

DECLARATION OF HS CODE IN COST ANALYSIS AND CERTIFICATE OF ORIGIN (COO)

Starting 1st April 2017, *Perintah Duti Kastam* (PDK) 2017 has been implemented to replace the PDK 2012. Therefore, exporters are required to consult the Royal Malaysia Customs Department (RMCD) to obtain the accurate tariff code for their respective finished products and raw materials.

For Cost Analysis that had been approved before 1st April 2017, DagangNet (DNT) as the Operator of ePCO system has executed an auto-mapping exercise to transpose PDK 2012 to PDK 2017. Therefore, exporters are advised to check the accuracy of the auto-mapping done to make sure that the tariff code obtained through the auto-mapping exercise is the same with what was obtained from RMCD. If the auto-mapping exercise produced an inaccurate tariff code, exporters are to inform DNT through email: careline@dagangnet.com.

For the purpose of COO application, the exporting and importing tariff code should be the same at the first 6-digit level as provided under *Article 3(b), International Convention on the Harmonised System* (http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs_convention.aspx).

However, for COO application under ATIGA, the exporting and importing tariff code should be the same at the first 8-digit level as provided under *Article 4, Protocol Governing the Implementation of the ASEAN Harmonised Tariff Nomenclature* (http://asean.org/?static_post=protocol-governing-the-implementation-of-the-asean-harmonised-tariff-nomenclature).

For the purpose of implementation in Malaysia, exporting tariff code declared in the COO application must be the same (10-digit) with the exporting tariff code declared in the customs document (K2).

Thank You.

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