

DUTY/TAX REFUND/ DRAWBACK CLAIMS UNDER SECTION 16, 93 AND 99 OF THE CUSTOMS ACT 1967; SECTION 39 AND 40 OF THE SALES TAX ACT 2018; AND SECTION 13, 19 AND 19A OF THE EXCISE ACT 1976

DRAWBACK

AEO declare PRS to re-export imported goods
Check the (transaction type)

- D1 for claims under
 - Section 93 of the Customs Act 1967
 - Section 40 of the Sales Tax Act 2018
 - Section 19A of Excise Act 1976
- D for claims under
 - Section 99 of the Customs Act 1967
 - Section 40 of the Sales Tax Act 2018
 - Section 19 of Excise Act 1976

CIS automatically approve the PRS

AEO declare Consolidated Statement No.2 (C2) for export and upload to the AEO System (The Transaction type must confirmed as correct)

REFUND

AEO declare PRS
Check the (transaction type)

- 'S' for claim under Preferential Rate for Preferential Certificate of Origin (PCO)

AEO declare CS
Check the (transaction type) and declare remark:

- 'I' for claim under Normal Import
- Remark column: "Saya (Syarikat),..... memohon untuk barang dilepaskan sementara PCO dikemukakan kepada pegawai kastam yang hak dan akan memohon pembayaran balik perbezaan duti selaras dengan peruntukan seksyen 16 Akta Kastam 1967"

AEO provides supporting document for claims under

- Section 16 of the Customs Act 1967
- Section 39 of the Sales Tax Act 2018
- Section 13 of the Excise Act 1976

AEO complete application and submit the claims form (JKED No.2) to the Customs Division, Trade Facilitation and Industrialization Branch, Headquarter

Senior Officer of Trade Facilitation and Industrialization Branch will process the complete application and submit the claims to Revenue Accounting Branch, Headquarter for payment

Once the payment is settled, the file (claims) will be forwarded to the State Account Manager for verification

A full report on the claims verification (claims file) should be returned back to the Trade Facilitation and Industrialization Branch, Headquarter within a month from the date of receipt of the documents

Close file

Surat arahan Pengarah Kastam Bahagian Perkastaman Ibu Pejabat yang mengarahkan permohonan dibuat di Zon / negeri perlu dikemaskinikan prosedur ini