

## **CUSTOMS APPEAL TRIBUNAL**

### **FAIR, TRANSPARENT AND SPEEDY**

An appeal mechanism to resolve disputes with the Royal Malaysian Customs Department in matters relating to the Customs Act 1967, Excise Act 1976, Sales Tax Act 1972 and Service Tax Act 1975 involving tariff codes, classification and valuation of goods and services, sales tax, service tax, tax exemption, etc.

Appeals can be filed online at My e-TRK Portal and hearings at the Tribunal can be personally handled by parties filing the appeal. The Clients Charter of the Tribunal stipulates 60 days for resolving the hearing of an appeal.