

MALAYSIA
COSTS OF DOING BUSINESS

Malaysia: Your Profit Centre in Asia

MIDA
MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY

www.mida.gov.my

Objective

The objective of this brochure is to enable investors to make a preliminary assessment of the major costs involved in doing business in Malaysia. Investors who require more specific details can contact MIDA headquarters in Kuala Lumpur or the nearest MIDA Global Offices or State Offices for further advice and assistance.

Published by:

MIDA

MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY

MIDA is the Government's principal investment promotion and development agency under the Ministry of International Trade and Industry (MITI) to oversee and drive investments into the manufacturing and services sectors in Malaysia. The establishment of MIDA in 1967 was hailed by the World Bank as "the necessary impetus for purposeful, positive and coordinated promotional action" for Malaysia's industrial development. Today, MIDA has grown to become a strong and dynamic organisation of over 700 employees. Headquartered in Kuala Lumpur Sentral, MIDA has 12 regional and 20 overseas offices. MIDA continues to be the strategic partner to businesses in seizing the opportunities arising from the technology revolution of this era. For more information, please visit www.mida.gov.my and follow us on Twitter, Instagram, Facebook, LinkedIn and YouTube channel.

In cooperation with:

One Ringgit Malaysia (RM) is divided into 100 sen. Currently, the Ringgit exchange rate is a floating, market-determined exchange rate. In this brochure, costs quoted in US Dollar are conversions based on US$1 = RM 4.129 (as at 31 May 2021)

To view exchange rates of the major foreign currencies, please visit the Bank Negara Malaysia's website.

Weighted Average lending rates (WALR): Commercial banks 3.99 % (as at end December 2020)

Source: Bank Negara Malaysia – www.bnm.gov.my

Disclaimer: Although every effort has been made to verify the accuracy of the information contained in this brochure, MIDA will not be held responsible for any damages or losses suffered by any persons or companies arising from the use of this information.

Edition 2021

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Companies doing business in Malaysia must register with the Companies Commission of Malaysia (SSM) under the Companies Act, 2016 (Act 777).

Main fees to be paid to the Companies Commission of Malaysia (SSM)

(Refer to the Companies Regulations 2017)

Matter	RM	US$
Application for reservation of name of company under section 27 of the Act	RM 50.00 for every thirty days or part thereof with a maximum of 180 days.	US$12.11 for every thirty days or part thereof with a maximum of 180 days.
Application for incorporation under section 14 of the Act :		
(a) company limited by share	1,000.00	242.00
(b) company limited by guarantee	3,000.00	726.00
(c) unlimited company	1,000.00	242.00
Application for registration of foreign company under section 562 of the Act :		
(a) with share capital		
i. not more than RM 1,000,000.00	5,000.00	1,211.00
ii. exceeding RM 1,000,000.00 but not exceeding RM 10,000,000.00	20,000.00	4,844.00
iii. exceeding RM 10,000,000.00 but not exceeding RM 50,000,000.00	40,000.00	9,688.00
iv. exceeding RM 50,000,000.00 but not exceeding RM 100,000,000.00	60,000.00	14,531.00
v. exceeding RM100,000,000.00	70,000.00	16,953.00
(b) without share capital	70,000.00	16,953.00

Note: For the full range of fees, please visit SSM's website at www.ssm.com.my
Source: Companies Act, 2016 (Act 777) & subsidiary legislations.

Rental Rates for Prime Office Space

Location	RM	US$
Alor Setar, Kedah	19.00 - 27.00	4.60 – 6.54
Georgetown, Pulau Pinang	Georgetown 27.00 – 38.00 Outside Georgetown 36.00 - 48.00	Georgetown 6.54 – 9.20 Outside Georgetown 8.72 – 11.62
Ipoh, Perak	17.00 – 24.00	4.12 – 5.81
Kuala Lumpur*	65.00 – 118.00*	15.74 – 28.58*
Petaling Jaya, Selangor	59.60 – 69.00	14.43 – 16.71
Seremban, Negeri Sembilan	20.00 – 32.00	4.84 – 7.75
Melaka	26.00 – 38.00	6.30 – 9.20
Johor Bahru, Johor	Building Age> 5 Years 27.00 – 32.00 Building Age< 5 Years 38.00 – 48.00	Building Age> 5 Years 6.54 – 7.75 Building Age< 5 Years 9.20 – 11.62
Kuantan, Pahang	16.00 – 27.00	3.87 – 6.54
Kuala Terengganu, Terengganu	30.00 – 40.00	7.26 – 9.69
Kota Bharu, Kelantan	12.00 – 28.00	2.91 – 6.78
Kota Kinabalu, Sabah	16.00 – 65.00	3.87 – 15.74
Kuching, Sarawak	22.00 – 38.00	5.32 – 9.20

Notes: The Rental above are gross asking rentals per sq. m per month inclusive of service charge
**Rental excludes Petronas Twin Towers*
Source: CBRE / WTW Research, March 2021

Cost of Industrial Land and Factory Building

Cost of Industrial Land*				Cost of Ready-Built Factory*	
Location	**Selling Price per ft²**	**Quit Rent per Annum**	**Annual Assessment Rate (% of property value)**	**Selling Price per ft² of floor area**	**Rental per ft² per month**
Perlis	RM8.00 – 12.00 US$1.94 – 2.91	RM296.50 per 100m² US$71.81 per 100m²	8-10	RM436,00.00 US$105.60	RM0.75 US$0.18
Kedah (PKNK)	RM5.00 – 20.00 US$1.21 – 4.84	RM0.80 – 1.60 per m² US$0.19 – 0.39 per m²	10 – 12	RM50.00 – 70.00 US$12.11 – 16.95	RM0.50 – 0.70 US$0.12 – 0.17
Kedah (KHTP)	RM45.00 US$10.90	RM2,000 – 3,000 per ha. US$484 – 727 per ha.	8	Not applicable	RM2.00 US$0.48
Kedah (KSTP)	RM15.00 – 30.00 US$3.63 – 7.27	Not applicable	Not applicable	Not applicable	Not applicable
Penang	Island (based on the Valuation) Mainland Penang Science Park and Penang Science Park North RM 50.00 US$12.11 per sf for 60 year leasehold Batu Kawan IIndustrial Park RM 55.00 US$13.32 per sf for 60 year leasehold	1. Island : RM 1.29 US$0.27 Per sqm (minimum RM 300 US$72.66 Per lot) 2. Mainland : RM 1.08 US$0.26 Per sqm	MBPP (Island) 12 MBSP (Mainland) 12	Island RM 180.00 – 440.00 US$43.59 – 107.00 Mainland RM 150.00 -350.00 US$36.33 – 84.76	Island RM 1.50 – 3.50 US$0.36 – 0.85 Mainland 1.00 – 2.00 US$0.24 – 0.48
Perak	RM18.00 – 38.00 US$4.36 – 9.20	RM 0.40 – 0.90 per ha. US$0.10 – 0.22 per ha.	10 – 16	RM80 – 180 US$19.38 – 43.59	RM0.60 – 1.70 US$0.14 – 0.41
Selangor	RM65.00 – 200.00 US$15.74 – 48.44	RM2,700 – 24,000 per ha. US$654 – US$5,813 per ha.	8 – 13	RM100.00 – 500.00 US$24.21 – 121.00	RM1.50 – 3.00 US$0.36 – 0.73
Negeri Sembilan	RM20.00 – 70.00 US$4.84 – 16.59	RM1,976.84 – 7,700.00 per ha. US$478 – 1,864 per ha.	8 – 13	RM74.00 – 400.00 US$17.92 – 96.88	RM0.90 – 1.50 US$0.22 – 0.36
Melaka	RM30.00 – 59.00 US$7.17 – 14.29	RM 60 – 240 per 100m² US$14.53 – 58.13 per 100m²	Building 0.35 – 0.55 Vacant Land 0.07 – 0.5	RM100.00 – 200.00 US$24.21 – 48.48	RM1.00 – 2.00 US$0.24 – 0.48
Johor	RM25.00– 90.00 US$6.05 – 21.80	Light Industry: RM1,600 per ha. US$388 per ha. Medium Industry: RM2,100 per ha. US$509 per ha. Heavy Industry: RM2,400 per ha. US$581 per ha.	0.33 – 1.0	RM140.00 – 400.00 US$33.91 – 96.88	RM1.20 – 3.00 US$0.29 – 0.73
Pahang	RM7.00 – 21.00 US$1.70 – 5.09	RM 15.00 – 21.00 per sq meter US$3.63 – 5.08 per sq meter	7	RM50.00 – 127.00 US$12.11 – 30.76	RM0.40 – 0.60 US$0.09 – 0.15
Terengganu	RM1.95 – 11.50 US$0.47 – 2.79	RM8 – 20 per 100m² US$1.94 – 4.84 per 100m²	5 – 10	Depends on the market/district	Depends on the market/district
Kelantan	RM26.00 – 27.00 US$6.30 – 6.54	RM7,000 per ha. US$1,695 per ha.	5 – 12	RM100.00 – 150.00 US$24.22 – 36.33	RM0.75 – RM0.85 US$0.18 – 0.21
Sabah* - KKIP - POIC	RM20.50 – 28.00 US$4.96 – 6.78 RM26.00 – RM30.00 US$6.29 – 7.26	RM0.25 p.s.f. US$0.06 p.s.f. RM 0.05 p.s.f US$0.01 p.s.f	9 – 15 -	Detached RM1.9 mil – 4 mil US$460,160 – 968,758 Semi-Detached RM 1.4 mil – 1.6 mil US$330,065 – 387,503 Cluster RM 700,000 – 900,000 US$169,533 – 217,970 (Only for rent)	Ready Built factory Phase 5 (coming soon) RM1.25 p.s.f US$0.30 (15,000 p.s.f – 3 units available)
Sarawak	RM8.00 – 20.00 US$1.93 – 4.84	0.05 per m² (Country Land) 0.07-0.27 per m² (Town and Sub urban Land)	5.5 – 25.17	RM 49.00 per ft² US$11.87 (based on MINTRED'S current rental and selling price)	RM 0.25 per ft² US$0.06 (based on MINTRED'S current rental and selling price)

Source : MIDA

Taxation in Malaysia

Income of any person including a company, accruing in or derived from Malaysia or received in Malaysia from outside Malaysia is subject to income tax.

However, with effect from year of assessment (YA) 2004, income received in Malaysia from sources outside Malaysia by any person other than a resident company carrying on business of banking, insurance, sea or air transport is exempted from income tax.

The income is assessed on a current year basis and the present tax assessment system administered by Inland Revenue Board of Malaysia (IRBM) is Self-Assessment System (SAS). In SAS, taxpayers are required to declare their income honestly and to calculate their tax payable. The responsibilities on the tax matters have been shifted to the taxpayers. They are required to have sufficient tax knowledge in order to assess their tax liability correctly by submitting income tax return form via e-Filling.

The tax rates for YA 2021 are as follows:

Company Tax

Resident and non-resident companies	24%
Resident companies with paid-up capital in respect of ordinary shares of RM2.5 million (US$605,327) and less at the beginning of the basis period for a year of assessment and with annual sales of not more than RM50 million (US$12,106,538):	
• on the first RM600,000 (US$145,278) chargeable income	17%
• on subsequent chargeable income	24%

Petroleum Income Tax

A person carrying on petroleum upstream operations is subject to Petroleum Income Tax (PITA) 1967. From YA 2010, the assessment system under PITA has changed to the current year basis and the self-assessment system.	38%

Personal Income Tax

Resident individuals with chargeable income (after deduction of personal reliefs) of more than RM5,000 (US$1,211) and not more than RM2,000,000 (US$484,262)	1 - 28%
Resident individuals with chargeable income (after deduction of personal reliefs) of more than RM2,000,000 (US$484,262)	30%
Non-resident individuals (not entitled to any personal reliefs)	30%

Withholding Tax

Withholding tax is an amount withheld by the party making payment on income earned by a non-resident individuals or companies and the withheld amount is then remitted to Inland Revenue Board of Malaysia. The tax rate is based on classes of income and is stated either in in Income Tax Act 1967 or in the Double Taxation Agreement (DTA). Some classes of income are shown as follows:	
• Special classes of income which is derived from Malaysia: i. Amounts paid for services rendered by the non-resident person in connection with the use of property or rights belonging to or the installation or operation of any plant, machinery or other apparatus purchased from the non-resident person) ii. Amounts paid in consideration of any advice given, or assistance or services rendered in connection with the management and administration of any scientific, industrial or commercial undertaking, venture, project or scheme. iii. Rent or other payment for the use of any moveable property.	10%
• Interest derived from Malaysia	15%
• Royalty derived from Malaysia	10%
• Remuneration or other income from service performed or rendered in Malaysia by public entertainer	15%
• Contract payment: i. Payable by the non-resident contractor ii. Payable by employees of the non-resident contractor	10% 3%
• Gains or profits falling under paragraph 4(f) Income Tax Act 1967	10%

Sources: Inland Revenue Board – www.hasil.org.my

Sales and Service Tax (SST)

Sales Services Tax (SST)
Effective from 1 September 2018, the Sales Tax Act 2018 and the Service Tax Act 2018 together with its respective subsidiary legislations are introduced to replace the Goods and Services Tax (GST) Act 2014.

Sales Tax
Under the Sales Tax Act 2018, sales tax is charged and levied on imported and locally manufactured goods either at the time of importation or at the time the goods are sold or otherwise disposed of by the registered manufacturer.
Sales tax administered in Malaysia is a single stage tax imposed on the finished goods manufactured in Malaysia and goods imported into Malaysia.
Sales tax is imposed on taxable goods manufactured in Malaysia by any registered manufacturer at the time the goods are sold, disposed of other than by sales or used other than as a material in the manufacture of goods.
Sales tax on imported goods is charged when the goods are declared, duty paid and released from customs control.
Manufacturers who manufacture taxable goods with sales value which exceeds RM500,000 within the period of 12 months, are required to be registered pursuant to Section 12 Sales Tax Act 2018.
Manufacturers who manufacture taxable goods with sales value of RM500,000 and below, have the option to be registered on a voluntary basis under Section 14 of the Sales Tax Act 2018 to enable them to enjoy the facilities given under the Act.
Manufacturers who carry out its business as a subcontractor and the total labour charge of the subcontract works exceeds RM500,000 within 12 months, are required to be registered pursuant to Section 12 of the Sales Tax Act 2018.

Rates of Sales Tax
Sales tax is generally at 10%, certain non-essential foodstuffs, alcoholic beverages, tobacco/cigarettes and building materials are taxed at 5% while certain petroleum products and motor oil are taxed at individual specific rates.

Service Tax
Service tax in Malaysia is a form of indirect single stage tax imposed on specified services termed as "taxable services". The Service tax cannot be levied on any service which is not included in the list of taxable services prescribed by the Minister under the First Schedule of Service Tax Regulations 2018.
The Service Tax Act 2018 (STA 2018) applies throughout Malaysia excluding designated areas, free zones, licensed warehouses, licensed manufacturing warehouses and Joint Development Area (JDA).

Taxable Service
Taxable services are any services which are listed in the various categories in the First Schedule of Service Tax Regulations 2018. Any taxable person providing taxable services and exceeding the respective thresholds is required to be registered. The categories are accommodation, food and beverage operator, night-clubs, dance halls, health and wellness centres, private club, golf club and golf driving range, betting and gaming services, professional services and other service providers such as insurance, telecommunication, parking operator, advertising and etc.

Charge to Tax
Service tax is charged on any provision of taxable services provided in Malaysia by a registered person in carrying on his business.
The service tax is due and payable when payment is received for any taxable service provided to a customer by the registered person. The service tax is not chargeable for imported and exported services under the STA 2018.

Rate of Service Tax
The rate of service tax is fixed under the Service Tax (Rate of Tax) Order 2018 and comes into force on 1 September 2018.
The rate of service tax is 6% of the price or premium for insurance policy, value of betting and gaming, etc. of the taxable service as determined under section 9 of STA 2018.

Rate of Service Tax for Credit and Charge Cards
The rate of service tax on the provision of credit card or charge card services is RM25 per year on the principal and supplementary card. The service tax is chargeable on the date of the issuance of the card and every 12 months thereafter or part thereof after the issuance of the card or on the date of the renewal of the card and every 12 months thereafter or part thereof after the renewal of the card.
For more information, please visit https://mysst.customs.gov.my/

Source : Royal Custom Malaysia – www.customs.gov.my

Excise Duty

Excise duty is levied on imported and locally manufactured goods under the Excise Act, 1976. The goods are listed under the Excise Duties Order, 2004. Goods include:

Goods	Duty Rate
• Motorcars	65% - 105%
• 4Wheel drives	60% - 105%
• Motorcycle	20% - 30%
• Beverage, spirits and vinegar	RM1.10 (US$0.27) and 15% - RM 450 (US$109) per 100% vol per litre
• Tobacco and manufactured tobacco substitutes	RM0.40 (US$0.10) per stick – RM 400 (US$96.85)

Source : Royal Custom Malaysia – www.customs.gov.my

Rates of Capital Allowances



Capital allowances are given on qualifying capital expenditure. Initial allowances can be claimed on the first year the capital expenditure is incurred while annual allowances can be claimed every year by the straight line method. The rate on allowances for some items are shown in the table below. For industrial building, plant and machinery, companies are advised to verify with the Inland Revenue Board of Malaysia on the specific items which qualify.

Capital Expenditure	Initial Allowance	Annual Allowance
• Industrial building	10%	3%
• General plant and machinery	20%	14%
• Heavy machinery and motor vehicles	20%	20%
• Computer and IT equipment	20%	20%
• Environmental control equipment	40%	20%
• Others	20%	10%

Sources: Inland Revenue Board – www.hasil.org.my



Minimum Conditions of Employment

The Employment Act, 1955 is the main legislation on labour matters in Malaysia.

Paid maternity leave	:	60 days
Normal work hours	:	Not exceeding eight hours in one day or 48 hours in one week
Paid Public holiday	:	At least 11 gazetted public holidays (inclusive of five compulsory public holidays; National Day, Birthday of the Yang Dipertuan Agong, Birthday of Ruler/Federal Territory Day, Labour Day and Malaysia day) in one calendar year and on any day declared as a public holiday under section 8 of the Holiday Act 1951

Paid annual leave for employees:

Less than two years of service	:	8 days
Two or more but less than five years of service	:	12 days
Five years or more	:	16 days

** Minimum paid annual leave to be provided for employees.*

Paid sick leave per calendar year:

Less than two years of service	:	14 days
Two or more but less than five years of service	:	18 days
Five years or more	:	22 days
Where hospitalisation is necessary	:	Up to 60 days (inclusive of the paid sick leave entitlement stated above on each calendar year.)

** Minimum paid sick leave to be provided for employees.*

Payment for overtime work:

Normal working days	:	one-and-a-half times the hourly rate of pay
Rest days	:	two times the hourly rate of pay
Public holidays	:	three times the hourly rate of pay

Minimum Wages Order 2020

Generally, wages in Malaysia are not regulated and it is dependent on the demand and supply of the market forces. The Minimum Wages Order 2020 had laid down the minimum wages to be paid for all employees who fall within the First Schedule of the Employment Act 1955. Minimum wages is defined as basic wages, excluding any allowances or other payments. The minimum wages of RM1,200 (US$291) was set for Peninsular Malaysia, Sabah, Sarawak and Labuan. No employer shall pay below the stipulated amount. All local and foreign employees shall be entitled to receive the minimum wages as per the Order.

Minimum Retirement Age Act 2012

The minimum retirement age of an employee shall be upon the employee attaining the age of sixty years. The Schedule in the Act exempts certain persons who will not be subject to the Minimum Retirement Age Act 2012.

Source: Ministry of Human Resources – www.mohr.gov.my

Human Resources - Statutory Contributions

The statutory contributions under the Employees Provident Fund (EPF) Act 1991 effective 1 January 2021:

Age Group 60 Years and Below (as at 28 February 2020)	
Employers	Employees
a) Monthly wages RM5,000 (US$1,211) and below. Statutory rate of 13% of the employees' monthly wages b) Monthly wages exceed RM5,000 (US$1,211). Statutory rate of 12% of the employees' monthly wages *(Third Schedule (Part A) of the EPF Act 1991)*	Statutory rate of 9% of the employees' monthly wages
Age Group 60-75 Years	
Employers	Employees
(i) Malaysian Citizens	
Statutory rate of 4% of the employers monthly wages *(Third Schedule (Part E) of the EPF Act 1991)*	Statutory rate of 0% of the employees' monthly wages
(ii) Permanent Residents	
a) Monthly wages RM5,000 (US$1,211) and below. Statutory rate of 6.5% of the employees' monthly wages b) Monthly wages exceed RM5,000 (US$1,211). Statutory rate of 6% of the employees' monthly wages *(Third Schedule (Part C) of the EPF Act 1991)*	Statutory rate of 5.5% of the employees' monthly wages

All foreign workers and expatriates and their employers are exempted from statutory contributions. They can, however, choose to contribute and the applicable rates are as follows:

Age Group 60 Years and Below

Employer's share – RM5.00 (US$1.21) per employee per month Employee's share – 9% of the employees' monthly wages

(Third Schedule (Part B) of the EPF Act 1991)

Age Group 60-75 Years

Employer's share – RM5.00 (US$1.21) per employee per month Employee's share – 5.5% of the employees' monthly wages

(Third Schedule (Part D) of the EPF Act 1991)

Source: Employees Provident Fund – www.kwsp.gov.my

Statutory Contributions

Employees' Social Security Act 1969 (Act 4)
The Social Security Organisation (SOCSO) provides two social security schemes to protect the welfare of employees and their dependents under the Employees' Social Security Act 1969 (Act 4). The two social security schemes are:
- Employment Injury Insurance Scheme
- Invalidity Scheme

Employment Injury Insurance Scheme
Employment Injury Insurance Scheme provides protection to employees who suffer from work related accidents or occupational diseases arising out of and in the course of employment in an industry. The benefits provided under the Employment Injury Insurance Scheme consists of 18 Medical Benefit, Temporary Disablement Benefit, Permanent Disablement Benefit, Constantattendance Allowance, Dependants' Benefit, Funeral Benefit, Rehabilitation Benefit and Education Benefit.

Invalidity Scheme
The Invalidity Scheme provides 24-hour coverage to employees against invalidity or death due to any cause not connected with his employment. However, the employee must fulfill the condition to be eligible for invalidity pension. Benefits provided under the Invalidity Scheme are Invalidity Pension, Invalidity Grant, Constant-attendance Allowance, Survivors' Pension, Funeral Benefit, Rehabilitation Benefit and Education Benefit.

Contributions
Contributions to SOCSO are compulsory under the Act for eligible employers and employees.
These schemes are classified into 2 categories of contribution:
- First Category
  Employment Injury Insurance Scheme and Invalidity Pension Scheme. The contribution payment is made by both the employer and employee. The rate of contribution under this category comprises 1.75% of employer's share and 0.5% of employees' monthly wages according to the contribution schedule.
- Second Category
  The rate of contribution under this category is 1.25% of employees' monthly wages, payable by the employer, based on the contribution schedule. All employees who have reached the age of 60 must be covered under this category for the Employment Injury Scheme only.

Employer Eligibility
Any employer who hires one or more employees as defined under the Act is required to register and make contributions to SOCSO.

Employee's Eligibility
All employees who are employed under a contract of service or apprenticeship in the private sector and contractual / temporary staff of Federal / State Government as well as Federal / State Statutory Bodies need to be registered and covered by SOCSO.
The rate of contribution is capped at monthly wage ceiling of RM4,000.00 (US$969).
Employees exempted from the coverage of the Employees' Social Security Act, 1969 are as follows:
i. Federal and State Government permanent employees
ii. Domestic servants
iii. Self-employed (excluding self-employed taxi drivers and individuals providing similar services including e-hailing drivers such as GrabCar as well as self-employed bus drivers)
iv. Spouses of a sole proprietor or a partnership owner

Self-Employment Social Security Act 2017 (Act 789)
The Self-Employment Social Security Act 2017 (Act 789) came into force on 1 June 2017. Currently, this Act provides protection under the Self-Employed Employment Injury Scheme to self-employed taxi drivers and individuals providing similar services including e-hailing drivers such as GrabCar as well as self-employed bus drivers such as stage buses, charter buses, express buses, mini buses, employee's buses, feeder buses, school buses and airport busses. The scheme provides protection to self-employed insured persons and their dependents from employment injuries including occupational diseases and accidents during work-related activities. It provides cash benefits to taxi drivers and their dependents besides providing medical care, physical rehabilitation and vocational training. The duration of protection is 12 months from the date and time the contribution is paid. The contribution rate stipulated is 1.25% per month from the insured salary option.

Employment Insurance System Act 2017 (Act 800)
The Employment Insurance System (EIS) was implemented in January 2018 to provide immediate financial assistance to insured workers who lost their employment. The affected workers will also be assisted to find new jobs and if necessary, they are given training to improve their employability.

EIS Objectives
i. Provide immediate financial assistance to contributing employees who have lost their jobs
ii. Help unemployed workers find new employment through the Re-Employment Placement Program
iii. Increase the employability of unemployed workers through vocational training

EIS Coverage
i. All employers in the private sector are required to pay monthly contributions for each of their employees. (Government employees, domestic workers and the self-employed are exempted).
ii. An employee is defined as a person who is employed for wages under a contract of service or apprenticeship with an employer. The contract of service or apprenticeship may be expressed or implied and may be oral or in writing.
iii. All employees aged 18 to 60 are required to contribute. However, employees aged 57 and above who have no prior contributions before the age of 57 are exempted.
iv. Contribution rates are capped at insured salary of RM4000.00 (US$969).

EIS Contribution Rate
Employer: 0.2% Employee: 0.2%

EIS Benefits
- Job Search Allowance (JSA)
- Training Fee (TF)
- Early Re-Employment Allowance (ERA)
- Reduced Income Allowance (RIA)
- Training Allowance (TA)
- Re-Employment Placement Program
- Career Counselling

Extension of Social Security Coverage
Spouse
As of 1 July 2018, SOCSO has expanded social security protection to a spouse working with his or her spouse in an enterprise under Act 4 and Act 800. With the extension of the social security protection, qualified wives or husbands who are employed by their respective spouses to work for their spouses under Act 4 and Act 800 will be covered by social security under both Acts.

Statutory Contributions

Cont...

Foreign Workers
SOCSO has also extended its coverage for all legal foreign workers (excluding domestic servants) in Malaysia, effective 1 January 2019, whereby they will be covered by Employment Injury (EI) Scheme under Act 4. The rate of contribution is 1.25% of the insured monthly wages and to be paid by the employer. The EI Scheme provides protection to an employee against accident or an occupational disease arising out of and in the course of his employment as well as commuting accidents.

Return to Work Programme (RTW)
The RTW programme was introduced in 2007 as a proactive approach in helping SOCSO's Insured Persons suffering from employment injury or illness. Injured or sick workers who have successfully undergone SOCSO's RTW programme are now able to continue financially supporting themselves and their families as well as become part of the nation's productive workforce again, thus contributing to the country's economic growth.

SOCSO Tun Razak Rehabilitation Centre (TRRC)
The SOCSO TRRC, which is located at Hang Tuah Jaya in Banda Hijau, Melaka, commences its operations on 1 October 2014. The centre supports the RTW programme by providing comprehensive facilities to referred participants until the Insured Persons are able to get back actively into the working world, contributing to the socio-economic development of families, communities and the country.

Health Screening Programme (HSP)
SOCSO introduced the Health Screening Programme (HSP) in 2013 where it distributes health screening vouchers to insured workers once they turn 40. The HSP programme is as part of efforts to promote healthy lifestyle practices and subsequently address the non-communicable diseases among workers.
Source : Social Security Organisation (SOCSO) – www.perkeso.gov.my

Pembangunan Sumber Manusia Berhad Act 2001
The Pembangunan Sumber Manusia Act 2001 (Act 612) is the Act that governs the role, responsibility, function and authority of HRD Corp. The Act maps out the provisions for the imposition and collection of the human resources development (HRD) levy for the purpose of funding the training and development of employees, apprentices and trainees; the establishment and the administration of the Fund by the Corporation; and all other related matters.

Every employer covered under the First Schedule of the Act are required to pay the human resources development levy for its employees at the rate of one per centum of their monthly wages.

- **Eligibility Criteria for Registration**

Mandatory Category (1% Levy)	Employers with 10 Malaysian Employees and above
Voluntary Category (0.5% Levy)	Employers with 10 Malaysian Employees and above

As of 1 March 2021, the Act was expanded to cover more sectors and subsectors. The full list of sectors can be found at www.hrdcorp.gov.my.
Source: Pembangunan Sumber Manusia Berhad (PSMB) - www.hrdcorp.gov.my

Employment of Expatriates

An employment pass is issued to expatriate to enable him to stay and work legally in the country. There are two types of passes issued by the Immigration Department subject to the period of employment's contract and the monthly salary received by the expatriates.

<table>
<tr><th>No.</th><th>Types of Passes</th><th>Payments of Fees</th></tr>
<tr><td>A.</td><td>Employment Pass (PG)
This pass is issued for key-post and term-post position subject to the following conditions:
• Minimum period of employment's contract is two (2) years and stamping
- Salary not less than RM 5,000 (US$1,211) .</td><td>i. Employment Pass:
- Key post RM300.00 (US$72.64) per year or part thereof.
- Management post/ Senior/ Intermediate/ Professional post RM200.00(US$48.42) per year or part thereof.
ii. Processing fees – RM50.00 (US$12.11).
iii. Journey perform visa RM500.00 (US$121.00) per post/application (subject to visa entry requirement according to each country of origin)
iv. No levy charges</td></tr>
<tr><td>B.</td><td>Visitor's Pass
Visitor's Pass (Temporary Employment) under the approval of the Expatriate Committee is subjected to the period of contract and the monthly salary of the Expatriate.</td><td>i. Levy Fee & Charges
<table>
<tr><th rowspan="2">No. Sector</th><th colspan="3">Fee & Charges</th></tr>
<tr><th colspan="2">Peninsular Malaysia</th><th>Sabah & Sarawak</th></tr>
<tr><th></th><th>Yearly (RM)</th><th>Monthly (RM)</th><th>Yearly (RM)</th></tr>
<tr><td>Manufacturing</td><td>1,200</td><td>100</td><td>960</td></tr>
<tr><td>Construction</td><td>1,200</td><td>100</td><td>960</td></tr>
<tr><td>Plantations</td><td>540</td><td>45</td><td>540</td></tr>
<tr><td>Agriculture</td><td>360</td><td>30</td><td>360</td></tr>
<tr><td>Services</td><td></td><td></td><td></td></tr>
<tr><td>- Restaurant</td><td>1,800</td><td>150</td><td>1,440</td></tr>
<tr><td>- Cleaning Services</td><td>1,800</td><td>150</td><td>1,440</td></tr>
<tr><td>- Cargo Handing</td><td>1,800</td><td>150</td><td>1,440</td></tr>
<tr><td>- Laundrette</td><td>1,800</td><td>150</td><td>1,440</td></tr>
<tr><td>- Caddy</td><td>1,800</td><td>150</td><td>1,440</td></tr>
<tr><td>- Barber</td><td>1,800</td><td>150</td><td>1,440</td></tr>
<tr><td>- Wholesaling & Retailing</td><td>1,800</td><td>150</td><td>1,440</td></tr>
<tr><td>- Textiles</td><td>1,800</td><td>150</td><td>1,440</td></tr>
<tr><td>- Scrap Metal</td><td>1,800</td><td>150</td><td>1,440</td></tr>
<tr><td>Walfare</td><td>600</td><td>50</td><td>600</td></tr>
<tr><td>Other</td><td>1,800</td><td>150</td><td>1,440</td></tr>
</table>
ii. Processing Fees : RM50.00 (US$12.11).
iii. Journey perform visa (if applicable): RM500 (US$121). (include Visa based on the country of origin) - (if applicable)</td></tr>
</table>

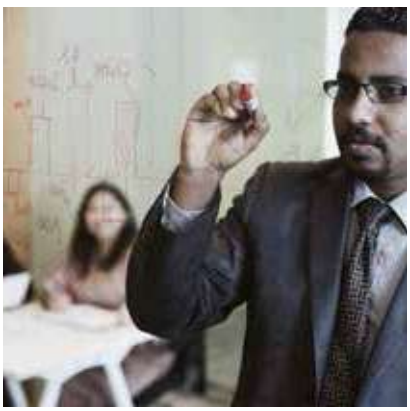
Source: Immigration Department - www.imi.gov.my

Salaries of Executives in the Manufacturing Sector

In manufacturing sector, the average basic monthly salary of the Executives ranges from RM4,152 (US$1,006) (Executives) to RM27,352 (US$6,624) (Top Executives). The following table shows the average minimum and maximum of salary range for selected Executives position.

EXECUTIVE POSITION	RM		US$	
	Min	Max	Min	Max
General Manager	14,256	24,549	3,452	5,944
Financial Controller/Director	18,002	31,816	4,359	7,704
Finance/Accounts Manager	7,201	13,835	1,744	3,350
Accountant	5,054	8,700	1,224	2,107
Administration Executive	2,736	5,779	662	1,399
Sales Manager	6,754	13,774	1,633	3,335
Business Development Manager	8,631	16,242	2,090	3,932
Customer Service/Support Executive	3,076	5,601	745	1,356
Human Resource Manager	7,217	13,054	1,747	3,161
Human Resource Executive	3,021	5,987	731	1,450
Senior Production/Manufacturing Manager	13,392	24,210	3,243	5,862
Production Planner/Controller	3,525	6,746	854	1,633
Chief Engineer/Engineering Manager	9,535	15,331	2,265	3,712
Process Engineer	3,740	7,252	906	1,756
Production Engineer	3,584	6,771	868	1,639
Industrial Engineer	3,589	6,809	869	1,649
Security Manager	7,688	13,070	1,862	3,165
Safety Executive	3,378	6,357	818	1,539
Quality Assurance Manager	7,491	13,685	1,814	3,314
Quality Assurance Executive	3,080	5,677	746	1,375
Purchasing Manager	7,175	13,772	1,737	3,335
Logistics/Shipping Manager	6,771	12,652	1,639	3,063
Warehouse Manager	7,189	11,530	1,741	2,792
IT Executive	2,906	5,312	704	1,286
System Support Executive/Engineer	3,420	6,082	828	1,473

Source: MEF Salary Survey for Executives 2020 – www.mef.org.my







Salaries of Non -Executives in the Manufacturing Sector

An analysis of the salaries of Non Executives in the manufacturing sector shows at the average monthly basic monthly salary ranged from RM1,593 (US$386) (Unskilled Employees) to RM3,842 (US$930) (Supervisors). The following table shows the average minimum and maximum of salary range for selected Non Executives position.

NON-EXECUTIVE POSITION	RM		US$	
	Min	Max	Min	Max
Administration Supervisor	2,419	4,308	583	1,070
Administration Clerk	1,402	3,230	369	769
General Clerk	1,491	3,005	354	728
Senior Accounts Clerk	2,052	3,634	494	911
Human Resource Supervisor	2,277	4,023	606	987
Human Resource Clerk	1,432	2,835	357	693
Safety Supervisor	2,428	4,845	640	1,242
Chargeman (Medium Pressure)	2,315	4,537	637	1,172
Production Supervisor	2,373	4,528	576	1,116
Line Leader	1,399	2,846	345	709
Boilerman	2,118	3,879	524	955
Electrician	1,582	3,465	389	839
Production Clerk	1,434	2,889	345	727
Machinist	1,530	3,232	373	806
Operator (Semi-Skilled)	1,187	2,479	302	643
Operator (Unskilled)	1,112	2,208	294	538
Purchasing Supervisor	2,801	4,396	782	1,163
Purchasing Assistant	2,018	3,386	494	889
Logistics/Shipping Supervisor	2,751	4,529	706	1,116
Shipping Assistant	1,703	3,172	424	830
Marketing/Sales Assistant	1,942	3,872	468	997
Quality Assurance/Control Inspector/Technician	1,399	3,114	343	754
Quality Assurance/Control Clerk	1,401	2,921	341	730
Lorry/Truck Driver	1,611	2,967	396	771
Forklift Driver	1,449	3,040	336	751

Source : MEF Salary Survey for Non Executives 2020 - www.mef.org.my









Electricity Rates

Peninsular Malaysia

Tenaga Nasional Berhad (TNB) is the main electricity power generator and supplier in Peninsular Malaysia.

This tariff is effective from 1st January 2017 and supersedes the previous tariff schedule which was effective from 1st January 2014.

However, as informed, no changes in electricity tariffs have been made by the government for a period of 3 years from 1 January 2018 to 31 December 2020, the rate remains as it has since last 2015.

As a matter of fact, the tariffs for SIT (special industrial tariffs) have been abolished since January 2016 for new consumers, while for existing users the rate is reduced by 2% per annum until 2020.

Tariff Category	Unit	New Rates (1 January 2017) sen / US cent
Tariff B - Low Voltage Commercial Tariff		
For overall monthly consumption between 0-200 kWh per month:		
For the first 200 kWh (1 -200 kWh) per month	sen/kWh	43.5 / 10.5
For the next kWh (201 kWh onwards) per month	sen/kWh	50.9 / 12.3
Minimum Monthly Charges	*RM*	*7.20 / 1.74*
Tariff C1 - Medium Voltage General Commercial Tariff		
For each kilowatt of maximum demand per month	RM/kW	30.30 / 7.34
For all kWh	sen/kWh	36.5 / 8.8
Minimum Monthly Charges	*RM*	*600.00 / 145.00*
Tariff C2 - Medium Voltage Peak/Off-Peak Commercial Tariff		
For each kilowatt of maximum demand per month during the peak period	RM/kW	45.10 / 10.92
For all kWh during the peak period	sen/kWh	36.5 / 8.8
For all kWh during the off-peak period	sen/kWh	22.4 / 5.4
Minimum Monthly Charges	*RM*	*600.00 / 145.00*
Tariff D - Low Voltage Industrial Tariff		
For overall monthly consumption between 0-200 kWh per month:		
For the first 200 kWh (1 -200 kWh) per month	sen/kWh	38.0 / 9.2
For the next kWh (201 kWh onwards) per month	sen/kWh	44.1 / 10.7
Minimum Monthly Charges	*RM*	*7.20 / 1.74*
Tariff Ds – Special Industrial Tariff (for consumers who qualify only)		
For all kWh	sen/kWh	44.0 / 10.7
Minimum Monthly Charges	*RM*	*7.20 / 1.74*
Tariff E1 - Medium Voltage General Industrial Tariff		
For each kilowatt of maximum demand per month	RM/kW	29.60 / 7.17
For all kWh	sen/kWh	33.7 / 8.1
Minimum Monthly Charges	*RM*	*600.00 / 145.00*
Tariff E1s – Special Industrial Tariff (for consumers who qualify only)		
For each kilowatt of maximum demand per month	RM/kW	23.70 / 5.74
For all kWh	sen/kWh	33.6 / 8.1
Minimum Monthly Charges	*RM*	*600.00 / 145.00*
Tariff E2 - Medium Voltage Peak/Off-Peak Industrial Tariff		
For each kilowatt of maximum demand per month during the peak period	RM/kW	37.00 / 8.96
For all kWh during the peak period	sen/kWh	35.5 / 8.6
For all kWh during the off-peak period	sen/kWh	21.9 / 5.3
Minimum Monthly Charges	*RM*	*600.00 / 145.00*
Tariff E2s - Special Industrial Tariff (for consumers who qualify only)		
For each kilowatt of maximum demand per month during the peak period	RM/kW	37.00 / 8.96
For all kWh during the peak period	sen/kWh	35.5 / 8.6
For all kWh during the off-peak period	sen/kWh	21.9 / 5.3
Minimum Monthly Charges	*RM*	*600.00 / 145.00*

Tariff E3 - High Voltage Peak/Off-Peak Industrial Tariff		
For each kilowatt of maximum demand per month during the peak period	RM/kW	35.50 / 8.60
For all kWh during the peak period	sen/kWh	33.7 / 8.2
For all kWh during the off-peak period	sen/kWh	20.2 / 4.9
Minimum Monthly Charges	*RM*	*600.00 / 145.00*
Tariff E3s - Special Industrial Tariff (for consumers who qualify only)		
For each kilowatt of maximum demand per month during the peak period	RM/kW	35.50 / 8.60
For all kWh during the peak period	sen/kWh	33.7 / 8.2
For all kWh during the off-peak period	sen/kWh	20.2 / 4.9
Minimum Monthly Charges	*RM*	*600.00 / 145.00*

Source: Tenaga Nasional Berhad - www.tnb.com.my

Sabah

Sabah Electricity Sdn. Bhd. (SESB) generates and distributes electricity in the State of Sabah and the Federal Territory of Labuan, Malaysia's international offshore financial centre.

Effective 1st January 2014, the new electricity tariff for Sabah is as follows:

Commercial Tariffs - for offices, shops, restaurants and hotels	per kWh	
	sen	US cents
Tariff CM1 (Low Voltage Commercial Tariff)		
1st 200kWh(1-200 kWh)/month	38.5	9.32
Next kWh(201 kWh onwards)/month	39.5	9.57
Minimum charge per month: RM15 (US$3.63)		
Tariff CM2 (Medium Voltage General Commercial Tariff)		
All units	32.4	7.85
For each kW of maximum demand per month	23.20	5.62
Minimum charge per month: RM1,000 (US$242)		
Tariff CM3 (Medium Voltage Peak/Off-Peak Commercial Tariff)		
For all kWh during the peak period	32.4	7.85
For all kWh during the off-peak period	19.5	4.72
For each kW of maximum demand per month during peak period	32.60	7.89
The minimum monthly charge is RM1,000 (US$242)		

Industrial Tariffs - for factories	per kWh	
	sen	US cents
Tariff ID1 (Low Voltage Industrial Tariff)		
All units	37.60	9.10
Minimum charge per month : RM15 (US$3.63)		
Tariff ID2 (Medium Voltage General Industrial Tariff)		
All units	26.8	6.49
For each kW of maximum demand per month	21.75	5.26
Minimum charge per month: RM1,000 (US$242)		
Tariff ID3 (Medium Voltage Peak/Off-Peak Industrial Tariff)		
For all kWh during the peak period	28.6	6.92
For all kWh during the off-peak period	18.0	4.35
For each kW of maximum demand per month during peak period	28.00	6.78
The minimum monthly charge is RM1,000 (US$242)		

Source: Sabah Electricity Sdn. Bhd. - www.sesb.com.my

Sarawak

Syarikat SESCO Berhad (SESCO) generates and distributes electricity in the State of Sarawak.

Commercial Tariffs - for offices, shops, restaurants and hotels	per kWh	
	sen	US cents
Tariff C1 - Commercial		
1 – 100 units	20.0	4.8
1 – 200 units	24.0	5.8
1 – 300 units	26.0	6.3
1 – 400 units	28.0	6.8
1 – 500 units	30.0	7.3
1 – 3000 units	31.5	7.6
1 – 10000 units	32.0	7.8
1 – 20000 units	31.0	7.5
1 – above 20000 units	30.0	7.3
Minimum charge per month: RM10 (US$2.42)		
Tariff C2 – Commercial Demand		
All units	24.5	5.9
For each kW of maximum demand per month: RM16 (US$3.87)		
Minimum charge: RM16 (US$3.87) per kW x billing demand		
Tariff C3 – Commercial Peak / Off Peak Demand		
Peak period (0700-2400 hours)	24.5	5.9
Off-peak period (0000-0700 hours)	13.9	3.4
For each kW of maximum demand per month during peak period: RM20 (US$4.84)		
Minimum monthly charge: RM20 (US$4.84) per kW x billing demand		

Industrial Tariffs - for factories	per kWh	
	sen	US cents
Tariff I1 - Industrial		
1 – 100 units	24.0	5.8
1 – 3000 units	25.0	6.1
1 – Above 3000 units	26.0	6.3
Minimum charge per month: RM10 (US$2.42)		
Tariff I2 – Industrial Demand		
All units	21.7	5.3
For each kW of maximum demand per month: RM16 (US$3.87)		
Minimum charge: RM16 (US$3.87) per kW x billing demand		
Tariff I3 Industrial Peak/Off-peak Demand		
Peak period (0700-2400 hours)	22.9	5.5
Off-peak period (0000-0700 hours)	13.9	3.4
For each kW of maximum demand per month during peak period: RM20 (US$4.84)		
Minimum charge: RM20 (US$4.84) per kW x billing demand		

Source: Syarikat SESCO Berhad - www.sesco.com.my

Water Rates

In Malaysia, state governments are responsible for the development, operation and maintenance of water supplies. Entities for states Water Supply Authorities in Malaysia are; Public Works Department, Water Supply Department, Water Supply Board and Water Supply Company.

State	per m^3	
	RM	US cents
Johor		
Industrial/Commercial		
0 - 35 m^3	2.80	0.67
More than 35 m^3	3.30	0.79
Minimum charge	30.00	7.26
Kedah		
Commercial		
0 - 50 m^3	1.40	0.33
51 - 200 m^3	1.50	0.36
201 – 350 m^3	1.60	0.38
More than 350 m^3	1.80	0.43
Minimum charge	15.00	3.63
(including high rise residential building, commercial building, shopping complex, plantation, farming, and swimming pool except hotel's swimming pool)		
Industrial, Hotel and Construction (temporary supply)		
0 – 1,000 m^3	1.40	0.33
1,001 – 10,000 m^3	1.60	0.38
10,001 – 50,000 m^3	1.80	0.43
More than 50,001 m^3	2.10	0.50
Minimum charge	15.00	3.63
(including swimming pool and theme park)		
Special Industry		
0 – 10,000 m^3	1.05	0.25
10,001 – 50,000 m^3	1.15	0.27
More than 50,000 m^3	1.20	0.29
Minimum charge	15.00	3.63
Kelantan		
Commercial	1.72	0.41
Minimum charge	17.20	4.16
Industrial		
0 – 50 m^3	1.76	0.42
More than 50 m^3	1.80	0.43
Minimum Charge	17.70	4.28
Melaka		
Industrial/Commercial		
0 - 50 m^3	2.00	0.48
51 - 100 m^3	2.05	0.49
More than 100 m^3	2.15	0.52
Minimum charge	25.00	6.05

State	per m^3	
	RM	US cents
Negeri Sembilan		
Industrial/Commercial		
0 - 35 m^3	1.85	0.44
More than 35 m^3	2.70	0.65
Minimum charge	15.00	3.63
Pahang		
Industrial/Commercial (Industrial use in the approved industrial zones)		
0 - 227 m^3	0.92	0.22
More than 227 m^3	0.84	0.20
Minimum charge	30.00	7.26
Trade	1.45	0.35
Minimum charge	20.00	4.84
Part-Trade	0.99	0.23
Minimum charge	10.00	2.42
Ports	1.45	0.35
Pulau Pinang		
Industrial/Commercial (Trade normal)		
0 - 20 m^3	0.85	0.20
21 - 40 m^3	1.05	0.31
41 - 200 m^3	1.30	0.31
More than 200 m^3	1.45	0.35
Minimum charge	12.00	2.90
Trade (Special)		
Flat rate per m^3	3.00	0.72
Minimum charge	12.00	2.90
Trade (Shipping)		
Flat rate per m^3	7.00	1.69
Minimum charge	50.00	12.10
Perak		
Industrial/Commercial		
0 - 10 m^3	1.20	0.29
11-20 m^3	1.40	0.33
More than 20 m^3	1.61	0.38
Minimum charge	12.00	2.90
Perlis		
Industrial/Commercial		
Trade	1.30	0.31
Minimum charge	8.00	1.93
Part - Trade	1.10	0.26
Minimum charge	5.00	1.21

Water Rates

State	per m^3	
	RM	US cents
Terengganu		
Industrial	1.15	0.27
Minimum charge	50.00	12.10
Commercial		
Less than 70 m^3	0.95	0.23
More than 70 m^3	1.15	0.27
Minimum charge	15.00	3.63
Federal Territory of Labuan		
Industrial/Commercial		
0 – 35 m^3	1.70	0.41
More than 35 m^3	2.20	0.53
Minimum Charge	17.00	4.11
Selangor / Federal Territory of Kuala Lumpur & Putrajaya		
Industrial/Commercial		
0 - 35 m^3	2.07	0.50
More than 35 m^3	2.28	0.55
Minimum charge (inclusive of Public swimming pool, service apartments and shop houses)	36.00	8.71
Sabah		
Industrial		
0 – 70 m^3	1.60	0.38
More than 70 m^3	2.00	0.48
Minimum charge	70.00	16.95
Commercial		
0 – 70 m^3	1.60	0.38
More than 70 m^3	2.00	0.48
Minimum charge	22.50	5.44
Sarawak (Kuching, Sibu,Sri Aman, Miri, Limbang, Sarikei, Kapit)		
Commercial		
1-25 m^3	0.97	0.23
More than 25 m^3	1.06	0.25
Minimum charge	22.00	5.32
Domestic/Commercial		
1-25 m^3	0.83	0.20
More than 25 m^3	0.95	0.23
Minimum charge	18.70	4.52
Industrial (except for Kuching and Sibu)		
1-25 m^3	1.05	0.25
More than 25 m^3	1.32	0.31
Minimum charge	24.20	5.86

State	per m^3	
	RM	US cents
Sarawak (Bintulu)		
Industrial		
0-23 m^3 (min charge)	24.20	5.86
More than 23 m^3	1.21	0.29
Commercial		
0-23 m^3 (min charge)	20.90	5.06
More than 23 m^3	0.99	0.21
Domestic/Commercial		
0-25 m^3	0.83	0.20
More than 25 m^3	0.95	0.23
Minimum charge	18.70	4.52
Sarawak (Other parts of Sarawak)		
Industrial		
0 - 25 m^3	0.95	0.23
More than 25 m^3	1.20	0.29
Minimum charge	22.00	5.32
Commercial		
0 - 25 m^3	0.88	0.21
More than 25 m^3	0.96	0.23
Minimum charge	20.00	4.84
Domestic/Commercial		
0 - 25 m^3	0.75	0.18
More than 25 m^3	0.86	0.20
Minimum charge	17.00	4.11

Source: National Water Services Commission – www.span.gov.my

Sewerage Rates

Indah Water Konsortium Sdn Bhd, a company owned by Minister of Finance Incorporated, is Malaysia's national sewerage company which has been entrusted with the task of developing and maintaining a modern and efficient sewerage system for all Malaysians. Since then, Indah Water has taken over the sewerage services from local authorities in all areas except the States of Kelantan, Sabah, Sarawak, Majlis Bandaraya Johor Bahru and Majlis Perbandaran Pasir Gudang.

Domestic Customers

Low cost houses and government quarters in categories F,G,H and I (receiving either Individual Septic Tank or Connected Sewerage Services)	RM2 (US$0.48) per month
Houses in Kampung, New Villages and Estates (receiving either Individual Septic Tank or Connected Sewerage Services)	RM3 (US$0.72) per month
Premises and government quarters in categories A,B,C,D and E receiving Individual Septic Tank Services.	RM6 (US$1.45) per month
Premises and government quarters in categories A, B, C, D and E receiving connected Sewerage Services	RM8 (US$1.93) per month

Industrial Customers

Industrial customers will be charged based on the type of sewerage services and the total number of employees.

Premises receiving Individual Septic Tanks Services	RM2.00 (US$0.48) per head per month
Premises with Connected Sewerage Services	RM2.50 (US$0.60) per head per month

Government Premises

Monthly sewerage service charges for Government premises is a sum of the **Basic Charge**, based on the type of sewerage services and **Excess Charge** based on average water consumption in excess of 100 meter cube (m^3).

MONTHLY BASIC CHARGE		
Sewerage Services	**Basic Charge (RM)**	**Basic Charge (US$)**
Connected	40.00	9.68
Individual Septic Tank	25.00	6.05

MONTHLY EXCESS CHARGE		
Water Usage	**Excess Charge (RM)**	**Excess Charge (US$)**
Up to 100 m3	No charge	No charge
More than 100 m3	45 cent per m3	10 cent per m^3
More than 200 m3	95 cent per m3	23 cent per m^3

Commercial Customers

Monthly sewerage services charges for commercial premises is the sum of the *Basic Charge* based on the premises' *Annual Value* and the *Excess Charge* based on average water consumption in excess of 100 meter cube (m^3).

Annual Value of Property		Monthly basic charge			
		Premises receiving connected sewerage services		Premises with individual septic tanks	
RM	**US$**	**RM**	**US$**	**RM**	**US$**
2,000 or less	484 or less	8	1.84	7	1.69
2,001 - 5,000	484 – 1,210	14	3.39	8	1.84
5,001 - 10,000	1,211 – 2,421	20	4.84	14	3.39
10,001 - 20,000	2,422 – 4,844	26	6.29	19	4.60
20,001 - 30,000	4,844 – 7,266	29	7.02	21	5.08
30,001 - 40,000	7,266 – 9,688	32	7.75	23	5.57
40,001 - 50,000	9,688 – 11,500	35	8.47	25	6.05
50,001 - 60,000	11,500 – 14,531	38	9.20	27	6.53
60,001 - 70,000	14,532 – 16,953	41	9.92	29	7.02
70,001 - 80,000	16,953 – 19,375	44	10.65	31	7.50
80,001 - 90,000	19,375 – 21,796	47	11.38	33	7.99
90,001 - 100,000	21,797 – 24,218	50	12.10	35	8.47
100,001 - 200,000	24,219 – 48,438	180	43.59	120	29.06
200,001 - 400,000	48,438 – 96,876	495	120	330	79.92
400,001 - 600,000	96,876 – 145,314	522	126	348	84.28
600,001 - 800,000	145,314 – 193,752	1,980	480	1,320	320
800,001 - 1,000,000	193,751 – 242,189	2,160	523	1,440	349
1,000,001 - 3,000,000	242,189 – 726,568	4,320	1,046	2,880	698
3,000,001 - 5,000,000	726,568 – 1,210,947	8,800	2,131	5,400	1,308
5,000,001 - 7,000,000	1,210,947 – 1,695,326	9,200	2,228	6,000	1,453
More than 7,000,000	More than 1,695,326	9,600	2,325	6,600	1,598

Monthly Excess Charge	
Water Usage	**Excess Charge**
Up to 100 m^3	No charge
More than 100 m^3 but less than 200 m^3	30 sen (US$0.07) per m^3
More than 200 m^3	45 sen (US$0.11) per m^3

The excess charges are subject to an annual revision based on the water consumption data for the previous year that is obtained from the Water Authority.

Source: Indah Water Konsortium Sdn Bhd - www.iwk.com.my

Scheduled Waste Treatment Rates

Kualiti Alam Sdn. Bhd. (Cenviro. Sdn. Bhd.) is the designated company providing off-site scheduled waste treatment disposal services in Peninsular Malaysia. Its waste management centre is located at Bukit Nanas in Negeri Sembilan. For non-scheduled wastes, collection and disposal rates vary according to location and contractor.

A. Rates of Transportation Fees

Note	State	For 10 Tonner Per Pallet (RM)*/ *(US$)**	For 20 Tonner Per Pallet (RM)**/*(US$)***		For Tipper Truck and Skid Bin Per MT (RM)***/ *(US$)****	For 3 Tonner Per Trip (RM)*****/ *(US$)*****
			1st Tier	2nd Tier		
		Min. 10 pallet	Min. 18 pallet	Above 18 pallets		
1	Negeri Sembilan	52.88 / *12.81*	52.88 / *12.81*	26.44 / *6.40*	66.10 / *16.01*	470 / *114*
2	Kuala Lumpur	59.73 / *14.47*	59.73 / *14.47*	29.87 / *7.23*	74.66 / *18.08*	470 / *114*
3	Melaka	60.71 / *14.70*	60.71 / *14.70*	30.36 / *7.35*	75.89 / *18.38*	500 / *121*
4	Selangor	65.61 / *15.89*	65.61 / *15.89*	32.80 / *7.94*	82.01 / *19.86*	470 / *114*
5	Perak	79.32 / *19.21*	79.32 / *19.21*	39.66 / *9.61*	99.14 / *24.01*	780 / *189*
6	Johor	82.25 / *19.92*	82.25 / *19.92*	41.13 / *9.96*	102.82 / *24.90*	1,000 / *242*
7	Pahang	84.21 / *20.39*	84.21 / *20.39*	42.11 / *10.20*	105.26 / *25.49*	890 / *216*
8	Penang	113.59 / *27.51*	113.59 / *27.51*	56.79 / *13.75*	141.98 / *34.15*	890 / *216*
9	Terengganu	180.17 / *43.64*	180.17 / *43.64*	90.09 / *21.82*	225.44 / *54.60*	960 / *233*
10	Kedah	181.15 / *43.87*	181.15 / *43.87*	90.58 / *21.94*	226.44 / *54.84*	1,000 / *242*
11	Kedah (Kulim)	142.24 / *34.45*	142.24 / *34.45*	71.12 / *17.22*	177.80 / *43.06*	890 / *216*
12	Kelantan	183.11 / *44.35*	183.11 / *44.35*	91.56 / *22.17*	228.89 / *55.44*	1,000 / *242*
13	Perlis	184.09 / *44.58*	184.09 / *44.58*	92.04 / *22.29*	230.11/ *55.73*	1,170 / *283*

Note A:

* *The rates quoted is specially in relation to transportation by 10 Tonner Curtain Tautliner Truck (Curtian- Slider) for packaged Waste with a minimum pickup of ten (10) pallets and maximum pickup of twelve (12) pallets.*

** *The rates are quoted in two (2) tiers and specifically in relation to transportation by 20 Tonner Curtain Tautliner Truck (Curtain-sider) for packaged Waste. The 1st tier for a minimum pickup of 18 pallets and the 2nd tier for any pallet above the minimum 18 pallets in the same consignment.*

*** *The rates quoted are subject to further charges including but not limited to rental, handling and all the related costs. The minimum tonnage for collection is twelve (12) metric tonne for Skid Bin and fifteen (15) metric tonne for Tippe Truck.*

**** *The minimum per trip is three (3) pallets and the maximum per trip is four (4) pallets.*

Note B:

i. *The size of the pallets used for the purpose of this agreement is 120cm x 120cm which could cater for four (4) 200 litres drums per unit or 1m³ PP bag per unit.*

ii. *For ISO/IMO tank and other modes of approved transportation, KA will quote the rates separately subject to availability and on a case to case basis upon Customer's request. For the avoidance of doubt, the minimum tonnage for collection using ISO/IMO tank is eighteen (18) metric tonne.*

B. Rates of Treatments Fees

Organic Wastes for Incineration

Description	RM	US$
BK	2,790	676
ML	2,700	654
EN	810	196
AQ	1,890	458
PW	3,600	872
SW	5,000	1,211

Inorganic Wastes for Physical/Chemical Treatment

Description	RM	US$
Acid (Strong) – pH<4	2,255	546
Acid (Weak) – (pH4 –pH7)	1,620	392
Alkaline Waste Without Cyanide	1,620	392
Chromate Waste	1,980	480
Cyanide Waste	1,980	480
Mercury Waste	3,780	915

Tenorm Waste for Incineration

RM/MT	US$/MT
5,000	1,211

Inorganic Wastes for Solidification

RM/MT	US$/MT
810	196

Inorganic Waste for Cementation

RM/MT	US$/MT
900	218

Inorganic Waste for Direct Landfill

RM/MT	US$/MT
495	120

Rubber Sludge Landfill

RM/MT	US$/MT
700	170

Clinical Waste Residue from Approved Treatment Facilities By DOE

RM/MT	US$/MT
700	170

Source: Kualiti Alam Shd. Bhd. - www.cenviro.com

Gas and Fuel Costs

	Per litre	
	RM	US$
Petrol (Unleaded)		
- Retail		
RON 95	2.05	0.50
RON 97	2.72	0.66
Diesel		
- Retail	2.15	0.52

	Per kg	
	RM	US$
LPG		
- Retail		
10 kg	19.00	4.60
12 kg	22.80	5.52
14 kg	26.60	6.44

Note: Kuala Lumpur prices quoted
** Prices fluctuate from time to time based on contracts and current crude oil market condition.*

Source: KPDNHEP. - http://www.kpdnhep.gov.my/

Telecommunications Rates

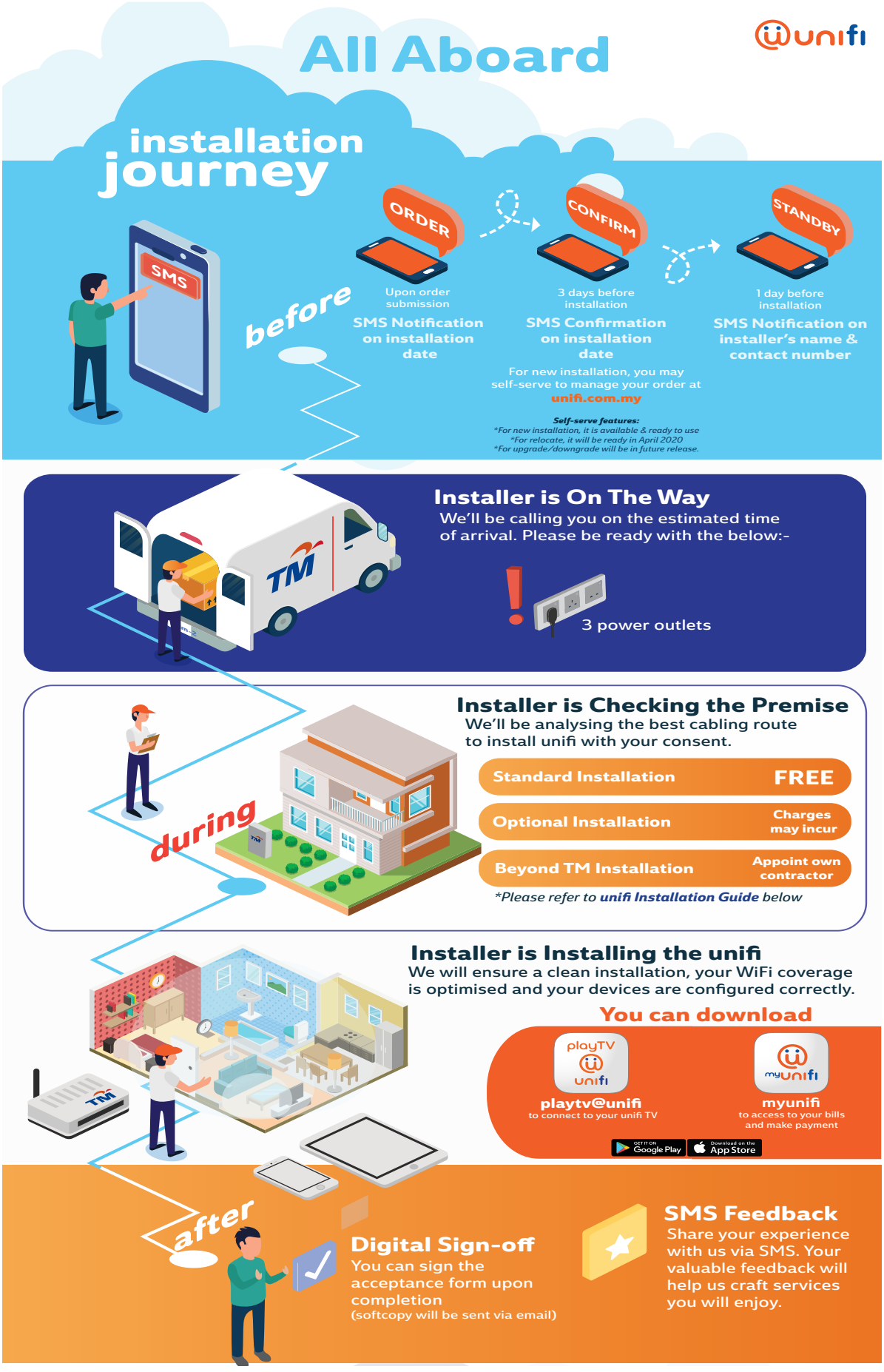
Package and pricing

The packages are terms 'BIZ' developed specially for businesses and associated numbers indicate the download speeds. UniFi Business offers 5 packages, illustrated in below table :

	UNIFI BIZ 30MBPS	UNIFI BIZ 100MBPS	UNIFI BIZ 300MBPS	UNIFI BIZ 500MBPS	UNIFI BIZ 800MBPS
Speed	Download: 30Mbps Upload: 100Mbps	Download: 100Mbps Upload: 50Mbps	Download: 300Mbps Upload: 50Mbps	Download: 500Mbps Upload: 100Mbps	Download: 800Mbps Upload: 200Mbps
Quota	**UNLIMITED**				
Complimentary Voice	FREE calls up to RM70 (US$16.95) a month for local and national calls. Beyond call rates: • Free calls to fixed line • Calls to mobile at 8sen/min	FREE calls up to RM30 (US$7.27) a month for local and national calls. Beyond call rates: • Calls to local numbers 4sen/minute • Calls to fixed line numbers 3sen/minute • Calls to mobile numbers 12sen/minute	FREE calls up to RM50 (US$12.11) a month for local and national calls. Beyond call rates: • Free calls to fixed line • Calls to mobile at 12sen/min	FREE calls up to RM50 (US$12.11) a month for local and national calls. Beyond call rates: • Free calls to fixed line • Calls to mobile at 12sen/min	FREE calls up to RM70 (US$16.95) a month for local and national calls. Beyond call rates: • Free calls to fixed line • Calls to mobile at 8sen/min
Equipment	**Wireless Router DECT Phone**				
Promo Price (monthly)	**RM139** (US$33.66)	**RM139** (US$33.66)	**RM249** (US$60.31)	**RM299** (US$72.41)	**RM349** (US$84.52)

UNIFI Installation

Optional installation refers to installation activity that is no covered under the scope of standard installation provided for free. For detail info please visit : https://unifi.com.my/installation/allaboard.pdf.



unifi Installation Guide

(Installation work by appointed contractor)

OUTSIDE PREMISE

▸ Where Distribution Point (DP) is on the ground



	SCENARIO	CATEGORY	RESPONSIBILITY
1	If cable is blocked outside customer's compound	Standard	Provided by TM
2	If cable is blocked within customer's compound		
2.1	If customer requires installation via surface cabling	Standard	Provided by TM
2.2	If customer requires installation via underground cabling	Beyond TM Scope	Customer to bear the cost

Note:

Materials : GI Pipe, Jubilee Clip, Microduct and Cement.

1. Installation for **Scenario 1** is considered as TM standard installation subject to customer private housing policy.
2. Installation for **Scenario 2.2** requires customer to appoint own contractor to resolve the blockage.
3. Applicable for landed properties only.

▸ Where Distribution Point (DP) is on Pole



	SCENARIO	CATEGORY	RESPONSIBILITY
3	From pole straight to Entry Wall	Standard	Provided by TM
4	From pole to Entry Wall via underground and surface cabling	Optional	Customer to bear the cost

Charges For Scenario 4

DESCRIPTION	PRICE
4.1 Total cabling charge	RM 212

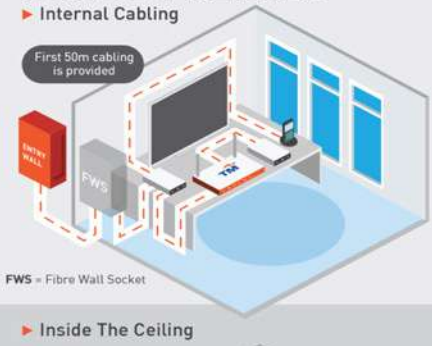
Note:

Materials : GI Pipe, Jubilee Clip, Microduct, Cement.

1. TM Installation work scope for **scenario 4** consists of underground cabling for outside customer compound and surface cabling inside customer compound.
2. Applicable for landed properties only.

INSIDE PREMISE

▸ Internal Cabling



FWS = Fibre Wall Socket

	SCENARIO	CATEGORY	RESPONSIBILITY
5	Internal cabling first 50 meter	Standard	Provided by TM
	Internal cabling more than 50 meter	Optional	Customer to bear the cost

Charges For Scenario 5

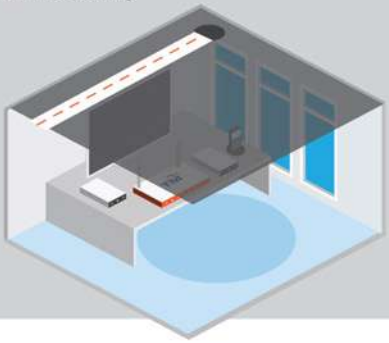
CABLING LENGTH	PRICE
5.1 Internal Wiring (per meter)	RM2.50

Note:

Materials : RJ45 and RJ11.

1. Cable length calculation starts from Entry Wall until the furthest unifi equipment.
2. Raceway (casing) is also provided to protect your cabling up to 50 meter (additional cabling is charged RM 2.50/m)
3. Applicable to both landed and high-rise properties

▸ Inside The Ceiling



	SCENARIO	CATEGORY	RESPONSIBILITY
6	Cabling inside the ceiling with micro duct protection	Optional	Customer to bear the cost

Charges For Scenario 6

DESCRIPTION	PRICE
6.1 Total cabling charge	RM66

Note:

Materials : Cement and Microduct.

1. Applicable to both landed and high-rise properties

Life Made Easier™ | TM Group

Source : Telekom Malaysia (https://www.tm.com.my)

Transportation Costs

Container Haulage Rates

Haulage base: Port Klang (North Port)

Area	Haulage Rates 20' & 40' (RM)	Road Tolls (RM)	FAF 19.71% Period from 6 March 2021	Total 20 & 40'	
				RM	US$
PORT KLANG (Shah Alam)	533.00	19.80	105.05	657.85	159.32
PETALING JAYA (Sungai Way)	605.00	23.20	119.25	747.45	181.02
SELANGOR (Banting)	677.00	0.00	133.44	810.44	196.28
PERAK (Tanjung Malim)	1,515.00	59.80	298.61	1,873.41	453.72
PENANG (Butterworth/ Seberang Prai)	2,883.00	194.80	568.24	3,646.04	883.03
KEDAH (Kulim)	2,847.00	240.00	561.14	3,648.14	883.54
PERLIS (Kangar)	3,488.00	240.00	687.48	4,415.48	1,069.38
NEGERI SEMBILAN (Nilai)	1,162.00	56.40	229.03	1,447.43	350.55
MELAKA (Air Keroh Industrial Area)	1,762.00	103.40	347.29	2,212.69	535.89
KELANTAN (Kota Bharu)	3,963.00	216.80	781.11	4,960.91	1,201.48
PAHANG (Kuantan)	2,328.00	216.80	458.85	3,003.65	727.45
TERENGGANU (Kerteh)	2,782.00	216.80	548.33	3,547.13	859.08
JOHOR (Pasir Gudang)	2,818.00	211.00	555.43	3,584.43	868.11

Note: FAF - Fuel Adjustment Factor

**The hauliers rate mentioned is only average indicative rate obtained in 2011 before the implementation of the anti -competition act. Haulier's tariff is currently liberalized and is on willing buyer willing seller basis.*

Source : Kontena Nasional

Ocean Freight Rates

Rates quoted are subject to:
- THL/THD/DOC and EDI
- BAF/ CAF/WAR RISK/ PEAK SEASON surcharges
- Changes based on market condition.

From Port Klang to :	20-ft container	40-ft container
	US$	US$
AUSTRALIA (Main ports)	3,000 - 4,600	6,000 - 9,300
CHINA (Shanghai)	150 - 200	300 - 400
EUROPE (Main ports)	7,400 - 7,500	13,200 - 15,000
INDIA (Navasheva)	3,000 - 3,400	3,900 - 6,000
JAPAN (Main ports)	350 - 500	700 - 1,000
KOREA (Pusan)	400 - 500	800 - 1,000
WEST MEDITERRANEAN (Main ports)	7,500 - 8,200	13,700 - 15,000
NEW ZEALAND	4,500 - 4,550	9,000 - 9,050
SOUTH AFRICA	4,200 - 4,500	7,400 - 9,000

Source : Malaysia Shipowners' Association (MASA)

Courier Service Rates

Various Malaysian and international companies provide courier services in Malaysia.

Estimated Delivery Time and Weight Limit

Country	EDT	WLM
A Afghanistan	5-7	30
Albania	5-7	30
Algeria	5-7	30
Andorra	5-7	30
Angola	5-7	20
Antigua and Barbuda	5-7	30
Argentina	3-4	20
Armenia	5-7	30
Aruba	5-7	20
Australia	2-4	20
Australia - Christmas Isl.	7-11	30
Australia - Cocos Island	9-11	30
Australia - Norfolk Island	6-8	30
Austria	3-5	30
Azerbaijan	5-7	30
B Bahamas	5-7	30
Bahrain	3-5	20
Bangladesh	3-5	30
Barbados	5-7	30
Belarus	5-7	30
Belgium	4-7	30
Belize	5-7	30
Benin	5-7	30
Bhutan	5-6	30
Bolivia	5-7	30
Bosnia & Herzegovina	5-8	30
Botswana	5-7	30
Brazil	4-6	30
Brunei	2-4	30
Bulgaria	3-4	30
Burkina Faso	5-8	30
Burundi	5-8	30
C Cambodia	2-4	30
Cameroon	5-7	30
Canada	4-7	30
Cape Verde	5-7	30
Central African Rep.	5-7	30
Chad	5-7	30
Chile	4-6	30
China	2-4	30
China - Hong Kong	2-4	30
China - Macao	2-4	30
China - Taiwan	2-5	20
Colombia	5-7	30
Comoros	5-7	30
Congo Republic	7-11	30
Costa Rica	5-7	30
Cote d' Ivoire	5-7	30
Croatia	5-7	30
Cuba	4-7	10
Curacao	5-7	30
Cyprus	3-4	30
Czech Republic	3-6	30
D Dem. Rep. of Congo	5-7	20
Denmark	3-5	30
Denmark - Faroe Isl.	7-11	30
Denmark - Greenland	7-11	30
Djibouti	5-7	30
Dominica	5-7	20
Dominican Republic	5-7	30
E Ecuador	5-7	30
Egypt	4-6	30
El Salvador	5-7	30
Equatorial Guinea	5-7	20
E Eritrea	5-7	30
Estonia	3-4	30
Ethiopia	5-7	30
F Fiji	4-5	30
Finland	4-6	30
Finland - Aland Islands	9-11	30
France (FR)	4-6	30
FR - French Guiana	7-11	30
FR - French Polynesia	7-11	30
FR - Guadeloupe	5-7	30
FR - Martinique	5-7	30
FR - Mayotte	7-11	30
FR - New Caledonia	5-9	20
FR - Reunion	7-11	30
FR - Saint Barthelemy	5-7	30
FR - Saint Martin	9-11	30
FR - St. Pierre & Miquelon	7-10	30
FR - Wallis & Futuna Isl.	7-11	30
G Gabon	5-7	30
Gambia	5-7	10
Georgia	5-7	30
Germany	3-6	30
Ghana	4-6	30
Greece	3-5	30
Grenada	5-7	30
Guatemala	5-7	30
Guinea	5-7	30
Guinea-Bissau	5-7	30
Guyana	5-7	20
H Haiti	5-7	30
Honduras	5-7	30
Hungary	4-6	30
I Iceland	3-5	30
India	3-4	30
Indonesia	2-4	30
Iran	3-5	30
Iraq	5-7	30
Ireland	4-7	30
Israel	9-11	30
Italy	5-7	30
J Jamaica	5-7	30
Japan	2-4	30
Jordan	4-6	30
K Kazakhstan	4-6	20
Kenya	4-7	30
Kiribati	5-7	30
Korea, North	4-5	30
Korea, South	2-5	30
Kosovo	5-8	30
Kuwait	5-6	30
Kyrgyzstan	5-6	30
L Laos	3-5	30
Latvia	5-7	30
Lebanon	4-6	30
Lesotho	5-7	30
Liberia	7-11	30
Libya	5-7	30
Liechtenstein	3-5	30
Lithuania	5-7	30
Luxembourg	3-5	30
M Macedonia	5-7	30
Madagascar	5-7	30
Malawi	4-6	20
Maldives	4-6	30
Mali	5-7	30
Malta	5-7	30
Marshall Islands	5-7	30
Mauritania	5-7	30
Mauritius	4-8	30
Mexico	3-5	30
Micronesia (Caroline Isl.)	9-11	30
Moldova	5-7	30
Monaco	5-7	30
Mongolia	5-7	20
Montenegro	5-7	30
Morocco	3-5	30
Mozambique	5-7	30
Myanmar	2-3	20
N Namibia	4-6	30
Nauru	7-9	20
Nepal	2-4	30
Netherlands (NL)	5-7	30
NL-Bonaire Sint Eustaius & Saba	5-8	30
Netherlands Antilles	5-9	30
New Zealand (NZ)	4-5	30
NZ - Cook Islands	7-11	30
NZ - Niue Islands	5-9	30
NZ - Tokelau Islands	7-11	30
Nicaragua	5-9	30
Niger Republic	5-7	30
Nigeria	5-7	30
Norway	3-6	30
O Oman	3-5	30
P Pakistan	3-4	30
Palau	5-7	30
Palestine	9-11	30
Panama	5-7	30
Papua New Guinea	3-4	30
Paraguay	5-7	30
Peru	5-7	30
Philippines	2-4	20
Poland	4-7	20
Portugal	3-5	30
Q Qatar	3-7	30
R Romania	5-7	30
Russian Federation	3-5	30
Rwanda	5-7	30
S Saint Kitts & Nevis	7-10	30
Saint Lucia	5-7	30
St. Vincent & the Grenadines	7-10	20
Samoa (Western Samoa)	7-10	30
San Marino	5-7	30
Sao Tome and Principe	7-11	30
Saudi Arabia	3-4	30
Senegal	5-7	30
Serbia	5-7	30
Seychelles	5-7	30
Sierra Leone	5-7	30
Singapore	2-3	30
Sint Maarten	5-7	30
Slovakia	3-8	30
Slovenia	5-7	30
S Solomon Islands	4-7	30
Somalia	7-10	30
South Africa	3-5	30
South Sudan	9-11	30
Spain	3-5	20
Spain - Balearic Islands	9-11	30
Spain - Canary Islands	9-11	30
Spanish Ter. of N. Africa	9-11	30
Sri Lanka	2-5	30
Sudan	4-5	30
Suriname	9-11	20
Swaziland	5-7	30
Sweden	4-7	30
Switzerland	3-6	30
Syrian Arab Republic	3-4	20
T Tajikistan	8-10	30
Tanzania	8-11	30
Thailand	2-3	20
Timor Leste	4-7	30
Togo	5-7	30
Tonga	5-7	30
Trinidad and Tobago	5-7	20
Tunisia	3-7	20
Turkey	3-5	30
Turkmenistan	7-8	30
Tuvalu	3-7	20
U Uganda	6-9	30
Ukraine	4-7	20
United Arab Emirates	3-4	30
United Kingdom (UK)	3-5	30
UK - Anguilla	5-7	20
UK - Ascension	9-11	30
UK - Bermuda	5-7	20
UK - British Virgin Isl.	5-7	30
UK - Cayman Islands	5-7	10
UK - Falkland Islands	7-11	30
UK - Gibraltar	5-7	20
UK - Guernsey	5-7	30
UK - Isle of Man	9-11	30
UK - Jersey	5-7	30
UK - Montserrat	5-8	30
UK - Pitcairn Islands	9-11	30
UK - St. Helena	7-10	30
UK - Tristan Da Cunha	9-11	30
UK - Turks and Caicos Isl.	3-7	10
United States (US)	3-6	30
US - Guam	5-7	30
US - Mariana Islands	7-11	30
US - Puerto Rico	3-5	30
US - Samoa	5-7	30
US - US Virgin Islands	7-11	30
Uruguay	5-7	30
Uzbekistan	4-7	30
V Vanuatu	5-6	20
Vatican City	7-11	30
Venezuela	4-7	30
Vietnam	2-4	30
W Western Sahara	9-11	30
Y Yemen	3-4	30
Z Zambia	5-7	30
Zimbabwe	5-7	30

NOTE :

- The estimated delivery time listed applies between major cities for posting before cut-off time. Posting after cut-off time and delivery to areas outside of major cities may incur additional days.
- Packets, envelopes with enclosures, documents, merchandises, etc. are subject to customs inspection and clearance which may incur additional 2 to 3 working days.
- Items may be subject to additional control and domestic rules of the destination country. Where such circumstances occur, the sender or addressee is advised to deal directly with the relevant authorities in the destination country.
- Maximum weight limit for document is 1Kg.
- Please refer to the postage calculator at www.pos.com.my for available services.

LEGEND

- **EDT** : Estimated Delivery Time (Working Days)
- **WLM** : Weight Limit for Merchandise (Kg)

Zones

Country	Zones
A Afghanistan	7
Albania	6
Algeria	7
Andorra	8
Angola	8
Antigua and Barbuda	8
Argentina	7
Armenia	7
Aruba	8
Australia	4
Australia - Christmas Island	8
Australia - Cocos Islands	8
Australia - Norfolk Island	8
Austria	7
Azerbaijan	7
B Bahamas	8
Bahrain	5
Bangladesh	4
Barbados	8
Belarus	6
Belgium	7
Belize	8
Benin	8
Bhutan	5
Bolivia	8
Bosnia & Herzegovina	7
Botswana	8
Brazil	8
Brunei	2
Bulgaria	5
Burkina Faso	7
Burundi	8
C Cambodia	3
Cameroon	8
Canada	6
Cape Verde	8
Central African Republic	8
Chad	8
Chile	8
China	3
China - Hong Kong	3
China - Macao	3
China - Taiwan	3
Colombia	8
Comoros	8
Congo Republic	8
Costa Rica	8
Cote d' Ivoire	7
Croatia	6
Cuba	7
Curacao	8
Cyprus	6
Czech Republic	6
D Dem. Rep. of Congo	8
Denmark	7
Denmark - Faroe Islands	8
Denmark - Greenland	8
Djibouti	8
Dominica	8
Dominican Republic	8
E Ecuador	7
Egypt	6
El Salvador	8
Equatorial Guinea	8
E Eritrea	8
Estonia	8
Ethiopia	7
F Fiji	6
Finland	6
Finland - Aland Islands	8
France	6
France - French Guiana	8
France - French Polynesia	7
France - Guadeloupe	8
France - Martinique	8
France - Mayotte	8
France - New Caledonia	7
France - Reunion	8
France - Saint Barthelemy	8
France - Saint Martin	8
France - St. Pierre & Miquelon	8
France - Wallis & Futuna Isl.	8
G Gabon	8
Gambia	7
Georgia	8
Germany	6
Ghana	7
Greece	6
Grenada	8
Guatemala	8
Guinea	8
Guinea-Bissau	8
Guyana	8
H Haiti	8
Honduras	8
Hungary	6
I Iceland	7
India	4
Indonesia	2
Iran	6
Iraq	8
Ireland	7
Israel	8
Italy	7
J Jamaica	8
Japan	4
Jordan	6
K Kazakhstan	8
Kenya	7
Kiribati	7
Korea, North	8
Korea, South	4
Kosovo	8
Kuwait	6
Kyrgyzstan	7
L Laos	6
Latvia	6
Lebanon	6
Lesotho	8
Liberia	8
Libya	6
Liechtenstein	8
Lithuania	6
Luxembourg	5
M Macedonia	6
Madagascar	8
Malawi	7
Maldives	5
Mali	8
Malta	6
Marshall Islands	8
Mauritania	8
Mauritius	6
Mexico	7
Micronesia (Caroline Islands)	8
Moldova	8
Monaco	7
Mongolia	8
Montenegro	8
Morocco	6
Mozambique	8
Myanmar	4
N Namibia	7
Nauru	7
Nepal	5
Netherlands (NL)	6
NL - Bonaire, Sint Eustaius & Saba	8
Netherlands Antilles	8
New Zealand (NZ)	5
NZ - Cook Islands	8
NZ - Niue Islands	8
NZ - Tokelau Islands	8
Nicaragua	8
Niger Republic	8
Nigeria	7
Norway	7
O Oman	5
P Pakistan	4
Palau	8
Palestine	8
Panama	8
Papua New Guinea	7
Paraguay	8
Peru	8
Philippines	2
Poland	6
Portugal	7
Q Qatar	5
R Romania	6
Russian Federation	6
Rwanda	8
S Saint Kitts & Nevis	8
Saint Lucia	8
St. Vincent & the Grenadines	8
Samoa (Western Samoa)	7
San Marino	8
Sao Tome and Principe	8
Saudi Arabia	5
Senegal	8
Serbia	6
Seychelles	7
Sierra Leone	8
Singapore	1
Sint Maarten	8
Slovakia	8
Slovenia	8
S Solomon Islands	7
Somalia	8
South Africa	6
South Sudan	8
Spain	6
Spain - Balearic Islands	8
Spain - Canary Islands	8
Spanish Ter. of N. Africa	8
Sri Lanka	4
Sudan	7
Suriname	8
Swaziland	7
Sweden	7
Switzerland	7
Syrian Arab Republic	8
T Tajikistan	8
Tanzania	7
Thailand	2
Timor Leste	8
Togo	8
Tonga	6
Trinidad and Tobago	8
Tunisia	8
Turkey	5
Turkmenistan	8
Tuvalu	8
U Uganda	8
Ukraine	6
United Arab Emirates	5
United Kingdom (UK)	6
UK - Anguilla	8
UK - Ascension	8
UK - Bermuda	8
UK - British Virgin Islands	8
UK - Cayman Islands	8
UK - Falkland Islands	8
UK - Gibraltar	8
UK - Guernsey	8
UK - Isle of Man	8
UK - Jersey	8
UK - Montserrat	8
UK - Pitcairn Islands	8
UK - St. Helena	8
UK - Tristan Da Cunha	8
UK - Turks and Caicos Isl.	8
United States (US)	6
US - Guam	8
US - Mariana Islands	8
US - Puerto Rico	8
US - Samoa	8
US - US Virgin Islands	8
Uruguay	8
Uzbekistan	8
V Vanuatu	7
Vatican City	8
Venezuela	8
Vietnam	2
W Western Sahara	8
Y Yemen	8
Z Zambia	7
Zimbabwe	8

NOTE

- The zoning is applicable for EMS Document & EMS Merchandise.

EMS Rates

POS MALAYSIA

Please refer to Zones classification								
Weight (kg)	Zone 1 (RM)	Zone 2 (RM)	Zone 3 (RM)	Zone 4 (RM)	Zone 5 (RM)	Zone 6 (RM)	Zone 7 (RM)	Zone 8 (RM)
Document								
0.5	62.40	97.50	104.00	113.10	130.00	149.50	169.00	195.00
1.0	68.90	110.50	122.20	139.10	162.50	188.50	215.80	260.00
Merchandise								
0.5	65.00	110.50	136.50	149.50	175.50	188.50	221.00	260.00
1.0	71.50	123.50	154.70	170.30	200.20	224.90	267.80	325.00
1.5	78.00	136.50	172.90	191.10	224.90	261.30	314.60	390.00
2.0	84.50	149.50	191.10	211.90	249.60	297.70	361.40	455.00
2.5	91.00	162.50	209.30	232.70	274.30	334.10	408.20	520.00
3.0	97.50	175.50	227.50	253.50	299.00	370.50	455.00	585.00
3.5	104.00	188.50	245.70	274.30	323.70	406.90	501.80	650.00
4.0	110.50	201.50	263.90	295.10	348.40	443.30	548.60	715.00
4.5	117.00	214.50	282.10	315.90	373.10	479.70	595.40	780.00
5.0	123.50	227.50	300.30	336.70	397.80	516.10	642.20	845.00
5.5	130.00	240.50	318.50	357.50	422.50	552.50	689.00	910.00
6.0	136.50	253.50	336.70	378.30	447.20	588.90	735.80	975.00
6.5	143.00	266.50	354.90	399.10	471.90	625.30	782.60	1,040.00
7.0	149.50	279.50	373.10	419.90	496.60	661.70	829.40	1,105.00
7.5	156.00	292.50	391.30	440.70	521.30	698.10	876.20	1,170.00
8.0	162.50	305.50	409.50	461.50	546.00	734.50	923.00	1,235.00
8.5	169.00	318.50	427.70	482.30	570.70	770.90	969.80	1,300.00
9.0	175.50	331.50	445.90	503.10	595.40	807.30	1,016.60	1,365.00
9.5	182.00	344.50	464.10	523.90	620.10	843.70	1,063.40	1,430.00
10.0	188.50	357.50	482.30	544.70	644.80	880.10	1,110.20	1,495.00
11.0	201.50	383.50	518.70	586.30	694.20	952.90	1,203.80	1,625.00
12.0	214.50	409.50	555.10	627.90	743.60	1,025.70	1,297.40	1,755.00
13.0	227.50	435.50	591.50	669.50	793.00	1,098.50	1,391.00	1,885.00
14.0	240.50	461.50	627.90	711.10	842.40	1,171.30	1,484.60	2,015.00
15.0	253.50	487.50	664.30	752.70	891.80	1,244.10	1,578.20	2,145.00
16.0	266.50	513.50	700.70	794.30	941.20	1,316.90	1,671.80	2,275.00
17.0	279.50	539.50	737.10	835.90	990.60	1,389.70	1,765.40	2,405.00
18.0	292.50	565.50	773.50	877.50	1,040.00	1,462.50	1,859.00	2,535.00
19.0	305.50	591.50	809.90	919.10	1,089.40	1,535.30	1,952.60	2,665.00
20.0	318.50	617.50	846.30	960.70	1,138.80	1,608.10	2,046.20	2,795.00
21.0	331.50	643.50	882.70	1,002.30	1,188.20	1,680.90	2,139.80	2,925.00
22.0	344.50	669.50	919.10	1,043.90	1,237.60	1,753.70	2,233.40	3,055.00
23.0	357.50	695.50	955.50	1,085.50	1,287.00	1,826.50	2,327.00	3,185.00
24.0	370.50	721.50	991.90	1,127.10	1,336.40	1,899.30	2,420.60	3,315.00
25.0	383.50	747.50	1,028.30	1,168.70	1,385.80	1,972.10	2,514.20	3,445.00
26.0	396.50	773.50	1,064.70	1,210.30	1,435.20	2,044.90	2,607.80	3,575.00
27.0	409.50	799.50	1,101.10	1,251.90	1,484.60	2,117.70	2,701.40	3,705.00
28.0	422.50	825.50	1,137.50	1,293.50	1,534.00	2,190.50	2,795.00	3,835.00
29.0	435.50	851.50	1,173.90	1,335.10	1,583.40	2,263.30	2,888.60	3,965.00
30.0	448.50	877.50	1,210.30	1,376.70	1,632.80	2,336.10	2,982.20	4,095.00

NOTE :

- EMS published rate above is inclusive of 15% fuel surcharge and 15% handling surcharge in Ringgit Malaysia (RM).
- The posting rate will be determine by actual or volumetric weight, whichever is higher.
- All items sent via EMS should be clearly and truthfully declared in respect of content and value.
- Parcels/merchandise should be accompanied by commercial invoice or commercial pro-forma.
- Food items are not acceptable in some countries. For shipments containing food (including health or dietary supplements, food and colour additives) to USA, Prior Notice Confirmation Number has to be applied FDA, US through the following website: https://www.access.fda.gov/indexhtml#prior
- Effective on 1 December 2021.

For more information

www.pos.com.my PosMalaysiaBerhad pos4you

Source : Poslaju Malaysia (www.poslaju.com.my)

https://www.pos.com.my/send/pos-laju/international/express/express-mail-service-ems.html

Air Cargo Rates

From Kuala Lumpur to:

Destination Country	SCR* Item No.	Minimum Weight (kg)	Rates/kg	
			RM	US$
AUSTRALIA				
Perth		Minimum	113.00	27.37
		Normal	16.40	3.97
		45	13.00	3.15
		250	11.08	2.68
		500	10.46	2.53
Sydney		Minimum	113.00	27.37
		Normal	20.05	4.86
		45	15.74	3.81
		250	12.19	2.95
		500	11.72	2.84
GERMANY				
Cologne/ Frankfurt Hamburg/ Stuttgart		Minimum	150.00	36.33
		Normal	33.07	8.01
		45	25.95	6.28
		250	15.36	3.72
JAPAN				
Osaka/Tokyo		Minimum	113.00	27.37
		Normal	18.91	4.58
		45	14.73	3.57
KOREA				
Seoul		Minimum	113.00	27.37
		Normal	20.93	5.07
		45	16.25	3.94
UK				
London		Minimum	150.00	36.33
		Normal	35.63	8.63
		45	27.87	6.75
		250	15.68	3.80

Destination Country	SCR* Item No.	Minimum Weight (kg)	Rates/kg	
			RM	US$
USA				
New York		Minimum	165.00	39.96
		Normal	30.89	7.48
		45	24.89	6.03
		100	24.50	5.93
		200	22.88	5.54
		300	20.95	5.07
		400	20.73	5.02
		500	19.68	4.77
	4314	300	18.45	4.47
	4314	500	17.94	4.24
	4314	1000	17.35	4.20
	4416	100	18.11	4.38
	4416	500	17.53	4.25
	4416	1000	15.99	3.87
West Coast		Minimum	165.00	39.96
		Normal	29.24	7.08
		45	23.08	5.58
		100	22.88	5.54
		200	21.23	5.14
		300	19.33	4.68
		400	19.11	4.63
		500	18.03	4.37
	4314	300	16.78	4.06
	4314	500	16.26	3.94
	4314	1000	15.69	3.80
	4416	100	16.53	4.00
	4416	300	16.14	3.91
	4416	1000	14.02	3.40

**SCR=Specified Cargo Rates*

Item No. 4314 - Electronic components (fabricated for electronic computers, auxiliary machines)

Item No. 4416 - Automobile radios, dictation machines, hearing aids, records, recording tape, recording wire, radios, televisions, sound recording sets, electric appliances, lighting fixtures, enamelled wire, insulated wire, telephone apparatus, telegraph apparatus, teletype apparatus, electronic tubes, semi-conductors.

Source: Quality Standards & Tariffs, MasKargo – www.maskargo.com

Rented Accommodation (Furnished)

	Prime Urban Residential Area in Kuala Lumpur (per month)	
	RM	US$
Houses		
Bungalow	4,000 – 70,000	968 – 16,953
Double Semi-detached	1,300 – 25,000	315 – 6,054
Terrace	300 – 18,000	72.66 – 4,359
Apartments/Condominiums		
1-bedroom	400 – 10,000	96.88 – 2,421
2-bedroom	650 – 18,000	157.42 – 4,359
3-bedroom	700 – 40,000	170 – 9,688

Sources: www.propertyguru.com.my

Golf Club Membership

Course: 9, 18, 27, 36 holes

Club Fees	RM	US$
Corporate Membership (one nominee)	2,650 - 250,000	641 – 60,547
Monthly Subscription*	117 - 265	28.34 – 64.18
Green Fees		
- Weekdays	100.70 - 318.00	24.56 – 77.02
- Weekends	169.60 - 477.00	41.08 – 116

Sources: All golf club in Malaysia (https://www.golf.com.my)

International School Fees

There are more than 40 international schools registered with the Ministry of Education, Malaysia. These schools are located in the federal territories of Kuala Lumpur and Labuan, and the states of Johor, Kelantan, Melaka, Negeri Sembilan, Pahang, Penang, Perak, Sabah and Sarawak.

The fees shown below are from a cross-section of the schools and are calculated for a whole year.

The International School of Kuala Lumpur (American Curriculum)

Registration Fee	RM	US$	Tuition Fee per annum	RM	US$
Application	1,210	293	Prep. Reception	52,730	12,770
Membership admission	50	12.10	Prep. Junior	70,950	17,183
Annual society subscription	20	4.84	Prep. Senior to Grade 5	84,315	20,420
Prep. Reception & Prep. Junior	3,680	891	Grade 6 – 8	96,345	23,333
Prep. Senior	8,935	2,080	Grade 9 – 12	106,695	25,840
Grade 1-12	8,935	2,080			
Family Registration Fee	27,780	6,728			
Life Centred Education (LCE) Inclusion Program (Per Annum) Grade 1 to 12 students enrolledin the LCE	40,000	9,687			

Source : www.iskl.edu.my
https://www.iskl.edu.my/admissions/iskl-fees/

Garden International School, Kuala Lumpur (British Curriculum)

Registration Fee	RM	US$	Tuition Fee per annum	RM	US$
Application Fee	1,300	299	Nursery	15,070	3,649
Nursery & Reception (entering year 1)	10,000	2,300	Reception	17,920	4,340
Registration fee Year 1 to 13	20,000	4,600	Year 1 & 2	23,680	5,735
			Year 3 & 4	26,280	6,364
			Year 5 & 6	27,470	6,652
			Year 7, 8	30,210	7,316
			Year 9	31,640	7,663
			Year 10 & 11	32,350	7,835
			Year 12 & 13	32,820	7,949
			** An additional 10% of the Tuition Fee is applied to students on the EAL programme in Years 7 to 9.*		

Source : www.gardenschool.edu.my
https://www.gardenschool.edu.my/school-fees1/#giskl-fee-schedule

Australian International School, Kuala Lumpur

Registration Fee	RM	US$	Tuition Fee + Technology Fee per annum	RM	US$
Application fee			Nursery	10,176	2,464
- Early Year (Pre-School)	1,300	299	Preparation	10,176	2,464
- Foundation to Year 12	20,000	4,600	Foundation	13,170	3,190
			Year 1	13,880	3,363
Admission fee			Year 2	14,443	3,497
- Early Years & Foundation	1,000	230	Year 3	15,174	3,675
- Year 1 to Year 11	1,000	230	Year 4	15,756	3,816
			Year 5	16,753	4,057
			Year 6	17,765	4,302
			Year 7	18,343	4,442
			Year 8	18,920	4,582
			Year 9	20,375	4,934
			Year 10	21,033	5,093
			Year 11	21,223	5,139
			Year 12 (*3 payment per year only)	28,296*	6,852*

Source : www.aism.edu.my
https://www.aism.edu.my/admissions/fee

French School, Kuala Lumpur (French Curriculum)

Registration Fee	RM	US$	Tuition Fee per annum	RM	US$
Initial Enrolment			**Preschool**		
TPS/PS/MS Classes	5,000	1,210	- Full rate (company rate)	32,750	7,932
Others levels	10,000	2,422	- Family rate (For student from any nationality)	24,250	5,873
Deposit	9,000	2,180			
			Elementary		
			- Full rate (company rate)	38,400	9,300
			- Family rate (For student from any nationality)	29,200	7,072
			Middle School		
			- Full rate (company rate)	46,000	11,141
			- Family rate (For student from any nationality)	35,250	7,811
			High School		
			- Full rate (company rate)	50,000	12,109
			- Family rate (For student from any nationality)	37,900	9,179

Source: www.lfkl.edu.my
https://www.lfkl.edu.my/school-fees/

International School Fees

Chinese Taipei School, Kuala Lumpur (Taiwan Curriculum)

Registration Fee	RM	US$	Tuition Fee per annum	RM	US$
Entrance Fee	4,000	969	**Primary School** (Taiwan Student)		
Parent Association Fee	60	3.34	Primary 1-2	3,800	920
Miscellaneous Fee (Primary)	1,950	472	Primary 3-4	3,900	945
Miscellaneous Fee (Junior)	2,025	490	Primary 5-6	4,000	969
Miscellaneous Fee (Senior) – Arts	2,250	545			
Miscellaneous Fee (Senior) - Sciences	2,750	666	**Primary School** (Other Countries)		
			Primary 1-2	6,200	1,502
			Primary 3-4	6,300	1,526
			Primary 5-6	6,400	1,550
			Junior High School (Taiwan Student)		
			Junior 1	5,400	1,308
			Junior 2	5,500	1,332
			Junior 3	5,600	1,356
			Junior High School (Other Countries)		
			Junior 1	7,800	1,308
			Junior 2	7,900	1,332
			Junior 3	8,000	1,356

Registration Fee	RM	US$	Tuition Fee per annum	RM	US$
			Senior High School – Arts (Taiwan Student)		
			Senior 1	7,000	1,695
			Senior 2	7,100	1,720
			Senior 3	7,200	1,744
			Senior High School – Arts (Other Countries)		
			Senior 1	9,400	2,277
			Senior 2	9,500	2,301
			Senior 3	9,600	2,325
			Senior High School – Sciences (Taiwan Student)		
			Senior 1	-	-
			Senior 2	7,100	1,695
			Senior 3	7,200	1,744
			Senior High School – Sciences (Other Countries)		
			Senior 1	-	-
			Senior 2	9,500	2,301
			Senior 3	9,600	2,325

Source: www.cts.edu.my
http://www.cts.edu.my/aboutus.php?au_cate=admission&au_id=36

Hotel Rates

Average published room rates in:

	Single / Double	
	RM*	US$*
Kuala Lumpur		
5-Star Hotel	645.73	156.39
4-Star Hotel	407.40	98.67
3-Star Hotel	224.45	54.36
Penang	620.83	150.36
5-Star Hotel	393.97	95.42
4-Star Hotel	236.27	57.22
3-Star Hotel		

*** MAH Average published room rates 2021*
Source: Malaysian Association of Hotels – www.hotels.org.my

Health Care

Average Consultation Fees charged by General Practitioners

(a) First visit/ Initial Consultation

Item	Initial	
	RM	US$
Consultation only Consultation with examination Consultation with examination and treatment plan	50.00 – 100.00	12.11 – 24.22
Consultation after stipulated hours	Up to 50% above the usual rate	
House call or home visit	Up to 100% above the usual rate	

(b) Clinic without pharmaceutical services

Item	Initial	
	RM	US$
Consultation only Consultation with examination Consultation with examination and treatment plan	140.00 – 300.00	33.91 – 72.66
Consultation after stipulated hours	Up to 50% above the usual rate	
House call or home visit	Up to 100% above the usual rate	

Average Consultation Fees charged by Physicians, Paediatricians and Psychiatrists (Specialist Fee)

Item	Initial		Follow-up	
	RM	US$	RM	US$
Consultation only Consultation with examination Consultation with examination and treatment plan	140.00-300.00	33.91 – 72.66	70.00 – 150.00	16.95 – 36.33
Consultation after stipulated hours	Up to 50% above the usual rate			
House call or home visit	Up to 100% above the usual rate			

Source : Malaysia Medical Association
1) Seventh Schedule for General Practitioner' Clinic
2) Private Healthcare Facilities and Services (Private Hospitals and Other Private Healthcare Facilites)(Amendment) Order 2013 – Amendment of Thirteen Schedule

Average Hospital Ward Charges

Category of Ward	Per night	
	RM*	US$*
Single Bedded	230 – 430	55.70 – 104
2-Bedded	136 – 168	32.94 – 40.69
4-Bedded	80 – 118	19.38 – 28.58
Itensive Care Unit (ICU)	380 - 480	92.03 -116.25

Source: Private and Government Hospital

Domestic Help

Category of Ward	Per month	
	RM	US$
Servant (foreign maid, full-time)	From 1200	From 291
Driver (basic)	1,300	315



Public Transport

	RM	US$
Taxi Fares		
On Meter (by kilometre)		
- For the first 1 km	3.00	0.73
- For every subsequent 200m	0.25	0.06
Radiophone Charges		
- For every taxi call	2.00	0.48
- All luggage placed in the boot	free	free
Bus & Rail Fares		
RapidKL City Bus		
Zone 1,2,3 & 4	1.00 – 3.00	0.24 – 0.73
Zone 5,6,7 & 8	1.90 – 5.00	0.46 – 1.21
Bus Rapid Transit (BRT) - Integrated Transit System servicing the southeastern suburbs of Petaling Jaya, Malaysia.	0.80– 8.80	0.19 – 2.13
Klang Valley Intergrated Rail Transit		
(Services available only in Kuala Lumpur/ Selangor)		
Kelana Jaya Line	0.80 – 6.10	0.19 – 1.48
Ampang Line and Sri Petaling Line	0.80 – 6.00	0.19 – 1.45
KLIA Express (Standard Single Trip)	35.00	8.48
MRT	0.80 – 8.60	0.19 – 2.08
KL Monorail	0.90 – 6.10	0.21 – 1.47

Source : i) Syarikat Prasarana Negara Berhad (RapidKL) – www.prasarana.com.my
https://myrapid.com.my/bus-train/rapid-kl/integrated-fare-table/
ii) KLIA Express - www.kliaekspres.com
iii) APAD Malaysia - https://www.apad.gov.my
https://www.apad.gov.my/sumber-maklumat1/pekeliling/251-kadar-tambang-baharu-bagi-perkhidmatan-kenderaan-perkhidmatan-awam-kelas-teksi-dan-kereta-sewa/file

Average Domestic Airfares

Selected Destinations from Kuala Lumpur:

Location	Business Class		Economy	
	RM	US$	RM	US$
Penang	939	227	644	156
Langkawi	939	227	769	186
Johor Bahru	1,909	462	759	183
Kuantan	1,909	462	769	186
Terengganu	1,909	462	759	183
Kuching	1,976	479	1,128	273
Kota Kinabalu	2,116	512	1,269	307

Source : Malaysia Airlines System (MAS) – www.malaysiaairlines.com

Eating Out in Malaysia

Prices quoted are for the city of Kuala Lumpur and would generally be lower for other locations in Malaysia.

	RM	US$
Meal, inexpensive restaurant	9 - 15	2.18 – 3.63
Meal for 2 people, mid range restaurant, three-course	50 – 100	12.10 – 24.22
Mcmeal at mcdonalds (or equivalent combo meal)	11 - 15	2.66 – 3.63
KFC (snack plate)	13.70	3.32
Pizza Hut (size small – large 12-inch)	12.15 – 35.75	2.94 – 8.66
Sushi set meals	15.90 -21.90	3.85 – 5.30

Shopping in Kuala Lumpur

Kuala Lumpur is ranked as the best shopping city in Southeast Asia by Globe Shopper Index, cementing the capital city's position as a shopping paradise. It combined low prices with a good range of products in a large number of stores.

Product	RM	US$
1 pair of jeans (levis 501 or similar)	110 - 300	26.64 – 72.66
1 summer dress in a chain store (zara, H&M, ...)	69.00 – 200	16.71 – 48.44
1 pair of nike running shoes (mid-range)	200 - 350	48.44 – 84.77
1 pair of men leather business shoes	150 - 399	36.33 – 96.63
iPad Wi-Fi 128GB	1,948	472
DSLR Nikon D 5300 Body (Black) with AF-S DX 18-140mm F3.5-5.6G ED VR Lens	3,788	917
DSLR Canon EOS 1500D Kit (EF S18-55 IS II)	2,216	537
iPhone X 5.8-inch display	4,857	1,176
13-inch MacBook Air	3,916 – 4,716	948 – 1,142
Samsung 65 inch UHD 4K CURVED SMART LED TV	4,699	1,138

Prices of Selected Consumer Items

Prices in supermarkets

Product	RM	US$
Milk (regular), (1 liter)	5.00 – 8.00	1.21 – 1.94
Loaf of fresh white bread (500g)	2.50 – 4.00	0.61 – 0.97
Rice (white), (1kg)	2.50 – 7.00	0.61 – 1.69
Eggs (regular) (12)	4.00 – 7.20	0.97 – 1.74
Local cheese (1kg)	25.00 – 120.00	6.05 – 29.06
Chicken breasts (boneless, skinless), (1kg)	8.50 – 19.00	2.06 – 4.60
Beef round (1kg) (or equivalent back leg red meat)	16.00 – 40.00	3.88 – 9.69
Apples (1kg)	7.00 – 14.00	1.70 – 3.39
Banana (1kg)	4.00 – 8.00	0.61 – 1.94
Oranges (1kg)	6.00 – 15.00	1.45 – 3.63
Tomato (1kg)	3.00 – 8.00	0.73 – 1.94
Potato (1kg)	2.00 – 6.00	0.48 – 1.45
Onion (1kg)	2.00 – 6.90	0.48 – 1.67
Lettuce (1 head)	2.50 – 6.00	0.61 – 1.45
Water (1.5 liter bottle)	1.50 – 3.00	0.36 – 0.73
Bottle of wine (mid-range)	40.00 – 80.00	9.69 – 19.38
Domestic beer (0.5 liter bottle)	6.00 – 15.00	1.45 – 3.63
Cigarettes 20 Pack (Marlboro)	17.00 – 18.00	4.11 – 4.36

Non-dutiable Goods

The following are some of the goods available free duty in Malaysia:

fountain pens, books, perfume, cosmetics, portable radios, watches, cameras, video cameras, calculators, computers, fishing equipment, golf clubs, tennis and badminton racquets, medical equipment, manicure preparations, e.g. nail polishers & varnishes, varnish removers, leather goods, e.g. shoes, handbags, wallets, purses, suitcases, travelling bags, briefcases.



Source: Royal Malaysian Customs - www.customs.gov.my

Useful Addresses

Relevant Organisations

Federation of Malaysian Manufacurers
Wisma FMM
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PJU 9, Bandar Sri Damansara
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Fax: (603) 6274 1266 / 7288
E-mail: webmaster@fmm.org.my
Website: www.fmm.org.my

Companies Commission of Malaysia (SSM)
Menara SSM@Sentral
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Malaysia
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Website: www.ssm.com.my

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Website: www.imi.gov.my

Employees Provident Fund (EPF)
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Website: www.kwsp.gov.my

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Website: www.cenviro.com

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Fax: (603) 6201 3372
E-mail: lhdn@hasil.gov.my
Website: www.hasil.gov.my

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KLIA Free Commercial Zone
Southern Support Zone
Kuala Lumpur International Airport
64000 Sepang
Selangor, Malaysia
Tel : (603) 8777 2037
Fax: (603) 8783 3031
E-mail: rafidahjunaida.roslan@malaysiaairlines.com
Website: www.maskargo.com

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Website: www.mef.org.my

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Fax: (603) 8889 1973 / 75
Website: www.doe.gov.my

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Fax: (603) 2283 2415 / 2284 8039
E-mail: feedback@tm.com.my
Website: www.t.m.com.my

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No. 3, Persiaan Perdana, Precint 2,
Federal Government Administration Centre
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Fax: (603) 7806 7599
E-mail: kastam@customs.gov.my
Website: www.customs.gov.my

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Website: www.sesb.com.my

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