



KEMENTERIAN KEWANGAN MALAYSIA

JABATAN KASTAM DIRAJA MALAYSIA

TAKLIMAT
PROSEDUR PERKASTAMAN BAGI
KELENGKAPAN ELEKTRIK

TN. SABRI BIN ABD RAHMAN
PENGUASA KASTAM WK41

17 JULAI, 2018
PROMENEDE HOTEL, TAWAU



KANDUNGAN TAKLIMAT

1. Pengenalan JKDM
2. Tafsiran(Sek.2) Akta Kastam 1967
3. Perintah Kastam (Larangan Mengenai Import) 2017
4. Proses Pengimportan Barangan Elektrik



JABATAN **KASTAM** DIRAJA MALAYSIA

PENGENALAN JABATAN KASTAM DIRAJA MALAYSIA

VISI Perkhidmatan Kastam Bertaraf Dunia



JABATAN **KASTAM** DIRAJA MALAYSIA

PENGENALAN JABATAN KASTAM DIRAJA MALAYSIA

MISI Memungut hasil dan memberi fasilitasi perdagangan melalui penguatkuasaan dan pematuhan undang-undang bagi memacu pertumbuhan ekonomi, memelihara keselamatan negara dan kesejahteraan rakyat.



PENGENALAN JABATAN KASTAM DIRAJA MALAYSIA

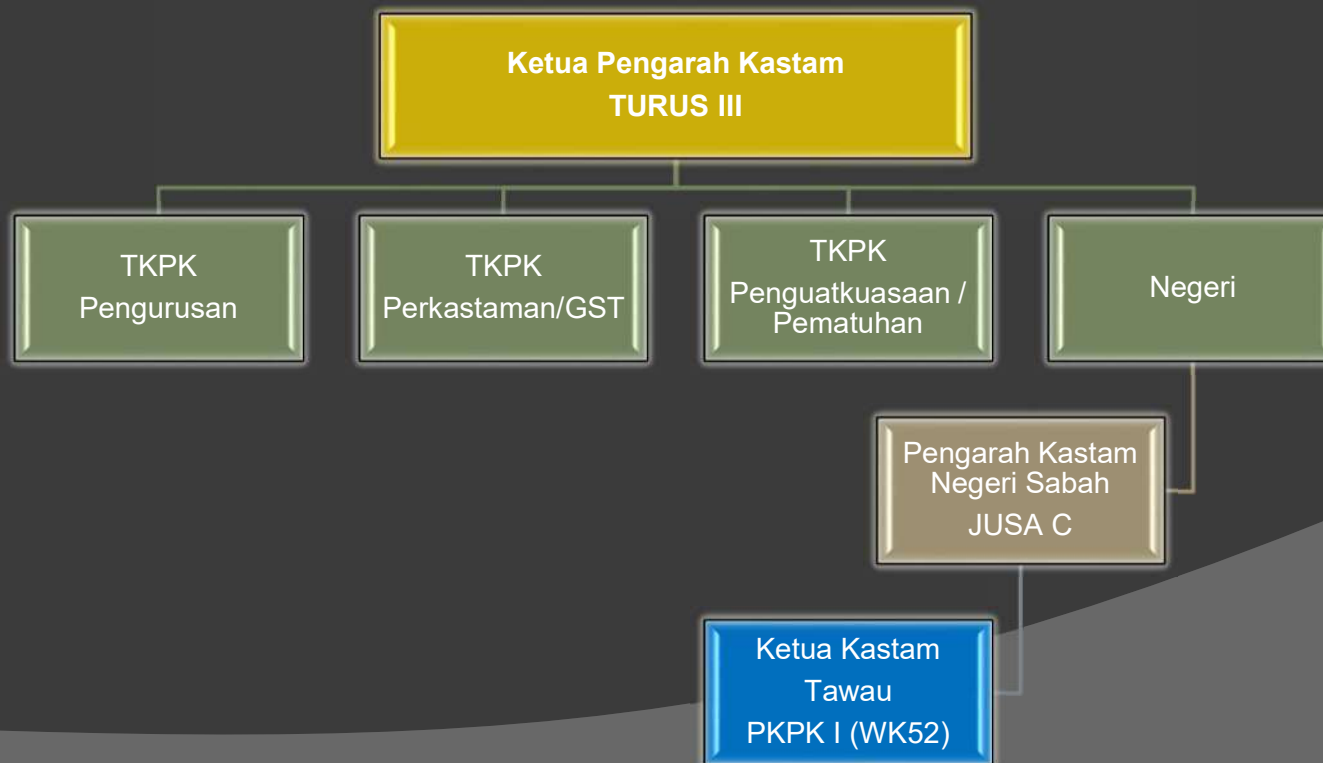
'AKTA dan Perintah'

- Akta Kastam 1967 & Peraturan Peraturan Kastam
- Akta Cukai Barang Dan Perkhidmatan 2014
- Akta Eksais 1976
- Akta Dadah Berbahaya
- Akta Perdagangan Strategik 2010
- Perintah Duti Kastam
- Perintah Kastam (Larangan Mengenai Import) 2017
- Perintah Kastam (Larangan Mengenai Eksport) 2017



PENGENALAN JABATAN KASTAM DIRAJA MALAYSIA

'Carta Organisasi JKDM'





JABATAN **KASTAM** DIRAJA MALAYSIA

**LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967**

Seksyen 2 : Interpretation.

'import' with its grammatical variations and cognate expressions means to bring or cause to be brought into Malaysia by land, sea or air:



JABATAN **KASTAM** DIRAJA MALAYSIA

**LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967**

Seksyen 2 : Interpretation.

'importer' includes and applies to any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of importation thereof until such goods are duly removed from customs control;



**LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967**

Seksyen 2 : Interpretation.

‘customs duty’ means any import duty, export duty, surtax, surcharge or cess imposed by or under this Act, any countervailing duty or anti-dumping duty imposed by or under the Countervailing and Anti-Dumping Duties Act 1993 and includes any royalty payable in lieu of an export duty under any written law, or a contract, lease or agreement to which the Federal Government of any State is a party to which such Government has consented;



JABATAN **KASTAM** DIRAJA MALAYSIA

**LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967**

Seksyen 2 : Interpretation.

‘dutiable goods’ means all goods subject to the payment of customs duty and on which such duty has not yet been paid;



JABATAN **KASTAM** DIRAJA MALAYSIA

**LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967**

Seksyen 2 : Interpretation.

‘prohibited goods’ means goods the import or export of which is prohibited, either absolutely or conditionally by an order under section 31 or by any other written law;



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967
PART IV
IMPORTATION AND EXPORTATION
SEK.23,24,25

23(1). No goods imported by sea or transported by water from any place in Malaysia shall be landed;

24. No goods imported by air shall be landed except at a customs airport and such goods may be cleared at an inland clearance depot or an inland customs station.

25. No goods imported by rail or road shall be imported.



JABATAN **KASTAM** DIRAJA MALAYSIA

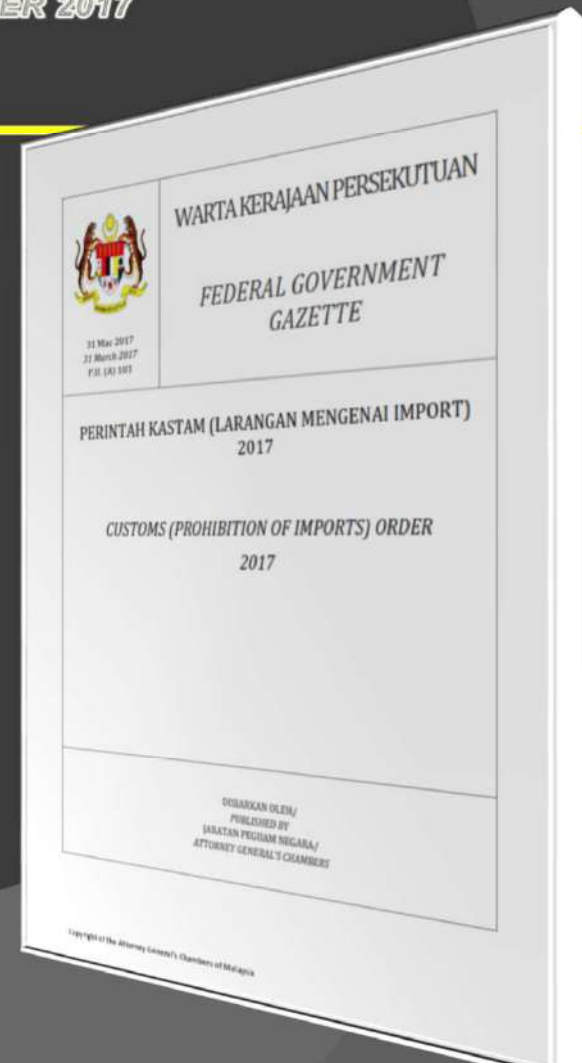
LAWS OF MALAYSIA, Act 235 CUSTOMS ACT 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) 2017
CUSTOMS (PROHIBITION OF IMPORTS) ORDER 2017
31 Mac 2017, P.U. (A) 103

(1). Perintah Kastam (Larangan Mengenai Import) 2017.

(2). Perintah ini mula berkuat kuasa pada **1 April 2017**.

(3) Diwartakan pada 31.03.2017,
P.U.(A)103





LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) 2017
CUSTOMS (PROHIBITION OF IMPORTS) ORDER 2017

BIL	JADUAL	BAHAGIAN
1	JADUAL PERTAMA	1
2	JADUAL KEDUA	3
3	JADUAL KETIGA	3
4	JADUAL KEEMPAT	2
5	JADUAL KELIMA	1



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) 2017
CUSTOMS (PROHIBITION OF IMPORTS) ORDER 2017

BIL	JADUAL	BAHAGIAN
1	JADUAL PERTAMA	
	Larangan Mutlak	-



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) 2017
CUSTOMS (PROHIBITION OF IMPORTS) ORDER 2017

BIL	JADUAL	BAHAGIAN
1	JADUAL KEDUA	3
.	Larangan bersyarat kecuali di bawah lesen import	I
.	Larangan bersyarat kecuali di bawah lesen import dan tidak terpakai bagi zon bebas yang dinyatakan	II
.	Larangan bersyarat kecuali di bawah lesen import dan tidak terpakai bagi Labuan, Langkawi, Tioman dan zon bebas yang dinyatakan	III



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) 2017
CUSTOMS (PROHIBITION OF IMPORTS) ORDER 2017

BIL	JADUAL	BAHAGIAN
1	JADUAL KETIGA	3
.	Larangan bersyarat kecuali mengikut cara yang diperuntukkan	I
.	Larangan bersyarat kecuali mengikut cara yang diperuntukkan dan tidak terpakai bagi zon perdagangan bebas	II
.	Larangan bersyarat kecuali mengikut cara yang diperuntukkan bagi barang-barang yang dikawal di bawah Akta Perdagangan Antarabangsa Mengenai Spesis Terancam 2008 [Akta 686]	III



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) 2017
CUSTOMS (PROHIBITION OF IMPORTS) ORDER 2017

BIL	JADUAL	BAHAGIAN
1	JADUAL KEEMPAT	2
.	Larangan bersyarat kecuali mematuhi standard Malaysia atau standard lain yang diluluskan oleh pihak berkuasa dalam Malaysia mengikut cara yang diperuntukkan.	I
.	Larangan bersyarat kecuali mematuhi standard Malaysia atau standard lain yang diluluskan oleh pihak berkuasa dalam Malaysia mengikut cara yang diperuntukkan dan tidak terpakai bagi zon perdagangan bebas	II



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) 2017
CUSTOMS (PROHIBITION OF IMPORTS) ORDER 2017

JADUAL KEEMPAT
BAHAGIAN II
Butiran 3.

	{b} (i) rolled, other than not further worked	7607.19.00 00		
	(ii) not in rolled, whether or not further worked	7607.19.00 00		
3.	Electrical apparatus or accessories operating at 50 Volts AC or 120 Volts DC and above whether between conductors or between conductor and earth, for domestic use, the following:		All countries	That the import is accompanied by a certificate of approval or a letter of exemption issued by the Suruhanjaya Tenaga in the case of Peninsular Malaysia and Sabah or the equivalent counterpart in the case of Sarawak certifying that the specified domestic electrical apparatus conforms to the Malaysian or IEC Standard or British Standard or any other equivalent standards approved by the Suruhanjaya Tenaga
	(1) Plug top /plug (15A and below) including Integrated Adaptor and Travel Adaptor	8536.69.11 00, 8536.69.23 00, 8536.69.32 00, 8536.69.92 00		
	(2) Electrical connector and coupler:			



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) 2017
CUSTOMS (PROHIBITION OF IMPORTS) ORDER 2017

JADUAL KEEMPAT
BAHAGIAN II
Butiran 13.

	(28) Wireless personal weighing scale	8423.10.10 00 8423.10.20 00		
13.	Liquid-filled type electric heating bag, cushion, pillow, pouch or pad filled with liquid, using 3-pin inlet alternating current (AC) or AC and direct current (AC/DC)	8516.79.90 00 9404.90.90 00	All countries	That the import is accompanied by a letter of approval issued by the Suruhanjaya Tenaga in the case of Peninsular Malaysia and Sabah, or the equivalent counterpart in the case of Sarawak, certifying that the specified domestic electrical apparatus conforms to the Malaysian Standard or International Electrotechnical Commission (IEC) standard
14.	Motorcyclists' safety helmets (except as worn by motorcyclists or motorcycle pillion riders)	6506.10 100	All countries	(a) That the importers shall comply to the standard as prescribed under the Motor Vehicles (Construction and Use) Rules 1959 governed by the Road Transport Department; and



LAWS OF MALAYSIA, Act 235 CUSTOMS ACT 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) 2017 CUSTOMS (PROHIBITION OF IMPORTS) ORDER 2017 JADUAL KELIMA

JADUAL KELIMA / FIFTH SCHEDULE			
JABATAN KASTAM MALAYSIA / ROYAL MALAYSIAN CUSTOMS DEPARTMENT KEMENTERIAN NEGARA / MINISTRY OF INTERNATIONAL TRADE AND COOPERATION (Act 235 of Malaysia and Order 107 of Customs (Prohibition of Imports) 2017)			
JK/DUC/DI			
1. Nama Pemohon/Name of Applicant	2. Nama Pemohon/Name of Applicant		
3. No. Pendaftaran Import/Import Permit No.	4. Nama Pemohon/Registration of Applicant		
5. Alamat (Nama dan Alamat) Company (Name and Address)	6. Alamat dan Pusat Kerja/ Address and Office/Shop		
7. Jenis Kargo/Type of Goods	8. Bilangan Unit/Quantity		
9. Nama Pemohon/Company	10. Bilangan Unit/Quantity		
11. Jenis Kargo/Type of Goods	12. Bilangan Unit/Quantity		
13. Nama Pemohon/Company	14. Bilangan Unit/Quantity		
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199. Nama Pemohon/Company	200. Bilangan Unit/Quantity		

SYARAT-SYARAT AM
1. Lesen ini tidak boleh ditakar atau dipinda kecuali dengan kelulusan Ketua Pengarah atau pegawai kastam yang luhur yang dilantik olehnya untuk bertindak bagi pihak agensi yang mengeluarkan lesen.
2. Lesen ini hendaklah diisi dalam satu set yang mengandungi tiga salinan seperti yang berikut:
2.1 salinan asal - berwarna putih untuk kegunaan pengangkutan;
2.2 salinan kedua - berwarna biru untuk kegunaan stesen kastam yang pengangkutan berlaku; dan
2.3 salinan ketiga - berwarna hijau untuk kegunaan agensi yang mengeluarkan lesen.
3. Pemohon lesen hendaklah disampaikan terus kepada agensi yang mengeluarkan lesen.
4. Pemohon lesen hendaklah diisi dengan kerat tanpa sebarang kesalahan (memadam atau memotong tidak dibenarkan).
5. Pemohon hendaklah mengisi rancangan 1-26. Tandatangan dan cap di ruang akuis hendaklah terang dan jelas.
6. Selains tarikh unat dan tarikh lanjutan, lesen ini hanya boleh digunakan bagi maklud yang dinyatakan dalam ruang di bawah tajuk "Untuk Kegunaan Jabatan Kastam - Lesen Asal dan Salinan Kastam Heredaklah Dirai". Lesen ini tidak boleh digunakan semula dan pengimport perlu memohon lesen import yang baharu jika rancangan 24-35 telah habis diisi walaupun masih ada hak barang yang akan diimport.
7. Lesen asal yang telah tamat hendaklah diserahkan kepada Jabatan Kastam Diraja Malaysia, kecuali lesen import kenderaan yang perlu dikembalikan oleh pengimport sendiri kepada agensi yang mengeluarkan lesen selepas berunding dengan Jabatan Pengangkutan Jalan dipentadbir.
8. Borang ini hendaklah diisi jika pemohonan lesen dibuat melalui Kementerian Perdagangan Antarabangsa dan Industri (MITI).
GENERAL CONDITIONS
1. This licence cannot be changed or amended except with the approval of the Director General or proper officer of customs appointed by him to act on behalf of the agency issuing the licence.
2. This licence shall be completed in a single set containing three copies as follows:
2.1 original copy - white in colour for the use of the importer;
2.2 second copy - blue in colour for the use of the customs station where importation took place; and
2.3 third copy - given in colour for the use of the agency issuing the licence.
3. Application for the licence shall be delivered directly to the agency issuing the licence.
4. Application for the licence shall be completed neatly without any mistake (erasing or deleting is not allowed).
5. An applicant must complete columns 1-20. Signature and seal in declaration column must be clear and legible.
6. Apart from the expiry and extension date, this licence can only be used for the purposes as stated in columns under title "For Customs Department Use - To Be Completed in Both the Original and Customs Copy". This licence cannot be re-used and importer need to apply for a new import licence if columns 24-35 have been filled up even if there are balance of goods to be imported.
7. The original copy of the licence which has expired shall be surrendered to the Royal Malaysian Customs Department, except a vehicle import licence which is to be returned by the importer himself to the agency issuing the licence after the requirements of the Road Transport Department have been fulfilled.
8. This form must be typed if application of the licence is made through the Ministry of International Trade and Industry (MITI).



JABATAN **KASTAM** DIRAJA MALAYSIA

LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967
PART IV
IMPORTATION AND EXPORTATION

PROSES PENGIMPORAN
BARANGAN ELEKTRIK



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967
PART IV
IMPORTATION AND EXPORTATION
SEK.78(1)

78(1). Every importer of dutiable goods, warehouse under section 66 or exempted from being warehoused by virtue of paragraph (a) of the proviso to subsection (1) of section 66 shall, before removal of such goods or any part thereof from customs control or if such goods are not removed within a period of **one month from the date on which they were landed**, within such period, make personally or by his agent to the proper officer of customs at such warehouse, a declaration, substantially in the prescribe form, of the goods imported, and in any particular case the proper officer of customs may, by notice in writing, require the importer either personally or by his agent to submit such declaration **within three days of the receipt of such notice** and the importer shall be required to comply with such notice if it is within his power to do so.



JABATAN **KASTAM** DIRAJA MALAYSIA

LAWS OF MALAYSIA, Act 235

CUSTOMS ACT 1967

PART IV

IMPORTATION AND EXPORTATION

SEK.79(1)

79(1). The declaration referred to in section 78 shall give a full and true account of the number and description of packages, of the description, weight, measure or quantity, and value of all such dutiable goods, and of the country of origin of such goods:



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967
PART IV
IMPORTATION AND EXPORTATION
SEK.78(1)

- i. Pengikraran hendaklah dibuat dalam tempoh 30 hari dari tarikh ketibaan barang.
- ii. Bagi barangan yang berduti/bercukai yang diimport melalui darat hendaklah diikrar dan dijelaskan duti/cukai semasa ketibaan.
- iii. Duti/cukai hendaklah dijelaskan dalam tempoh empat belas hari selepas diluluskan oleh Kastam.
- iv. Sekiranya pengikraran tidak dilakukan dalam tempoh yang ditetapkan, Notis akan dikeluarkan dan pengimport atau agen yang dilantik hendaklah menyerahkan akuan pengimportan dalam tempoh tiga hari dari penerimaan notis itu.



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967
PART IV
IMPORTATION AND EXPORTATION
SEK.78(1)

Sekiranya pengakuan import gagal dibuat dalam tempoh yang ditetapkan, Pegawai Kastam yang hak boleh **menyita barangan** menurut peruntukan yang diberi di bawah **seksyen 114 Akta Kastam 1967**, dan **melucut hak** menurut peruntukan yang diberi di bawah **seksyen 126 Akta Kastam 1967**, dan **boleh dilelong** menurut peruntukan yang diberi di bawah **seksyen 128 Akta Kastam 1967**, untuk mendapatkan jumlah duti/cukai yang terlibat.



LAWS OF MALAYSIA, Act 235 CUSTOMS ACT 1967

PART IX DECLARATION OF GOODS SEK.78,79 – Dutiable Goods

- Borang K1
- Invois
- Bill Lading
- Sijil Tempasal (COO)
- Surat Kelulusan Suruhanjaya Tenaga

Dagangan Tiba

Digudang/Tidak Digudangkan

Ikrar <>30 Hari

Gagal Ikrar

Gagal Ikrar, Notis Dikeluarkan Ikrar <>3 hari

Dagangan diikrar Bayar Duti/Cukai <>14Hari

Sita (Sek.114)
Lucuthak (Sek.126)

Dilelong untuk Bayaran Duti/Cukai



**LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967**

**PART IX
DECLARATION OF GOODS
SEK.81(1) – Non Dutiable Goods**

- Borang K1
- Invois
- Bill Lading
- Sijil Tempasal (COO)
- Surat Kelulusan Suruhanjaya Tenaga

Dagangan Tiba

Digudang/Tidak Digudangkan

Ikrar <>10 Hari

Gagal Ikrar

Gagal Ikrar, Notis Dikeluarkan Ikrar <>3 hari

Dagangan diikrar dan dilepaskan

Sita (Sek.114)
Lucuthak (Sek.126)

Dilelong, Wang dimasukkan dalam Akaun Kumpulan Wang Disatukan



LAWS OF MALAYSIA, Act 235 CUSTOMS ACT 1967

PART IX

DECLARATION OF GOODS

Bungkusan Pos (Pos Malaysia Berhad)





**LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967**

PART IX

DECLARATION OF GOODS

Bungkusan Pos (Pos Malaysia Berhad)

**Barang pos didefinisikan di bawah
Akta Universal Postal Union (UPU) ialah:**

- i. Surat (tidak lebih 2 kg)
- ii. Poskad
- iii. Bahan bercetak (tidak melebihi 5 kg) manakala buku dan risalah (tidak melebihi 10 kg)
- iv. Bahan bacaan (braille) (tidak melebihi 7 kg)
- v. **Paket kecil (tidak melebihi 2kg)**
- vi. **Bungkusan pos setiap satu bungkusan (tidak melebihi 31.5 kg)**
- vii. **Barang Express Mail Service (EMS) setiap satu bungkusan (tidak melebihi 50 kg)**



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967
PART IX
DECLARATION OF GOODS

Pembayaran Duti Kastam Secara Bantahan

Payment of
customs duty
under protest.

13A. Any person who is dissatisfied with a decision of a proper officer of customs under section 13(1) as to whether any particular goods are or are not included in a class of goods appearing in an order made under section 11(1) or with the valuation, weighing, measuring or examining of any goods, may pay the customs duty levied under protest.

Director General
to determine
questions on
classification and
valuation

13B. Where customs duty has been paid under protest, the proper officer of customs shall, within thirty days of such payment being made, refer any question as to classification or valuation of goods to the Director General for his decision.

...dan barang-barang boleh
dilepaskan dari kawalan kastam.



LAWS OF MALAYSIA, Act 235
CUSTOMS ACT 1967
PART IX
DECLARATION OF GOODS

KEMUDAHAN /Fasilitasi

1. Pihak JKDM juga memberikan kemudahan pre-clearance dimana barang-barang boleh diikrar dan diluluskan pelepasan sebelum dagangan tiba.
2. Disamping itu juga kemudahan sistem pelepasan terus diberi bagi membolehkan dagangan dilepaskan segera tanpa melalui proses pemeriksaan.



KEMENTERIAN KEWANGAN MALAYSIA
JABATAN **KASTAM** DIRAJA MALAYSIA

SEKIAN, TERIMA KASIH

TN. SABRI BIN ABD RAHMAN
PENGUASA KASTAM WK41

17 JULAI, 2018
PROMENEDE HOTEL, TAWAU