

SURAT KEBENARAN

Tarikh :11.2	.2025	
Kepada :		Maklumbalas (/)
_	usan Perniagaan Bandaraya Melaka	Tidak Bersetuju

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Tajuk Laporan	LAPORAN AKHIR	Nama Syarikat	JABATAN KASTAM DIRAJA MAL	AYSIA	

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Nama Pegawai KHALIJAH BINTI IBRAHIM Penolong Pengarah Kastam WK44 Jawatan

 Jabatan Kastam Diraja Malaysia No. Tel.

Molaka No. Faks

EXECUTIVE SUMMARY

This report summarizes my industrial training experience at Jabatan Kastam Diraja Malaysia (JKDM) from 12th August 2024 to 24 January 2025. During this period, I was immersed in various aspects of customs operations, enhancing my understanding of the agency's role in facilitating trade and enforcing regulations.

Simultaneously, my experience in the KPSM Department for 3 weeks provided me with insights into personnel management, recruitment processes, and employee engagement strategies. I participated in initiatives aimed at enhancing workplace culture and supporting staff development. This role underscored the importance of effective communication and collaboration in achieving organizational goals.

Throughout the training, I was involved in various key activities in Unit Logistics, Assets and Store, including tracking and reporting of assets, and coordinating logistics for efficient supply chain processes. Working closely with the team, I learned about best practices in inventory management and the importance of maintaining accurate records to support operational efficiency.

On 12 December 2024, I was assigned to work in department Perkhidmatan Teknik in which is I need to be a secretariat for 3 weeks. The job task including register of company's classification of goods, provide letter of approval for based on application category such as Nasihat Klasifikasi Barangan (NKB), Klasifikasi Barangan Sijil Tempasal (KBST), Klasifikasi Barangan Untuk Permohonan Lesen/Permit Import Eksport (KBLP) and Klasifikasi Barangan Penguatkuasaan Seksyen 13 (KBP S.13).

Working across these three departments allowed me to appreciate the interconnectedness in KPSM department which is Unit Perkhidmatan and Unit Asset, Logistic, Store, and, Perkhidmatan Teknik Department, I recognized how efficient asset management supports operational success, how a motivated workforce drives performance and how taxes are important in our country. Overall, my training at Kastam has been transformative, equipping me with practical skills and knowledge that will benefit my future career. I am grateful for the mentorship and support from my supervisors and colleagues, which enriched my learning experience.

ACKNOWLEDGEMENT

I would like to take a moment to express my heartfelt thanks to everyone who supported me during my industrial training at Jabatan Kastam Diraja Malaysia, Melaka. First and foremost, I want to extend my appreciation to my advisor Dr. Siti Aisyah Binti Asrul who helped me a lot in preparing this industrial training report by guiding and giving consultation for me to produce a high quality and professional report. Without her guidance, I might be lost and unable to complete this assignment according to the requirements needed. providing me with this invaluable opportunity to learn in a real-world setting. This experience has been instrumental in shaping my career path.

I am also incredibly grateful to my supervisor, Puan Rozita Binti Isa and Puan Khalijah Binti Ibrahim, whose guidance and encouragement made a world of difference. The insights and advice helped me to navigate challenges and grow in ways I never expected. I also wish to thank other officers for the opportunity to undergo my industrial training there. Working alongside such a talented and friendly group made the experience enjoyable and provided me with this invaluable opportunity to learn in a real-world setting. This experience has been instrumental in shaping my career path.

Finally, to my family and friends, thank you for your constant support and motivation. Your belief in me kept me going during this journey. Without their direct and indirect support, I might not be able to be here, completing my internship journey.

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NURFARISAH NABILAH BINTI AZHARI



OBJECTIVE

Dedicated and detail-oriented Bachelor of Business Administration (Hons.) in Finance graduate seeking a position in administration and finance. Eager to leverage strong analytical skills and financial knowledge to contribute to organizational efficiency and support financial operations.

EDUCATIONAL BACKROUND

Universiti Teknologi MARA (UiTM), Campus Bandaraya Malacca Bachelor of Business Administration (Hons.) Finance

(October 2022-February 2025)

CGPA: 3.13/4.00

Universiti Teknologi MARA (UiTM), Campus Alor Gajah, Malaccca Diploma in Business Studies (April 2020-August 2022)

CGPA: 3.52/4.00

AWARDS & RECOGNITIONS

• Won Silver Awards in Category B for International Teaching Aid Competition (2024)

- Won 3rd places for Pertandingan Gubahan Hantaran (2023)
- Bronze Award for Virtual Melaka International Intellectual Exposition (2022)
- Dean's List Award for 3 semester for Diploma Study (2020-2022)

RESEARCH PROJECTS

- Demonstrate problem solving and scientific skills in quantitative research methods.
- Searching, evaluate and write-up the literature review.
- Prepare hands-on learning using Statistical Analysis such as Multiple Linear Regressions, F-test Statistic, T-test Statistics.
- Use EViews to perform complex data analysis, regression and forecasting instruments.

WORKING EXPERIENCES

Industrial Training at Jabatan Kastam Diraja Malaysia, Malacca

(August 2024 – January 2025)

- Documentations such as preparing letters & memo Managing confidential and public files
- Conduct data entry Execute purchasing order such as uniform, stationeries and assets (furniture, security alarm)
- Monitoring the stock levels of goods in storage to prevent shortages or excesses, facilitating smooth operations Sort out all uniform and stationeries Prepare any necessary documentation, such as account information, cost centre/ card information, and any forms related to claim the Smartpay Card Petronas

Cashier at TM Food Avenue Restaurant, Malacca

(2022-2023)

- Handle transaction from food supplier
- Closing or cashing out the register at the end of the day
- Handling any return or refund transactions and booking reservations
- Answering any customers inquiries through phone

Cashier at Family Store, Malacca

(2019)

- Handle cash and credit card transactions accurately and efficiently
- Count and balance cash drawer at the end of each shift
- Assist customers with any questions or concerns they may have
- Resolve customer complaints, guide them and provide relevant information
- Issuing the receipts, refunds, change or tickets

EXTRACURRICULAR INVOLVEMENT

Silver Awards in Category B for International Teaching Aid Competition

(2024)

Got an opportunity to join this competition and winning a silver plate for Ratio Family Games: Ratio Puzzle and Card Challenge, which created an interactive game for finance and accounting students to learn about ratio in a fun way.

Committee Member of Proffesional Image in Hospitality Industry Talk – Head of Food Exco

(2023)

Responsible for overseeing and managing all aspects of food and beverage, including budget management and team

leadership

Top 3 for Pertandingan Gubahan Hantaran

(2023)

A workshop and competition that gave opportunity to spread the ideas and creativity creating a hantaran using recycle mate

(2022)

Technical Analysis Webinar

(2023)

A collaborative teaching initiative about candlestick and 5 most used technical indicators with CGS-CIMB Securities

Technical Analysis Challenge

(2023)

Presentation about analyze investment of the company, predict future price movements and apply various technical indicator for investment decision-making

Bronze in Virtual Melaka International Intellectual Exposition (VMIIEX)

(2022)

Got chance to join this competition and winnings with bronze plate as innovate the electronic devices to help the entrepreneur state all of the expenditures involve in running the firm.

Volunteer in Charity Program (Isho Ni Tatakai) – Treasurer Bureau

(2022)

Raise funds and keep up to date records of all the financial transactions to achieve the mission for Pusat Jagaan dan Rawatan Orang Tua Al-Ikhlas.

SKILLS

Software : Microsoft Office, Microsoft Excel, Microsoft Powerpoint, Tableau, Chart Nexus, Canva

Language: Bahasa Malaysia (Fluent), English (Native)
Others: Content Creation, Video Editing, Photography

REFERENCES

Nurhaslinda Binti Hashim
Senior Lecturer (Finance)
Faculty of Business and
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Bandaraya Melaka

Amirudin Bin Mohd Nor
Senior Lecturer (Finance)
Faculty of Business and
Management UiTM Kampus
Bandaraya Melaka

2.0 COMPANY'S PROFILE

2.1 COMPANY'S NAME, LOGO, LOCATION AND BACKGROUND



Figure 1: Wisma Kastam, Ayer Keroh, Malacca

COMPANY'S NAME	ROYAL MALAYSIAN CUSTOMS DEPARTMENT
ADDRESS	Wisma Ayer Keroh, Peti Surat 92, Lebuh Ayer Keroh, 75250, Melaka
YEAR OF ESTABLISHMENT	1948
DIRECTOR	Nadzri Bin Che Ani (Director of Royal Malaysian Customs Department Malacca)

2.0 COMPANY'S PROFILE



Figure 2: Logo Of Royal Customs

The colours of yellow, blue and white is represent is the official color of the department that symbolizes the royal status. Royal Malaysian Customs Department in which the inclusion of "Diraja" or "Royal" in its title signifies the institution's esteemed status and its direct association with the Malaysian monarchy, reflecting the authority granted to it in matters concerning customs law enforcement. The tiger symbolizes determination, perseverance and courage. In addition, the star and moon symbolizes the sovereignty of the country. The logo of the Royal Malaysian Customs Department is a visual representation of the department's authority and functions. It typically incorporates elements that reflect both governance and trade. Additionally, the logo feature motifs that related to customs operations, such as scales of justice, representing the department's commitment to fairness and its duty to uphold the law. The design elements are intended to convey the professionalism, integrity, and national importance of the department, ensuring that it is recognized as a key institution in Malaysia's governance structure.

This central location in Putrajaya positions the department at the heart of Malaysia's administrative functions, facilitating its role in coordinating national customs policies, managing international trade, and liaising with other government agencies. In addition to the headquarters, the department operates regional offices across the country, including in major cities such as Melaka, Kuala Lumpur, and Penang. These offices ensure that the department's operations are efficient and accessible to businesses and individuals throughout Malaysia, with a focus on enforcing regulations at key customs checkpoints, such as airports, seaports, and border crossings. The department operates multiple locations in Malacca. There are 7 branches including museum bandar hilir, station bandar hilir, station zpb batu berendam, kuala linggi, tg. Bruas, wisma ayer keroh and kompleks icqs. Each of these branches are different departments and functions.

Besides, the Royal Malaysian Customs Department is open Monday to Friday from 8:00 AM to 5:00 PM. The department handles a variety of tasks during this time, including as duty collection, product inspection, and the granting of import and export-related permits and licenses. The department is usually closed on weekends and public holidays. However, in order to meet the constant flow of international trade, some offices especially those situated at ports, airports, or cargo terminals operate outside of these usual hours. Depending on the type of goods being transported and the urgency of the clearing process, customs clearance services at these sites could be accessible beyond regular business hours. 04

2.2 VISION, MISSION, OBJECTIVE AND GOALS

VISION

Safeguarding the economy and securing the frontier towards progressive nation

The vision of the Jabatan Kastam Diraja Malaysia is to become a world-class customs administration that is recognized for its excellence in trade facilitation, security enforcement, and revenue collection. The department envisions itself as a leading institution in promoting effective customs management that supports Malaysia's economic objectives while maintaining security and compliance. The focus on world-class status reflects the department's ongoing efforts to adopt best practices, improve operational efficiency, and leverage modern technologies to serve the country's needs in a rapidly evolving global trade environment.

MISSION

Responsive on revenue collection, trade facilitation and border control through integration of society and technology.

The mission of the Jabatan Kastam Diraja Malaysia is to provide effective and efficient customs services that enhance Malaysia's competitiveness in global trade. This mission underscores the department's role in facilitating smooth trade operations while ensuring compliance with national and international laws. It also emphasizes the importance of integrity, transparency, and accountability in its operations, with a commitment to delivering quality service to the public and stakeholders. Through its mission, the department aims to balance economic growth with national security by promoting lawful trade, preventing illegal activities such as smuggling, and protecting the country's revenue base.

2.2 VISION, MISSION, OBJECTIVE AND GOALS

SERVICE ETHICS

Trustworthy Services, Sincere and Dedicated (A.B.I.D) (Amanah Berkhidmat, Ikhlas, Dedikasi)

SLOGAN

Safeguard Economy, Secure The Frontier

SHARED VALUES

i-SPEED

INTEGRITY - INTEGRITI

SPEED - PANTAS

PROFESSIONAL - PROFESIONAL

EFFICIENT - CEKAP

EFFECTIVE - BERKESAN

DYNAMIC - DINAMIK

Figure 3: i-SPEED

2.3 HISTORY

Colonial Foundations: Early Customs Administration

The history of the Royal Malaysian Customs Department can be traced back to the British colonial period. During the 19th century, the Malay Peninsula was a key center for trade, with goods such as tin, rubber, and spices being exported to international markets. However, before British colonization, local rulers in various Malay states had established their own systems of regulating trade and collecting taxes on imports and exports. These systems were rudimentary and varied from state to state. The British, upon gaining control of several territories in the region, recognized the need for a more organized and centralized customs administration to regulate the growing trade and generate revenue. In 1826, the British East India Company created a unified customs service for the Straits Settlements—which included Penang, Malacca, and Singapore. This marked the beginning of a more formal customs administration, which aimed to streamline trade processes, collect duties, and prevent smuggling. As the tin and rubber industries grew in importance, the British colonial administration expanded its customs services to cover the entire Malay Peninsula. The British established customs offices in strategic locations, strengthening the regulation of goods coming in and out of the region. The increased emphasis on customs duties and trade regulation during the colonial period laid the groundwork for the establishment of a more formalized customs department after Malaya's independence.

The Formation of the Malayan Customs Department

Following the Federation of Malaya's independence on August 31, 1957, the newly formed nation recognized the importance of having a competent and efficient customs service. As a sovereign nation, Malaya required its own customs administration to regulate trade, enforce tariffs, and manage revenue collection. Thus, the Malayan Customs Department was officially established, taking over the duties previously held by the colonial customs services. The primary responsibilities of the department included regulating imports and exports, collecting customs duties, and enforcing laws related to trade. In the years following independence, the customs department expanded its scope to accommodate the growing economy and increasing international trade. As Malaya became a major exporter of tin, rubber, and other commodities, the role of the customs department became even more critical in ensuring that these goods were properly taxed and regulated.

Expansion and the Formation of Malaysia

In 1963, the Federation of Malaya expanded to include Sabah and Sarawak, marking the formation of the Federation of Malaysia. With the addition of these new territories, the Malaysian Customs Department had to adapt its operations to cover the newly integrated states. Customs enforcement now became a nationwide effort, with the department tasked with overseeing customs activities throughout the entire country, including the Borneo states of Sabah and Sarawak. This expansion further solidified the department's role in managing Malaysia's trade and customs affairs.

2.3 HISTORY

The Royal Title and Modernization

In recognition of its crucial role in the country's economy and development, the Malayan Customs Department was granted the royal title by the Yang di-Pertuan Agong (the King of Malaysia) in 1963 in the Dewan Tunku Abdul Rahman, Jalan Ampang, Kuala Lumpur. The title "Royal Malaysian Customs Department" reflected the department's significance in the nation's governance and its contribution to ensuring economic stability. The government gave the Department this honour in recognition of its incalculable contributions to the nation.

As Malaysia's economy grew and became more integrated into the global market, the role of the Customs Department became more complex. In response to the increasing volume of trade and the need for greater efficiency, the department began embracing modern technologies in the 1990s. The introduction of computerized systems for customs clearance, electronic payment platforms, and the Electronic Pre-Alert Manifest (ePAM) helped streamline customs procedures, reduce delays, and combat corruption. These innovations allowed the department to manage a more efficient customs clearance process, which was essential as Malaysia's trade with international partners expanded.

The department's role also expanded in terms of law enforcement. It became increasingly involved in preventing smuggling, counterfeit goods, and the trafficking of illegal substances. The department worked closely with other international agencies to ensure the security of Malaysia's borders and to combat transnational crime. It played an instrumental part in protecting the integrity of Malaysia's trade and preventing illegal imports that could harm the country's security and economy.

Recent Developments and Current Role

In the 21st century, the Royal Malaysian Customs Department has continued to evolve, keeping pace with global trade trends and technological advances. The department was tasked with managing the Goods and Services Tax (GST) system that was implemented in 2015, though this was later replaced with the Sales and Services Tax (SST) in 2018. The transition from GST to SST was another critical moment in the department's history, as it required a reorganization of tax collection and enforcement methods.

The department has also continued to expand its digital infrastructure. It now utilizes advanced technologies such as artificial intelligence, automation, and big data to further enhance its customs procedures, ensuring faster clearance of goods and reducing the risk of illegal activities. The department remains a key player in enforcing both national laws and international trade agreements, working alongside customs departments from other countries to maintain global trade security.

2.4 GENERAL DIRECTOR OF CUSTOMS MALAYSIA



Figure 4: General Director of Customs Malaysia

2.5 ORGANIZATIONAL STRUCTURE

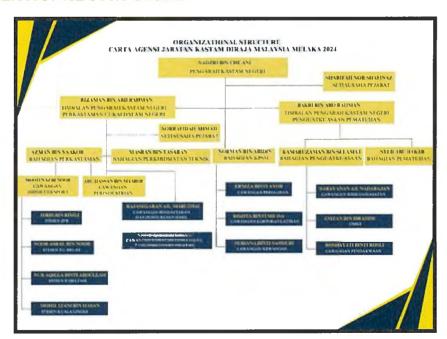


Figure 5: Organizational Chart of JKDM Ayer Keroh Melaka

Based on the chart above shows that the organization chart at the Royal Malaysian Customs Department in Melaka for each branch and station that operating in the state of Melaka.

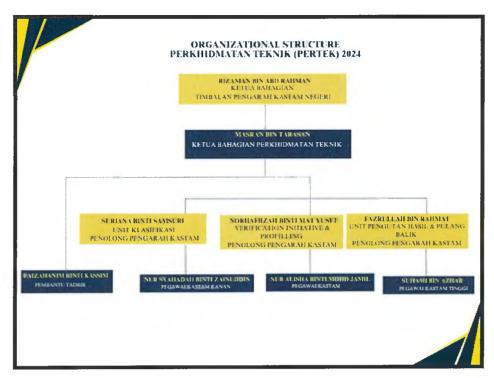


Figure 6: Organizational Chart of Perkhidmatan Teknik (PERTEK) Melaka
Based on the chart above shows that the organization chart of Perkhidmatan Teknik
(PERTEK) at the Royal Malaysian Customs Department Melaka.

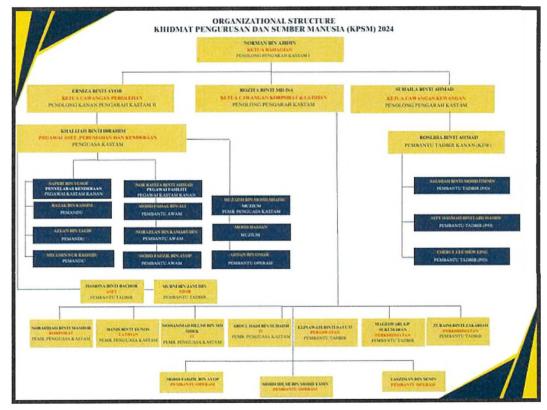


Figure 7: Organizational Chart of Khidmat Bahagian Sumber Manusia (KPSM) Melaka Based on the chart above shows that the organization chart of Khidmat Bahagian Sumber Manusia (KPSM) department at the Royal Malaysian Customs Department Melaka.

The Royal Malaysian Customs Department (RMCD) is the regulatory body responsible for administering Malaysia's customs and tax laws, including matters related to import and export, excise duties, levies, and customs duties exemptions. Import duties are taxes levied on goods brought into Malaysia from abroad. These duties are meant to regulate the volume of imports, protect domestic industries, and generate government revenue. The rate of import duty varies depending on the type of goods being imported. For example, luxury items or non-essential products may incur higher import duties to deter excessive consumption, while essential goods like food and medicine might be subjected to lower or zero rates.

On the other hand, export duties are taxes imposed on goods leaving Malaysia. While Malaysia generally does not impose export duties on most goods, exceptions exist. Certain raw materials, such as palm oil, timber, or petroleum, may attract export duties. The objective behind imposing export duties is to control the supply of these resources, maximize their value, and regulate exports for the benefit of local industries and government revenue. The RMCD plays an essential role in administering these duties, ensuring proper collection, and monitoring compliance with regulations. Import and export duties are also integral to the broader trade policies, including Free Trade Agreements (FTAs), which may affect duty rates.

Excise duty is a type of tax imposed on specific goods produced or manufactured within Malaysia or imported into the country. Excise duties typically apply to goods that are seen as non-essential, such as alcohol, tobacco, and petroleum products. The RMCD is responsible for overseeing the collection of excise duties, ensuring that manufacturers or importers comply with tax regulations. Excise duties are a form of indirect taxation, meaning they are generally included in the price of goods, and consumers ultimately bear the cost. These duties serve multiple purposes: raising government revenue, discouraging the consumption of harmful goods (such as cigarettes), and regulating the local production of certain products. The rates for excise duties are set according to the type and quantity of the goods involved. For instance, alcoholic beverages are subject to varying rates depending on the alcohol content, while tobacco products are taxed based on their weight or volume.

A levy is a charge or tax imposed by the government for a specific purpose. In the context of the RMCD, levies are applied to various transactions, particularly those related to trade and customs. For instance, Malaysia imposes a sales and service tax (SST), which may apply to certain imported goods. The RMCD is responsible for enforcing this levy to ensure businesses comply with tax regulations and report their taxable sales. Another key example of levies is the tourism tax, imposed on tourists staying in hotels within Malaysia. While this levy is not directly related to trade, it is part of the broader regulatory role of the RMCD in ensuring all taxes are appropriately collected.

Levies can vary based on the type of product, service, or transaction. They are often designed to address specific social, environmental, or economic issues and are implemented to fund related government projects or services.

Customs duties exemptions are special provisions that allow certain goods to enter or leave Malaysia without being subject to the usual customs duties. Subject to the terms and goods listed in the Customs Duty (Exemption) Order 2017, any individual listed is eligible to receive an exemption from paying customs duty. These exemptions are granted in specific circumstances to promote trade, encourage foreign investment, or support local industries. The RMCD administers these exemptions, which are often outlined in Malaysia's customs laws, international trade agreements, or special programs. Common exemption including diplomatic goods that imported by foreign diplomats or international organizations may be exempt from customs duties. Next, personal effects such as individuals moving to Malaysia may be exempt from duties on their personal belongings, subject to conditions. Other than that, government projects which the goods are imported for government-funded projects or infrastructure development may qualify for customs duty exemptions. Lastly, Special Free Zones (FZ) which the Goods imported into designated Free Trade Zones or Free Industrial Zones (FIZ) may be exempt from customs duties to encourage investment and manufacturing activities in these areas.

Royal Malaysian Customs Department (RMC) has their own system to facilitate different aspects of customs services, primarily for businesses and industries involved in tax, duty, and regulatory compliance such as MySST, MyDLV, MyTTX, MyExcise, and MySawit. These platforms are essential tools for businesses to comply with Malaysian customs regulations in specific industries (SST, excise, palm oil, etc.). The systems aim to streamline various processes such as registration, tax filing, duty payments, and refunds, making them easier and more efficient for users.



Figure 8: MySST

The Sales and Service Tax (SST) is a tax system implemented in Malaysia that replaced the Goods and Services Tax (GST) in September 2018. Sales Tax is a consumption tax that is applied to the sale of taxable goods in Malaysia. It is a single-stage tax, meaning it is only charged when goods are sold by manufacturers or importers to wholesalers or retailers. The tax is then passed on to the final consumer when they purchase the goods. The standard rate for sales tax is either 5% or 10%, depending on the category of goods being sold, with some goods exempted from tax altogether, such as food staples and other essential items. For example, basic groceries, healthcare products, and certain agricultural products are exempted to avoid placing an undue burden on consumers. Additionally, there are goods that qualify for a lower tax rate of 5% or exemptions based on their nature, such as raw materials or certain environmentally-friendly products.

On the other hand, the Service Tax is a tax applied to services provided by businesses that are in the course of their trade or business. Unlike sales tax, service tax is typically applied to a wide range of services, such as telecommunications, professional services, accommodation, insurance, and entertainment. The service tax is charged at a rate of 6% on the value of taxable services. Service tax is generally passed on to consumers by the service providers, who are responsible for collecting the tax and remitting it to the government. Like sales tax, certain services are exempt from service tax, including education, healthcare, and financial services.

The implementation of SST is relatively straightforward compared to its predecessor, GST. It is a single-stage tax, meaning it only applies at specific stages in the supply chain. For example, under sales tax, only manufacturers or importers of goods are required to collect the tax when goods are sold or imported into Malaysia. These businesses then remit the sales tax to the Royal Malaysian Customs Department (RMCD). When the goods are sold to the final consumer, the price paid includes the sales tax. Similarly, service tax is only levied on specific services provided by businesses. Service providers who offer taxable services must collect the tax from their customers and then remit it to the RMCD. This makes SST a relatively simple tax to manage because it only applies to goods and services that have been prescribed as taxable under the law. Businesses that provide taxable goods or services must register for SST with the customs department. Once registered, they are required to file returns periodically (usually monthly or quarterly), detailing the sales and service tax collected from customers and the tax that must be paid to the government. This registration and reporting process ensures that businesses comply with SST regulations and fulfill their tax obligations.



Figure 9: My TTx

MyTTx is a platform used by the Royal Malaysian Customs Department (RMCD) to manage Tourism Tax in Malaysia which introduced in 2017, is designed to collect tax on the accommodation provided to international tourists staying in registered hotels in Malaysia. MyTTx for Tourism Tax is an online system that helps businesses (specifically, those in the hotel and accommodation industry) manage their obligations related to the Tourism Tax. This tax was introduced by the Malaysian government to generate revenue from foreign tourists, which could then be reinvested into the development and promotion of Malaysia's tourism sector. The Tourism Tax is imposed on foreign tourists staying in hotels, resorts, and similar accommodation establishments. The rate of tax varies depending on the classification of the establishment but is typically RM10 per night for international tourists. It is important to note that the Tourism Tax only applies to foreign guests meanwhile Malaysian citizens and permanent residents are exempt from paying this tax.

MyTTx provides businesses with the flexibility to manage their tax obligations online, eliminating the need to visit RMCD offices or rely on paper-based filing systems. This convenience makes it easier for businesses to stay compliant and up-to-date with their tax duties. The system's automated processes reduce the likelihood of errors in tax calculations and filings. By ensuring that businesses submit accurate tax returns, MyTTx helps prevent costly mistakes and penalties.



Figure 10: My Excise

Excise duties are taxes levied on specific goods that are produced locally or imported into the country. In Malaysia, excise goods are typically those that are deemed to have a significant impact on public health or that are considered luxury or non-essential items. The primary categories of excise goods include alcoholic beverages, tobacco products, and motor vehicles. These goods are taxed based on various factors such as volume, weight, or value. For example, alcoholic beverages may be taxed based on their alcohol content and volume, while tobacco products are taxed based on their weight or the number of cigarettes produced or imported. Motor vehicles, on the other hand, are taxed according to their engine capacity or value.

The excise duty system is an important tool for the Malaysian government to generate revenue, which is then used for public services, infrastructure development, and other societal needs. Furthermore, excise duties serve as a means to regulate and control the production and consumption of goods that can have negative consequences on public health, such as alcohol and tobacco. By imposing taxes on these products, the government aims to reduce consumption and mitigate the associated health risks.

For imports, the Customs Department ensures that excise duties are paid before goods are released into the market. This means that when excise goods enter the country, customs officers at the point of entry, such as airports or seaports, are responsible for collecting the required taxes. Similarly, for locally produced excise goods, manufacturers are required to pay the excise duties before distributing the goods for sale. In addition, the Customs Department monitors the sale and distribution of excise goods to ensure that only licensed dealers and businesses are involved in these activities.

3.1 DURATION & DEPARTMENT

My training at the Royal Malaysian Customs Department lasted for a period of six-month began on 12th August 2024 until 24th January 2025. I had the opportunity to learnt and participate in various department such as Unit Pentadbiran and Unit Asset, Stor and Logistics under Khidmat Pengurusan Sumber Manusia department (KPSM) and Perkhidmatan Teknik department (PERTEK) under Cukai Dalam Negeri (CDN). The training ran from 8:00 AM to 5:00 PM, Monday through Friday, with a typical 40-hour workweek.

3.2 ROLES, RESPONSIBILITIES AND TASK

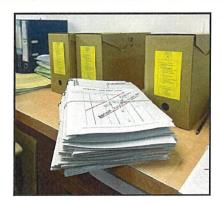


Figure 11: Officer's file



Figure 12: Buku Perkhidmatan Kerajaan

On 12th August 2024, I started to undergoing training at the Royal Malaysian Customs Department, Ayer Keroh, Melaka which I gained hands-on experience in a variety of roles. The training was structured in such a way that I was exposed to multiple departments within the Customs Department, which allowed me to understand the diverse functions and responsibilities of the agency. On the first day of training, I was placed at Unit Pentadbiran under Khidmat Pengurusan Sumber Manusia (KPSM) department. I was gave briefing about the organisation and work etiquette with Head of Human Resources Department. Next, I was assigned by Puan Elinawati to key in data into Microsoft Excel and sorting the file according to their positions, department and branch. I also helping wrote the memo or letter and sort out the pay slip and income change from according to their department. I was assigned to list of the officer name for "Senarai Calon Pegawai Contoh 2024 and Senarai Calon Apreasasi 2023 for Majlis Anugerah Apreasasi 2024. I need to search the letter of Pengesahan Penerimaan Buku Khidmat Kerajaan in File Store. Overall, my job task was manage human resources from the aspects of human affairs, administration, service, and placement of Department members. I was placed at KPSM department for about 3 weeks.



Figure 13: Repair old sofa



Figure 14: New assets arrived



Figure 16: SPP Treasury System

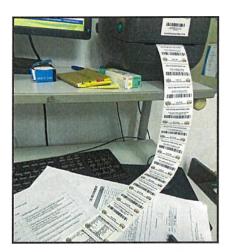


Figure 15: Printing the asset sticker

After 3 weeks I was working at Unit Pentadbiran, I was changed to department Unit Asset, Store and Logistics which I helped Puan Khalijah and Chief Saperi about logistics such as vehicle, Puan Murni for Uniform Store and Stationery Store and Puan Masrina for assets. The Unit Asset is responsible for the management, control, and administration of all assets owned by the Royal Malaysian Customs Department. These assets can include equipment, office furniture, computers, and other long-term physical property. These assets need to be monitoring based on system SPP Treasury website. Assisting in the procurement of new assets required for the department's operations. This includes working closely with vendors and other stakeholders to acquire necessary equipment and assets. On top of that, I need to make sure to coordinating the maintenance and repair of assets, such as equipment, to ensure they are in good working condition. Besides, managing the disposal of obsolete or damaged assets in accordance with government policies and regulations is one of the key important in Unit Asset.

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Figure 17: SmartPay Mesralink Petronas

Figure 18: Kuala Linggi Station

For Logistics, I was assigned to emailing the MesraLink Petronas for claiming tolls money. In this department, I learnt about providing logistical support such as provide driver to facilitate the officers including events, training programs, or meetings, by ensuring all necessary resources are available. Besides, I also followed Puan Khalijah to go to other station such as Kuala Linggi, Bandar Hilir, Tanjung Bruas, Batu Berendam. Go to other station can gain the knowledge and experience for example, Customs station may have different areas of focus, operational challenges, and procedures. By visiting multiple stations, I will get a well-rounded understanding of the various aspects of Customs operations.

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Figure 19: stock application form for stationeries



Figure 20: Sorting out the inner and socks



Figure 21: Sorting out using FIFO method



Figure 22: Example items at Stationery Store

The Uniform Store Unit are the tasked that managing the storage and distribution of goods, materials, and supplies needed for the all of the officers of the Royal Malaysian Customs Department. It has two store which is Uniform Store including epaulettes, shoes, caps, pins, belt, inner and socks. Uniforms are an essential part of the RMCD's identity, as they reflect professionalism and authority. During the training, I observed the careful selection process of uniforms, ensuring that they meet the required standards. I also gained insight into the distribution process, ensuring that each staff member receives the correct size and type of uniform. FIFO is an inventory method where the first items to be stocked are the first ones to be used or sold. The first uniforms or office supplies to be received are the first ones to be distributed to the staff. This ensures that older stock is used before newer stock, preventing items from becoming obsolete or expired. For example, if there is a limited quantity of a specific uniform size or office stationery, the older stock would be issued first, ensuring the inventory is rotated efficiently. Meanwhile, the Stationery Store monitoring stock levels and initiating replenishment orders to prevent shortages. The stationery and office supplies provided by the store are critical for the day-to-day functioning of the Kastam officers. From pens and papers to more specialized items, the store ensures that these supplies are stocked and distributed efficiently. I learned about the importance of managing office supplies carefully to avoid running out of essential items, which could affect productivity. I also manage the use of supplies, ensuring that items are utilized appropriately and within the allocated budgets. The example of goods are A4 paper, flags, stationeries, vehicle log book, abstract cash, despatch book and others.

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ČUKALJUALAN IMPORT	87,905,400.00	#3,620,209.57	[4,285,190.41]	95.13
CUKAI JUALAN TEMPATAN	707,930,600.00	695,026,972.36	{12,903,627.64)	38.18
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DUTIIMPORT	5,980,500.00	5,834,753.73	(145,746.27)	97.56
DUTI EKSPORT	1 1	400,128.97	400,128.97	100.00
LEVI KEUNTUNGAN LUAR BIASA	15,160,800.00	16,910,377.87	1,749,577.87	111.54
JUMEAN HASE DUTI KASTAM	924,368,300.00	931,169,517.81	6,801,217.81	100.74
NANURUSSEN HAIMUL	1.962,511,100.00	1,911,041,344.54	[29,471,755.46]	98.50
KUTIPAN HASIL PTJ	(RM)			
WISMA KASTAM (M10)	1.853,416,554.74			
BANDA HILIR (M19)	36,522.00			
TG BRUAS (M14)	78,820,820.75			
ZP8 (M13)	767,447.05			
KAJMUI	1,933,041,344.54			
UNJURAN 2024	1,562,513,100.00			
PENCAPAIAN HASIL BERBANDING LIMIURAN 2024 (N)	98.50			



Figure 23: Revenue Collection

On 12th December 2024, I was assigned to work at Perkhidmatan Teknik (PERTEK) for 3 weeks. The three branches of PERTEK are the revenue collection and return branch, the classification branch and the assessment branch. Applications for commodities classification from agencies are processed by the Classification Branch to confirm the accuracy of the tariff code supplied. Next, the Assessment Branch carries out the evaluation of goods pricing accurately to avoid the loss of national revenue and manage matters relating to the evaluation of imported, exported, sales taxed and excise goods. The Refund and Drawback Branch is the branch that processes refund claims, tax drawbacks, and customs charges overpaid by agencies and enterprises. Tn. Masran Bin Hj Tarasan, who is the branch head, oversees this part and is in charge of three branches that fall under the classification branch.

3.3 GAINS



Figure 24: Jom Sihat Fun Walk Activity

On top of that, every once a month, Royal Malaysian Custom Department have "Jom Sihat" activity on friday at 3.00 pm. The "Jom Sihat" Fun Walk is not just about exercise, it is about fostering a sense of community and raising awareness about the importance of physical activity in daily life. Walking is a low-impact exercise suitable for all age groups, making it an inclusive activity that promotes cardiovascular health, improves mood, and boosts overall physical well-being. It is not just about physical fitness, it is about creating a fun, inclusive atmosphere where every department, from different organizations can come together to engage in a shared experience of health and wellness.





Figure 25: Clean up the store for EKSA

Based on the figure above, I was helping the officer to clean up the store for EKSA. EKSA is an acronym for Ekosistem Kondusif Sektor Awam, which translates to "Conducive Public Sector Ecosystem". As a practical student, I learn how to practice the spirit of teamwork as well as being committed and disciplined to create a clean, conducive, orderly and safe work ecosystem through continuous EKSA practices.

3.3 GAINS



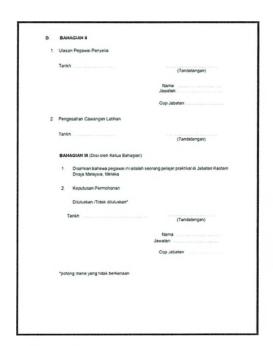


Figure 26: Allowance Claim Form

Royal Malaysian Customs Department gave an allowance for 6 months of training. The allowance is only available for a maximum of 90 working days which the rate is RM5 per hour. Consequently, I received a total of RM3600 for 6 months of training.

4.0 SWOT ANALYSIS

SWOT analysis is a strategic planning tool used to evaluate the Strengths, Weaknesses, Opportunities, and Threats of an organization, project, or individual. By systematically analyzing these four elements, organizations can make more informed decisions, develop effective strategies, and respond proactively to challenges.

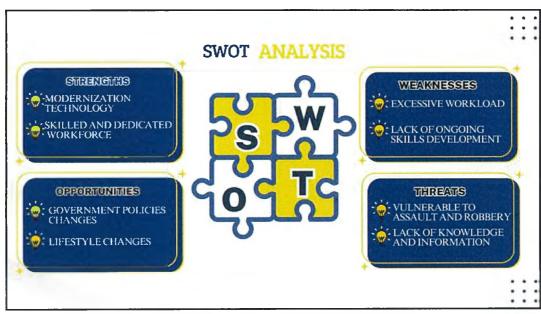


Figure 27: SWOT Analysis of RMCD Malacca

4.1 STRENGTHS

4.1.1 MODERNIZATION TECHNOLOGY

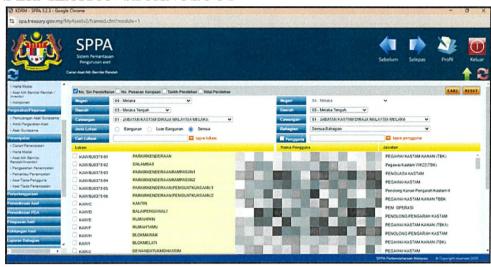


Figure 28: SPPA Treasury Website

Modernization technology are the key important factors in every organization's day-to-day operations. These technological advancements enable employees to complete their daily tasks more regularly and neatly using paperless or better-known automated processes and consistent operating procedures. Employees can submit and approve forms electronically on ePerolehan System and Spp Treasury System. For instance, asset requests, inventory orders, and asset disposal forms can be created, reviewed, and approved digitally which make the process is more efficient. On top of that, this can reduces the risk of errors, loss of documents, and time spent searching for or organizing paper files. Everything becomes easily accessible on digital platforms. The study found that one important element of the e-Government services in Malaysia is the public e-Procurement system. Its primary function is to provide a platform for government agencies to efficiently procure goods and services from business users. (Emma Nuraihan, 2023).

4.1.2 SKILLED AND DEDICATED WORKFORCE

Skilled and dedicated workforce is are the key important of any successful organization. The combined strength of a skilled, knowledgeable, and experienced workforce directly contributes to the overall success of an organization. Moreover, a skilled and dedicated workforce also positively influences the organization's reputation. When officers are capable, motivated, and engaged, they provide excellent customer service, produce high-quality work, and contribute to the organization's success. One of the key duties of RMCD officers is to prevent illicit trade, such as smuggling, trafficking of counterfeit goods, and the importation of illegal substances. Skilled officers can identify risks and handle high-stakes situations, making critical decisions regarding inspections, seizures, and enforcement. On 12th December 2024, the operation team raided the local cargo vessel suspected of carrying petrol intended for smuggling out of the country via Sabah waters (Juwan Riduan, 2024). However, the customs officers handle it with very dedicated and professional without facing any problems.

4.2 WEAKNESSES

4.2.1 EXCESSIVE WORKLOAD



Figure 29: Sorting the inner and socks

Excessive workloads can be a major weakness for a Royal Malaysian Customs Department. In the Unit Asset, Logistics and Store department, there is a lack in number of employees due to the scope of work. An excessive workload can lead to high levels of stress for employees. When individuals are tasked with more responsibilities than they can reasonably handle, it creates a pressure to meet deadlines and achieve results, often resulting in burnout. This can be particularly concerning in high-pressure environments such as RMCD, where the accuracy and efficiency of the job task are essential to the department's functioning. Officers in the Unit Asset and Store expected to manage large volumes of inventory, track assets, need to ensure that supplies are distributed correctly, and handle the coordination of these activities. When this workload exceeds their capacity, employees may struggle to keep up, leading to fatigue, and potentially even physical health problems. In the 2022 Employee Wellness Report, human resource solutions firm Employment Hero found that over half of Malaysian workers acknowledged experiencing burnout due to work, this causes by excessive workload (Bernama, 2023).

4.2.2 LACK OF ONGOING SKILLS DEVELOPMENT

Lack of ongoing skills development can be a major weakness in any company. This can make officers less knowledgeable about their jobs, which makes it harder for them to compete for new opportunities or carry out their tasks efficiently. Additionally, a lack of ongoing education might inhibit creativity and problem-solving abilities, making it challenging to adjust to emerging technology and issues. This can also cause feelings of boredom and decreased motivation, ultimately affecting satisfaction and career growth in the organization. According to New Straits Times, in Customs there has a civil servant exchange which is nonsensitive transfer officers for those who have been in a position for at least three years but no more than eight years meanwhile the officers who have served for at least three years but not more than five years is classified as sensitive (Amalia, 2023). They not be in the same position forever to avoid corruption and abuse of power. However, since there is not a backup officer on duty for every branch, this could lead to a lack of skills and knowledge in carrying out tasks. This is due to the fact that there is only one officer per branch within a department, and that officer's responsibilities are typically unknown to other officers. Another factor contributing to a decline in skilled workers is inadequate training brought on by a shortage of programs and courses.

4.3 OPPORTUNITIES

4.3.1 GOVERNMENT POLICIES CHANGES



Figure 30: Customer Charter

Changes in government policy can lead to fascinating opportunities. Governments can increase spending on infrastructure and social programs to stimulate economic growth. They can also reduce taxes to put more money in consumers' pockets and stimulate spending. Hence, the governments can use policy changes to generate more revenue. On top of that, with the new rules, the Malaysian customs department might be able to meet its anticipated targets for national revenue and tax collection. Besides, the department of 'Perkhidmatan Teknik' need to achieve the set revenue estimate of which it called T60B strategy. Based on the data 2024, it indicates that the Royal Malaysian Customs Department has exceeded the revenue target, collecting more than RM60 billion. According to Ministry Of Finance, the Customs Department has collected RM61.35 billion in revenue, a 5.35 billion surplus over the initial RM56bil projection in 2024. This shows a revenue in 2024 is increase of RM9.01billion than 2023, indicates equivalent to 17.34% (Bernama, 2024). The T:60B Revenue Collection Strategy is an effort that aims to generate RM60 billion in revenue rapidly by putting certain techniques into practice that have a significant influence on departmental revenue collection.

4.3.2 LIFESTYLE CHANGES

The rapid technological advances of the digital age present significant opportunities for Royal Malaysian Customs Department, particularly when considering lifestyle changes that accompany these innovations. There is a chance that a new technological system could replace manual process work, automation and artificial intelligence (AI) can manage repetitive jobs, freeing up employees to engage in more strategic and creative endeavors. When it can reduced working hours, it will significantly improve employee morale and productivity. According to the Labour Act 1955, employees will be able to use a more flexible work schedule if weekly working hours are reduced from 48 to 45 hours (Awang Hashim, 2022). By allowing employees more time for personal pursuits and family commitments, the department can reduce stress levels and improve work-life balance. This can lead to increased job satisfaction and higher productivity. On top of that, by having a flexible work arrangements can make RMCD a more attractive employer, particularly for younger generations who value flexibility and work-life balance.

4.4 THREAT

4.3.2 VULNERABLE TO ASSAULT AND ROBBERY

Vulnerable to assault and robbery emerges as a significant threat for SWOT Analysis. There are several officers' rooms in all Royal Customs Malaysian Departments experiencing small workplaces. A workplace with insufficient space can create several safety hazards. Hence, the storing loot could be risky since it could explode, contaminate the officer's workspace, or lead to robberies. This can cause danger to the officers who is working there. The presence of seized goods, particularly high-value or illicit items, can significantly increase the risk of workplace violence. Officers working alone or handling dangerous goods are particularly vulnerable to assaults and robberies. Criminal groups could specifically target officials involved in seizing contraband, leading to increased incidents of break-ins, theft, and even violent attacks aimed at retrieving stolen goods or obtaining sensitive information. These threats pose a direct and immediate danger to the physical safety of customs officers, creating a hostile and unpredictable work environment. According to the news, the Royal Malaysian Customs Department (JKDM) Central Zone Unit III (LTA Kuala Lumpur) stopped a bid to smuggle heroin valued at an estimated RM86,800 hidden in the "marking labels" of floor tile commodity trading boxes. This could be one of the officer are the mastermind of smuggling. (Bernama, 2023). Internal criminal activity, such as theft or employee sabotage, has detrimental consequences beyond the immediate loss of assets. These actions can severely disrupt operational efficiency and significantly damage employee morale.

4.3.2 LACK OF KNOWLEDGE AND INFORMATION

According to the study, the Royal Malaysian Customs Department (RMCD) strictly enforces that orders for officer placement and exchange must follow the department's Standing Order. All of officers in Royal Malaysian Customs Department (RMCD) are compulsory to exchange to other department. Officers who have worked in each branch for at least three to eight years are exchanged based on their years of service (Hisyamuddin, 2023). Experienced workers usually bring their knowledge with them when they move to a new branch. All the officers in Royal Malaysian Customs Department having a issue regarding lack of knowledge and information when they exchange to other branch or department. For example officers in Tg. Bruas branch do not know about the job responsibilities in Wisma Ayer Keroh. Hence, when they change to other branch, this can result in the loss of skills, crucial information, productivity, creativity, and overall performance. The officers need to learn from the beginning from other officers. It is necessary to take early measures to prevent knowledge loss in the event of an employee transition at work. Work procedures could become ineffective and slower than skilled workers, and hiring new staff could become more difficult.

5.0 RECOMMENDATION

5.1 SO STRATEGY



5.1.1 OFFER TRAINING AND DEVELOPMENT IN TECHNOLOGY TOOLS

Based on the strength and opportunities, modernization technology enables the implementation of government policies. According to the government policies, the Royal Malaysian Customs Department has exceeded the revenue target, collecting more than RM60 billion. When the revenue increases in 2024, the government can implement it by offering training and development in technological tools such as artificial intelligence (AI). When RMCD have highly skilled workforce, it is a good opportunities to do a comprehensive training and development program to ensure officers are equipped to use these tools effectively. The study found that the use of suitable technology can greatly lower the risk of security incidents, improve employee visibility, and streamline management tasks (Ken Naughton, 2024). RMCD should invest in continuous professional development that includes training in the use of AI, data analytics, and other digital tools. This training should be ongoing and tailored to various roles within the department, ensuring that officers at all levels are comfortable with and competent in using the latest technology. Officers should first be introduced to the fundamental concepts of AI, machine learning, and data analytics. This will help them understand the core principles of how AI systems function, how they process data, and how they generate insights. Familiarity with these concepts will make officers more comfortable with using AI tools in their day-to-day operations.

Furthermore, with the handling of sensitive data, cybersecurity is a significant concern. Officers should be trained in data security best practices, ensuring that they understand how to protect sensitive information from breaches and misuse. By incorporating ethical considerations into AI training, RMCD can ensure that its officers use AI responsibly, protecting both the department's integrity and the public's trust. It is also essential to protect sensitive data and maintain the integrity of the digital systems being introduced. By developing a culture of technological proficiency, RMCD can foster a workforce that is both highly skilled in traditional customs enforcement practices and adaptable to the demands of modern, technology-driven solutions. According to the CEO of Security Pal, employing AI should not be avoided by organisations; instead, security and governance should be the primary concerns (William, 2024).

5.1.2 PROMOTE WORK LIFE BALANCE THROUGH SMART TECHNOLOGY

Based on the strength, skilled and dedicated workforce means the officers are highly competent, motivated, and committed to their jobs. These workers possess expertise in their roles and demonstrate strong work ethics. However, their effectiveness is greatly influenced by lifestyle changes, such as greater demand for work life balance. Not every officers in RMCD having the same working hours. High workload and strict office-based work can lead to long working hours, fatigue and dissatisfaction. Smart Technology such as Cloud Computing are the ways to promote work life balance. According to the Investopedia, Cloud Computing is the on-demand delivery of computing services such as servers, storage, databases, networking, software, and analytics. Cloud-based storage enables remote file saving instead of storing data on a local storage device or proprietary hard disc (Julius, 2024). The data is store on secure online servers instead of physical files or local computers. Besides, they can access, edit and approve documents remotely through cloud-based systems. For example, the Cloud-Based Customs Clearance can review, approve and sign import/export permits digitally from any location. This will make it faster processing, less paperwork and less delays. In addition, it also can shared digital knowledge database which officers upload training materials, case studies, and policy updates into a cloud portal. New officers also can learn quickly about the procedures and avoid knowledge gaps. This can improves training, knowledge retention, and team collaboration.

5.2 WO STRATEGY



5.2.1 CREATE A RECOGNITION PROGRAM

According to the weaknesses, excessive workload could lead to burnout. Hence, by combining the opportunities which is the government can change the policies, they create a recognition program. On top of that, the revenue is exceeded the target, which RM5.35 billion surplus over the initial in 2024. This revenue can use to support the program such as their rewards. Rewards can be given in certificate, public recognition, bonus and trophy. A recognition program is essential for boosting employee morale, motivation, and engagement, especially in high-stress environments like customs operations. This can proved that people who are in good health are more likely to be concentrated and productive at work, while those who are in good mental health are less likely to experience stress at work (Hise Gibson, 2023).

Acknowledging employees' hard work and achievements through recognition programs is a key driver of motivation. By celebrating milestones, achievements, and contributions, RMCD can foster a positive work environment where employees feel valued. Furthermore, by publicly recognizing accomplishments such as awards, bonuses, or simple appreciation, it can boost morale and encourage further commitment to the department's goals. Encourages continuous improvement can lead the officers to be motivated to improve skills and contribute innovative ideas.

5.2.1 CREATE THE CONTINOUS DEVELOPMENT WITH UNIVERSITIES

To bridge the lack of ongoing skills development in RMCD and adapt to lifestyle changes, forming strong partnerships with government agencies, universities, and industry leaders is essential. These collaborations help in upskilling officers, improving work efficiency, and ensuring RMCD keeps pace with global customs advancements. Partnerships with local universities such as UiTM, UKM or etc are to improve their expertise in customs law, financial auditing and trade compliance. Universities can design specialized certifications in customs and trade compliance that at RMCD officers must complete for promotions. By developing in blended learning courses also can enhance the lack of ongoing skills development. For instance, partnership with Open University Malaysia (OUM) or Coursera to offer online self-paced courses. Courses should cover AI-driven fraud detection, cybersecurity, blockchain for customs, and digital tax compliance. This could relate to adapt with the lifestyle changes. In addition, scholarships for officers is also can enhance the skills development. RMCD should sponsor officers to pursue postgraduate degrees, masters or PHD in customs law, taxation, or international trade. RMCD should give special incentives such as higher pay grades for officers who complete in advanced education.

5.3 ST STRATEGY



5.3.1 FOSTER A CULTURE OF KNOWLEDGE SHARING

ST strategy focuses on maximizing the impact of skilled and dedicated workforce by addressing the threat of insufficient knowledge and information. It can achieve by fostering a robust culture of knowledge sharing within the RMCD. Encouraging employees to exchange their knowledge, expertise, and experiences helps create a collaborative workplace where important information is not confined to specific individuals or lost during staff transitions.

By promoting a culture of knowledge sharing, organizations can improve collaboration, minimize redundancies, and preserve institutional knowledge, resulting in more informed decision-making and enhanced employee performance (Levi, 2021). To nurture this type of culture, the organization could introduce platforms for knowledge sharing and use collaborative tools that make it easier for employees to exchange information especially for those officer who are far from other branch. Promoting collaboration across departments and recognizing those who actively share their knowledge can further enhance this culture. In addition to knowledge-sharing platforms, collaborative tools are essential for facilitating communication and teamwork within the organization. These tools enable employees to work together on projects, share documents, and provide real-time feedback, all while remaining in different physical locations. Some popular collaborative tools include platforms such as Microsoft Teams, Google Meet, Slack, and Zoom. These tools offer features like instant messaging, file sharing, video conferencing, task management, and collaborative document editing. By integrating these tools into the workplace, organizations can promote real-time collaboration, regardless of where employees are located.

5.3.2 IMPLEMENT AN ADVANCE SYSTEM

Modernization technology helps customs officers work smarter, but without proper security measures, it can also make them more vulnerable to assault and robbery. Hence, RMCD should invest in improving the physical security of their storage areas and offices to protect employees from the risks posed by dangerous goods and criminal activities. This could implementing in cutting-edge surveillance systems, such as motion sensors, CCTV cameras, and facial recognition technology, in areas where seized goods are stored. These systems would monitor the movement of goods and officers, ensuring that unauthorized individuals cannot access sensitive materials. Besides, the video surveillance and access control systems not only prevent from external threats but also help monitor internal activities, ensuring that workers follow safety guidelines (Zineb, 2024). In addition, By leveraging motion sensor technology, RMCD can automate security enforcement, reduce reliance on manual monitoring, and enhance the safety of officers and assets. Motion sensor require constant human supervision, motion sensors provide 24/7 automated monitoring, ensuring that any suspicious movement is immediately detected and addressed. On top of that, by implement a facial recognition technology, it ensures that only authorized individuals gain access to RMCD's high-security zones. Currently, many customs facilities rely on physical keycards or passwords for access control, both of which can be stolen, copied, or misused. Facial recognition eliminates this risk by using biometric authentication, where an individual's unique facial features are scanned and matched against a secure database before granting access. By adopting these technologies, RMCD can ensure a secure, efficient, and futureready customs enforcement framework that enhances officer safety, prevents criminal activities, and strengthens national security.

5.4 WT STRATEGY



5.4.1 EXPAND THE OFFICE AND STORAGE FACILITIES

A lack of skills directly increases the risk of safety incidents. This can relate with the threat as workplace safety. If officers are not trained on proper procedures, how to use equipment safely, or how to recognize hazards, they are more likely to make mistakes that can lead to accidents. For example, the exchange officers that works at new department are not familiar with a new safety protocol might take a shortcut that leads to an accident. Because the officers lack in continuous skill development, and this lack of skills threatens workplace safety, it compulsory to expanding the office to reduce the risk of accidents and injuries. Expanding the facilities could help by offering more space for training or workshops to improve skill development. It could also allow for better resource allocation for learning and growth. Based on the weaknesses above, it can indicate that the office is not suitable and safe to put the sample product. Storing loot could be risky since it could explode, contaminate the officer's workspace, or lead to robberies. When employees are overloaded with work, it can lead to both physical and mental fatigue, which increases the likelihood of accidents and errors. Hence, RMCD should expand the office and storage facilities will allow for better organization of seized goods, reducing clutter and minimizing the risk of accidents or mishandling of dangerous items. When a storage facilities is disorganised, it not only shows a disregard for employee safety and inventory management, but also a tendency towards clutter (Norm, 2020). The expanded space can accommodate more storage units, secure shelving, and inventory management systems that separate hazardous items from nonhazardous ones. This will reduce the risk of exposure to dangerous goods and improve safety.

5.4.2 CENTRALIZED DIGITAL INFORMATION HUB FOR OFFICERS

The combination of excessive workload and lack of knowledge and information creates operational inefficiencies, delays in customs enforcement, and higher stress levels among RMCD officers. By centralized digital information hub for officers can provide on-demand access to all essential knowledge, eliminating confusion caused by inconsistent information. Information, data, files, and other pertinent assets can be stored and arranged centrally with the help of a digital information hub (Andy, 2021). Besides, officers can search for law interpretation, case studies and step by step procedure. For example, officer at Perkhidmatan Teknik having an issue regarding the memorize the law. By using this digital information hub, it can make it easier the officers to use it. The breakthrough that everyone has been waiting for is a digital information hub.

6.0 CONCLUSION

My internship at the Royal Malaysian Customs Department (JKDM) has been a transformative journey of professional and personal growth. Over the six-month training period, I had the privilege of engaging in diverse roles across multiple departments, including Khidmat Pengurusan Sumber Manusia (KPSM) and Perkhidmatan Teknik (PERTEK). This exposure allowed me to develop a well-rounded understanding of the department's operations and its critical role in Malaysia's trade and law enforcement sectors.

Working in Unit Pentadbiran, Unit Asset, Stor & Logistics, and PERTEK, I gained valuable hands-on experience in administrative tasks, asset management, logistical coordination, and technical services such as goods classification and approval processes. These responsibilities sharpened my organizational, problem-solving, and teamwork skills. For instance, my contributions to asset tracking and reporting systems enhanced my appreciation of efficient inventory management practices. Similarly, working on commodity classification approvals broadened my understanding of regulatory frameworks and the importance of accuracy in tariff codes.

The structured training across different departments also offered me insights into the challenges of managing workloads, implementing modernization strategies, and fostering innovation. Analyzing these experiences through SWOT assessments reinforced my ability to identify organizational strengths and areas for improvement, a skill that will undoubtedly serve me well in future roles.

This internship has equipped me with a solid foundation of practical knowledge and skills relevant to my academic background in Finance. It has deepened my appreciation for the interconnectedness of administrative, logistical, and technical functions in achieving organizational objectives. As I conclude this internship, I am confident that the lessons learned will serve as a stepping stone to achieving my career aspirations in finance and administration. I am deeply grateful to the Royal Malaysian Customs Department, particularly my supervisors, Puan Khalijah Binti Ibrahim & Puan Rozita Binti Md Isa, and colleagues, for their mentorship and support, and to Universiti Teknologi MARA for facilitating this opportunity. This internship experience has not only affirmed my career aspirations but also motivated me to continue striving for excellence in all my future endeavors.

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