



Please refer to table below for the customs clearance surcharges effective November 1, 2023.

#	Name	Service Description	Unit	Surcharge Amount	SST
1	Disbursement fee (Duty Handling Fee)	The service covers any import shipment where FedEx and TNT paid customs duty and tax and other surcharges in advance on behalf of the importers	Per Shipment	Min RM 50, or 2.9% of Import Duty & Tax	6% service tax

The following import shipments will not be subject to Duty Handling Fee:

1. Import shipments with duty and tax amount of RM49.99 and below.
2. Import shipments into Special Area, i.e. Free Zone, Licensed Warehouse, Licensed Manufacturing Warehouse and Joint Development Area (JDA)

Here are three scenarios of how the Duty Handling Fee is calculated:

Reimbursement on Delivery (ROD) Tax Invoice:

Scenario 1: Duties and taxes less than RM 50.00

Import Duty and tax amount	: RM 49.00
Duty Handling Fees	: RM 0.00
Sales and Service Tax (6%)	: RM 0.00
Total Payable to FedEx	: RM 49.00

Scenario 2: Duties and taxes more than RM 50.00

Import Duty and tax amount	: RM 51.00
Duty Handling Fees (DHF)	: RM 50.00
Sales and Service Tax (6% on DHF)	: RM 3.00
Total Payable to FedEx	: RM 104.00

Scenario 3: Duties and taxes more than RM 1,725.00

Import Duty and tax amount	: RM 1,725.00
Duty Handling Fees (based on 2.9%)	: RM 50.025
Sales and Service Tax (6%)	: RM 3.000
Total Payable to FedEx	: RM 1,778.03 (Round up)



Duty and Tax Invoice:

Scenario 1: Duties and taxes more than RM 3,000.00

Import Duty & tax amount	: RM 3,000.00
Duty Handling Fee (inclusive of SST)	: RM 92.22
Total	: RM 3,092.22