



Import Clearance Guidelines

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

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Import Customs Clearance Guidelines ► (Updated 2023-11-03)

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I. Fundamental Rules

A. Import Customs Clearance in Malaysia:

- "Import Customs clearance" is a series of steps:
 1. submitting import declaration to Royal Malaysian Customs under importer of record,
 2. through the inspection by authorities (if required),
 3. paying Customs duties & taxes, etc., then
 4. obtaining import clearance.
- Import to bonded warehouse or free zone would exclude Customs duties & taxes.
- Royal Malaysian Customs allows for the facilitation of duty & tax exemptions for eligible importers with proper exemption documents.
- If the import package is restricted under Malaysian laws and regulations, it is necessary to obtain permission and approval prior to import declaration.
- For specific clearance requirements, all related instructions or documentation can be communicated in advance to the local Customs clearance team:
 - [Kuala Lumpur International Airport import clearance team](#)
 - [Penang International Airport import 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.
- The importer is responsible to ensure Customs compliance and the safety of the shipment package.
- Please refer to the Royal Malaysian Customs Department website for more information.
 - URL: <http://www.customs.gov.my/en>

B. Commercial Invoice

- Importer's (consignee's) full name is required for personal/business shipments.
- Importer's company registration number is required for company importer.
- Description of shipment commodity needs to be clearly indicated (with HS code if available). Avoid common description (i.e. gift, sample), which does not sufficiently describe the property of the commodity.
- Invoice number & date, commodity package unit and quantity, weight and value need to be indicated.
- Incoterms should be specified, else shipment value will default as FOB for Customs valuation purposes along with insurance and IATA freight rates.



- All information stated in Commercial Invoice must be filled in English.
- Performa Invoices are not accepted in replacement of Commercial Invoice.

C. Other Clearance Document

- Required license or permit needs to be applied prior to importation into Malaysia. (refer to the Royal Malaysian Customs Department website for more information)
- Controlled or Duties & Taxes exempted shipments would require indication and proof of Country of Origin, exemption and other related documents.

II. Import Duty & Taxes; and Exemption Requirements

A. Import Duty & Taxes

- For shipments without duties & taxes exemption, Royal Malaysian Customs would impose duties & taxes for shipment CIF value of RM500 and above based on the classified HS code.
 - Certain HS codes would incur duties & taxes even if it is below the CIF value of RM500.
- Additional Duties & Taxes Handling Fee (of 2.9% or minimum RM50) will be imposed for Duties & Taxes of RM50 and above. Service Tax will be imposed on Duty & Taxes Handling Fee.
 - <https://www.fedex.com/en-my/shipping/surcharges/other-surcharges.html>
- Customs have the authority to perform inspection and approve shipment clearance, including Low Value Controlled Items (CIF value below RM500).
- Your shipments will be held for your confirmation should the duty/tax amount is MYR 2,000 and above. Our dedicated clearance team will also work with you to set a higher threshold selection for your outstanding clearance experience.

B. Duty & Taxes Exemption

- For eligible importers, Royal Malaysian Customs allows duties & taxes exemption with proper exemption document and exemption clause during declaration. Below are some of the common types of exemptions:
 - Licensed Manufactured Warehouse (LMW)
 - ◆ Premise License under Section 6A of the Customs Act 1967.
 - ◆ The exemption holder is granted with import duties & taxes exemption.
 - ◆ Generally, license renewal is required every two years
 - Malaysia Investment & Development Authority (MIDA)
 - ◆ Issued by MIDA
 - ◆ The exemption is given to the importation of goods listed in the approved exemption within the approved quantity.
 - Sales & Service Tax (SST)
 - ◆ Eligibility and Application of exemption may be found at: <https://mysst.customs.gov.my/>.
 - ◆ Consists of Schedule A, B & C for various types of cases.
 - Free Trade Agreement (FTA) & Economic Partnership
 - ◆ Under a free trade policy, goods and services can be bought and sold across international borders with little or no government tariffs, quotas, subsidies, or prohibitions to inhibit their exchange.
 - ◆ The importation needs to be accompanied with an agreement and partnership Certificate of Origin for exemption claims.
 - Local Purchase Order (LPO)
 - ◆ Import Duty Exemption for government department purchase through tender to a local company.
 - Ministry of Finance Blanket
 - ◆ Issued by Ministry of Finance to a Special Industry such as aviation and ship MRO for Import Duty exemption.

III. Other Import-related Laws and Regulations

A. Additional import requirements may be required by other government agencies. (OGA)

JKDM HS Explorer is a "tariff search service" maintained by the Royal Malaysian Customs Department, where you can search for information on product HS codes and tariff rates in Malaysia. This portal includes the requirements for importing the specific commodities.

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

B. Typical regulated commodity and OGA

- SIRIM (<https://www.sirim.my/>): All imported electronic products; communications equipment
- MAQIS (<http://www.maqis.gov.my/index.php/en/>): plants, animals, carcasses, fish, agricultural products, soils, microorganisms



- Ministry of Health (<https://www.pharmacy.gov.my/v2/en>): Vape, Medicine, anything related to “Organic”
- Veterinary (<http://www.dvs.gov.my>): bird nest, animal blood, animal food
- Fisheries (<http://www.dof.gov.my>): dry shrimp, live fish
- Agricultures (<http://www.doa.gov.my>): seeds, fertilizer

IV. Prohibited Items

Federal Express Malaysia does not accept the following items (typical name and is not only limited to this) imported into Malaysia in addition to FedEx Express global prohibited items.

<https://www.fedex.com/en-us/shipping/international-prohibited-items.html>

In addition to the standard FedEx prohibited items, the following are prohibited:

http://www.customs.gov.my/en/cp/Pages/cp_li.aspx

- 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
- 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

Importation of commodities with conditional prohibition requires permits from relevant authorities.