



# Export Clearance Guidelines

These guidelines provide an introduction of what you should know before shipping a package from Malaysia to avoid unnecessary clearance troubles and delays.

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## Export Customs Clearance Guidelines ► (Updated 2024-04-03)

### I. Export Customs Clearance In Malaysia

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#### **I. Export Customs Clearance in Malaysia:**

- "Export Customs clearance" involves the following procedures to obtain export clearance from Royal Malaysian Customs and authorities:
  1. submitting export declaration under exporter of record.
  2. through the inspection by authorities (if applicable).
  3. paying export duties (CESS + export tax) etc. (i.e. rubber products, if applicable).
- Standard documentation required for processing export Customs clearance includes (but not limited to):
  1. Shipment airway bill.
  2. Shipment commercial invoice, with clear indication of:
    - ◆ Commodity description.
    - ◆ Exporter of record.
    - ◆ Preferred HS code (if applicable).
    - ◆ Declared value.
    - ◆ Incoterms.
    - ◆ filled in English.

\*Proforma invoice is not accepted in replacement of commercial invoice.
  3. Packing list.
  4. Additional shipment documentation (i.e. permits, if applicable).
- The exporter is responsible to ensure Customs compliance and the safety of the shipment package.
- Types of export declaration include:
  1. Normal export (non-controllable by Customs), including LMW (Licensed Manufacturing Warehouse), eCommerce shipments:
    - ◆ Same day package departure.
    - ◆ Export post declaration within 5 days after package departure.
  2. Controlled Export (see section II if the shipment is under this category):
    - ◆ Pre-clearance approval is required.
    - ◆ Next day package departure subject to Customs/OGA (other government agencies) approval.
    - ◆ Pre-alert notification to the FedEx clearance team will expedite clearance processing.
    - ◆ Certain permits may be required.
    - ◆ Export to certain countries would require MITI/STA approval (i.e. export to Israel).

Details of tariff code and requirements are available in:

<http://mysstext.customs.gov.my/tariff/>

3. Temporary export (C2R) & Drawback:

- ◆ Temporary export is a provision granted to eligible exporters for the purpose of exporting goods for repair, promotional activities, research, demonstrations, with the intention of re-importing them by claiming exemption from import duties/sales tax under the Customs Duties (Exemption) Order 2017 and the Sales Tax (Person Exempted from Payment of Tax) Order 2018, subject to certain conditions.
- ◆ Similar to controlled export and will undergo Customs inspection.
- ◆ Actions required for C2R clearance (Repair & Return):

- In the FedEx Ship Manager's Pickup/drop-off section, select 'Personalized instructions' in the Pickup Instructions field and insert 'Repair & Return' in the 'Personalized Instruction' field.
- Ensure the item being sent has a unique serial number and the serial number has been updated on the commercial invoice of the export shipment.
- Indicate the shipper person-in-charge (PIC) name and national identification number (MyKad)/passport number on the commercial invoice OR email the shipper PIC's name and national identification number (MyKad) /passport number to the respective FedEx Clearance Team based on the pickup location:

Pickup Location	FedEx Clearance Team
Klang Valley or Central Region	<a href="mailto:KULExp-Doc@corp.ds.fedex.com">KULExp-Doc@corp.ds.fedex.com</a>
Northern Region	<a href="mailto:Penipcce@fedex.com">Penipcce@fedex.com</a>
Southern Region	<a href="mailto:JHBA-ExportClearance@corp.ds.fedex.com">JHBA-ExportClearance@corp.ds.fedex.com</a>

- Ensure that a special C2R sticker is placed on the packaging by the FedEx courier.
- If you are a first-time shipper for C2R shipments and need help with C2R shipments, you may reach out to our customer service teams at [mycsr@fedex.com](mailto:mycsr@fedex.com).

- ◆ Drawback clearance requires drawback clause and exemption certificates.

- For specific clearance requirements, all related instructions or documentation can be communicated in advance to the local FedEx export clearance team:

1. [Kuala Lumpur International Airport export clearance team](#)
2. [Penang International Airport export clearance team](#)

- A 5-day return policy shall apply in the event FedEx MY does not receive any response from the shipper or consignee in respect of any clearance related query posed and/or confirmation sought by FedEx MY. In such event, all applicable return freight charges will be billed to the shipment payer party.
- Please refer to the Royal Malaysian Customs Department website for more information.

URL: <http://www.customs.gov.my/en>

## II. Export for Customs Controlled Shipments

**Other Government Agency (OGA)**, for shipments which contain parts below would require export permit and may be subject to Customs/OGA inspection (but not limited to list below):

- **SIRIM** / Electronic products and communication equipment.
- **CITES** / Protected Wildlife, Agriculture species.
- **Pharmaceutical** / Medicine, Chemicals, Cosmetics.
- **FAMA, FDA, FOSIM** / Food.
- **Health Dept** / Human exempt, blood, DNA sample, Clinical.
- **MAQIS (Quarantine)** / Animal blood, DNA samples, Bird nest.
- **Temporary Export (C2R)** - Require C2R clause and unique serial number for each item shipped for repair; and the repaired item(s) must be returned to MY within 12 months and can be identified with the same serial number(s) on the C2R form declared and item(s). Customs inspection is compulsory.
- **Drawback** - Require drawback clause and SST exemption certificate number to be declared on the C2 form. Customs inspection is compulsory.
- **Strategic Good Act (STA)** - Require MITI STA permit and FORM 2.

## III. Export Clearance Duties (CESS + Export Tax)

Export duties are applied according to certain commodity types (i.e. rubber products). Detailed rates are available at:

<http://mysstext.customs.gov.my/tariff/>



#### IV. Prohibited Items

Malaysia Customs prohibits the export of certain commodities. The details are available in Customs (Prohibition of Order) 2017 on the Malaysia Customs website.

In addition, Federal Express Malaysia does not accept the following items (typical name and is not only limited to this) exported from Malaysia (<https://www.fedex.com/en-us/shipping/international-prohibited-items.html>)

- Broadcast receivers (a)
  - Communistic goods/materials
  - Unprocessed Coral Material
  - Seeds
  - Coins/currency (counterfeits)
  - Copy machines (multicolor)
  - Sodium arsenite
  - Cloth bearing the imprint or reproduction of any verses of the Quran
  - All goods from Haiti
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- Log and Timber products from Liberia (Wood chips, poles, posts, fence pickets, sheets, flooring, moldings, pallets, tool handles, barrels, crates, tableware/kitchenware, shutters, blinds, cases/boxes/chests for jewelry and silverware, clothes hangers, clothespins, toothpicks, etc.)

Notes:

Broadcast receivers capable of receiving radio communication within the ranges 68 87

#### V. Reference

##### **Royal Malaysia Customs Department**

<http://www.customs.gov.my/front.html>

##### **HS code classification:**

<http://mysstext.customs.gov.my/tariff/>

##### **OGA Authorities:**

##### **Standard and Industrial Research Institute of Malaysia:**

<https://www.sirim.my/>

##### **Convention on International Trade in Endangered Species of Wild Fauna and Flora:**

<https://mycites.frim.gov.my/en/species/aquilaria-malaccensis/policy/cites-and-malaysia/>

##### **Veterinary:**

<http://www.dvs.gov.my/>

##### **Fisheries:**

<https://www.dof.gov.my/>

##### **Agriculture:**

<http://www.doa.gov.my/>

##### **Pharmaceutical services:**

<https://www.pharmacy.gov.my/v2/ms>

##### **Food Safety Information System of Malaysia**

<https://fosim.moh.gov.my/fssm/public/home>

##### **Malaysia Quarantine & Inspection Services:**

<http://www.maqis.gov.my/index.php/en/>

##### **Ministry of International Trade and Industry**

<https://www.miti.gov.my/index.php/pages/view/sta>

##### **Ministry of Health**

<https://www.moh.gov.my/>