



ROYAL MALAYSIAN CUSTOMS
DEPARTMENT

SEMINAR DASAR PEMATUHAN BARU EJEN KASTAM 2016

**PERANAN EJEN KASTAM :
KE ARAH PEMATUHAN SUKARELA &
PENGIKRARAN KASTAM BERKUALITI**

OLEH :

DATO' SUBROMANIAM A/L THOLASY
Timbalan Ketua Pengarah Kastam
(Perkastaman & GST)



SIAPA EJEN KASTAM



EJEN
PENGHANTARAN



EJEN
PERKAPALAN




STATISTIK EJEN KASTAM DAN DIRECT USER

BIL	NEGERI	EJEN PENGHANTARAN	EJEN PERKAPALAN	DIRECT USER	JUMLAH
1	SELANGOR	438	212	175	825
2	JOHOR	245	187	100	532
3	P.PINANG	177	228	1168	1573
4	WPKL	136	8	48	192
5	KEDAH	44	13	73	322
6	PERAK	23	13	83	119
7	N.SEMBILAN	7	7	7	21
8	MELAKA	24	22	38	84
9	KLIA	66	0	14	80
10	KELANTAN	28	5	11	124
11	TERENGGANU	22	42	5	69
12	SABAH	124	79	159	362
13	SARAWAK	196	151	359	706
14	LABUAN	4	43	16	63
15	PAHANG	32	30	4	66
16	PERLIS	36	0	7	43
	JUMLAH	1602	1040	2267	5181

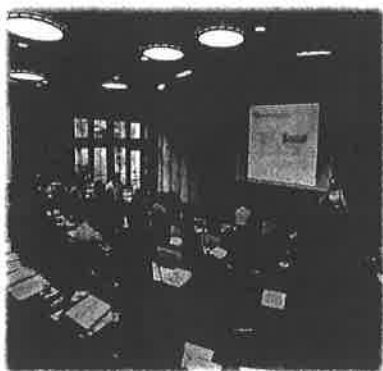

PERBANDINGAN BILANGAN BORANG 2014 DAN 2015

Borang Kastam 1			Borang Kastam 2			Borang Kastam 9		
2014	2015	%	2014	2015	%	2014	2015	%
4,482,539	4,668,579	↑4.15	4,448,194	5,005,271	↑12.52	313,950	400,963	↑27.71



PERUNDANGAN

SECTION 90(1) CUSTOMS ACT 1967



Attending customs course



**KEEP
CALM
AND
LEARN
CUSTOMS LAW**



Pass the examination

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SYARAT TAMBAHAN DALAM PEMBAHARUAN LESEN

SECTION 90(2) CUSTOMS ACT 1967



MEMBANGUN DAN MAJU BERSAMA

Syarikat ejen hendaklah berdaftar di bawah GST.

Syarikat ejen akan diberi amaran/digantung /dibatalkan di bawah sistem demerit.

Tarikh kuatkuasa 1 April 2016

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PENGIKRARAN BERKUALITI



- ✓ Maklumat yang jelas, betul dan tepat.
 - ➔ Pengimport / pengeksport / ejen
 - ➔ Keterangan barang
 - ➔ kuantiti nilai Kod tarif
 - ➔ Tuntutan pengecualian duti/cukai
- ✓ Dapat mengenal pasti barang dengan mudah
- ✓ Mengemukakan dokumen apabila diperlukan

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CABARAN KEPADA DASAR BARU INI

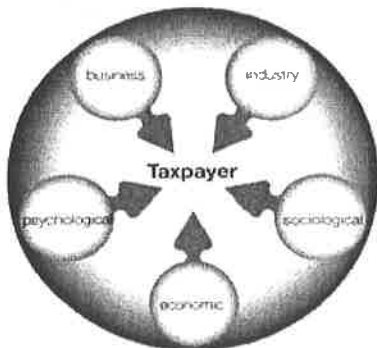


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COMPLIANCE MODEL OF MALAYSIAN CUSTOMS

The model's core principle is to make compliance as easy as possible for those who want to comply. At the other end of the spectrum, we apply the full force of the law when people wilfully seek to abuse the system.



Factors that influence taxpayer behaviour



GONE THEORY – Greed, Opportunity, Needs, Expectation of getting caught

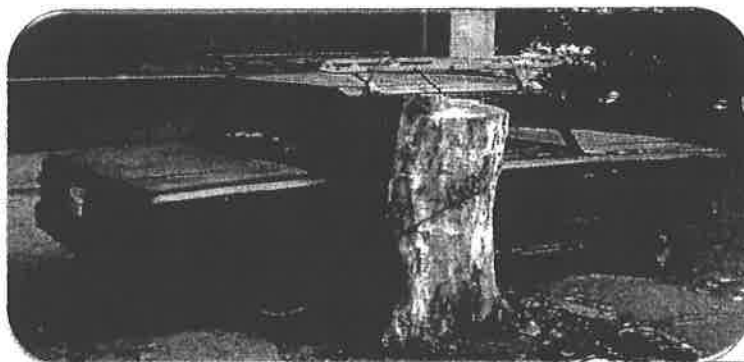


RISK MANAGEMENT IS IMPORTANT TO CUSTOM'S AGENTS

Risk Management:

A logical and systematic method of identifying, analyzing, treating and monitoring the risks involved in any activity or process.

Source: WCO Customs Risk Management Compendium.





RISK MANAGEMENT PROCESS & RESPONSE

Risk Management Process:

1. Establish context.
2. Identify risk.
3. Analyze risk.
4. Evaluate risk.
5. Treat risk.
6. Monitor and review.



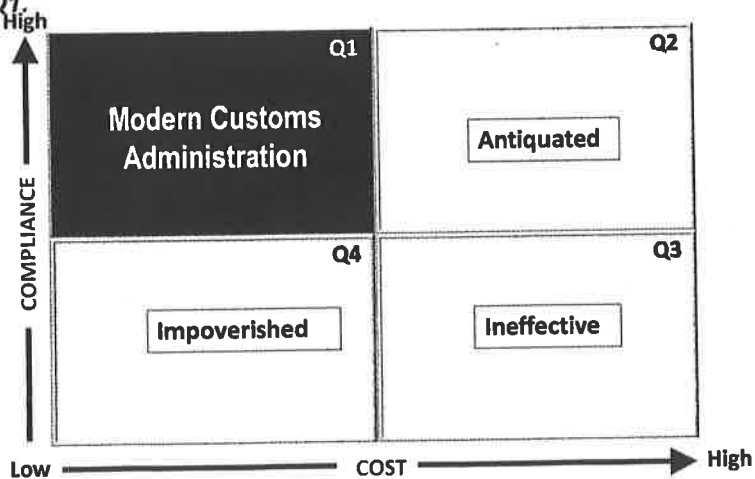
Risk Management Response:

1. Avoid.
2. Control.
3. Accept.
4. Transfer.



CHARACTERISTICS OF MODERN CUSTOMS ADMINISTRATION

Effective Compliance program is a prerequisite to move to Q1.



Q1 - Effective compliance, knowledge-based service culture, leveraging on technology, strong legal and regulatory environment, risk management and an IT based control



ACKNOWLEDGE RISK IN YOUR INDUSTRY

Risk is like an iceberg and if not identified and correctly assessed will result in disaster.

Known



Unknown



ACTION

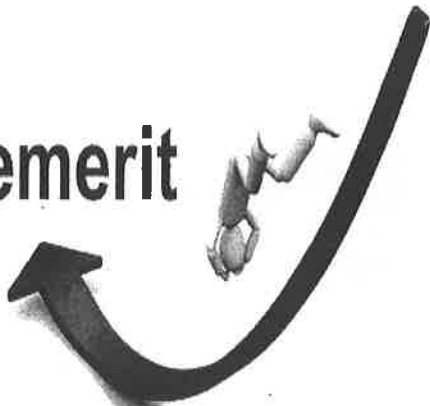


**NEW
LAW
NEW
RULES**



DASAR PEMATUHAN BARU

Demerit



Demerit akan dikenakan ke atas setiap kesalahan berkuatkuasa 1 April 2016



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OBJEKTIF DASAR BARU DEMERIT

Kawalan yang sistematik dan berkesan

Kesedaran terhadap perundangan

Meningkatkan pematuhan dan mengurangkan kos

Pematuhan sukarela (*Voluntary compliance*)



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MEKANISME PELAKSANAAN

PEMBERIAN MATA DEMERIT
BERMULA APABILA NOTIS
KESALAHAN DISELESAIKAN



PENALTI
DISELESAIKAN
DENGAN MEMBAYAR
KOMPAUN

PENALTI
DISELESAIKAN
DENGAN TINDAKAN
MAHKAMAH

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PROSES DEMERIT

KESALAHAN	TINDAKAN
Kali pertama 20 mata atau lebih	<ul style="list-style-type: none"> • Amaran • Lebihan mata dibawa ke hadapan <p>*kecuali kesalahan frod</p>
Kali kedua 20 mata atau lebih	<ul style="list-style-type: none"> • Gantung kelulusan tidak kurang dari 6 bulan dan tidak lebih dari 12 bulan
Kali ketiga 20 mata atau lebih	<ul style="list-style-type: none"> • Gantung kelulusan tidak kurang dari 6 bulan dan tidak lebih dari 12 bulan • Batal kelulusan sekiranya telah digantung sebanyak 3 kali dalam tempoh 3 tahun.

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INSENTIF PEMATUHAN



Pengurangan 50% daripada mata yang terkumpul jika tiada kesalahan demerit dalam tempoh setahun.

Mata demerit akan dihapuskan jika tidak melakukan sebarang kesalahan dalam tempoh dua tahun berturut-turut.

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KESALAHAN & MATA DEMERIT

NO.	SECTION	PROVISION	MERIT POINTS
1	9A	Unlawful use, possession, etc., of uniform	20
2	36	Port clearance on arrival	5
3	37	Port clearance on departure	5
4	44	Hovering - conveying dutiable/prohibited goods - not conveying dutiable/prohibited goods assume to receive such goods - without port clearance/ manifest	5
5	78	Late declaration of dutiable goods imported	5
6	81A	Late declaration of non-dutiable goods imported by sea or air	5

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KESALAHAN & MATA DEMERIT

NO.	SECTION	PROVISION	MERIT POINTS
7	90(6)	Act as agent without permission or when permission is cancelled or suspended or make declaration without authorization by consignee.	20
8	100A	Failure to preserve records of imported goods	15
9	109	Refusing to allow such officer to board or search vessel or aircraft, or refusing to give such information or to produce such documents on demand	15
10	111A	fails to comply with any reasonable signal of a proper officer requiring such person or vehicle to stop before reaching any such barrier, or attempt to cross or knock any such barrier, shall be guilty of an offence	10
11	115	fails to surrender on demand to a senior officer of customs the movable property temporarily returned to him under paragraph (1)(a); or fails to comply with or contravenes any of the terms or conditions imposed under paragraph (1)(a)	15

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KESALAHAN & MATA DEMERIT

NO.	SECTION	PROVISION	MERIT POINTS
12	133	Penalty on making incorrect declarations and on falsifying documents	20
13	134	Penalty on refusing to answer questions or on giving false information	20
14	135	Penalty for various smuggling offences	20
15	136	Penalty for assaulting or obstructing officers of customs and rescuing goods	15
16	137	Penalty for offering or receiving bribes	20
17	138	Penalty for offences not otherwise provided for	5
18	139	Attempts and abetments	Subject to offences

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CONCLUSION

TRADE OUTREACH / SMART PARTNERSHIP

