



BANK NEGARA MALAYSIA
CENTRAL BANK OF MALAYSIA

External Sector Submission (ESS) System

Submission of Export of Goods Report

Applicable to residents with annual gross export of goods exceeding RM50 million equivalent in the preceding year.

Effective date: 1 July 2017

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PART A: OVERVIEW

1 Introduction

- 1.1 This policy document is issued by Bank Negara Malaysia (Bank) to provide standard and guidance to a Reporting Entity (RE) on the completion and submission of Report on Export of Goods to the Bank.

2 Applicability

- 2.1 This policy document is applicable to all REs as defined in paragraph 5.2.

3 Legal Provisions

- 3.1 This policy document is issued pursuant to –
- (a) paragraph 214(6)(b) of the Financial Services Act 2013 (FSA); and
 - (b) paragraph 225(6)(b) of the Islamic Financial Services Act 2013 (IFSA).
- 3.2 Any information or document received by the Bank under this policy document from a RE is subject to the confidentiality requirement under –
- (a) subsections 143(7) and 144(2) of the FSA; and
 - (b) subsections 155(7) and 156(2) of the IFSA.

4 Effective Date

- 4.1 The requirements in this policy document comes into effect on 1 July 2017.

5 Interpretation

- 5.1 The terms and expressions used in this policy document shall have the same meanings assigned to them in the FSA and the IFSA, as the case may be, unless otherwise defined in this policy document.
- 5.2 For the purpose of this policy document –
- “**S**” denotes a standard, an obligation, a requirement, specification, direction, condition and any interpretative, supplemental and transitional provisions that must be complied with. Non-compliance may result in enforcement action.
- “**G**” denotes guidance which may consist of statements or information intended to promote common understanding and advice or recommendations that are encouraged to be adopted.

“**ESSP**” denotes External Sector Submission Portal, Bank Negara Malaysia which can be accessed at {<https://statsmart-sub.bnm.gov.my/essp>}

“**Export of Goods**” denotes:

- (a) movement or transfer of goods by land, sea or air from Malaysia to any territory outside of Malaysia; or
- (b) transfer of ownership in goods from Malaysia by a resident to a Non-resident outside Malaysia or a Labuan entity which was declared by the Bank as a Non-resident under paragraphs 214(6)(a) of the FSA or 225(6)(a) of the IFSA;

“**Non-resident**” or “**NR**” denotes –

- (a) any person other than a resident;
- (b) an overseas branch, subsidiary, regional office, sales office, or representative office of a Resident company;
- (c) a foreign embassy, consulate, high commission, supranational or international organization;
- (d) a Malaysian citizen who has obtained permanent resident status of other country or territory and is residing outside Malaysia; or
- (e) a person declared as a “non-resident” by the Bank under paragraphs 214(6)(a) of the FSA or 225(6)(a) of the IFSA;

“**Reporting Entity**” or “**RE**” denotes an exporter in Malaysia with annual gross export of goods exceeding RM50 million equivalent in the preceding year;

“**Report**” denotes Report on Export of Goods by a RE which is prepared in accordance with this policy document for submission to the Bank;

“**Resident**” refers to –

- (a) a citizen of Malaysia, excluding a citizen who has obtained permanent resident status in a country or a territory outside Malaysia and is residing outside Malaysia;
- (b) a non-citizen of Malaysia who has obtained permanent resident status in Malaysia and is ordinarily residing in Malaysia;
- (c) a body corporate incorporated or established in Malaysia or registered with or approved by any authority in Malaysia;
- (d) an unincorporated body registered with or approved by any authority in Malaysia;

- (e) the Government or any State Government;
- (f) a Malaysian embassy, consulate and high commission abroad; or
- (g) a person declared as a “Resident” by the Bank under paragraphs 214(6)(a) of the FSA or 225(6)(a) of the IFSA.

6 Enquiries and Correspondences

6.1 Enquiries and correspondences on this policy document shall be directed to:

Pengarah
Jabatan Pentadbiran Pertukaran Asing
Bank Negara Malaysia
Jalan Dato' Onn
50480 Kuala Lumpur

Fax No: 03-2691 3266
Email: bpeis@bnm.gov.my

6.2 Enquiries by telephone shall be directed to officers in Jabatan Pentadbiran Pertukaran Asing at the general line 03-26988044 extensions 8010 or 8851.

PART B: SUBMISSION REQUIREMENTS

7 Responsibilities of a Reporting Entity

S 7.1 General

RE shall record statistical information relating to the Report and submit the Report to the Bank in accordance with this policy document and the sample of the Report provided in Appendix 1.

S 7.2 Administrator

- (a) The Bank shall assign an Administrator ID and password to a RE to facilitate the first time log-in by an authorised user of the RE for online submission.
- (b) A RE shall appoint, at its head office, an officer at least the senior executive level as an Administrator to take control of the Administrator ID and password. The assigned Administrator ID is unique to each RE, and shall not be changed by the RE.
- (c) A RE shall inform the Bank in writing the name, designation, address, telephone number and e-mail address of the Administrator immediately upon appointment. A RE shall inform the Bank in writing all changes to its information within 14 business days from such changes.
- (d) The responsibilities of the Administrator are as follows:
 - (i) to supervise and maintain the access right of all users;
 - (ii) change/personalise the password assigned by the Bank to the Administrator to his own desired password within the predefined period stipulated by the Bank;
 - (iii) create user ID for other officers of the RE who are authorised to access the website on behalf of the RE;
 - (iv) assign tasks that can be performed by the Administrator and the other users;
 - (v) maintain the list of users by deleting existing user ID and creating new used ID as and when there are staff movement; and
 - (vi) reset the internal user ID and password for existing user who forgets his ID or password. Should the Administrator forget his own password, he shall inform the Bank in writing to reset the password.

S 7.3 Statistical Officer

- (a) A RE shall appoint at its head/main office, an officer at least at the executive level as its Statistical Officers and another officer, at least at the executive level, as the Alternate Statistical Officer.
- (b) A RE shall inform the Bank in writing the names, designations, addresses, telephone numbers and e-mail addresses of the Statistical Officer and the Alternate Statistical Officer immediately upon appointment. A RE shall inform the Bank in writing all changes to their information within 14 business days from such changes.
- (c) The responsibilities of a Statistical Officer and an Alternate Statistical Officer are as follows –
 - (i) act as the liaison officer between the Bank and the RE on matters relating to submission of Report;
 - (ii) be the expert in the RE to whom the RE's staff shall refer for clarification on the submission system. If the Statistical Officer and Alternate Officer are unable to answer the queries raised, they shall contact the Bank for clarification;
 - (iii) comply with reporting and submission requirements as specified in this policy document;
 - (iv) ensure statistical information is reported to the Bank in accordance with the submission deadlines as specified in this policy document;
 - (v) co-ordinate the storage and safekeeping of the Report including related sources documents to enable records to be easily retrieved if requested by the Bank; and
 - (vi) respond promptly to any query from the Bank on the Report.

S 7.4 Online Submission of Report

- (a) A RE shall submit the Report containing statistical information required under this policy document to the Bank online via the ESSP.
- (a) Two (2) options are available for submission via the ESSP as follows:
 - (i) Online report completion
 - (A) The website provides the functionality for the completion of data items while maintaining Internet connection.

- (B) Upon completion, the information captured can be saved for confirmation by an authorized officer of the RE before submission to the Bank online; or
- (ii) Offline report completion
 - (A) RE may download the Report Excel template from the website.
 - (B) **RE is not allowed to change the format of the Report Excel template** to avoid processing error at the Bank. Additional rows may be inserted in the Report Excel template if the rows provided are not sufficient to cater to the number of transactions to be reported.
 - (C) Once the Report Excel template has been completed offline and is ready for submission, the RE shall upload the Report to the Bank's website to transmit the report to the Bank online.

S 7.5 Data Back-Up

A RE shall perform the daily database back-up inclusive safe keeping of document used for the report submission as part of business continuity plan.

Supporting documents are not required. However, the Bank reserves the right to request for the documents, when necessary which shall be complied by the RE in accordance with the Bank's requirements.

8 Requirements on Submission and Completion of the Report

S 8.1 Submission Frequency and Deadlines

The Report shall be completed and submitted on a quarterly basis to the Bank within 21 days after the end of each respective reporting quarter regardless of whether there is any export of goods in that quarter.

S 8.2 Accuracy, Completion and Amendment of Submitted Report

- (a) Any information submitted to the Bank in the Report which is inaccurate or incomplete must be immediately corrected or completed through amendment.
- (b) Any amendment to the Report can be done online at any time via the same channel of submission.

S 8.3 Late Submission

Submission of the Report after the deadline without being prompted by the Bank shall be considered as late submission.

S 8.4 Non-Submission

Non-submission or submission of the Report after the deadline and after being prompted by the Bank shall be considered as non-submission.

S 8.5 Non-Compliance

Non-compliance with this policy document may subject a RE to any legal action under the FSA or the IFSA as the case may be.

S 8.6 Retention Period

A RE shall keep record of all Reports submitted to the Bank, any amendment made to any submitted Report and any related source document for a minimum of period of **seven (7) years** from the date of transaction. The record shall be made available to the Bank upon request.

9 Instructions**S 9.1 Month / Year of Export**

Refers to the shipment month and year of the goods exported.

S 9.2 Country**(a) Location of Buyer**

Refers to the Non-resident country (including Labuan) of the RE's buyer as in Appendix 2.

(b) Destination of Goods Exported

Refers to the destination of the goods exported as in Appendix 2 including Malaysia (ISO Country Codes: MY). To be completed by the RE if the destination is different from the location of the buyer.

Destination of Goods Exported is including Malaysia and Labuan. This is to capture transaction where a Resident sells goods from Malaysia to a Non-resident and was instructed to ship/deliver to the Non-resident's buyer who could be in Malaysia or Labuan (movement of goods are still within the borders of Malaysia).

S 9.3 Currency

Refers to the currency in which the goods exported are denominated as in Appendix 3.

S 9.4 Value of Goods Exported During the Month

Refers to the total value of the goods exported in a particular month. Amount shall be reported in full, up to two (2) decimal places of the unit currency segregated by:

- (a) Location of Buyer;
- (b) Destination of Goods Exported; and
- (c) Currency.

S 9.5 Amount of Export Proceeds Received During the Quarter

Refers to the amount of export proceeds of goods received during the same reporting quarter. Amount shall be reported in full, up to two (2) decimal places of the unit currency.

S 9.6 Amount of Export Proceeds Received in Previous Quarter(s)**(a) Accumulated from Previous Quarter(s)**

Refers to the aggregate amount of export proceeds of goods received in the previous quarters.

(b) Advance Payment Received Earlier

Refers to the payment received in advance before the shipment date. Amount shall be reported in full, up to two (2) decimal places of the unit currency.

S 9.7 Netting/Offsetting Arrangement and Write-off

Refer to offsetting or net-off arrangement between payable and receivable account. For any arrangement involving the proceeds from export of goods, where amount is not received in full, prior written approval from the Bank is required.

(a) Accumulated from Previous Quarter(s)

Refers to the aggregate amount of export proceeds being net-off/offset/write-off reported in the previous quarters.

(b) Current Quarter

Refers to the amount of export proceeds being net-off/offset/write-off during the reporting quarter. Amount shall be reported in full, up to two (2) decimal places of the unit currency.

(c) Approval ID 1

Refers to the identification number assigned by the Bank when granting approval for netting/offsetting arrangement/write-off.

Submission of application on netting/offsetting and write-off arrangement shall be made at www.bnm.gov.my/fxadmin

S 9.8 Shortfall

Refers to the uncollected amount of export proceeds due to permitted reasons only, as specified by the Bank under subparagraph 1(2) of Notice 7.

(a) Accumulated from Previous Quarter(s)

Refers to the aggregate shortfall amount incurred in the previous quarters.

(b) Current Quarter

Refers to the shortfall amount incurred during the reporting quarter. Amount shall be reported in full, up to two (2) decimal places of the unit currency.

(c) Code for Permitted Reasons

Refers to codes of permitted reasons as in Appendix 4.

S 9.9 Surplus Adjustment

Refers to an amount of export value that is in excess of the original invoice value of the goods exported due to price adjustment (increase in commodity prices). Amount shall comply with FEA 6 months repatriation rules and be reported in full, up to two (2) decimal places of the unit of currency.

S 9.10 Balance Not Yet Received as at End of Reporting Quarter

Refers to the amount of export proceeds not yet received as at end of the reporting quarter.

(a) Balance of Export Proceeds Not Yet Received Within 6 Months from the Date of Export

Refers to the amount of export proceeds yet to be received in full within 6 months from the shipment date. Amount shall be reported in full, up to two (2) decimal places of the unit currency.

(b) Balance of Export Proceeds Not Yet Received More Than 6 Months

(i) Amount With Approval

Refers to the amount of export proceeds yet to be received in full more than 6 months from the shipment date with written approval from the Bank. Amount shall be reported in full, up to two (2) decimal places of the unit of currency.

(ii) **Approval ID 2 (for more than 6 months from the date of export)**

Refers to the identification number assigned by the Bank when granting approval for extension of repatriation period of export proceeds more than 6 months from the shipment date. Amount shall be reported in full, up to two (2) decimal places of the unit of currency.

Submission of application for extension of repatriation of export proceeds period beyond 6 months shall be made at www.bnm.gov.my/fxadmin

(iii) **Amount Without Approval**

Refers to the amount of export proceeds yet to be received in full more than 6 month from the shipment date without approval from the Bank. Amount shall be reported in full, up to two (2) decimal places of the unit of currency.

(c) **Total Balance of Export Proceeds Not Yet Received**

Refers to the amount of export proceeds yet to be received in full as at end of the reporting quarter.

9.11 **Sample of Report**

Sample of the report for two reporting quarters with explanatory notes are in the Appendix 5.

PART C: APPENDICES

Appendix 1: Reporting Template

REPORT ON EXPORT OF GOODS

Name of Company:

Company Registration Number:

Reporting Year:

Reporting Quarter:

Month/ Year of Export	Country		Currency	Value of Goods Exported During the Month (a)	Amount of Export Proceeds Received During the Quarter (b)	Amount of Export Proceeds Received in Previous Quarter(s)			Netting/Offsetting Arrangement and Write-off				Shortfall			Surplus Adjustment (f)	Balance Not Yet Received as at End of Reporting Quarter [(a)-(b)-(c)-(d)-(e)+f]									
	Location of Buyer	Destination of Goods Exported				Accumulated from Previous Quarter(s)	Advance Payment Received Earlier	Total (c)	Accumulated from Previous Quarter(s)	Current Quarter	Total (d)	Approval ID 1	Accumulated from Previous Quarter(s)	Current Quarter	Total (e)		Code of Permitted Reasons	Balance of Export Proceeds Not Yet Received Within 6 Months from the Date of Export (h)	Balance of Export Proceeds Not Yet Received More Than 6 Months			Total Balance of Export Proceeds Not Yet Received [(g)+(h)]				
																			Amount With Approval	Approval ID 2 (for more than 6 months from the date of export)	Amount Without Approval		Total (g)			

Appendix 2: ISO Country Codes

Country Code	Country Description
AD	ANDORRA
AE	UNITED ARAB EMIRATES
AF	AFGHANISTAN
AG	ANTIGUA AND BARBUDA
AI	ANGUILLA
AL	ALBANIA
AM	ARMENIA
AO	ANGOLA
AQ	ANTARCTICA
AR	ARGENTINA
AS	AMERICAN SAMOA
AT	AUSTRIA
AU	AUSTRALIA
AW	ARUBA
AX	ALAND ISLAND
AZ	AZERBAIJAN
BA	BOSNIA AND HERZEGOVINA
BB	BARBADOS
BD	BANGLADESH
BE	BELGIUM
BF	BURKINA FASO
BG	BULGARIA
BH	BAHRAIN
BI	BURUNDI
BJ	BENIN
BL	SAINT BARTHELEMY
BM	BERMUDA
BN	BRUNEI DARUSSALAM
BO	BOLIVIA
BQ	BORNAIRE, SINT EUSTATIUS AND SABA
BR	BRAZIL
BS	BAHAMAS
BT	BHUTAN
BV	BOUVET ISLAND
BW	BOTSWANA
BY	BELARUS
BZ	BELIZE
CA	CANADA
CC	COCOS (KEELING) ISLANDS
CD	CONGO, THE DEMOCRATIC REPUBLIC OF
CF	CENTRAL AFRICAN REPUBLIC
CG	CONGO
CH	SWITZERLAND
CI	IVORY COAST
CK	COOK ISLANDS

CL	CHILE
CM	CAMEROON
CN	CHINA
CO	COLOMBIA
CR	COSTA RICA
CU	CUBA
CV	CAPE VERDE
CW	CURACAO
CX	CHRISTMAS ISLAND
CY	CYPRUS
CZ	CZECH REPUBLIC
DE	GERMANY
DJ	DJIBOUTI
DK	DENMARK
DM	DOMINICA
DO	DOMINICAN REPUBLIC
DZ	ALGERIA
EC	ECUADOR
EE	ESTONIA
EG	EGYPT
EH	WESTERN SAHARA
ER	ERITREA
ES	SPAIN
ET	ETHIOPIA
FI	FINLAND
FJ	FIJI
FK	FALKLAND ISLANDS (MALVINAS)
FM	MICRONESIA (FEDERATED STATES OF)
FO	FAROE ISLANDS
FR	FRANCE
GA	GABON
GB	UNITED KINGDOM
GD	GRENADA
GE	GEORGIA
GF	FRENCH GUYANA
GG	GUERNSEY, CA
GH	GHANA
GI	GIBRALTAR
GL	GREENLAND
GM	GAMBIA
GN	GUINEA
GP	GUADELOUPE
GQ	EQUATORIAL GUINEA
GR	GREECE
GS	SOUTH GEORGIA & THE SOUTH SANDWICH ISLANDS
GT	GUATEMALA
GU	GUAM
GW	GUINEA-BISSAU

GY	GUYANA
HK	HONG KONG
HM	HEARD ISLAND AND MCDONALD ISLANDS
HN	HONDURAS
HR	CROATIA
HT	HAITI
HU	HUNGARY
ID	INDONESIA
IE	IRELAND
IL	ISRAEL
IM	MAN
IN	INDIA
IO	BRITISH INDIAN OCEAN TERRITORY
IQ	IRAQ
IR	IRAN (ISLAMIC REPUBLIC OF)
IS	ICELAND
IT	ITALY
JE	JERSEY
JM	JAMAICA
JO	JORDAN
JP	JAPAN
KE	KENYA
KG	KYRGYZSTAN
KH	CAMBODIA
KI	KIRIBATI
KM	COMOROS
KN	SAINT KITTS AND NEVIS
KP	KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF
KR	KOREA, REPUBLIC OF
KW	KUWAIT
KY	CAYMAN ISLANDS
KZ	KAZAKHSTAN
LA	LAO PEOPLE'S DEMOCRATIC REPUBLIC
LB	LEBANON
LC	SAINT LUCIA
LI	LIECHTENSTEIN
LK	SRI LANKA
LN	LABUAN
LR	LIBERIA
LS	LESOTHO
LT	LITHUANIA
LU	LUXEMBOURG
LV	LATVIA
LY	LIBYAN ARAB JAMAHIRIYA
MA	MOROCCO
MC	MONACO
MD	MOLDOVA, REPUBLIC OF
ME	MONTENEGRO

MF	SAINT MARTIN (FRENCH PART)
MG	MADAGASCAR
MH	MARSHALL ISLANDS
MK	MACEDONIA
ML	MALI
MM	MYANMAR
MN	MONGOLIA
MO	MACAU
MP	NORTHERN MARIANA ISLANDS
MQ	MARTINIQUE
MR	MAURITANIA
MS	MONTserrat
MT	MALTA
MU	MAURITIUS
MV	MALDIVES
MW	MALAWI
MX	MEXICO
MZ	MOZAMBIQUE
NA	NAMIBIA
NC	NEW CALEDONIA
NE	NIGER
NF	NORFOLK ISLAND
NG	NIGERIA
NI	NICARAGUA
NL	NETHERLANDS
NO	NORWAY
NP	NEPAL
NR	NAURU
NT	NEUTRAL ZONE (BETWEEN SAUDI ARABIA & IRAQ)
NU	NIUE
NZ	NEW ZEALAND
OM	OMAN
PA	PANAMA
PE	PERU
PF	FRENCH POLYNESIA
PG	PAPUA NEW GUINEA
PH	PHILIPPINES
PK	PAKISTAN
PL	POLAND
PM	SAINT PIERRE AND MIQUELON
PN	PITCAIRN
PR	PUERTO RICO
PS	PALESTINIAN TERRITORY, OCCUPIED
PT	PORTUGAL
PW	PALAU
PY	PARAGUAY
QA	QATAR
RE	REUNION

RO	ROMANIA
RS	SERBIA
RU	RUSSIAN FEDERATION
RW	RWANDA
SA	SAUDI ARABIA
SB	SOLOMON ISLANDS
SC	SEYCHELLES
SD	SUDAN
SE	SWEDEN
SG	SINGAPORE
SH	SAINT HELENA, ASCENSION AND TRISTAN
SI	SLOVENIA
SJ	SPITSBERGEN AND JAN MAYEN
SK	SLOVAK REPUBLIC
SL	SIERRA LEONE
SM	SAN MARINO
SN	SENEGAL
SO	SOMALIA
SR	SURINAME
SS	SOUTH SUDAN
ST	SAO TOME AND PRINCIPE
SV	EL SALVADOR
SX	SINT MAARTEN
SY	SYRIAN ARAB REPUBLIC
SZ	SWAZILAND
TC	TURKS AND CAICOS ISLANDS
TD	CHAD
TF	FRENCH SOUTHERN TERRITORIES
TG	TOGO
TH	THAILAND
TJ	TAJIKISTAN
TK	TOKELAU
TL	TIMOR-LESTE
TM	TURKMENISTAN
TN	TUNISIA
TO	TONGA
TR	TURKEY
TT	TRINIDAD AND TOBAGO
TV	TUVALU
TW	CHINESE TAIPEI
TZ	TANZANIA, UNITED REPUBLIC OF
UA	UKRAINE
UG	UGANDA
UM	UNITED STATES OUTLYING TERRITORIES
US	UNITED STATES
UY	URUGUAY
UZ	UZBEKISTAN
VA	VATICAN CITY STATE (HOLY SEE)

VC	SAINT VINCENT AND THE GRENADINES
VE	VENEZUELA
VG	VIRGIN ISLANDS (BRITISH)
VI	VIRGIN ISLANDS (U.S.)
VN	VIETNAM
VU	VANUATU
WF	WALLIS AND FUTUNA ISLANDS
WS	SAMOA
YE	YEMEN
YT	MAYOTTE
ZA	SOUTH AFRICA
ZM	ZAMBIA
ZW	ZIMBABWE
OT	OTHERS

Appendix 3: ISO Currency Codes

Currency Code	Currency Description
AED	UAE DIRHAM
AFN	AFGHANI
ALL	LEK
AMD	ARMINIAN DRAM
ANG	NETHERLANDS ANTILLIAN GUILDER
AOA	KWANZA
ARS	ARGENTINE PESO
AUD	AUSTRALIAN DOLLAR
AWG	ARUBAN GUILDER
AZN	AZERBAIJANIAN MANAT
BAM	CONVERTIBLE MARKS
BBD	BARBADOS DOLLAR
BDT	TAKA
BGN	BULGARIAN LEV
BHD	BAHRAINI DINAR
BIF	BURUNDI FRANC
BMD	BERMUDIAN DOLLAR
BND	BRUNEI DOLLAR
BOB	BOLIVIANO
BOV	MVDOL
BRL	BRAZILIAN REAL
BSD	BAHAMIAN DOLLAR
BTN	NGULTRUM
BWP	PULA
BYR	BELARUSSIAN RUBLE
BZD	BELIZE DOLLAR
CAD	CANADIAN DOLLAR
CDF	FRANC CONGOLAIS
CHE	WIR EURO
CHF	SWISS FRANC
CHW	WIR Franc
CLF	FINANCIAL CHILEAN PESO
CLP	CHILEAN PESO
CNY	YUAN RENMINBI
COP	COLOMBIAN PESO
COU	Unidad de Valor Real
CRC	COSTA RICAN COLON
CUC	CUBAN PESO CONVERTIBLE
CUP	CUBAN PESO
CVE	CAPE VERDE ESCUDO
CZK	CZECH KORUNA
DJF	DJIBOUTI FRANC
DKK	DANISH KRONE
DOP	DOMINICAN PESO
DZD	ALGERIAN DINAR

EGP	EGYPTIAN POUND
ERN	NAKFA
ETB	ETHIOPIAN BIRR
EUR	EURO
FJD	FIJI DOLLAR
FKP	FALKLANDS ISLAND POUND
GBP	POUND STERLING
GEL	LARI
GHS	GHANA CEDI
GIP	GIBRALTAR POUND
GMD	DALASI
GNF	GUINEA FRANC
GTQ	QUETZAL
XOF	CFA FRANC BCEAO
GYD	GUYANA DOLLAR
HKD	HONG KONG DOLLAR
HNL	LEMPIRA
HRK	KUNA
HTG	GOURDE
HUF	FORINT
IDR	RUPIAH
ILS	NEW ISREALI SHEKEL
INR	INDIAN RUPEE
IQD	IRAQI DINAR
IRR	IRANIAN RIAL
ISK	ICELAND KRONA
JMD	JAMAICAN DOLLAR
JOD	JORDANIAN DINAR
JPY	YEN
KES	KENYAN SHILLING
KGS	SOM
KHR	RIEL
KMF	COMORO FRANC
KPW	NORTH KOREAN WON
KRW	WON
KWD	KUWAITI DINAR
KYD	CAYMAN ISLANDS DOLLAR
KZT	TENGE
LAK	KIP
LBP	LEBANESE POUND
LKR	SRI LANKA RUPEE
LRD	LIBERIAN DOLLAR
LSL	LOTI
LTT	TALONAS
LYD	LIBYAN DINAR
MAD	MOROCCAN DIRHAM
MDL	MOLDOVAN LEU
MGA	MALAGASY ARIARY

MKD	DENAR
MMK	KYAT
MNT	TUGRIK
MOP	PATACA
MRO	OUGUIYA
MUR	MAURITIUS RUPEE
MVR	RUFYAA
MWK	KWACHA
MXN	MEXICAN PESO
MXV	MEXICAN UNIDAD DE INVERSION (UDI)
MYR	MALAYSIAN RINGGIT
MZN	METICAL
NAD	NAMIBIA DOLLAR
NGN	NAIRA
NIO	CORDOBA ORO
NOK	NORWEGIAN KRONE
NPR	NEPALESE RUPEE
NZD	NEW ZEALAND DOLLAR
OMR	RIAL OMANI
PAB	BALBOA
PEN	NUEVO SOL
PGK	KINA
PHP	PHILIPPINE PESO
PKR	PAKISTAN RUPEE
PLN	POLISH ZLOTY
PYG	GUARANI
QAR	QATARI RIAL
RON	NEW LEU
RSD	SERBIAN DINAR
RUB	RUSSIAN RUBLE
RWF	RWANDA FRANC
SAR	SAUDI RIYAL
SBD	SOLOMON ISLANDS DOLLAR
SCR	SEYCHELLES RUPEE
SDG	SUDANESE POUND
SEK	SWEDISH KRONA
SGD	SINGAPORE DOLLAR
SHP	ST. HELENA POUND
SLL	LEONE
SOS	SOMALI SHILLING
SRD	SURINAMESE DOLLAR
SSP	SOUTH SUDAN POUND
STD	DOBRA
SVC	EL SALVADOR COLON
SYP	SYRIAN POUND
SZL	LILANGENI
THB	BAHT
TJS	SOMONI

TMT	TURKMENISTAN NEW MANAT
TND	TUNISIAN DINAR
TOP	PA'ANGA
TRY	NEW TURKISH LIRA
TTD	TRINIDAD AND TOBAGO DOLLAR
TWD	NEW TAIWAN DOLLAR
TZS	TANZANIAN SHILLING
UAH	HRVYNIA
UGX	UGANDA SHILLING
USD	US DOLLAR
USN	US DOLLAR, NEXT DAY FUNDS
UYI	Uruguay Peso en Unidades Indexadas (URUIURUI)
UYU	PESO URUGUAYO
UZS	UZBEKISTAN SUM
VEF	BOLIVAR
VND	DONG
VUV	VATU
WST	TALA
XAF	CFA Franc BEAC
XAG	SILVER
XAU	GOLD
XBA	EUROPEAN COMPOSITE UNIT (EURCO)
XBB	EUROPEAN MONETARY UNIT (EMU-6)
XBC	EUROPEAN UNIT OF ACCOUNT-9 (EUA-9)
XBD	EUROPEAN UNIT OF ACCOUNT-17 (EUA-17)
XCD	EAST CARRIBBEAN DOLLAR
XDR	SDR INTERNATIONAL MONETARY FUND (IMF)
XPD	PALLADIUM
XPF	CFP FRANC
XPT	PLATINUM
XUA	ADB UNIT OF ACCOUNT
YER	YEMENI RIAL
ZAL	FINANCIAL RAND
ZAR	RAND
ZMW	ZAMBIAN KWACHA
ZWD	ZIMBABWE DOLLAR

Appendix 4: Codes for Permitted Reasons

Part A

Receive less than the full value of the export proceeds due to –

Code	Description
1	Adjustments for agency commission, handling charges including freight and insurance rates and other fees related to the export
2	Administrative errors
3	Discounts
4	Loss in quantity due to pilferage
5	Quality claims or partial rejection by buyers
6	Short-shipment
7	Shut-out

Part B

Not to receive export proceeds arising from goods exported –

Code	Description
8	Under a border trade agreement entered into by the Government of Malaysia with any foreign government
9	Gift or donation
10	Personal effects
11	Business sample
12	Goods that are exported for further processing, testing, repairing, exchange or exhibition, and will be subsequently imported
13	Goods belonging to a non-resident that are exported after an exhibition in Malaysia or upon expiry of the lease or rental period

Appendix 5: Samples of the report

REPORT ON EXPORT OF GOODS

Information on Exporter

Name of Company:

ABC Sdn Bhd

 Registration Number:

123456A

Reporting Year:

2017

 Reporting Quarter:

1

Month/ Year of Export	Country		Currency	Value of Goods Exported During the Month (a)	Amount of Export Proceeds Received During the Quarter (b)	Amount of Export Proceeds Received in Previous Quarter(s)			Netting/Offsetting Arrangement and Write-off				Shortfall			Surplus Adjustment (f)	Balance Not Yet Received as at End of Reporting Quarter [(a)-(b)-(c)-(d)-(e)+(f)]					
	Location of Buyer	Destination of Goods Exported				Accumulated from Previous Quarter(s)	Advance Payment Received Earlier	Total (c)	Accumulated from Previous Quarter(s)	Current Quarter	Total (d)	Approval ID 1	Accumulated from Previous Quarter(s)	Current Quarter	Total (e)		Code of Permitted Reasons	Balance of Export Proceeds Not Yet Received Within 6 Months from the Date of Export (h)	Balance of Export Proceeds Not Yet Received More Than 6 Months			Total Balance of Export Proceeds Not Yet Received [(g)+(h)]
																			Amount With Approval	Approval ID 2 (for more than 6 months from the date of export)	Amount Without Approval	
A1	Jan-17	SG	CN	SGD	500,450	500,450			0			0								0	0	
A2	Jan-17	ID	ID	IDR	5,000,000,000	1,000,000,000			0			0							4,000,000,000		0	4,000,000,000
A3	Feb-17	SG	GB	SGD	852,230	200,000		25,000	25,000			0			1,500	1,500	5		625,730		0	625,730
A4	Mar-17	TH	TH	THB	2,500,000	0			0			0							2,500,000		0	2,500,000
A5	Mar-17	ID	ID	IDR	1,500,000	200,000			0		300,000	300,000	EXXXXXX						1,000,000		0	1,000,000

REPORT ON EXPORT OF GOODS

Information on Exporter

Name of Company:

ABC Sdn Bhd

 Registration Number:

123456A

Reporting Year:

2017

 Reporting Quarter:

2

Month/ Year of Export	Country		Currency	Value of Goods Exported During the Month (a)	Amount of Export Proceeds Received During the Quarter (b)	Amount of Export Proceeds Received in Previous Quarter(s)			Netting/Offsetting Arrangement and Write-off				Shortfall			Surplus Adjustment (f)	Balance Not Yet Received as at End of Reporting Quarter [(a)-(b)-(c)-(d)-(e)+(f)]					
	Location of Buyer	Destination of Goods Exported				Accumulated from Previous Quarter(s)	Advance Payment Received Earlier	Total (c)	Accumulated from Previous Quarter(s)	Current Quarter	Total (d)	Approval ID 1	Accumulated from Previous Quarter(s)	Current Quarter	Total (e)		Code of Permitted Reasons	Balance of Export Proceeds Not Yet Received Within 6 Months from the Date of Export (h)	Balance of Export Proceeds Not Yet Received More Than 6 Months			Total Balance of Export Proceeds Not Yet Received [(g)+(h)]
																			Amount With Approval	Approval ID 2 (for more than 6 months from the date of export)	Amount Without Approval	
B2	Jan-17	ID	ID	IDR	5,000,000,000	1,000,000,000	1,000,000,000		1,000,000,000			0							3,000,000,000	EXXXXXX	3,000,000,000	3,000,000,000
B3	Feb-17	SG	GB	SGD	852,230	620,000	200,000	25,000	225,000			0		1,500	5,730	7,230	1,5				0	0
B4	Mar-17	TH	TH	THB	2,500,000	2,000,000			0			0					300,000		800,000		0	800,000
B5	Mar-17	ID	ID	IDR	1,500,000	200,000	200,000		200,000	300,000		300,000	EXXXXXX						800,000		0	800,000

Effective date: 1 July 2017

Explanatory Notes to Samples

Report for Quarter end March 2017 (1Q 2017)		Report for Quarter end June 2017 (2Q 2017)	
A1	<p>ABC Sdn Bhd exported goods to -</p> <p>China amounting to SGD500,450 in January 2017 based on order received from its buyer in Singapore.</p> <ul style="list-style-type: none"> all export proceeds are fully received from its buyer in Singapore during the reporting quarter (January - March). 		
A2	<p>Indonesia amounting to IDR5,000,000,000 in January 2017.</p> <ul style="list-style-type: none"> received a partial payment of IDR1,000,000,000 from its buyer during the reporting quarter; while the balance IDR4,000,000,000 will be received in the next quarter, within 6 month from the shipment date; and this balance will be auto carried forward to the next reporting quarter. 	B2	<p>Outstanding balance of IDR4,000,000,000</p> <ul style="list-style-type: none"> Received payment of IDR1,000,000,000 during the reporting quarter (April – June); and Approved extension* to receive the balance IDR3,000,000,000 in August 2017, beyond 6 months from the shipment date (Approval ID assigned EXXXXXX). <p><i>* Extension of period to repatriate export proceeds beyond 6 months require prior approval from Bank Negara Malaysia</i></p>
A3	<p>United Kingdom amounting to SGD852,230 based on order received from its buyer in Singapore in February 2017.</p> <ul style="list-style-type: none"> before the shipment date, the company has received an advance payment of SGD25,000 from its buyer in November 2016; received payment of SGD200,000 from its buyer during the reporting quarter; shortfall of SGD1,500 due to quality claims by buyer (Code 5); while the balance SGD625,730 will be received in the next quarter, within 6 month from the shipment date; and this balance will be auto carried forward to the next reporting quarter 	B3	<p>Outstanding balance of SGD625,730</p> <ul style="list-style-type: none"> Received payment of SGD620,000 during the reporting quarter; and Shortfall of SGD5,730 due to adjustment for handling charges (Code 1).
A4	<p>Thailand amounting to THB2,500,000 (1,000 unit) in March 2017 based on THB2,500 per unit (pro-forma invoice).</p> <ul style="list-style-type: none"> No payment made by buyer during the reporting quarter; and this balance will be auto carried forward to the next reporting quarter. 	B4	<p>Outstanding balance of THB2,500,000 and price per unit has been confirmed at RM2,800. The value of exports has been revised to THB2,800,000.</p> <ul style="list-style-type: none"> THB300,000 in excess of the original invoice value (surplus adjustment);

			<ul style="list-style-type: none"> • Received partial payment of THB2,000,000 during the reporting quarter; • while the balance THB800,000 will be received in the next quarter, within 6 month from the shipment date; and • this balance will be auto carried forward to the next reporting quarter.
A5	<p>Indonesia amounting to IDR1,500,000 in March 2017 –</p> <ul style="list-style-type: none"> • received payment of IDR200,000 from its buyer during the reporting quarter; • offset* IDR300,000 (Approval ID assigned EXXXXXX); • while the balance IDR1,000,000 will be received in the next quarter, within 6 month from the shipment date • this balance will be auto carried forward to the next reporting quarter <p><i>* For any offsetting or net-off arrangement involving the proceeds from export of goods, prior approval from the Bank is required by submitting an online application, either form 5N (one-off) or form 11 (on-going).</i></p>	B5	<p>Outstanding balance of IDR1,000,000</p> <ul style="list-style-type: none"> • received payment of IDR200,000 during the reporting quarter; • while the balance IDR800,000 will be received in the next quarter, within 6 month from the shipment date; • this balance will be auto carried forward to the next reporting quarter