



GUIDELINES FOR IMPORTATION AND INSPECTION OF WASTE PAPER

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First Edition



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1. INTRODUCTION

- 1.1 Under the purview of Ministry of International Trade and Industry (MITI), all waste paper intended to be imported into Malaysia are subjected to inspection process and issuance of Certificate of Approval (CoA) as per Customs (Prohibition of Imports) Order 2017 .
- 1.2 This Guideline specifies the requirements that must be adhered to for the importation, inspection and CoA issuance for waste paper into Malaysia for manufacturing purposes along with the objective of protecting the environment.
- 1.3 All applicants shall adhere to the requirements and processes as specified in this document.

2. SCOPE OF APPLICATION

- 2.1 This Guideline covers all incoming importation of waste paper into Malaysia intended for manufacturing purposes by various paper-based industries.
- 2.2 The tariff codes for waste paper allowed for importation are as follows:
 - (i) HS 4707.10: Unbleached kraft paper or paperboard or corrugated paper or paperboard
 - (ii) HS 4707.20: Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass
 - (iii) HS 4707.30: Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)
- 2.3 The waste paper of tariff code HS 4707.90 (Other, including unsorted waste and scrap) is not allowed to be imported into Malaysia.
- 2.4 The imported waste paper must not contain or be contaminated by materials that allow it to be:
 - i. classified as scheduled waste under the Environmental Quality Act (Scheduled Waste) Regulations 2005; or/and
 - ii. defined as hazardous materials or other wastes under the Basel Convention.

- 2.5 Application of waste paper imports can only be made by:
- (i) Manufacturers approved with Manufacturing License from MITI.
 - (ii) Manufacturers who are exempted from Manufacturing License from MITI but issued with Exemption from Manufacturing License from Malaysian Investment Development Authority (MIDA) (ICA10)
 - (iii) Third parties or subsidiary of the paper-based manufacturers who conduct trading activities (trading arm companies). Companies must have proof of document importing on behalf of manufactures as follows:
 - approved invoices from ML holders or ICA10 manufacturers; and
 - Memorandum of Agreement (MoA) with ML holders or ICA10 manufacturers.
 - Volume of imports by third parties or subsidiary of the paper-based manufacturers will be limited to the annual maximum quota of manufacturers.
- 2.6 The following parties are not allowed to import waste paper into Malaysia:
- (i) Manufactures that do not fulfill requirements specified in 2.5(i) & 2.5(ii) above.
 - (ii) Traders that do not fulfil requirements specified in 2.5 (iii).
- 2.7 The importation of waste paper into Malaysia is allowed via both sea mode of transport at all ports of entry in Malaysia and via land mode of transport.

3. PRE-CONDITIONS/PRE-QUALIFIERS FOR COA APPLICATION

- 3.1 The following outlines the pre-conditions to be fulfilled before CoA can be applied.
- 3.2 **If you are a manufacturer:**
- (i) Must have a valid Manufacturing License (ML) or a Confirmation Letter that the Company is exempted from Manufacturing License (ICA 10) issued by MIDA.
 - (ii) Hold a License under SIRIM Certification / Eco-Label scheme or undertake inspection/verification services at manufacturing premises from SIRIM.

- (iii) Ensure that the applied imported waste paper volume is based on quota of raw material required, not exceeding maximum annual production capacity of ML holders or ICA10 manufacturer.
- (iv) Provide SIRIM with a Bank Guarantee. This Bank Guarantee will be determined based on per shipment/consignment of imported value to ensure compliance of the rules imposed through this Guideline.
- (v) The premises are in operations and have complied with the Environmental Quality Act 1974 and its related Regulations.
- (vi) Ensure that the storage space / capacity of imported waste paper materials is adequate, covered and good housekeeping is practiced.
- (vii) Ensure that the imported waste paper is not contaminated with any scheduled waste, hazardous materials or other impurities that can cause the recycling process to be carried out not in an environmentally sound manner.
- (viii) Apply Pre-shipment inspection to SIRIM or any accredited Foreign Inspection Body (FIB) to inspect each consignment before shipment to ensure that the waste paper does not contain or is contaminated with hazardous materials that allow it to be subjected to hazardous materials or any waste under the Basel Convention, and does not contain other impurities.
- (ix) Apply to SIRIM for CoA and undertake Post-shipment inspection (On-board) at port of entry in Malaysia for CoA issuance and Post-Shipment Inspection (Off-board) at any designated/manufacturer premises.

In the event of non-compliance, manufacturer will have to:

- (i) Return the imported waste paper to the country of origin.
- (ii) Bank Guarantee provided for CoA application will be void if this Guideline is not complied with or false declaration is made. The Bank Guarantee will be used by SIRIM as transportation and incidental costs particularly for shipment that will have to be returned to the country of origin.

3.3 **If you are a Trading Arm Company or a third-party importer:**

- (i) Must have approved invoices from ML holders or ICA10 manufacturers, and Memorandum of Agreement (MoA) with ML holders or ICA10 manufacturers.
- (ii) Ensure the imported waste paper volume is proportionate to the quota of ML Holders/ ICA10 manufacturers accorded based on their annual production capacity.
- (iii) Ensure the ML Holders / ICA 10 manufacturers hold a License under SIRIM Certification / Eco-Label scheme or undertake inspection/verification services at manufacturing premises from SIRIM.
- (iv) Provide SIRIM with a Bank Guarantee. This Bank Guarantee will be determined based on per shipment/consignment of imported value to ensure compliance of the rules imposed through this Guideline.
- (v) Ensure that the imported waste paper is not contaminated with any scheduled waste, hazardous materials or other impurities that can cause the recycling process to be carried out not in an environmentally sound manner.
- (vi) Apply Pre-shipment inspection to SIRIM or any accredited Foreign Inspection Body to inspect each consignment before shipment to ensure that the waste paper does not contain or is contaminated with scheduled waste, hazardous materials that allow it to be subjected to hazardous materials or any waste under the Basel Convention, and does not have other impurities.
- (vii) Apply to SIRIM for CoA and undertake Post-shipment inspection (On-board) at port of entry in Malaysia for CoA issuance and Post-shipment Inspection (Off-board) at any designated/manufacturing premises.

In the event of non-compliance, the trading arm company or a third party will have to:

- (i) Return the imported waste paper to the country of origin.
- (ii) Have the Bank Guarantee for the purposes of returning waste paper to country of origin by the applicant in the event of non-compliances to these Guidelines.

3.4 **If you are Shipping and Logistics Agents, Cargo Transport and Carriers /Shipping Liners:**

- (i) Ensure that the declared consignee is a manufacturer that has a valid premise and relevant licenses.
- (ii) Ensure that the declaration of goods is true based on declaration made for transported genuine goods.

4. PROCEDURE FOR IMPORTATION AND INSPECTION OF WASTE PAPER INTO MALAYSIA

4.1 Applicants are required to undergo all four (4) processes for every shipment before imported waste paper can be cleared into Malaysia.

- (i) Pre-shipment Inspection at country of origin. Refer clause 4.3.
- (ii) CoA Application. Refer clause 4.4.
- (iii) Post-shipment inspection (On-board) for CoA Issuance. Refer clause 4.5.
- (iv) Post-shipment Inspection (Off-board). Refer clause 4.6.

4.2 Refer **FLOWCHART 1** for the Overview of Processes for Importation of waste paper into Malaysia.

4.3 Pre-Shipment Inspection Process

4.3.1 Applicant must apply Pre-shipment inspection to be conducted at the country of origin by:

- (i) SIRIM or ;
- (ii) Foreign Inspection Body (FIB) of preference that are available in SIRIM's "Approved Foreign Inspection Body (FIB)" list.

4.3.2 Applicant may also use other accredited Inspection Body but must ensure the Inspection Body is successfully registered with SIRIM before they can conduct the Pre-shipment inspection.

4.3.3 SIRIM will not accept the Inspection Report issued by an unregistered Inspection Body.

- 4.3.4 An Inspection Body can be registered as FIB under SIRIM's "Approved Foreign Inspection Body (FIB)" list by the following methods:
- (i) an applicant applying to register on behalf of the Inspection Body or;
 - (ii) The Inspection Body applying directly to SIRIM.
- 4.3.5 The applicant or Inspection Body must submit the following documents for registration:
- (i) Copy of certificate of accreditation ISO/IEC 17020
 - (ii) Copy of scope of accreditation
 - (iii) List of competent inspector(s)
- 4.3.6 SIRIM will evaluate only completed documents for registration approval.
- 4.3.7 SIRIM will notify the applicant/ Inspection Body and include the Inspection Body in SIRIM's "Approved Foreign Inspection Body (FIB)" list. SIRIM will also notify applicant/Inspection Body in the case of rejection.
- 4.3.8 The process flow for registration of a Foreign Inspection Body (FIB) is as per **FLOWCHART 2**.
- 4.3.9 Applicant to proceed with application and arrangement for Pre-shipment inspection to SIRIM or FIB.
- 4.3.10 Upon completion of the inspection, the Pre-shipment inspection report will be issued to the applicant.
- 4.3.11 The Pre-shipment inspection report (issued by FIB or SIRIM) must contain information on:
- Visual inspection of the vessel transporting the waste paper.
 - Evidences such as photos of inspection and waste paper.
 - Visual evidence of loading of the waste paper including the final condition of the waste paper (inside vessel or container)
 - Visual evidence of segregation and grouping
 - Verification of shipping documents (K1 form, Invoice, packing list & bill of lading) and Manufacturing License (ML) or Confirmation Letter for a Company Exempted from Manufacturing License (ICA 10) issued by MIDA.
 - Method of sampling
 - Segregation, calculation, interpolation, weighing.

- Testing report on scheduled wastes, other impurities and hazardous elements (if applicable)

4.3.12 If the Pre-shipment inspection results do not comply with this Guideline, the waste paper is not allowed to be imported into Malaysia.

4.3.13 If the Pre-shipment inspection results comply with this Guideline, the waste paper is allowed to be imported into Malaysia and the applicant may proceed to apply for CoA from SIRIM. Refer clause 4.4.

4.3.14 The Pre-shipment inspection report is valid for three (3) months.

4.3.15 The complete process flow for Pre-shipment Inspection is as per **FLOWCHART 3**.

4.4 **Application for Certificate of Approval (CoA):**

4.4.1 Application for CoA is ONLY ALLOWED for applicants who fulfilled the preconditions/pre qualifiers listed in clause 3.

4.4.2 Documents to be submitted for application of CoA are as follows:

- Certified True Copy from the RMCD of shipping documents (Invoice, Packing list & Export Declaration)
- Valid Pre-shipment inspection report
- Proof of manufacturing license (ML) or Confirmation Letter for a Company Exempted from Manufacturing License (ICA 10) issued by MIDA.
- Bank Guarantee
- SIRIM Certificate

4.4.3 SIRIM will evaluate completed documents submitted by the applicants for CoA. Non-satisfactory information or incomplete application will be rejected. Re-application is allowed should CoA conditions be fulfilled and the required documents are complete.

4.4.4 Upon acceptance of CoA application, SIRIM will notify and issue an invoice to the applicant, and applicant must make payment for the following fees:

- CoA; and
- Post-shipment inspection

4.4.5 Once SIRIM receives payment from the applicant, applicant can proceed with Post-shipment inspection (On-board) process before CoA can be issued. Refer clause 4.5.

4.4.6 The complete process flow for Application for CoA is as per **FLOWCHART 4**.

4.5 Post-shipment Inspection (On-board) for CoA Issuance

4.5.1 Applicant must undertake Post-shipment inspection process (On-board inspection) by SIRIM for all imported waste paper into Malaysia at port of entry before CoA can be issued.

4.5.2 Post-shipment inspection must be performed by an authorized inspector.

4.5.3 Applicant must notify SIRIM the time and date for inspection at least three (3) days in advance.

4.5.4 Applicant must provide "ORIGINAL" Shipping Documents i.e Pre- shipment inspection report, K1 Form, Invoice, Packing List & Bill of Lading during the inspection.

4.5.5 Applicant must arrange visual inspection for the Post-shipment inspection activity on-board.

- (i) The authorized inspector will conduct sampling process based on BS EN 17085:2019 requirements.
- (ii) Visual inspection will be conducted to the 5% of the number of samples required.
- (iii) All the samples are required to be inspected during Post-shipment inspection (Off-board). Refer clause 4.6.
- (iv) Example:

Imported waste paper tonnage = 2500MT

Number of sample selected =50 samples

(Note: Based on BS EN 17085, one(1) sample is selected from every 50MT)

No. of samples required for visual inspection (On-board):

5% of the selected 50 samples = 3 samples

All the selected 50 samples , inspection will be done during Post-shipment inspection (Off-board))

Number of sample selected = 50 samples

(Note: Based on BS EN 17085, one(1) sample is selected from every 50MT)

5% of the samples for visual inspection (On-board) = 3 samples
(Selected from the 50 samples)

All samples = 50 samples
(Inspection will be done during Post-shipment inspection (Off-board))

- 4.5.6 Upon completion of Post-shipment inspection (On-board), SIRIM will issue an inspection report to the applicant on the visual inspection conducted such as photos of the inspection.
- 4.5.7 If Post-shipment results do not comply with the requirements under this Guideline, the applicant will have to return the imported waste paper to the country of origin at their own cost.
- 4.5.8 If Post-shipment results comply with the requirements under this Guideline, SIRIM will issue the CoA.
- 4.5.9 Upon issuance of the CoA, the applicant can proceed to obtain clearance approval from RMCD and Port Authority to unload and deliver the imported waste paper to designated/manufacturer premises for Post-shipment inspection (Off-board). Refer clause 4.6.
- 4.5.10 The complete process flow for Post-shipment inspection for CoA issuance is as per **FLOWCHART 5**.

4.6 Post-Shipment Inspection (Off-board)

- 4.6.1 The Post-shipment Inspection (Off-board) shall be performed by authorized inspector.
- 4.6.2 Applicant needs to notify SIRIM the time and date of the Post-shipment inspection (Off-board), preferably three (3) days in advance.
- 4.6.3 Authorized inspector will perform Post-shipment inspection on **all samples** selected during Post-shipment inspection (On-board). Refer clause 4.5.5(iii).
- 4.6.4 All cost of waste paper segregation and manpower for segregation works must be paid by applicant. These segregation works must be witnessed by the authorized inspector.

- 4.6.5 The segregation of waste paper shall be grouped based on grade as declared during application and in according to BS EN 643:2014, Paper and board – European list of standard grades of paper and board for recycling.
- 4.6.6 Upon completion of Post-shipment inspection, SIRIM will issue an inspection report to the applicant that will contain information on:
- Verification of Pre-shipment inspection report
 - Evidences such as photos of inspection and waste paper.
 - Visual inspection of the vessel transporting the waste paper.
 - Visual inspection of unloading the waste paper.
 - Visual evidence of segregation and grouping.
 - Verification and evidence of shipping documents (K1 form, Invoice, Packing List & Bill of Lading) and Manufacturing License (ML) or Confirmation Letter for a Company Exempted from Manufacturing License (ICA 10) issued by MIDA.
 - Method of sampling.
 - Segregation, calculation, interpolation, weighing.
 - Testing report on scheduled wastes, other impurities and hazardous elements (if applicable)
- 4.6.7 If Post-shipment results do not comply with the requirements under this Guideline, the applicant will have to return the imported waste paper to the country of origin at their own cost.
- 4.6.8 If Post-shipment results comply with the requirements under this Guideline, applicant may proceed for manufacturing process.
- 4.6.9 SIRIM will undertake audit checks on the manufacturer's premises under SIRIM Certification/Eco-Label scheme or conduct inspection/verification services at manufacturing premises.
- 4.6.10 The complete process flow for Post-shipment Inspection is as per **FLOWCHART 6.**

4.7 Criteria for Inspection

- 4.7.1 The criteria for inspection depend on the type of paper and are in accordance with the requirements specified in BS EN 643:2014, Paper and board – European list of standard grades of paper and board for recycling.

4.8 Sampling Plan for Inspection

4.8.1 The samples selected for inspection are in accordance with the sampling plan cited in BS EN 17085:2019, Paper and board – sampling procedures for paper and board for recycling. For each 50 tonne, one bundle will be selected.

5 MODE OF TRANSPORT

5.1 SEA

5.1.1 All shipment of waste paper via sea mode of transport shall undergo inspection as per Clause 4.

5.2 LAND

5.3.1 For land transport, only Pre-shipment inspection from SIRIM is required for CoA issuance to obtain Customs clearance.

5.3.2 For CoA application, the conditions and documents required are as per clause 4.6.

5.3.3 The complete process flow for Pre-shipment Inspection and CoA issuance is as per **FLOWCHART 7.**

6 SIRIM SCHEDULE OF FEES

a. Pre-Shipment Inspection Fees from SIRIM (Sea Mode/ Land Mode of transport)

No	Description	Fee (RM)
1.	Pre-shipment Inspection Fee including Inspection Report per shipment	
	• < 500 MT	RM 2,450
	• 500 – 1,000 MT	RM 2,500 – 3,000
	• 1000 – 2,000 MT	RM 3,000 – 4,000
	• > 2000 MT:	
	○ First 2,000 MT	RM 4,000
○ Subsequent weight (>2,000MT)	RM 1.25/MT	
2.	Incidental for Pre-shipment inspection fee (Sea mode of transport)	As charged, where applicable for accommodation, living allowances and transportation
3.	Incidental for Pre-shipment inspection fee (Land mode of transport)	RM 0.80 / km

b. CoA Fee

No	Description	Fee (RM)
1.	New application fee & Issuance of Certificate of Approval (CoA) / Shipment <i>(Payable upon application & non-refundable)</i>	350 / Shipment

c. Post-Shipment Inspection Fee (Including both On-board and Off-board)

No	Description	Fee (RM)
1.	Post-shipment Inspection Fee including Inspection Report per shipment	
	• < 500 MT	RM 450
	• 500 – 1,000 MT	RM500 – RM1000
	• 1000 – 2,000 MT	RM1,000 – 2,000
	• > 2000 MT:	
	o First 2,000 MT	RM 2,000
	o Subsequent weight (>2,000MT)	RM 1.25/MT
2.	<p>a. Incidental for Post-shipment Inspection (On-board):</p> <p>SIRIM at its discretion will assign an authorized inspector from SIRIM branch that nearest to the Port of Entry.</p>	Refer Table 1: Incidental for Post-shipment Inspection (On-board)
	<p>b. Incidental for Post-shipment inspection (Off-board)</p> <p>SIRIM at its discretion will assign an authorized inspector from SIRIM branch that nearest to the Manufacturer premises.</p>	RM 0.80 / km

TABLE 1: INCIDENTAL FOR POST-SHIPMENT INSPECTION (ON-BOARD)**SIRIM HQ to Port (Central Region)**

No	Port	Incidental (RM)/Round Trip
1.	West Port, Klang	72
2.	North Port, Klang	48
3.	Lumut Port, Perak	336

SIRIM Johor to Port

No	Port	Incidental (RM) /Round Trip
1.	Johor Port, Pasir Gudang	72
2.	Tanjung Langsung Port, Pasir Gudang	96
3.	Tanjung Pelepas Port, Gelang Patah	72

SIRIM Penang to Port

No	Port	Incidental (RM)/Round Trip
1.	NBCT Port	24
2.	BWCT Port	24

SIRIM Pahang to Port

No	Port	Incidental (RM) /Round Trip
1.	Kuantan Port, Pahang	24
2.	Kertih Port, Terengganu	160
3.	Kemaman Port, Terengganu	160

SIRIM Sarawak to Port

No	Port	Incidental (RM)/Round Trip
1.	Kuching Port	16
2.	Miri Port	Flight Ticket + Incidental (0.80/km)
3.	Bintulu Port	Flight Ticket + Incidental (0.80/km)
4.	Sibu Port	Flight Ticket + Incidental (0.80/km)

SIRIM Sabah to Port

No	Port	Incidental (RM)/ Round Trip
1.	Kota Kinabalu Port	40
2.	Sepanggar Port	24
3.	Sandakan Port	Flight Ticket + Incidental (0.80/km)
4.	Tawau Port	Flight Ticket + Incidental (0.80/km)
5.	Lahad Datu	Flight Ticket + Incidental (0.80/km)
6.	Labuan Port	Flight Ticket + Incidental (0.80/km)

7 CLIENT CHARTER

a. Registration of Foreign Inspection Body (FIB)

Evaluate Foreign Inspection Body	1 working day
Approval of Foreign Inspection Body	1 working day
Register in SIRIM Approved FIB list	1 working day
Total	3 working days

b. Pre-Shipment Inspection

SIRIM issue invoice	1 working day
SIRIM performs inspection at Country of Origin	2-5 working days
SIRIM Issue inspection report to Applicant	2 working days
Total	5-8 working days

c. Application for CoA

SIRIM evaluates submitted shipping documents	1 working day
SIRIM issues invoice for CoA and Post-shipment inspection (On-board and Off-board)	1 working day
Total	2 working days

d. Post-shipment inspection (On-board) and CoA Issuance

Post-shipment inspection (On-board)	1 working days
Inspection report and Approval	1 working day
SIRIM issues CoA	1 working day
Total	3 working days

e. Post-Shipment Inspection (Off-board)

SIRIM schedules for inspection	1 working day
SIRIM performs inspection	3-5 working days
SIRIM Issue inspection report to Applicant	2 working days
Total	6-8 working days

8 GLOSSARY OF TERMS

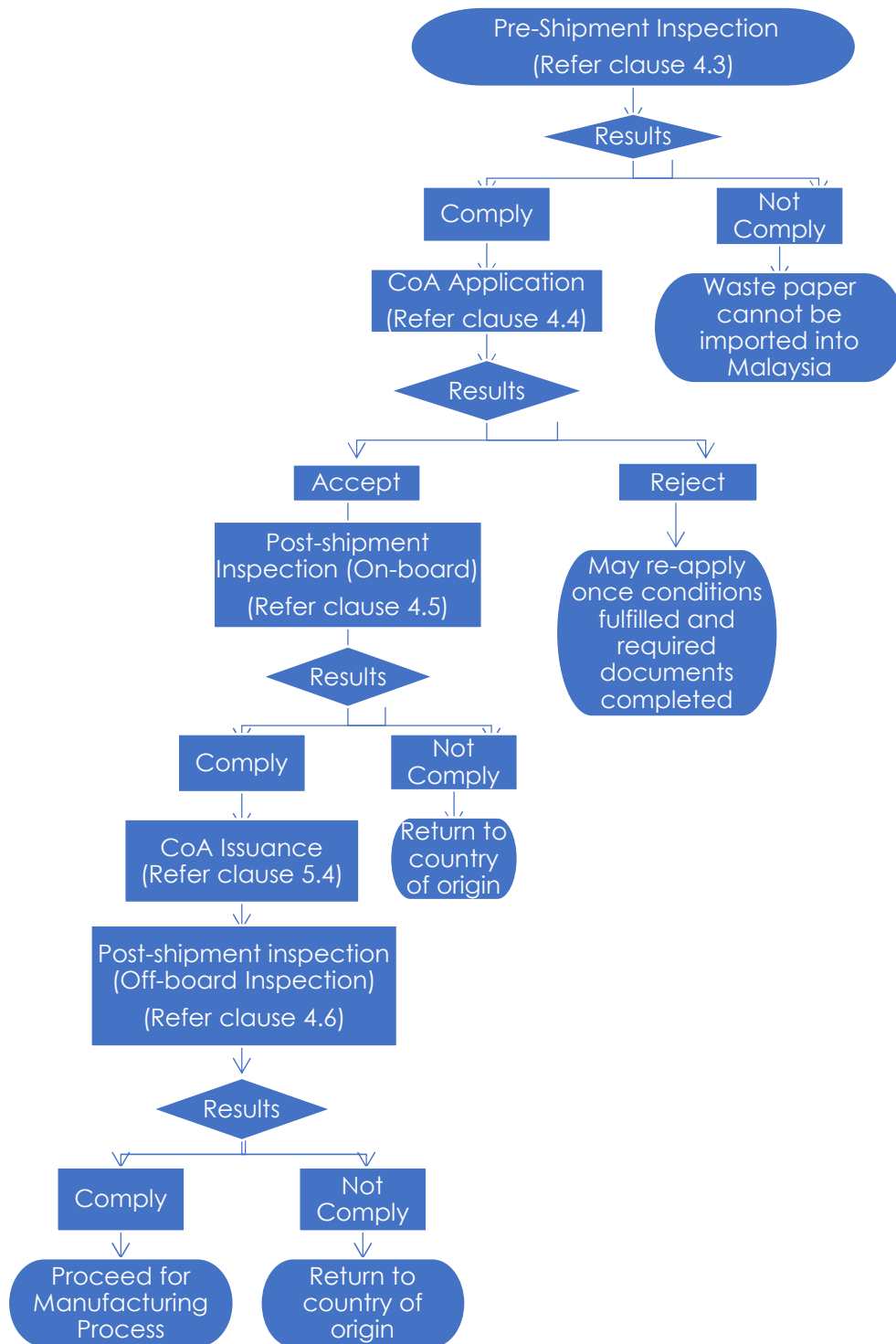
- 8.1 Applicant** – A party (manufacturer with ML or ICA10 Manufacturer) who applies for the importation of waste paper into Malaysia.
- 8.2 Authorized inspector** – Person who is responsible for performing the inspection activity authorized by SIRIM.
- 8.3 Bonded warehouse** – Customs-controlled warehouse for the retention of imported goods.
- 8.4 Certificate of Approval (CoA)** – Certificate of Approval or permit issued to importer for waste paper which has been inspected as complying with these Guidelines and other specified standards, technical specification, technical checklist and/or technical declaration.
- 8.5 Foreign Inspection Body** – Inspection body accredited to ISO/IEC 17020 with waste paper inspection scope that has been registered with SIRIM.
- 8.6 ICA10 manufacturers** - Manufacturers who are exempted from Manufacturing License from MITI but granted with Exemption from Manufacturing License from Malaysian Investment Development Authority (MIDA) (ICA10).
- 8.7 Inspection report** – A report from SIRIM or Foreign Inspection Body for the waste paper inspection.
- 8.8 Manufacturing License (ML) holder**– A manufacturing company which already registered with Companies Commission of Malaysia (SSM) and obtained Manufacturing License (ML) from MITI and other licenses from relevant local authorities.
- 8.9 Post-shipment inspection (On-board)** – means On-board inspection conducted on the vessel at port of entry before issuance of CoA .
- 8.10 Post-shipment Inspection (Off-board)** – means an Off-board inspection conducted for waste paper after the issuance of CoA at designated location/manufacturer premises or any location agreed between Applicant, SIRIM, Royal Malaysian Customs Department (RMCD) and Port Authority.
- 8.11 Pre-shipment Inspection** – means an inspection conducted for waste paper at country of origin by SIRIM or FIB

- 8.12 Scheduled waste** - any waste that falls within the category of waste listed in the First Schedule, Environmental Quality (Scheduled Wastes) Regulations 2005.
- 8.13 Shipping document** – A set of documents consist of Inspection Report, Invoice, Packing List, Bill of Lading & K1 Form
- 8.14 Waste paper** - paper discarded after use. Paper – a material made of cellulose pulp derived mainly from woods or rags or certain grasses.

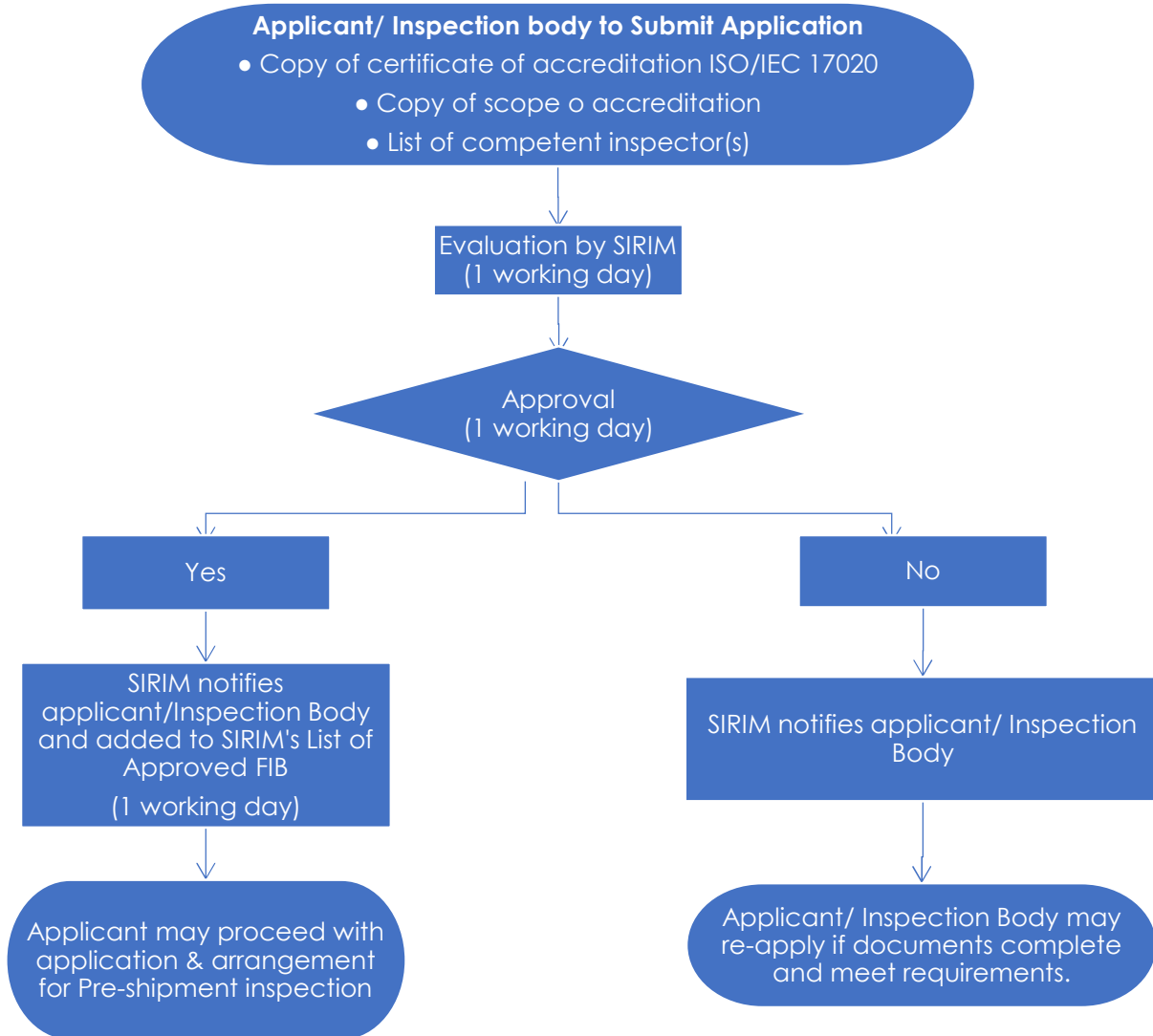
9 REFERENCES

No	References
1.	BS EN 643:2014 Paper and board – European list of standard grades of paper and board for recycling.
2.	BS EN 17085:2019 Paper and board – Sampling procedures for paper and board for recycling.
3.	ISO 4046-4 Paper, board, pulps and related terms – Vocabulary
5.	DOE "First Schedule, Environmental Quality (Scheduled Wastes) Regulations 2005"
6.	DOE "Environmental Quality Act 1974"

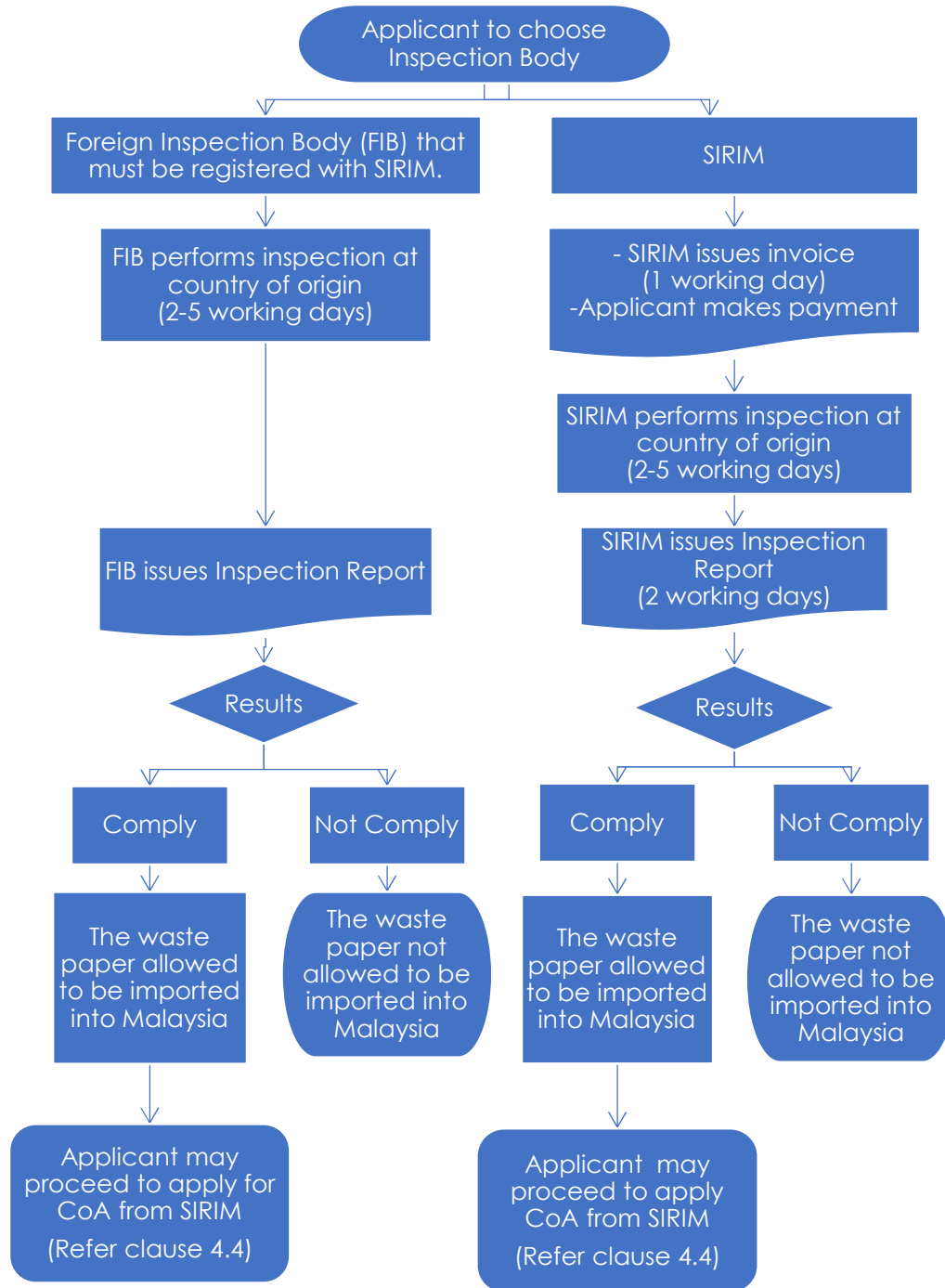
FLOWCHART 1: OVERVIEW OF PROCESSES FOR IMPORTATION OF WASTE PAPER INTO MALAYSIA



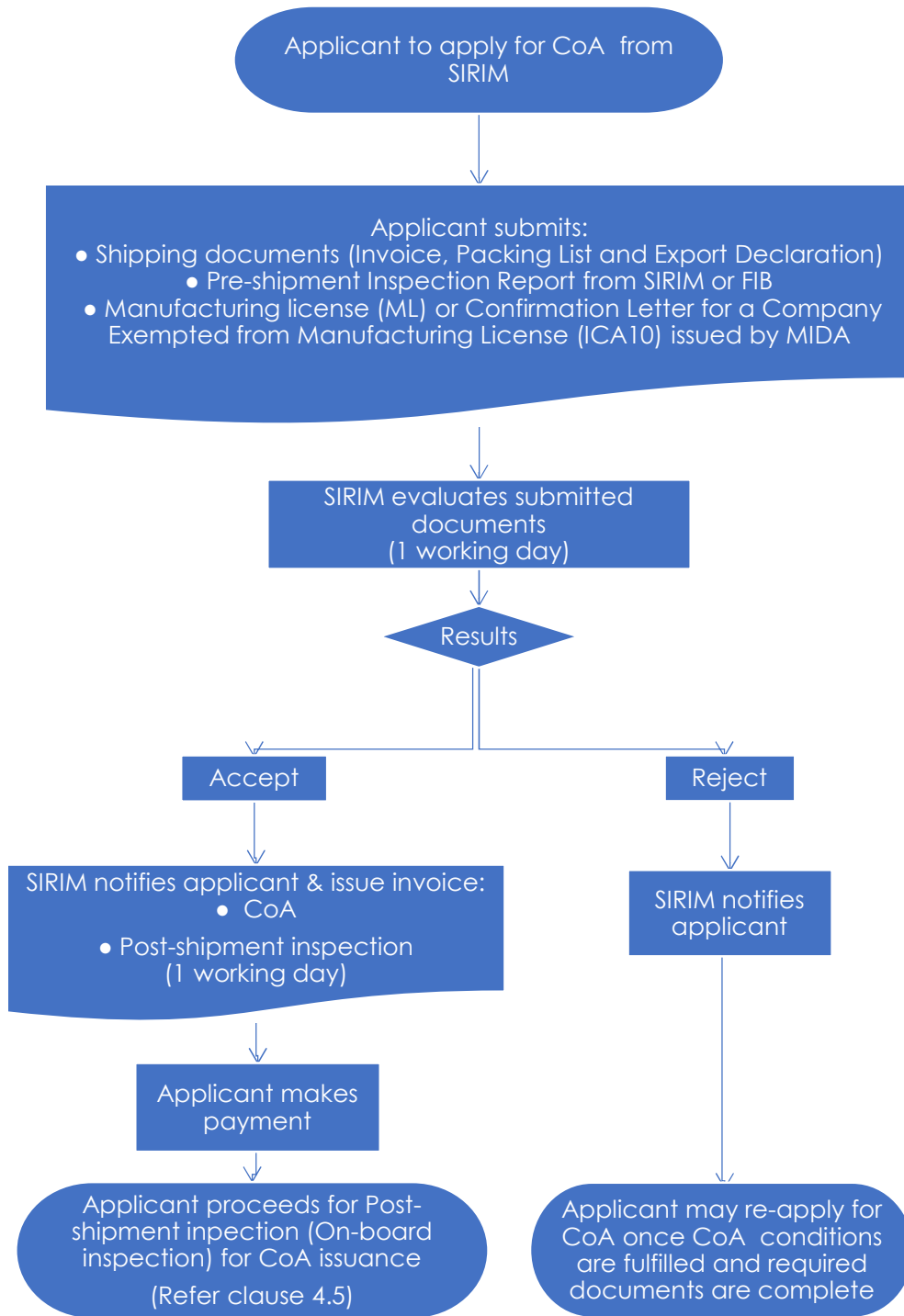
FLOWCHART 2: REGISTRATION OF FOREIGN INSPECTION BODY (FIB)



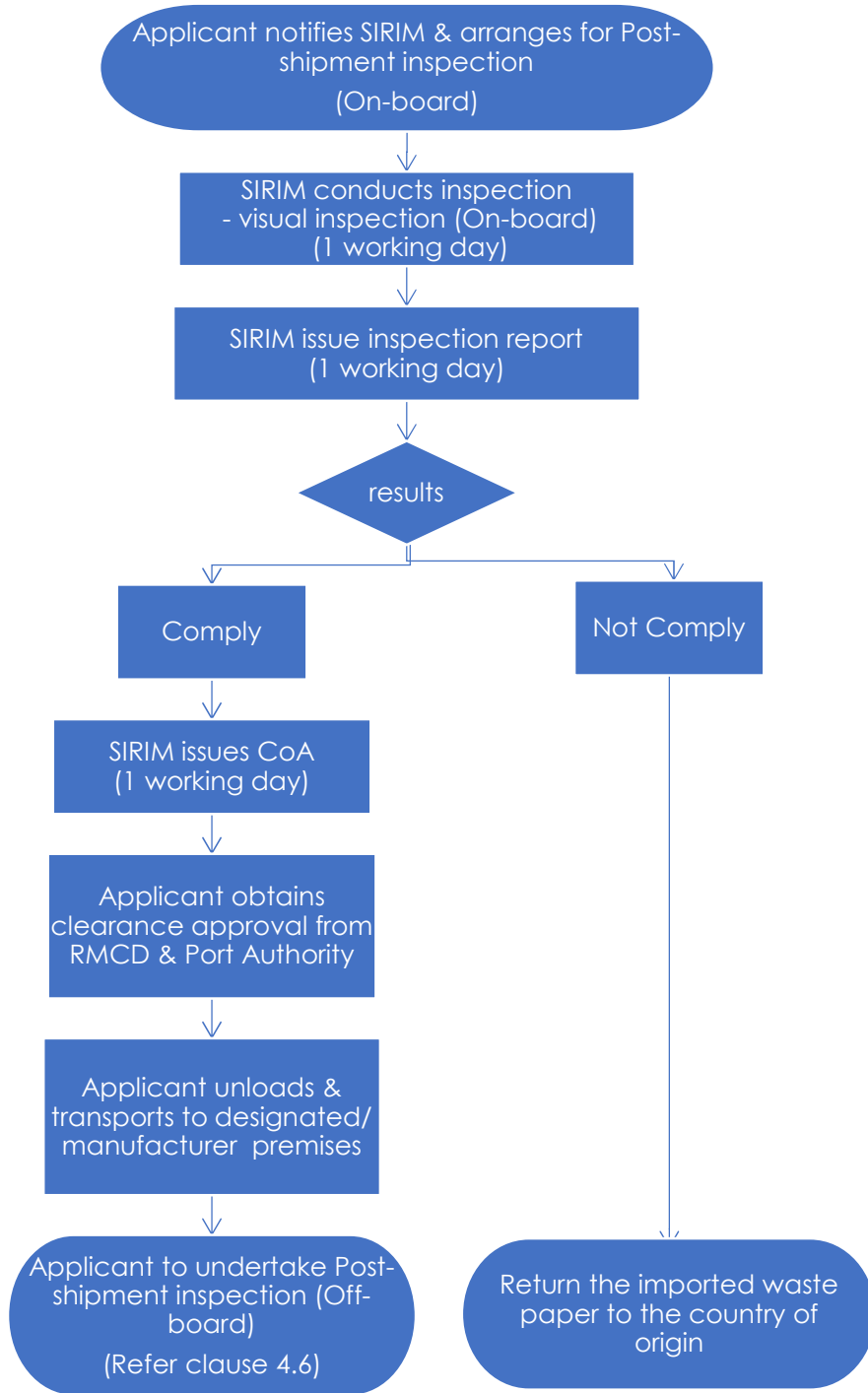
FLOWCHART 3: PRE-SHIPMENT INSPECTION



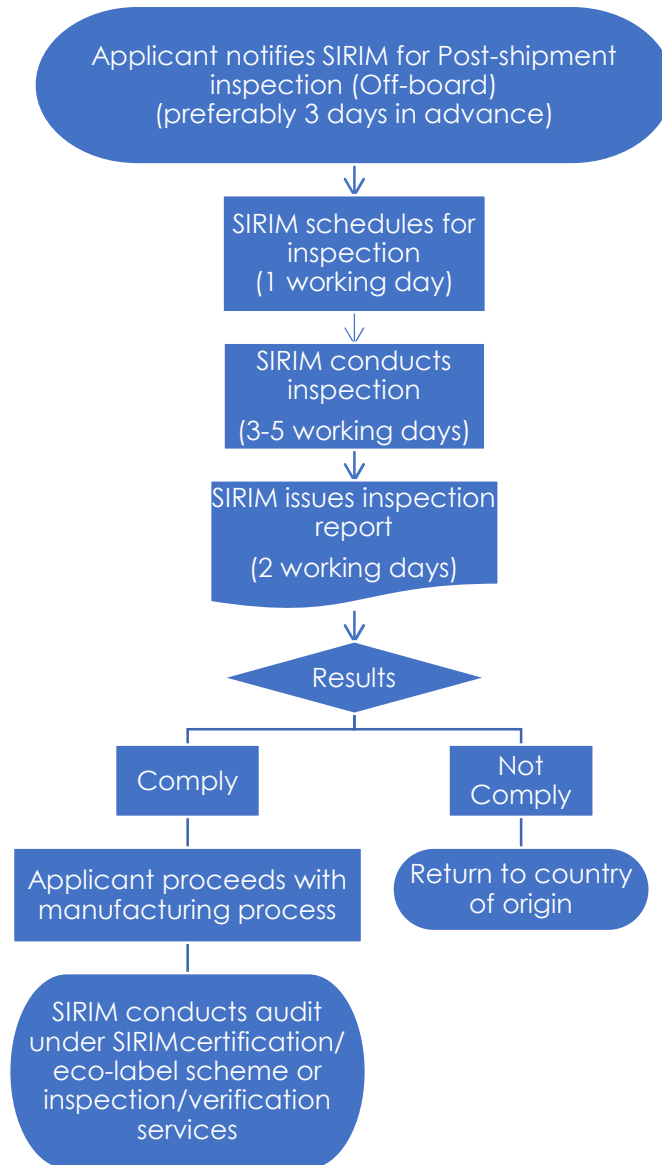
FLOWCHART 4: APPLICATION FOR CERTIFICATE OF APPROVAL (CoA)



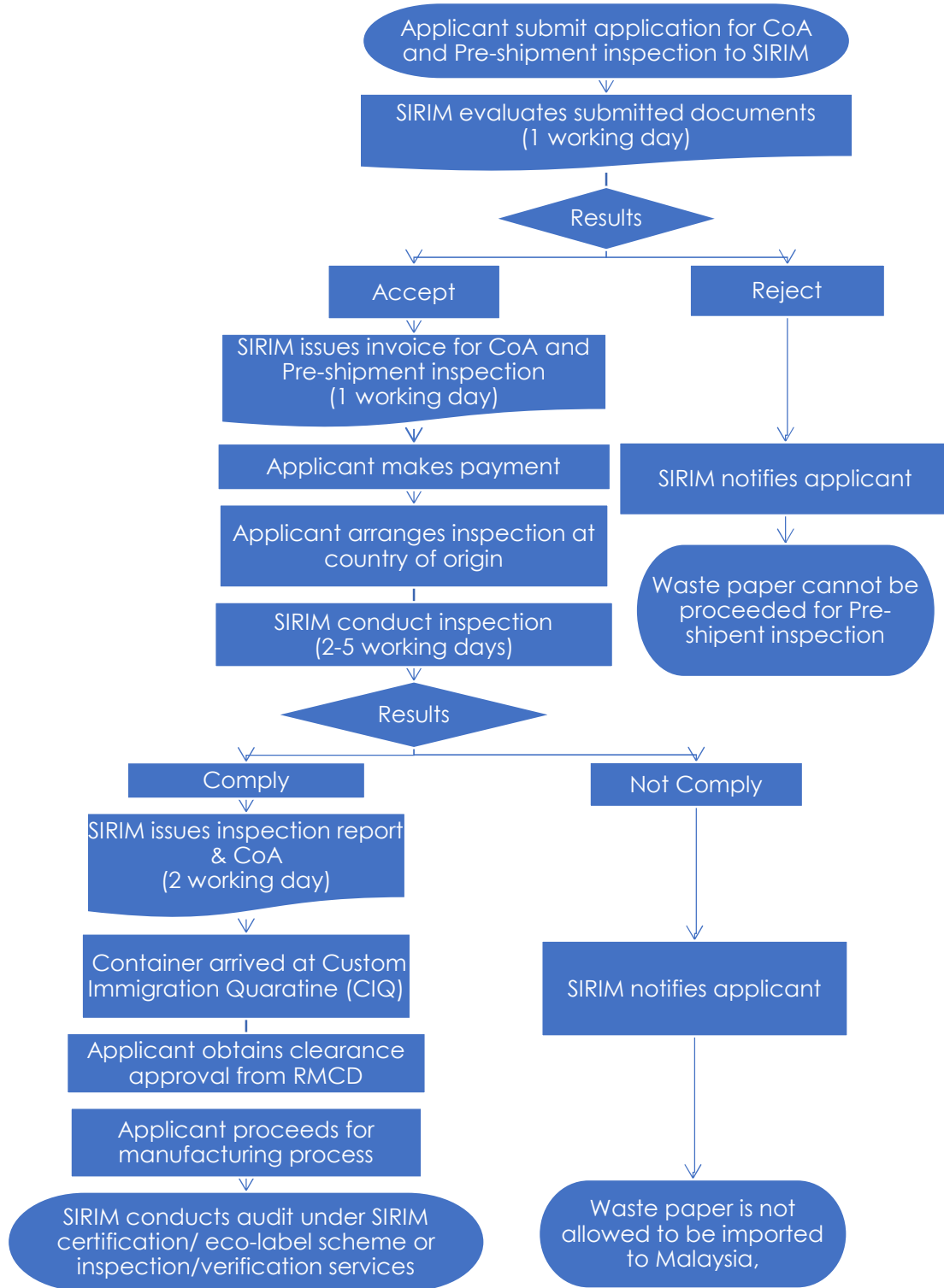
FLOWCHART 5: POST-SHIPMENT INSPECTION (ON-BOARD) FOR CoA ISSUANCE



FLOWCHART 6: POST-SHIPMENT INSPECTION (OFF-BOARD)



FLOWCHART 7: INSPECTION AND CoA ISSUANCE (LAND TRANSPORT MODE)





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