

APPENDIX A
(Paragraph 1(b)(i))

Approved Deductions

Approved deductions refer to any one or more of the following:

- (a) agency commission including advertising or promotion expenses;
- (b) handling charge including freight and insurance or takaful costs;
- (c) administrative error;
- (d) discount by the Resident exporter;
- (e) quality and/or quantity claim;
- (f) short-shipment;
- (g) shut-out;
- (h) write-off arising from fraud;
- (i) goods that the Resident exporter does not own but is receiving payment for value added input; or
- (j) buyer is under liquidation.