PROVING THE OFFENCE OF IMPORTING UNCUSTOMED AND PROHIBITED GOODS UNDER SECTION 135(1)(a) OF THE CUSTOMS ACT 1967

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In Partial Fulfillment of the Requirement for the Degree of Master of Commercial Law
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ABSTRAK

ABSTRACT

Royal Malaysian Customs Department is a department which is responsible in enforcing the laws involving imports and exports. Consequently, the import procedures are also handled by the customs authorities. Failure to comply with the laws and procedures specified by the department through its legislation and its subsidiary legislations will result in an offense being committed and the offender facing a criminal or civil action. This study was done to examine the extent of the law enforcement activities to eradicate illegal importation and smuggling offenses. Therefore, this study will focus on the description of the offense of illegal importation and the procedures relating to import applicable at present. Given that this study is a law research, the traditional method that is library based research is used. This involves the process of analyzing and clarifying the existing provisions for improvement. This research found that the law and procedures relating to import is complete and comprehensive. However, the implementation of the law needs improvement.
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CHAPTER ONE

INTRODUCTION

1.1 RESEARCH BACKGROUND

Customs law, as a branch of public law in the internal legal order, has been evolved over centuries among countries conducting import and export trade. At the very beginning, the sources of customs law originated solely from municipal law, however, this has been changing ever since the creation of customs union in Europe in the nineteenth century. In the twentieth century, the sources of customs law multiplied due to emergence of an increasing number of bilateral and multilateral treaties concerning customs cooperation and assistance. Most important of all, the creation of World Customs Organization (WCO) and World Trade Organization (WTO), together with regional economic integration, has internationalized yesterday's national customs law into today's harmonized national customs law consistent with the rules of international economic law and international customs law.¹

The globalized world trading system has been accepted by nearly all members of international society within the framework of the WTO and inevitably has led to result such as the emerging harmonized and unified international tariffs regime in place of national ones. The law of customs procedure is another area to be internationalized within the framework of

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