

# CUSTOMS AUDIT

Relevant documents you may be asked to produce are:

*Customs audit is a process of verifying the compliance of a business with the relevant legislation through an examination of the accounts and other records of that business.*

This programme will enable participants to get an insight and understanding of the types and scope of the various Customs audits on Sales Tax, LMW's, Duty Exemption holders, Post-clearance Import audit thereby be in a sound position to minimize risk exposure and avoid potential tax liabilities.



## Customs Audit and Investigation

### INTRODUCTION

Customs audit is a process of verifying the compliance of a business with the relevant legislation through an examination of the accounts and other records of that business.

This programme will enable participants to get an insight and understanding of the types and scope of the various Customs audits on Sales Tax, LMW's, Duty Exemption holders, Post-clearance Import audit thereby be in a sound position to minimize risk exposure and avoid potential tax liabilities. Participants will gain a comprehensive understanding of the various types of audits conducted by the Royal Malaysian Customs Department in Malaysia, and be equipped with an adequate knowledge and understanding of the focus audit areas by Customs, the pitfalls to avoid and consequences of non-compliance.

The programme will also include methods and ways to handle a Customs investigation that may arise. It will also contain an overview of the audit compliance requirements relating to the impending introduction of the Goods & Services Tax (GST) in Malaysia.

### COURSE CONTENTS

#### Session 1: Routine Sales Tax Audit

- Who audit
- Responsibilities and organisation structure of Royal Malaysian Customs
- Selection criteria for audit
- Maintaining proper accounts and records
- Sales tax audit focus areas by Customs
- Power of Customs relating to the audit
- Preparing for the audit using the role play approach
- Rights of companies in the audit
- The Bill of Demand
- Offences and penalties under Sales Tax Act 1972

#### Session 2: Sales Tax Investigation

- How an investigation arises
- The investigation process
- Rights of persons being investigated
- Pitfalls to avoid

February

2012

16 February 2012 (Wed) **TIME** 9am - 5pm **VENUE** Eastin Hotel, Petaling Jaya

### Session 3: LMW's & Duty Exemption Audit

- Common audit issues facing LMW's and Duty exemption holders
- Managing proper accounts and records
- Areas of concern in LMW's and Duty exemption
- Offences and penalties faced by LMW's and Duty exemption holders

### Session 4: Post Clearance Import Audit

- Tariff code classification
- WTO Rules of valuation
- Prohibition of import / export
- Preferential trade
- Duty drawback
- Offences and penalties under the Customs Act 1967

### Session 5: The Appeal Procedures

- Appeal to Director-General
- Customs Tribunal
- Minister remission
- Court

### Session 6: Overview of Audit Compliance Activity under GST System

- Advisory audit
- Credit returns audit
- Large company audit
- Revenue recovery audit
- Compliance audit
- Special audit

### OBJECTIVES

- To provide an understanding of the types of audits and investigation under the Sales Tax Act 1972; and Customs Act 1967.
- To be able to avoid pitfalls during the conduct of the audit and investigation
- To be able to minimise potential tax liability that may arise during an audit
- To be able to handle a Customs audit or investigation with confidence
- To have an insight of the audit compliance requirements under the GST tax regime

### TRAINER'S PROFILE

**Ng Tuck Ngah** was formerly with the Royal Malaysian Customs Department as a Senior Officer of Customs. His speciality is in Customs audits & investigations for more than 16 years.

After going on optional retirement in 2010, he joined a Big 4 international accounting firm as an Indirect Tax manager and has advised numerous multi-national companies on indirect taxes including Customs audits. He possesses actual hands-on experience in the various types of Customs audits & investigations and was gazetted by the Customs Department as a Prosecution Officer in the Sessions Court.

He was selected by the Customs Department as Model Officer (Work Knowledge Category) in recognition of his expertise and in-depth knowledge in Customs audit & investigation work.

### WHO SHOULD ATTEND?

CEOs / Managing Directors / General Managers / Logistics / Shipping / Purchasing / Export / Import / Business Development Managers and Executives

Register Online

Download Registration Form

Certificate of Attendance

Certificate of attendance awarded for those who complete the course

#### COURSE FEES

**RM 680.00** per person for 2 days  
Includes Lunch, Tea-Breaks,  
Course Notes and  
Certificate of Completion



#### ORGANISER / CONTACT PERSON

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