goods are inspected
- 9a. Are there multiple inspections (inspections by agencies other than Customs)? Yes
- 9b. If the answer above is “yes”, are other agency inspections causing delays in delivery? Yes
- 10a. Does the customs administration apply a de minimis regime that allows goods the value of which does not exceed a certain amount to be exempted from duties and taxes? Yes
- 10b. If the answer above is “yes” what is that amount? MYR500
- 10c. If the answer to 10(a) is “yes”, are those goods subject to simplified procedures e.g. consolidated release/clearance? Yes
- 11a. Does the customs administration apply a de minimis regime that allows dutiable goods the value of which does not exceed a certain amount to be exempted from formal declaration procedures (e.g. as in the US for goods valued between \$200 and \$2000)? Yes
- 11b. If the answer above is “yes” what is that amount? MYR2000
12. Does Customs or any other agency require in connection with importation of goods that the importer provide any of the following items:

- a consular invoice or a consular visa for a commercial invoice or other trade document (as evidence that particular goods are of a particular origin, or have arrived in a particular importing country, or have been applied to a particular end use)? Yes
- a certificate from a pre-shipment inspection agency? Yes
- a certificate of origin from a chamber of commerce or similar agency? Yes

13. Does Customs or any other agency require clearance of import shipments by a third-party customs broker? Yes

C. Post-Release Processes

1a. Is there a limit on the time within which Customs is allowed to demand additional duties or re-delivery of goods? Yes

1b. If the answer above is “yes”, what is the time limit? 6 years

2a. May decisions of local Customs officials be appealed to a higher level or to an independent tribunal? Yes

2b. If the answer to the question above is “yes” is there a time limit for deciding such appeals? Yes

2c. If the answer to question 2b is “yes” what is the time limit? 6 months

3. Does Customs regularly use reference prices or other arbitrary uplifts to invoice values? Yes

4. Are there other Customs rules or procedures that in your experience restrict the operation of express delivery services in your country? Yes *

** limit of 50 kg. on shipments that may be cleared under expedited procedures, but this limit is not strictly enforced*

5. Are there processing fees for:

- express clearance No
- on-site Customs facilities No
- EDI links Yes
- value added network operators No
- other No

Transparency International Ranking	(2012) 54 (tie)
World Bank Logistics Performance Index Ranking	29
World Bank Ease of Trading Across Borders Ranking	(2012) 12
Signatory to the Revised Kyoto Convention (Customs Reform)	Yes