



MALAYSIA COSTS OF DOING BUSINESS

Malaysia: Your Profit Centre in Asia



MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY

www.mida.gov.my

Objective

The objective of this brochure is to assist 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 overseas or state offices for further advice and assistance.

Published by:



MIDA is the Government's principal investment promotion and development agency under the Ministry of Investment, Trade and Industry (MITI) to oversee and drive investments into the manufacturing and services sectors in Malaysia. Headquartered in Kuala Lumpur Sentral, MIDA has 12 regional and 21 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 X, Instagram, Facebook, LinkedIn, TikTok and YouTube channel

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 4.647 (as at 21 November 2023)

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

Weighted Average lending rates (WALR): Commercial banks 4.87 % (as at end April 2023)

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

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Starting a Business



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\$10.76 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	215.00
(b) company limited by guarantee	3,000.00	646.00
(c) unlimited company	1,000.00	215.00
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	1,076.00
ii. exceeding RM 1,000,000.00 but not exceeding RM 10,000,000.00	20,000.00	4,304.00
iii. exceeding RM 10,000,000.00 but not exceeding RM 50,000,000.00	40,000.00	8,608.00
iv. exceeding RM 50,000,000.00 but not exceeding RM 100,000,000.00	60,000.00	12,912.00
v. exceeding RM100,000,000.00	70,000.00	15,063.00
(b) without share capital	70,000.00	15,063.00

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	4.08 - 5.80
Georgetown, Pulau Pinang	Georgetown 26.00 - 48.00 Outside Georgetown 36.00 - 48.00	Georgetown 5.60 - 10.33 Outside Georgetown 7.60 - 10.33
Ipoh, Perak	16.00 - 26.00	3.44 - 5.60
Kuala Lumpur*	70.00 - 103.00*	15.06 - 22.16*
Petaling Jaya, Selangor	48.50 - 77.50	10.44 - 16.68
Seremban, Negeri Sembilan	20.00 - 32.00	4.30 - 6.89
Melaka	26.00 - 38.00	5.60 - 8.18
Johor Bahru, Johor	Older PBO/Building Age > 5 Years 25.00 - 38.00 Newer PBO/Building Age < 5 Years 30.00 - 48.00	Older PBO/Building Age > 5 Years 5.38 - 8.18 Newer PBO/Building Age < 5 Years 8.46 - 10.33
Kuantan, Pahang	16.00 - 32.00	3.44 - 6.89
Kuala Terengganu, Terengganu	30.00 - 40.00	6.46 - 8.61
Kota Bharu, Kelantan	15.00 - 28.00	3.23 - 6.03
Kota Kinabalu, Sabah	16.00 - 60.00	3.44 - 12.92
Kuching, Sarawak	17.00 - 49.50	3.66 - 10.65

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, October 2023

Cost of Industrial Land and Factory Building

Cost of Industrial Land*				Cost of Ready-Built Factory*	
Location	Selling Price per ft ²	Quit Rent per Annum	Annual Assessment Rate (% of property value)	Selling Price per ft ² of floor area	Rental per ft ² per month
Perlis	RM8.00 – 12.00 US\$1.72 – 2.58	RM296.50 per 100m ² US\$63.80 per 100m ²	8-10	RM436,00.00 US\$93.82	RM0.75 US\$0.16
Kedah (PKNK)	RM5.00 – 20.00 US\$1.08 – 4.30	RM0.80 – 1.60 per m ² US\$0.17 – 0.34 per m ²	10 – 12	RM50.00 – 70.00 US\$10.76 – 15.06	RM0.50 – 0.70 US\$0.11 – 0.15
Kedah (KHTP)	RM55.00 US\$11.84	RM2,000 – 3,000 per ha. US\$430 – 646 per ha.	8	Not applicable	RM2.00 US\$0.43
Kedah (KSTP)	RM15.00 – 30.00 US\$3.23 – 6.46	Not applicable	Not applicable	Not applicable	Not applicable
Kedah (Northern Gateway)	To be negotiated	Not applicable	Not applicable	Not applicable	Not applicable
Penang	Island (based on the Valuation) Mainland Penang Science Park and Penang Science Park North RM 65.00 US\$13.99 per sf for 60 year leasehold Batu Kawan Industrial Park RM 80.00 US\$17.22 per sf for 60 year leasehold Bandar Cassia Technology Park RM80.00 US\$17.22 per sqft	1. Island : RM 0.65 US\$0.14 Per sqm (minimum RM 300 US\$65.56 Per lot) 2. Mainland : RM 1.08 US\$0.22 Per sqm	MBPP (Island) 12 MBSP (Mainland) 12	Island RM 180.00 – 440.00 US\$38.73 – 94.68 Mainland RM 150.00 -350.00 US\$32.28 – 75.32	Island RM 2.00 – 3.50 US\$0.43 – 0.75 Mainland 1.80 US\$0.39
Perak	RM18.00 – 38.00 US\$3.87 – 8.17	RM 0.40 – 0.90 per ha. US\$0.09 – 0.19 per ha.	10 – 16	RM80 – 180 US\$17.22 – 38.73	RM0.60 – 1.70 US\$0.13 – 0.37
Selangor	RM65.00 – 200.00 US\$13.99 – 43.01	RM2,700 – 24,000 per ha. US\$581 – US\$5,165 per ha.	8 – 13	RM100.00 – 500.00 US\$21.52 – 107.59	RM1.50 – 3.00 US\$0.32 – 0.65
Negeri Sembilan	RM10.00 – 80.00 US\$2.15 – 17.22	RM1,976.84 – 7,700.00 per ha. US\$425 – 1,656 per ha.	8 – 13	RM74.00 – 350.00 US\$15.92 – 75.32	RM0.90 – 1.50 US\$0.19 – 0.32
Melaka	RM35.00 – 59.00 US\$7.53 – 12.70	RM 60 – 240 per 100m ² US\$12.91 – 51.65 per 100m ²	Building 0.35 – 0.60 Vacant Land 0.07 – 0.55	RM200.00 – 350.00 US\$43.04 – 75.31	RM2.00 – 3.50 US\$0.43 – 0.75
Johor	RM25.00 – 90.00 US\$5.38 – 19.37	Light Industry: RM1,600 per ha. US\$344 per ha. Medium Industry: RM2,100 per ha. US\$452 per ha. Heavy Industry: RM2,400 per ha. US\$516 per ha.	0.33 – 1.0	RM140.00 – 400.00 US\$30.13 – 86.08	RM1.20 – 3.00 US\$0.26 – 0.65
Pahang	RM7.00 – 21.00 US\$1.51 – 4.52	RM 15.00 – 21.00 per sq meter US\$3.22 – 4.52 per sq meter	7	RM50.00 – 127.00 US\$10.76 – 27.33	RM0.40 – 0.60 US\$0.08 – 0.13
Terengganu	RM1.95 – 12.00(ft ²) US\$0.42 – 2.58 RM21.00 – RM124.00 (m ²) US\$4.52 – 26.68 RM84,983.98 – RM500,920.00 US\$18,287.92 – 107,794.28 (acre) Price varies depending on type of land with or without complete infrastructure 30 years (Lease only)	RM0.07 – RM0.40 (ft ²) US\$0.02 – 0.09 RM0.70 – RM4.20 (m ²) US\$0.15 – 0.90 RM2,832.80 – RM16,698.00 US\$610 – 3,593 (acre) Price varies depending on type of land with or without complete infrastructure	5 – 10	RM89.95 – RM141.00 US\$19.36 – 30.34 (ft ²) Depends on the market price/district	RM0.20 – RM1.13 US\$0.04 – 0.24 (ft ²) Depends on the market price/district

Cost of Industrial Land and Factory Building

Cost of Industrial Land*				Cost of Ready-Built Factory*	
Location	Selling Price per ft ²	Quit Rent per Annum	Annual Assessment Rate (% of property value)	Selling Price per ft ² of floor area	Rental per ft ² per month
Kelantan	RM26.00 – 27.00 US\$5.60 – 5.81	RM7,000.00 per ha. US\$1,506 per ha.	5 – 12	RM100.00 – 150.00 US\$21.52 – 32.28	RM0.75 – RM0.85 US\$0.16 – 0.18
Sabah* - KKIP	(Only Lease) RM30.00 – 40.00 US\$6.46 – 8.61 for 30 years	RM0.25 p.s.f. US\$0.05 p.s.f.	2 – 11	Detached RM647.00 – 770.00 US\$139.00 – 166.00 Semi-Detached RM598.00 – 665.00 US\$129.00 – 143.00	Detached RM2.70 – 3.23 US\$0.59 – 0.69 Semi-Detached RM2.49 – 2.77 US\$0.53 – 0.60
- POIC	Industrial Land: For sale Selling price: RM26.00 psf – RM40.00 US\$5.59 – 8.61 psf (prepared land) For lease Lease price: RM1.38 psf – 2.29 US\$0.29 – 0.48 psf / year	RM 0.05 p.s.f US\$0.01 p.s.f	-	(Only for rent)	Ready Built Warehouse (only available for rent) Type : Cladded Warehouse - 6 units available Size range from: 15,500 sq. ft - 18,000 sq. ft Rental price : RM1.25 psf – 1.35 psf US\$0.27 – 0.29 / month Type : Semi Cladded Warehouse Size: 29,062 sq. ft - 1 unit available Rental price : RM1.20 psf US\$0.26 / month
Sarawak	RM8.00 – 20.00 US\$1.72 – 4.30	RM 0.05 / US\$0.01 per m ² (Country Land) RM 0.07-0.27 / US\$0.02 – 0.06 per m ² (Town and Sub urban Land)	5.5 – 25.1	RM 49.00 per ft ² US\$10.54 (based on MINTRED'S current rental and selling price)	RM 0.25 per ft ² US\$0.05 (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-Filing.

The tax rates for YA 2022 are as follows:

<h2>Company Tax</h2>	
Resident and non-resident companies	24%
Resident companies with paid-up capital in respect of ordinary shares of RM2.5 million (US\$537,981) 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\$10,759,629) :	
• on the first RM600,000 (US\$129,116) chargeable income	17%
• on subsequent chargeable income	24%
<h2>Petroleum Income Tax</h2>	
A person carrying on petroleum upstream operations is subject to Petroleum Income Tax (PITA) 1967.	38%
From YA 2010, the assessment system under PITA has changed to the current year basis and the self-assessment system.	
<h2>Personal Income Tax</h2>	
Resident individuals with chargeable income (after deduction of personal reliefs) of more than RM5,000 (US\$1,076) and not more than RM2,000,000 (US\$430,385)	1 - 28%
Resident individuals with chargeable income (after deduction of personal reliefs) of more than RM2,000,000 (US\$430,385)	30%
Non-resident individuals (not entitled to any personal reliefs)	30%
<h2>Withholding Tax</h2>	
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:	10%
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.	
• 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	10%
ii. Payable by employees of the non-resident contractor	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\$0.24) and 15% - RM 450 (US\$96.84) per 100% vol per litre
• Tobacco and manufactured tobacco substitutes	RM0.40 (US\$0.09) per stick - RM 400 (US\$86.08)

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

Income Tax Exemption on Foreign Source Income (FSI)

Income Tax (Exemption) (No.6) Order 2022 [P.U.(A) 235]- Exemption of foreign-sourced dividends			
Qualifying Person:	Qualifying Condition:	Qualifying Income:	Exemption Period:
<ul style="list-style-type: none"> i. Resident Individuals (in respect of dividend income received through a partnership business in Malaysia) ii. Limited Liability Partnerships (LLPs) iii. Resident companies 	<ul style="list-style-type: none"> i. The FSI received in Malaysia have been subjected to tax of a similar character to income tax under the law of the territory which the income arises; and ii. The highest rate of tax of a similar character to income tax charged under the law of the territory which the income arises at that time is not less 15%. 	<p>Dividend income received in Malaysia from outside Malaysia.</p> <p>Dividend income received in Malaysia from outside Malaysia means " dividend income arising from outside Malaysia which is brought into Malaysia".</p>	<p>From 1 January 2022 to 31 December 2026 (5 years).</p>

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\$258) 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 July 2022:

Age Group 60 Years and Below (as at 28 February 2020)	
Employers	Employees
a) Monthly wages RM5,000 (US\$1,076) and below. Statutory rate of 13% of the employees' monthly wages	Statutory rate of 11% of the employees' monthly wages
b) Monthly wages exceed RM5,000 (US\$1,076). Statutory rate of 12% of the employees' monthly wages (Third Schedule (Part A) of the EPF Act 1991)	
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\$1,076) and below. Statutory rate of 6.5% of the employees' monthly wages	Statutory rate of 5.5% of the employees' monthly wages
b) Monthly wages exceed RM5,000 (US\$1,076). Statutory rate of 6% of the employees' monthly wages (Third Schedule (Part C) of the EPF Act 1991)	

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

Age Group 60 Years and Below

Employer's share – RM5.00 (US\$1.08) per employee per month
Employee's share – 11% of the employees' monthly wages

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

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

Age Group 60-75 Years

Employer's share – RM5.00 (US\$1.08) per employee per month
Employee's share – 5.5% of the employees' monthly wages

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



Statutory Contributions

Employees' Social Security Act 1969 (Act 4)

The Social Security Organisation (PERKESO) provides social security protection to employees and their dependants in the event of contingencies through two social security schemes under the Employees' Social Security Act 1969 (Act 4). The objective of both schemes is to guarantee cash payment and benefits in kind to employees and their dependents in the event of a contingency. The two schemes are:

- Employment Injury Scheme
- Invalidation Scheme

Employment Injury Scheme

Employment Injury Scheme provides protection to employees against 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 Scheme are Medical Benefit, Temporary Disablement Benefit, Permanent Disablement Benefit, Constant-attendance Allowance, Dependants' Benefit, Funeral Benefit, Facilities for Physical or Vocational Rehabilitation and Education Benefit.

Invalidity Scheme

The Invalidation Scheme provides 24-hour coverage to employees against invalidity or death due to any cause not connected with his employment. However, the employee must fulfil certain conditions to be eligible for Invalidation Scheme benefits such as the extend of morbid condition and the ability to earn a living. Benefits provided under this scheme are Invalidation Pension, Invalidation Grant, Constant-attendance Allowance, Survivors' Pension, Funeral Benefit, Facilities for Physical or Vocational Rehabilitation and Education Benefit.

Contributions

Under Act 4, contributions to PERKESO are compulsory for eligible employers and employees. The monthly contributions for the schemes under this Act are classified into 2 categories:

• First Category

For employees who are less than 60 years of age, the contribution is paid by both the employer and employee, for the protection under the Employment Injury Scheme and the Invalidation Scheme. The rate of contribution under this category comprises 1.75% of employer's share and 0.5% of employee's share based on the employee's monthly wages according to the contribution schedule.

• Second Category

For employees who have attained 60 years of age and new employees who are 55 years of age without prior contributions, for the protection under the Employment Injury Scheme only. The rate of contribution under this category is 1.25% of employees' monthly wages based on the contribution schedule, which is paid by the employers.

Employer's Eligibility

Any employer who hires one or more employees as defined under Act 4 is required to register and make contributions to PERKESO.

Employee's Eligibility

All employees who are Malaysian citizens or permanent residents, 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 are required to be registered and covered by PERKESO. The rate of contribution is capped at a monthly wage ceiling of RM5,000.00 (US\$ 1,076).

Employees exempted from the coverage of Act 4 are permanent employees of Federal and State Government.

Self-Employment Social Security Act 2017 (Act 789)

The Self-Employment Social Security Act 2017 (Act 789) came into force on 1 June 2017. Initially, the Self-Employment Social Security Scheme (SKSPS) under this Act covers the self-employed in the Passenger Transportation Sector such as self-employed taxi drivers and individuals providing similar services including e-hailing drivers and self-employed bus drivers. The coverage of the scheme has since been extended to the self-employed in 19 more sectors, which are Good & Food Transportation, Agriculture, Livestock, Forestry, Fisheries, Food, Construction, Manufacturing, Hawkers, Accommodation Premises, Online Business, Information Technology, Data Processing, Agents, Professional Services, Support Services, Arts, Household Services, and Beauty and Healthcare.

At present, it is mandatory for the self-employed in the Passenger Transportation, and Good & Food Transportation sectors to register with SKSPS.

The SKSPS provides protection to self-employed insured persons against employment injuries and occupational diseases. Self-employment injury means injury suffered by the self-employed caused by an accident or an occupational disease due to or during self-employment activity including while travelling for the purpose of self-employment activity. This scheme provides benefits such as medical, temporary disablement, permanent disablement, constant-attendance, dependants, funeral, education as well as facilities for physical or vocational rehabilitation. The duration of protection is 12 months from the date and time the contribution is paid.

Employment Insurance System Act 2017 (Act 800)

The Employment Insurance System (EIS) coverage under the Employment Insurance System Act 2017 (Act 800) 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, are given training to improve their employability.

EIS Objectives

- Provide immediate financial assistance as income replacement to insured workers who have lost their jobs
- Provide employment services to unemployed workers through the Re-Employment Placement Programme
- Act as a job brokerage to match jobseekers to vacancies based on their skills and competencies
- Train insured workers to equip them with the relevant skills required by the labour market
- Provide Labour Market Insights (LMI) to the public and policymakers



Statutory Contributions

EIS Coverage

- i. All employers in the private sector are required to pay monthly contributions for each of their employees. (Government employees and the self-employed are exempted).
- ii. An employee is defined as a person who is employed by an employer for wages under a contract of service or apprenticeship. 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 not previously contributed to EIS, are exempted.
- iv. Contribution rates are capped at insured salary of RM5,000.00 (US\$ 1,076).

EIS Contribution Rate

Employer : 0.2% of the employee's monthly wages

Employee : 0.2% of the employee's monthly wages

EIS Benefits

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

Extension of Social Security Coverage

Spouses of Business Owners

Starting from 1 July 2018, PERKESO's social security protection has been extended to husbands or wives working for their spouses' businesses. They are covered under the Employees' Social Security Act 1969 (Act 4) and the Employment Insurance System Act (Act 800).

Previously, they were excluded from the social security protection as they were not eligible to register or contribute under both Acts. Effective 1 July 2018, it is compulsory for any employer who employs his or her spouse to work in her or his business enterprise, to register and contribute to PERKESO under Act 4 and Act 800, based on the procedure and rate of contribution stipulated by both Acts.

Foreign Workers

PERKESO has also extended its coverage to all legal foreign workers (excluding domestic servants) in Malaysia, effective 1 January 2019. They are covered by the Employment Injury Scheme under Act 4. The rate of contribution is 1.25% of the worker's insured monthly wages and to be paid by the employer. The Employment Injury provides protection to an employee against accidents or occupational diseases arising out of and in the course of his employment as well as commuting accidents.

Domestic Workers

The extension of social security coverage to domestic workers took effect on 1 June 2021. However, employers were given a cooling off period until 31 May 2022 to register their domestic workers and contribute to PERKESO. With this extension, domestic workers who are Malaysian citizens, permanent residents, and temporary residents, are covered by the Employment Injury Scheme and the Invalidity Scheme under Act 4 as well as the Employment Insurance System (EIS) under Act 800. For foreign domestic workers, they are covered by the Employment Injury Scheme only under Act 4.

With effect from 1 June 2022, it is mandatory for all employers and domestic workers to register and contribute to PERKESO. Under Act 4, employer's contribution constitutes 1.25% of domestic worker's monthly salary for the Employment Injury Scheme and 0.5% for the Invalidity Scheme, while domestic worker contributes 0.5% of his or her monthly salary to the Invalidity Scheme. Under Act 800, each employer and domestic worker contributes 0.5% of the worker's monthly salary, respectively, to the Employment Insurance System.

Return to Work Programme (RTW)

The RTW programme was introduced in 2007 as a proactive approach in helping PERKESO's insured workers suffering from employment injury or illness to safe and productive work as soon as it is medically possible or when maximum recovery is achieved, with the primary focus on minimizing the impact of injuries or disabilities. This programme involves careful planning and coordination by a Case Manager who manages the implementation and coordination of the rehabilitation plan with healthcare providers and the patient while promoting cost-effective care.

Following successful rehabilitation treatment, injured workers would be able to resume working and 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.

PERKESO Tun Razak Rehabilitation Centre (TRRC)

The PERKESO TRRC, located in Bandar Hijau, Melaka, is an international standard rehabilitation centre providing physical rehabilitation programme that integrates physiotherapy, occupational therapy, neuro-robotic therapy, sensory therapy, work hardening, industrial rehabilitation as well as prosthetic and orthotic. TRRC, which commenced operations on 1 October 2014, also provides a variety of reskilling and upskilling modules in its Vocational Rehabilitation programme to support the RTW Programme in ensuring the safe return of injured workers to productive work.

TRRC also houses Neuro-Robotics Rehabilitation and Cybernetics Centre, the first in ASEAN region and the fourth in the world that offers Cybernetics treatment with a complete range of Cyberdyne HAL® (Hybrid Assistive Limb®) equipment. This centre, established in collaboration with Cyberdyne Inc. Japan, provides advanced neuro-robotics rehabilitation treatment for patients with spinal cord or brain injuries such as paralysis and neurodegenerative diseases.



Statutory Contributions

Health Screening Programme (HSP)

PERKESO introduced the Health Screening Programme (HSP) in 2013 as part of efforts to promote and nurture healthy lifestyle while at the same time, facilitate early detection and prevention of non-communicable diseases among workers. The distribution of health screening vouchers to eligible insured Malaysian workers has been replaced by a new digital platform, known as SEHATi. SEHATi is accessible via a mobile application for employees, and via a portal for service panels such as clinics, laboratories, and mammogram centres. The HSP is offered to employees who contribute to PERKESO's Invalidity Scheme, aged 40 and above as well as those between 30 and 39 who have health risks.

Vision Zero

PERKESO, which promotes awareness and prevention of accidents in the workplace, has adopted 'Vision Zero', which is a global campaign launched by the International Social Security Association (ISSA) in 2017. Vision Zero is a transformational approach to prevention that integrates the three dimensions of safety, health, and well-being at all levels of work. Vision Zero introduces 7 Golden Rules as practical steps to promote a prevention culture in the workplace.

PERKESO Prihatin Squad

The PERKESO Prihatin Squad, which was introduced in 2016, operates in all PERKESO offices throughout the country. It was established to facilitate efforts to help PERKESO's insured persons who are involved in accidents, illnesses, or death by taking proactive action to ensure that the eligible workers or their dependants receive PERKESO benefits as soon as possible. Members of the Squad are always alert on news regarding any accidents or mishaps from various channels including the mass media, social media and other reliable sources such as other government agencies, NGOs and community leaders.

Social Synergy Programme

PERKESO has taken the initiative to establish a centralised, systematic and comprehensive social security ecosystem in the country through the setting up of a Social Synergy Programme. Launched in 2017, the Social Security Programme is a holistic social security platform that combines Social Insurance, Social Assistance and Labour Market Intervention. This innovative initiative, supported by strategic collaborations with various partners such as government agencies, NGOs and community leaders, seeks to address issues facing the people such as poverty and the fragmented social protection system that lead to overlapping social security benefits. The synergy between the partners under this social security network is backed by MYSynergy System, which is set to be the largest social security data hub in Malaysia.

Source: Social Security Organisation (PERKESO) – www.perkeso.gov.my

(Act 612) Pembangunan Sumber Manusia Berhad Act 2001

The Pembangunan Sumber Manusia Berhad Act 2001 (PSMB Act 2001) is an act that governs the role, responsibility, function and authority of the Human Resource Development Corporation (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.

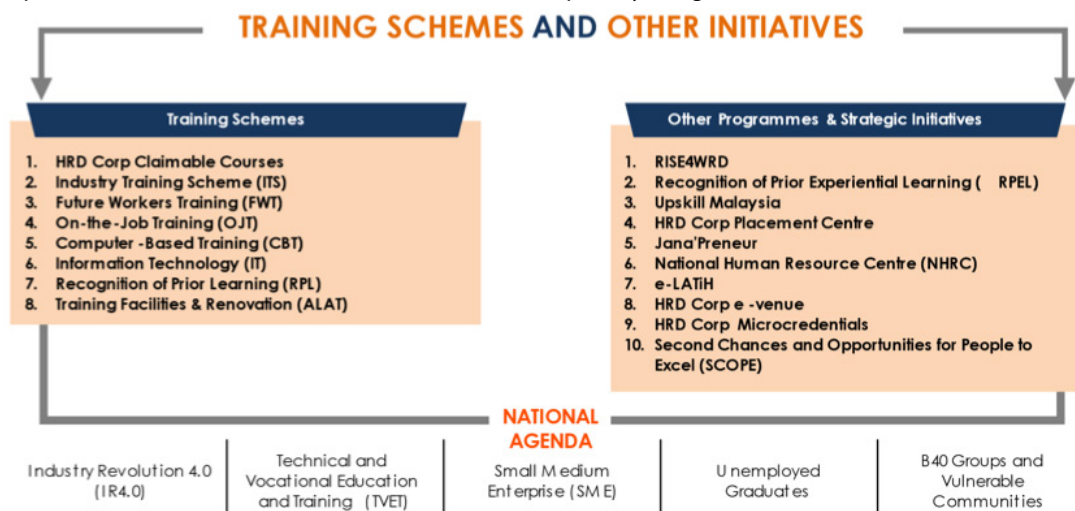
Eligibility Criteria for Registration

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

NOTE: The full list of sectors can be found at www.hrdcorp.gov.my.

As the custodian of Malaysia's training and development initiatives, HRD Corp is responsible for overseeing skills training programmes for all Malaysians. This was done to support the national agenda and key economic priorities.

HRD Corp's schemes and initiatives can be divided into two (2) primary categories



NOTE: Details of all schemes and initiatives can be found at www.hrdcorp.gov.my.

Source: Pembangunan Sumber Manusia Berhad (PSMB) - www.hrdcorp.gov.my



Statutory Contributions

Employment of a Foreign Expert (Expatriate)

An employment pass is issued to a foreign expert to be employed and remain in Malaysia in accordance to the regulation prescribed in the Immigration Act / Regulation 1959/63. Application submission strictly via esd.online at MyXpats. An Approval Letter for Key Post & Term Post is required for Employment Pass Assessment & Approval by Expatriate Service Division.

MIDA is appointed as an Agency to approve Key Post & Term Post for Manufacturing Companies.

No.	Types of Passes	Fee
1.	<p>Employment Pass Employment Pass Category I Minimum Salary Of RM10,000.00 (US\$2,152)</p> <p>Employment Pass Category II Minimum Salary Of RM5,000.00 (US\$1,076)</p> <p>Employment Pass Category III Minimum Salary Of RM3,000.00 (US\$ 646)</p> <p>Duration of Employment Pass approval is subject to the Post and Employment Contract ; Category I Minimum of (5) years Category II Minimum of (2) years Category III Maximum of (12) months & 2 extension</p>	<p>MyXpats : Application Processing Fee RM800.00 (US\$172) (excluding SST 6%)</p> <p>Immigration : Employment Pass for Key Post – RM300.00 (US\$64.56) Employment Pass for Term Post – RM200.00 (US\$43.04) Employment Pass Processing fee – RM125.00 (US\$26.90) Visa (subject to the country of origin)</p>
2.	<p>Employment Pass Category I & II ; Dependent Pass (DP) for dependents (spouse and children below 18 years old)</p> <p>Social Visit Pass (PLS) for dependents (mother and father, mother and father in law, common law wife / husband, children / step children / adopted children 18 – 25 years old)</p> <p>Visit Pass (Temporary Employment) (VPTE) Maid (below 45 years old) Duration of stay is same as the principal (EP Holder)</p> <p>Employment Pass Category III - Dependents are not permitted.</p>	<p>MyXpats : Application Processing Fee RM450 (US\$96.84)</p> <p>Immigration : Dependent Pass – RM90.00 (US\$19.37) Social Visit Pass – RM90.00 (US\$19.37) Processing fee – RM50.00 (US\$10.76) Visa (subject to the country of origin)</p> <p>Immigration : VP(TE) – RM60.00 (US\$12.92) Processing Fee – RM125.00 (US\$26.90) Levi (as per country of origin)</p>
3.	<p>Professional Visit Pass (PVP) - professionals in technical services (expertise required by invitation / sponsorship). Duration of stay upon approval maximum (12) months</p>	<p>MyXpats : Application Processing Fee RM800.00 (US\$172)</p> <p>Immigration : PVP – RM360.00 (US\$77.47) No Processing Fee Visa (subject to the country of origin)</p>
4.	<p>Resident Pass Talent (RPT) for highly talented individual and Malaysian Diaspora subjected to be determine by Talent Corporation Malaysia (TC)</p> <p>Duration of stay upon approval (10) years</p>	<p>MyXpats : Submission of application Fee - RM530.00 (US\$114.05) Application for Principal / Spouse Fee - RM2,531.28 (US\$545) Application for Dependent Fee - RM2,279.00 (US\$490)</p> <p>Immigration : RP(T) – RM500.00 (US\$108) No Processing Fee Multiple Entry Visa (subject to the country of origin)</p>

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

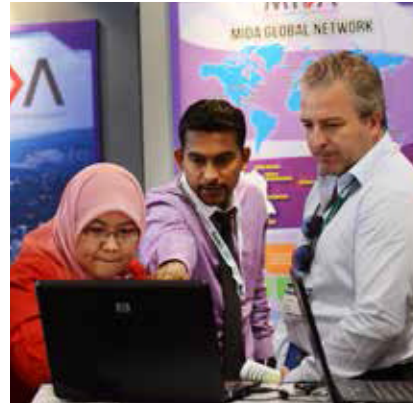
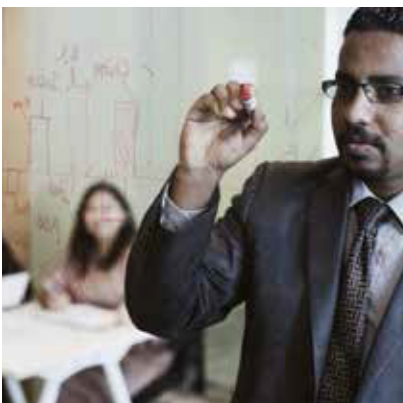


Salaries of Executives in the Manufacturing Sector

In manufacturing sector, the average basic monthly salary of the Executives ranges from RM4,333 (US\$ 896) (Executives) to RM34,699 (US\$ 6,126) (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	16,032	29,822	3,383	6,293
Senior Finance/Accounts Manager	10,413	18,160	2,240	3,907
Finance/Accounts Executive	3,111	5,843	669	1,257
Administration Executive	2,987	5,703	642	1,227
Senior Sales/Marketing Manager	12,042	20,401	2,591	4,390
Business Development Manager	7,657	13,416	1,647	2,887
Sales Administration Executive	3,399	6,167	731	1,327
Human Resource Manager	7,566	13,538	1,628	2,913
Human Resource Executive	3,260	5,799	701	1,247
Senior Production/Manufacturing Manager	12,506	20,436	2,691	4,397
Production Planner/Controller	3,582	6,908	770	1,486
Chief Engineer/Engineering Manager	10,460	19,788	2,250	4,258
Mechanical Engineer	3,418	7,275	735	1,565
Production Engineer	3,355	6,846	721	1,473
Assistant Engineer	2,682	4,827	577	1,038
Security/Safety & Health Manager	7,688	13,778	1,654	2,964
Safety & Health Executive	3,453	6,558	743	1,411
Quality Assurance Manager	7,812	14,715	722	1,334
Quality Assurance/Control Executive	3,066	5,632	1,681	1,211
Supply Chain Manager	7,034	11,709	1,513	2,519
Warehouse Manager	7,519	11,915	1,618	2,564
Logistics Executive	3,170	6,233	682	1,341
IT Manager	7,765	14,729	1,670	3,169
IT Executive	3,197	6,356	687	1,367
Industrial Nurse	2,971	5,615	639	1,208

Source: MEF Salary Survey for Executives 2022 – 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 RM1,707 (US\$367) (Unskilled Employees) to RM3,542 (US\$762) (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	2,641	4,843	568	1,042
Administration Clerk	1,649	3,095	354	666
General Clerk	1,600	3,140	344	675
Accounts Supervisor	2,611	4,339	561	933
Accounts Assistant	1,884	3,573	405	768
Human Resource Assistant	1,895	3,452	407	742
Human Resource Clerk	1,589	2,937	341	632
Safety Supervisor	2,798	5,183	602	1,115
Health, Safety & Environment Assistant	1,869	3,255	402	700
Chargeman (Low Voltage System – Below 1,000V)	2,828	5,093	608	1,095
Production Supervisor	2,337	4,685	502	1,008
Line Leader	1,607	3,103	345	667
Boilerman	2,182	4,199	469	903
Electrician	1,700	3,636	365	782
Production Clerk	1,593	3,063	342	659
Machinist	1,598	3,418	343	735
Operator (Unskilled)	1,508	2,297	324	494
Purchasing Supervisor	3,142	4,924	676	1,059
Purchasing Assistant	2,056	3,691	442	794
Customer Service Assistant	1,869	3,724	402	801
IT Assistant	2,327	4,167	500	896
Quality Assurance/Control Inspector/Technician	1,563	3,293	336	708
Quality Assurance/Control Clerk	1,588	3,087	341	664
Lorry/Truck Driver	1,646	3,169	354	681
Forklift Driver	1,588	3,161	341	680

Source : MEF Salary Survey for Non Executives 2022 - 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 / 9.36
For the next kWh (201 kWh onwards) per month	sen/kWh	50.9 / 10.95
Minimum Monthly Charges	RM	7.20 / 1.55
Tariff C1 - Medium Voltage General Commercial Tariff		
For each kilowatt of maximum demand per month	RM/kW	30.30 / 6.52
For all kWh	sen/kWh	36.5 / 7.85
Minimum Monthly Charges	RM	600.00 / 129.12
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 / 9.71
For all kWh during the peak period	sen/kWh	36.5 / 7.85
For all kWh during the off-peak period	sen/kWh	22.4 / 4.82
Minimum Monthly Charges	RM	600.00 / 129.12
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 / 8.18
For the next kWh (201 kWh onwards) per month	sen/kWh	44.1 / 9.49
Minimum Monthly Charges	RM	7.20 / 1.55
Tariff Ds - Special Industrial Tariff (for consumers who qualify only)		
For all kWh	sen/kWh	44.0 / 9.47
Minimum Monthly Charges	RM	7.20 / 1.55
Tariff E1 - Medium Voltage General Industrial Tariff		
For each kilowatt of maximum demand per month	RM/kW	29.60 / 6.37
For all kWh	sen/kWh	33.7 / 7.25
Minimum Monthly Charges	RM	600.00 / 129.12
Tariff E1s - Special Industrial Tariff (for consumers who qualify only)		
For each kilowatt of maximum demand per month	RM/kW	23.70 / 5.10
For all kWh	sen/kWh	33.6 / 7.23
Minimum Monthly Charges	RM	600.00 / 129.12
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 / 7.96
For all kWh during the peak period	sen/kWh	35.5 / 7.64
For all kWh during the off-peak period	sen/kWh	21.9 / 4.71
Minimum Monthly Charges	RM	600.00 / 129.12
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 / 7.96
For all kWh during the peak period	sen/kWh	35.5 / 7.64
For all kWh during the off-peak period	sen/kWh	21.9 / 4.71
Minimum Monthly Charges	RM	600.00 / 129.12



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 / 7.64
For all kWh during the peak period	sen/kWh	33.7 / 7.25
For all kWh during the off-peak period	sen/kWh	20.2 / 4.35
<i>Minimum Monthly Charges</i>	RM	600.00 / 129.12
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 / 7.64
For all kWh during the peak period	sen/kWh	33.7 / 7.25
For all kWh during the off-peak period	sen/kWh	20.2 / 4.35
<i>Minimum Monthly Charges</i>	RM	600.00 / 129.12

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	8.28
Next kWh(201 kWh onwards)/month	39.5	8.50
<i>Minimum charge per month: RM15 (US\$3.23)</i>		
Tariff CM2 (Medium Voltage General Commercial Tariff)		
All units	32.4	6.97
For each kW of maximum demand per month (RM)	23.20	4.99
<i>Minimum charge per month: RM1,000 (US\$215.19)</i>		
Tariff CM3 (Medium Voltage Peak/Off-Peak Commercial Tariff)		
For all kWh during the peak period	32.4	6.97
For all kWh during the off-peak period	19.5	4.20
For each kW of maximum demand per month during peak period (RM)	32.60	7.02
<i>The minimum monthly charge is RM1,000 (US\$215.19)</i>		

Industrial Tariffs - for factories	per kWh	
	sen	US cents
Tariff ID1 (Low Voltage Industrial Tariff)		
All units (RM)	37.60	8.09
<i>Minimum charge per month : RM15 (US\$3.23)</i>		
Tariff ID2 (Medium Voltage General Industrial Tariff)		
All units	26.8	5.77
For each kW of maximum demand per month (RM)	21.75	4.68
<i>Minimum charge per month: RM1,000 (US\$215.19)</i>		
Tariff ID3 (Medium Voltage Peak/Off-Peak Industrial Tariff)		
For all kWh during the peak period	28.6	6.15
For all kWh during the off-peak period	18.0	3.87
For each kW of maximum demand per month during peak period (RM)	28.00	6.03
<i>The minimum monthly charge is RM1,000 (US\$215.19)</i>		

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	4.3
1 – 200 units	24.0	5.2
1 – 300 units	26.0	5.6
1 – 400 units	28.0	6.0
1 – 500 units	30.0	6.5
1 – 3000 units	31.5	6.8
1 – 10000 units	32.0	6.9
1 – 20000 units	31.0	6.7
1 – above 20000 units	30.0	6.5
<i>Minimum charge per month: RM10 (US\$2.15)</i>		
Tariff C2 – Commercial Demand		
All units	24.5	5.3
For each kW of maximum demand per month: RM16 (US\$3.44)		
<i>Minimum charge: RM16 (US\$3.44) per kW x billing demand</i>		
Tariff C3 – Commercial Peak / Off Peak Demand		
Peak period (0700-2400 hours)	24.5	5.3
Off-peak period (0000-0700 hours)	13.9	3.0
For each kW of maximum demand per month during peak period: RM20 (US\$4.30)		
<i>Minimum monthly charge: RM20 (US\$4.30) per kW x billing demand</i>		

Industrial Tariffs - for factories	per kWh	
	sen	US cents
Tariff I1 - Industrial		
1 – 100 units	24.0	5.2
1 – 3000 units	25.0	5.4
1 – Above 3000 units	26.0	5.6
<i>Minimum charge per month: RM10 (US\$2.15)</i>		
Tariff I2 – Industrial Demand		
All units	21.7	4.7
For each kW of maximum demand per month: RM16 (US\$3.44)		
<i>Minimum charge: RM16 (US\$3.44) per kW x billing demand</i>		
Tariff I3 Industrial Peak/Off-peak Demand		
Peak period (0700-2400 hours)	22.9	4.9
Off-peak period (0000-0700 hours)	13.9	3.0
For each kW of maximum demand per month during peak period: RM20 (US\$4.30)		
<i>Minimum charge: RM20 (US\$4.30) per kW x billing demand</i>		

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



Water Rates

In Malaysia, water supply services are provided by the respective state water operator with exception to the the state of Sarawak where it is provided by regional water operators. In general, the water operators in Malaysia consist of water supply division under the Federal Government, corporatised entities under the State Government as well as private entity. In this regard, the water rates applicable in each state or region are as prescribed by the government in accordance with the law.

State	per m ³	
	RM	US cents
Johor		
Industrial/Commercial		
0 - 35 m ³	2.80	0.60
More than 35 m ³	3.30	0.71
Minimum charge	30.00	6.45
Kedah		
Commercial		
0 - 50 m ³	1.40	0.30
51 - 200 m ³	1.50	0.32
201 - 350 m ³	1.60	0.34
More than 350 m ³	1.80	0.39
Minimum charge <i>(including high rise residential building, commercial building, shopping complex, plantation, farming, and swimming pool except hotel's swimming pool)</i>	15.00	3.23
Industrial, Hotel and Construction (temporary supply)		
0 - 1,000 m ³	1.40	0.30
1,001 - 10,000 m ³	1.60	0.34
10,001 - 50,000 m ³	1.80	0.39
More than 50,001 m ³	2.10	0.45
Minimum charge <i>(including swimming pool and theme park)</i>	15.00	3.23
Special Industry		
0 - 10,000 m ³	1.05	0.22
10,001 - 50,000 m ³	1.15	0.24
More than 50,000 m ³	1.20	0.25
Minimum charge	15.00	3.23
Kelantan		
Commercial		
Minimum charge	17.20	3.70
Industrial		
0 - 50 m ³	1.76	0.38
More than 50 m ³	1.80	0.39
Minimum Charge	17.70	3.81
Melaka		
Industrial/Commercial		
0 - 50 m ³	2.00	0.43
51 - 100 m ³	2.05	0.44
More than 100 m ³	2.15	0.46
Minimum charge	25.00	5.38

State	per m ³	
	RM	US cents
Negeri Sembilan		
Industrial/Commercial		
0 - 35 m ³	1.85	0.40
More than 35 m ³	2.70	0.58
Minimum charge	15.00	3.23
Pahang		
Industrial/Commercial (Industrial use in the approved industrial zones)		
0 - 227 m ³	0.92	0.20
More than 227 m ³	0.84	0.18
Minimum charge	30.00	6.46
Trade	1.45	0.31
Minimum charge	20.00	4.30
Part-Trade	0.99	0.21
Minimum charge	10.00	2.15
Ports	1.45	0.31
Pulau Pinang		
Industrial/Commercial (Trade normal)		
0 - 20 m ³	0.85	0.18
21 - 40 m ³	1.05	0.23
41 - 200 m ³	1.30	0.28
More than 200 m ³	1.45	0.31
Minimum charge	12.00	2.58
Trade (Special)		
Flat rate per m ³	3.00	0.65
Minimum charge	12.00	2.58
Trade (Shipping)		
Flat rate per m ³	7.00	1.51
Minimum charge	50.00	10.76
Perak		
Industrial/Commercial		
0 - 10 m ³	1.20	0.26
11-20 m ³	1.40	0.30
More than 20 m ³	1.61	0.35
Minimum charge	12.00	2.58
Perlis		
Industrial/Commercial		
Trade	1.30	0.28
Minimum charge	8.00	1.72
Part - Trade	1.10	0.24
Minimum charge	5.00	1.08



Water Rates

State	per m ³	
	RM	US cents
Terengganu		
Industrial		
Minimum charge	1.15	0.24
	50.00	10.76
Commercial		
Less than 70 m ³	0.95	0.20
More than 70 m ³	1.15	0.25
Minimum charge	15.00	3.23
Federal Territory of Labuan		
Industrial/Commercial		
0 – 35 m ³	1.70	0.37
More than 35 m ³	2.20	0.47
Minimum Charge	17.00	3.66
Selangor / Federal Territory of Kuala Lumpur & Putrajaya		
Industrial/Commercial		
0 - 35 m ³	2.07	0.45
More than 35 m ³	2.28	0.49
Minimum charge (inclusive of Public swimming pool, service apartments and shop houses)	36.00	7.75
Sabah		
Industrial		
0 – 70 m ³	1.60	0.34
More than 70 m ³	2.00	0.43
Minimum charge	70.00	15.00
Commercial		
0 – 70 m ³	1.60	0.34
More than 70 m ³	2.00	0.43
Minimum charge	22.50	4.84
Sarawak (Kuching, Sibul, Sri Aman, Miri, Limbang, Sarikei, Kapit)		
Commercial		
1-25 m ³	0.97	0.21
More than 25 m ³	1.06	0.23
Minimum charge	22.00	4.73
Domestic/Commercial		
1-25 m ³	0.83	0.18
More than 25 m ³	0.95	0.20
Minimum charge	18.70	4.02
Industrial (except for Kuching and Sibul)		
1-25 m ³	1.05	0.23
More than 25 m ³	1.32	0.28
Minimum charge	24.20	5.21

State	per m ³	
	RM	US cents
Sarawak (Bintulu)		
Industrial		
0-23 m ³ (min charge)	24.20	5.21
More than 23 m ³	1.21	0.26
Commercial		
0-23 m ³ (min charge)	20.90	4.50
More than 23 m ³	0.99	0.21
Domestic/Commercial		
0-25 m ³	0.83	0.18
More than 25 m ³	0.95	0.20
Minimum charge	18.70	4.02
Sarawak (Other parts of Sarawak)		
Industrial		
0 - 25 m ³	0.95	0.20
More than 25 m ³	1.20	0.26
Minimum charge	22.00	4.73
Commercial		
0 - 25 m ³	0.88	0.19
More than 25 m ³	0.96	0.21
Minimum charge	20.00	4.30
Domestic/Commercial		
0 - 25 m ³	0.75	0.16
More than 25 m ³	0.86	0.19
Minimum charge	17.00	3.66

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 Sabah and Sarawak.

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\$0.43) per month
Houses in Kampung, New Villages and Estates (receiving either Individual Septic Tank or Connected Sewerage Services)	RM3 (US\$0.65) per month
Premises and government quarters in categories A,B,C,D and E receiving Individual Septic Tank Services.	RM8 (US\$1.72) per month
Premises and government quarters in categories A, B, C, D and E receiving connected Sewerage Services	RM10 (US\$2.15) 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\$0.43) per head per month
Premises with Connected Sewerage Services	RM2.50 (US\$0.54) 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 (m³).

MONTHLY BASIC CHARGE		
Sewerage Services	Basic Charge (RM)	Basic Charge (US\$)
Connected	40.00	8.60
Individual Septic Tank	25.00	5.38

MONTHLY EXCESS CHARGE		
Water Usage	Excess Charge (RM)	Excess Charge (US\$)
Up to 100 m ³	No charge	No charge
More than 100 m ³	45 cent per m ³	0.10 cent per m ³
More than 200 m ³	95 cent per m ³	0.20 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 (m³).

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	430 or less	8	1.72	7	1.51
2,001 - 5,000	430 - 1,076	14	3.01	8	1.72
5,001 - 10,000	1,076 - 2,152	20	4.30	14	3.01
10,001 - 20,000	2,152 - 4,304	26	5.60	19	4.09
20,001 - 30,000	4,304 - 6,456	29	6.24	21	4.52
30,001 - 40,000	6,456 - 8,607	32	6.89	23	4.95
40,001 - 50,000	8,607 - 10,759	35	7.53	25	5.38
50,001 - 60,000	10,759 - 12,912	38	8.18	27	5.81
60,001 - 70,000	12,912 - 15,063	41	8.82	29	6.24
70,001 - 80,000	15,063 - 17,215	44	9.47	31	6.67
80,001 - 90,000	17,215 - 19,367	47	10.11	33	7.10
90,001 - 100,000	18,991 - 21,519	50	10.76	35	7.53
100,001 - 200,000	21,519 - 43,038	180	38.73	120	25.82
200,001 - 400,000	43,308 - 86,077	495	107	330	71.01
400,001 - 600,000	86,077 - 129,115	522	112	348	74.89
600,001 - 800,000	129,115 - 172,154	1,980	426	1,320	284
800,001 - 1,000,000	172,154 - 215,193	2,160	465	1,440	310
1,000,001 - 3,000,000	215,193 - 645,578	4,320	930	2,880	620
3,000,001 - 5,000,000	645,578 - 1,075,962	8,800	1,894	5,400	1,162
5,000,001 - 7,000,000	1,075,962 - 1,506,348	9,200	1,980	6,000	1,420
More than 7,000,000	More than 1,506,348	9,600	2,066	6,600	1,420

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\$0.06) per m ³
More than 200 m ³	45 sen (US\$0.10) 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\$)****
			1 st Tier	2 nd Tier		
			Min. 10 pallet	Min. 18 pallet		
1	Negeri Sembilan	52.88 / 11.38	52.88 / 11.38	26.44 / 5.69	66.10 / 14.22	470 / 101
2	Kuala Lumpur	59.73 / 12.85	59.73 / 12.85	29.87 / 6.43	74.66 / 16.07	470 / 101
3	Melaka	60.71 / 13.06	60.71 / 13.06	30.36 / 6.53	75.89 / 16.33	500 / 108
4	Selangor	65.61 / 14.12	65.61 / 14.12	32.80 / 7.06	82.01 / 17.65	470 / 101
5	Perak	79.32 / 17.07	79.32 / 17.07	39.66 / 8.53	99.14 / 21.33	780 / 168
6	Johor	82.25 / 17.70	82.25 / 17.70	41.13 / 8.85	102.82 / 22.65	1,000 / 215
7	Pahang	84.21 / 18.12	84.21 / 18.12	42.11 / 9.06	105.26 / 30.55	890 / 192
8	Penang	113.59 / 24.44	113.59 / 24.44	56.79 / 12.22	141.98 / 48.51	890 / 192
9	Terengganu	180.17 / 38.77	180.17 / 38.77	90.09 / 19.37	225.44 / 48.73	960 / 207
10	Kedah	181.15 / 38.98	181.15 / 38.98	90.58 / 19.49	226.44 / 38.26	1,000 / 215
11	Kedah (Kulim)	142.24 / 30.61	142.24 / 30.61	71.12 / 15.30	177.80 / 37.52	890 / 192
12	Kelantan	183.11 / 39.40	183.11 / 39.40	91.56 / 19.70	228.89 / 49.26	1,000 / 215
13	Perlis	184.09 / 39.61	184.09 / 39.61	92.04 / 19.80	230.11 / 49.52	1,170 / 252

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	600
ML	2,700	581
EN	810	174
AQ	1,890	407
PW	3,600	775
SW	5,000	1,076

Inorganic Wastes for Physical/Chemical Treatment

Description	RM	US\$
Acid (Strong) – pH<4	2,255	485
Acid (Weak) – (pH4 –pH7)	1,620	350
Alkaline Waste Without Cyanide	1,620	350
Chromate Waste	1,980	426
Cyanide Waste	1,980	426
Mercury Waste	3,780	813

Tenorm Waste for Incineration

RM/MT	US\$/MT
5,000	1,076

Inorganic Wastes for Solidification

RM/MT	US\$/MT
810	174

Inorganic Waste for Cementation

RM/MT	US\$/MT
900	193

Inorganic Waste for Direct Landfill

RM/MT	US\$/MT
495	107

Rubber Sludge Landfill

RM/MT	US\$/MT
700	151

Clinical Waste Residue from Approved Treatment Facilities By DOE

RM/MT	US\$/MT
700	151

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

Gas and Fuel Costs

	Per litre			Per kg	
	RM	US\$		RM	US\$
Petrol (Unleaded)					
- Retail					
RON 95	2.05	0.44	10 kg	19.00	4.09
RON 97	3.95	0.85	12 kg	22.80	4.91
Diesel			14 kg	26.60	5.72
- Retail	2.15	0.46			

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 and pricing for Uni5G Mobile Business and Unifi Business are illustrated in below table :

UNI5G MOBILE BIZ

Package	UNI5G Postpaid Biz 39	UNI5G Postpaid Biz 65	UNI5G Postpaid Biz 89	UNI5G Air
Monthly Charge	RM39 / month (US\$8.39)	RM55 / month (US\$11.84)	RM89 / month (US\$19.15) *Discount RM10 (US\$2.00)*	RM149 / month (US\$32.10)
Domestic Data	30GB (4G + 5G)	60GB (4G + 5G)	Unlimited (4G + 5G)	Unlimited (5G)
Domestic Voice Call	Unlimited			Not Applicable
Domestic SMS	Unlimited			Not Applicable
SIM Card Activation Fee	Free			
SIM Card Delivery Fee	Free			
Device Bundle	Not Applicable	Not Applicable	Not Applicable	
Contract Terms	No Contract	No Contract	No Contract for SIM only, 24 months for device purchase	24 months
Sales Channels	TM Point			

UNIFI BIZ

Base Plan	UNIFI BIZ 2GBPS	UNIFI BIZ 1GBPS	UNIFI BIZ 500MBPS	UNIFI BIZ 300MBPS	UNIFI BIZ 100MBPS
Monthly Fee	RM399 / month (US\$85.86)	RM349 / month (US\$75.10)	RM299 / month (US\$64.34)	RM249 / month (US\$53.58)	RM139 / month (US\$29.91)
Special Discount (For connectivity bill only)	Up to RM15 (US\$8.39) per month *Different special discount value based on speed & solution type				
Connectivity	Download speed: 2 Gbps Upload Speed: 1 Gbps	Download speed: 1 Gbps Upload Speed: 500 Mbps	Download speed: 500 Mbps Upload Speed: 100 Mbps	Download speed: 300 Mbps Upload Speed: 100 Mbps	Download speed: 100 Mbps Upload Speed: 50 Mbps
Devices	<u>Device</u> ▪ Combo Box (RG-BTU) ▪ Mesh Wifi 6 ▪ DECT Phone	<u>Device</u> ▪ Combo Box (RG-BTU) ▪ Mesh Wifi 6 ▪ DECT Phone	<u>Device</u> ▪ Router RG6 ▪ Modem (BTU) ▪ Mesh Wifi 6 ▪ DECT Phone	<u>Device</u> ▪ Router RG6 ▪ Modem (BTU) ▪ Mesh Wifi 6 ▪ DECT Phone	<u>Device</u> ▪ Router RG6 ▪ Modem BTU ▪ DECT Phone
Voice	SVP70	SVP70	SVP50	SVP50	SVP30
Contract Terms	24 months	24 months	24 months	24 months	24 months
Special for Gigabit Plan	Next day installation 12 Business Hours Restoration	Next day installation 12 Business Hours Restoration	NA	NA	NA



+ Digital Business Solution Plan

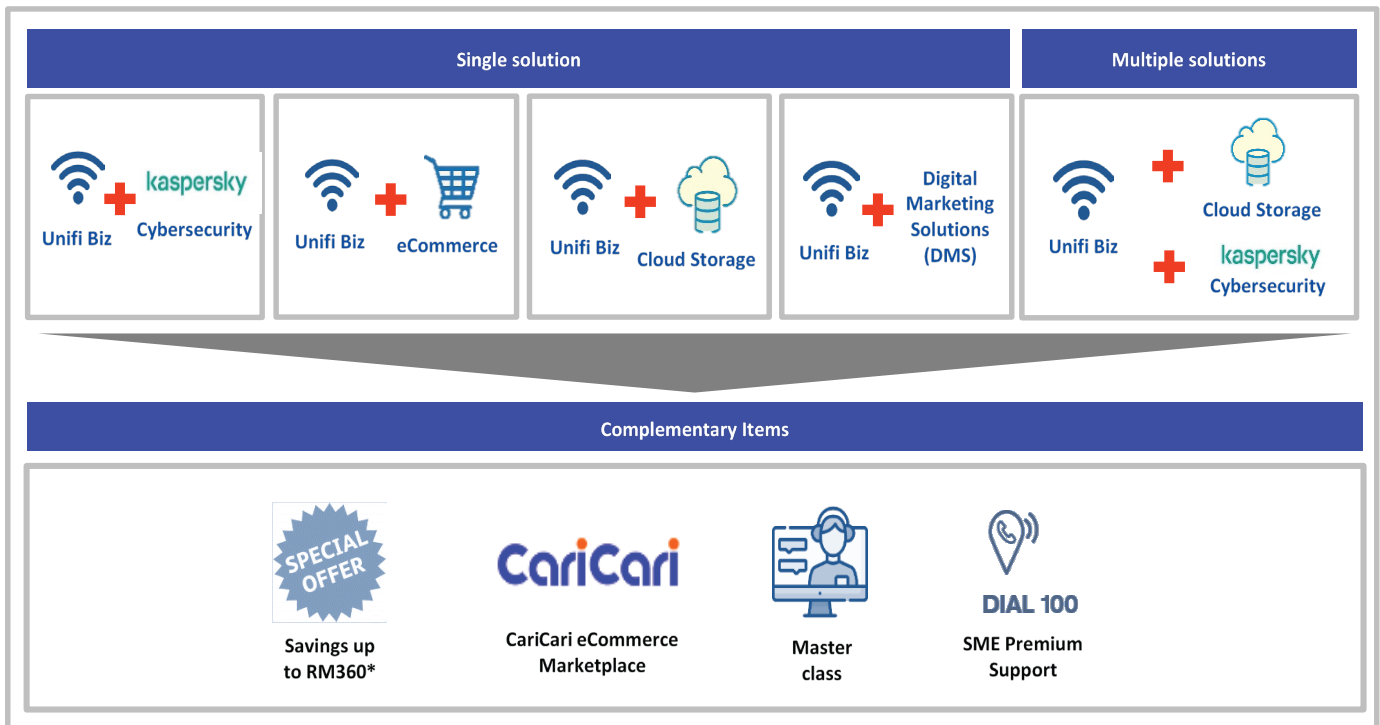
E Commerce Starter	E Commerce Standard	DMS Starter	DMS Standard
RM49.00 (US\$10.29)	RM129.00 (US\$27.09)	RM50.00 (US\$10.5)	RM100.00 (US\$21.00)

Cloud Basic	Cloud Standard	Cloud Advance	Kaspersky SOS Starter	Kaspersky SOS Standard
RM9.00 (US\$1.89)	RM31.50 (US\$6.62)	RM52.00 (US\$10.92)	RM30.00 (US\$6.30)	RM125.00 (US\$26.25)

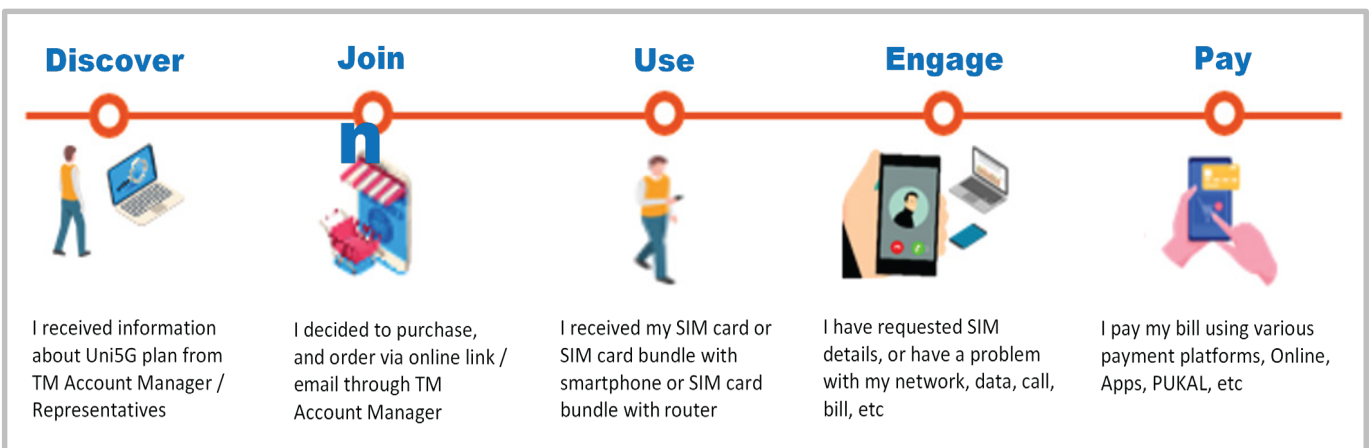
Unifi Business offered complete offerings from Connectivity, Digital Business Solutions and Add-Ons for business customers :

Connectivity	Business Solutions	Business Growth and Lifestyle
<ul style="list-style-type: none"> • Unlimited high-speed broadband <ul style="list-style-type: none"> Ø 30Mbps Ø 100Mbps Ø 300Mbps Ø 500Mbps Ø 1Gbps Ø 2Gbps • Attractive voice call plans <ul style="list-style-type: none"> Ø PAYU Ø SVP30 Ø SVP50 Ø SVP70 • Unifi Mobile plan <ul style="list-style-type: none"> Ø uni5G Postpaid 65 Ø uni5G Postpaid 89 <p><i>Terms and conditions apply for each services</i></p>	<p>Variety of business solutions designed to meet SME business needs and growth from RM9 (US\$1.89) /month</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> Cloud Storage </div> <div style="text-align: center;"> E-Commerce Hub </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> Digital Marketing Solutions </div> <div style="text-align: center;"> KSOS Cybersecurity </div> </div>	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> </div> <div> <p>Online marketplace that showcases homegrown labels made by Malaysians</p> <p>Add on Mesh WiFi from as low as RM15 (US\$3.15) / month</p> <p>SME Smart Device offering starting from RM102 (US\$21.42) / month</p> </div> </div>

More savings and flexibility to choose connectivity with solution bundle that enhance business productivity. Choose any one of the bundle with single solution or multiple solutions to enjoy more values for the business.



Customers Journey - Uni5G Mobile Business



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

Transportation Costs



Container Haulage Rates

Haulage base: Port Klang (North Port)

Area	Haulage Rates	Road Tolls	FAF	Total	
	20' & 40'	(RM)	19.71% Period from 6 March 2021	20 & 40'	
	(RM)			RM	US\$
PORT KLANG (Shah Alam)	533.00	19.80	105.05	657.85	141.56
PETALING JAYA (Sungai Way)	605.00	23.20	119.25	747.45	160.84
SELANGOR (Banting)	677.00	0.00	133.44	810.44	174.40
PERAK (Tanjung Malim)	1,515.00	59.80	298.61	1,873.41	403.14
PENANG (Butterworth/ Seberang Prai)	2,883.00	194.80	568.24	3,646.04	784.60
KEDAH (Kulim)	2,847.00	240.00	561.14	3,648.14	785.05
PERLIS (Kangar)	3,488.00	240.00	687.48	4,415.48	950.17
NEGERI SEMBILAN (Nilai)	1,162.00	56.40	229.03	1,447.43	311.47
MELAKA (Air Keroh Industrial Area)	1,762.00	103.40	347.29	2,212.69	456.78
KELANTAN (Kota Bharu)	3,963.00	216.80	781.11	4,960.91	1,067.55
PAHANG (Kuantan)	2,328.00	216.80	458.85	3,003.65	646.36
TERENGGANU (Kerteh)	2,782.00	216.80	548.33	3,547.13	763.31
JOHOR (Pasir Gudang)	2,818.00	211.00	555.43	3,584.43	771.34

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)	3,300 - 4,000	6,500 - 7,900
CHINA (Shanghai)	200 - 280	300 - 460
EUROPE (Main ports)	5,800 - 6,500	11,500 - 12,900
INDIA (Navasheva)	1,800 - 2,500	3,500 - 4,500
JAPAN (Main ports)	450 - 600	800 - 1,000
KOREA (Pusan)	450 - 550	750 - 1,000
WEST MEDITERRANEAN (Main ports)	7,200 - 8,000	13,500 - 15,000
NEW ZEALAND	4,300 - 4,600	8,500 - 9,000
SOUTH AFRICA	5,200 - 6,200	9,500 - 11,300

Note : Market rates subject to Demand vs Supply of space and varies on monthly basis. Information provided in the table latest as at 28 June 2022.

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

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

NOTE

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



Rates



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



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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	24.31
		Normal	16.40	3.52
		45	13.00	2.79
		250	11.08	2.38
		500	10.46	2.25
Sydney		Minimum	113.00	24.31
		Normal	20.05	4.31
		45	15.74	3.38
		250	12.19	2.62
		500	11.72	2.52
GERMANY				
Cologne/ Frankfurt Hamburg/ Stuttgart		Minimum	150.00	32.27
		Normal	33.07	7.11
		45	25.95	5.58
		250	15.36	3.30
JAPAN				
Osaka/Tokyo		Minimum	113.00	24.31
		Normal	18.91	4.06
		45	14.73	3.16
KOREA				
Seoul		Minimum	113.00	24.31
		Normal	20.93	4.50
		45	16.25	3.49
UK				
London		Minimum	150.00	32.27
		Normal	35.63	7.66
		45	27.87	5.99
		250	15.68	3.37

Destination Country	SCR* Item No.	Minimum Weight (kg)	Rates/kg		
			RM	US\$	
USA					
New York		Minimum	165.00	35.50	
		Normal	30.89	6.64	
		45	24.89	5.35	
		100	24.50	5.27	
		200	22.88	4.92	
		300	20.95	4.50	
		400	20.73	4.46	
		500	19.68	4.23	
		4314	300	18.45	3.97
		4314	500	17.94	3.86
		4314	1000	17.35	3.73
		4416	100	18.11	3.89
		4416	500	17.53	3.77
4416	1000	15.99	3.44		
West Coast		Minimum	165.00	35.50	
		Normal	29.24	6.29	
		45	23.08	4.96	
		100	22.88	4.92	
		200	21.23	4.56	
		300	19.33	4.15	
		400	19.11	4.11	
		500	18.03	3.87	
		4314	300	16.78	3.61
		4314	500	16.26	3.49
		4314	1000	15.69	3.37
		4416	100	16.53	3.51
		4416	300	16.14	3.47
4416	1000	14.02	3.01		

*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	3,000 – 55,000	646 – 11,836
Double Semi-detached	2,500 – 17,000	538 – 3,658
Terrace	300 – 18,000	64.55 – 3,873
Apartments/Condominiums		
1-bedroom	400 – 10,000	86.07 – 2,152
2-bedroom	650 – 18,000	140 – 3,873
3-bedroom	700 – 40,000	150.63 – 8,608

Sources: www.propertyguru.com.my

Golf Club Membership

Course: 9, 18, 27, 36 holes

Club Fees	RM	US\$
Corporate Membership (one nominee)	1,694 - 250,000	348 – 53,789
Monthly Subscription*	64.00 – 300.00	13.77 – 64.56
Green Fees		
- Weekdays	74.00 – 318.00	15.92 – 68.43
- Weekends	150.00 – 450.00	32.28 – 96.84

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	1,500	323	Prep. Reception	59,000	12,696
Membership admission	50	10.76	Prep. Junior	78,100	16,807
Annual society subscription	20	4.30	Prep. Senior to Grade 5	97,000	20,874
Prep. Reception & Prep. Junior	3,700	796	Grade 6 – 8	109,600	23,585
Prep. Senior	8,600	1,851	Grade 9 – 12	120,400	25,909
Grade 1-12	8,600	1,851			
Life Centred Education (LCE)	41,900	9,017			
Inclusion Program (Per Annum)					
Grade 1 to 12 students enrolled in the LCE					

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



International School Fees

Garden International School, Kuala Lumpur (British Curriculum)

Registration Fee	RM	US\$	Tuition Fee per annum	RM	US\$
Application Fee	1,300	280	Nursery	15,070	3,243
Nursery & Reception (entering year 1)	10,000	2,152	Reception	17,920	3,856
Registration fee Year 1 to 13	20,000	4,304	Year 1	23,680	5,096
			Year 2	24,400	5,251
			Year 3 & 4	27,070	5,825
			Year 5 & 6	28,300	6,089
			Year 7, 8	31,120	6,697
			Year 9	32,590	7,013
			Year 10 & 11	33,330	7,172
			Year 12 & 13	33,810	7,276
<p>*(1) This fee also covers technology resources for all year groups, as well as books and some stationery for EYC to Year 9. However, Cost of Uniform, Bus Services, CCAs, School Trips, Exam Fees and Ipads are not included in the fees listed</p> <p>(2) An additional 10% of the Tuition Fee is applied to students on the EAL programme in Years 7 to 9.</p>					

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	2,190
- Early Year (Pre-School)	1,000	215	Preparation	10,176	2,190
- Foundation to Year 12	1,300	279	Foundation	13,170	2,834
Admission fee			Year 1	13,880	2,987
- Early Years & Foundation	10,000	2,151	Year 2	14,443	3,108
- Year 1 to Year 11	20,000	4,304	Year 3	15,174	3,265
			Year 4	15,756	3,391
			Year 5	16,753	3,605
			Year 6	17,765	3,823
			Year 7	18,343	3,947
			Year 8	18,920	4,071
			Year 9	20,375	4,385
			Year 10	21,033	4,526
			Year 11	21,223	4,567
			Year 12 (*3 payment per year only)	28,296*	6,089*

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	8,000	1,722	- Full rate (company rate)	37,663	8,105
Others levels	12,000	2,582	- Family rate (For student from any nationality)	27,160	5,845
Deposit	12,000	2,582	Elementary		
			- Full rate (company rate)	44,160	9,503
			- Family rate (For student from any nationality)	32,704	7,038
			Middle School		
			- Full rate (company rate)	52,900	11,384
			- Family rate (For student from any nationality)	39,480	8,496
			High School		
			- Full rate (company rate)	57,500	12,374
			- Family rate (For student from any nationality)	43,585	9,379

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	861	Primary School (Taiwan Student)		
Parent Association Fee	60	12.92	Primary 1-2	4,100	882
Miscellaneous Fee (Primary)	1,950	420	Primary 3-4	4,300	925
Miscellaneous Fee (Junior)	2,150	463	Primary 5-6	4,500	968
Miscellaneous Fee (Senior) – Arts	2,350	506	Primary School (Other Countries)		
Miscellaneous Fee (Senior) - Sciences	2,850	613	Primary 1-2	6,110	1,315
			Primary 3-4	6,310	1,358
			Primary 5-6	6,510	1,401
			Junior High School (Taiwan Student)		
			Junior 1	6,000	1,291
			Junior 2	6,200	1,334
			Junior 3	6,400	1,377
			Junior High School (Other Countries)		
			Junior 1	8,210	1,767
			Junior 2	8,410	1,810
			Junior 3	8,610	1,853

Registration Fee	RM	US\$	Tuition Fee per annum	RM	US\$
			Senior High School – Arts (Taiwan Student)		
			Senior 1	7,900	1,700
			Senior 2	8,100	1,743
			Senior 3	8,300	1,786
			Senior High School – Arts (Other Countries)		
			Senior 1	10,310	2,218
			Senior 2	10,510	2,262
			Senior 3	10,710	2,305
			Senior High School – Sciences (Taiwan Student)		
			Senior 1	-	-
			Senior 2	8,100	1,743
			Senior 3	8,300	1,786
			Senior High School – Sciences (Other Countries)		
			Senior 1	-	-
			Senior 2	11,010	2,369
			Senior 3	11,210	2,412

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	551.67	118.72
4-Star Hotel	381.67	82.13
3-Star Hotel	275.00	59.18
Penang		
5-Star Hotel	620.83	134.00
4-Star Hotel	393.97	84.78
3-Star Hotel	236.27	50.84

** MAH Average published room rates 2022

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	10.00 – 35.00	2.15 – 7.53
Consultation with examination		
Consultation with examination and treatment plan		
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	30.00 – 65.00	6.46 – 13.99
Consultation with examination		
Consultation with examination and treatment plan		
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	80.00 – 235.00	17.22 – 50.57	40.00 – 105.00	8.61 – 22.60
Consultation with examination				
Consultation with examination and treatment plan				
Consultation after stipulated hours	Up to 50% above the usual rate			
House call or home visit	Up to 100% above the usual rate			

Source: MOH

1) Seventh Schedule for General Practitioner' Clinic

2) Private Healthcare Facilities and Services (Private Hospitals and Other Private Healthcare Facilities)(Amendment) Order 2013 – Amendment of Thirteen Schedule

Average Hospital Ward Charges

Category of Ward	Per night	
	RM*	US\$*
Single Bedded	120 – 430	25.82 – 92.53
2-Bedded	136 – 168	29.27 – 36.15
4-Bedded	80 – 118	17.22 – 25.39
Intensive Care Unit (ICU)	380 - 480	81.77 -103.29

Source: Private and Government Hospital

<https://hsgbuloh.moh.gov.my/en/corporate/contact-us/hospital-information/15-pelawat/caj-dan-bayaran.html>

<https://onedaymd.aestheticsadvisor.com/2014/10/private-hospital-room-rates-kl.html>

Domestic Help

Category of Ward	Per month	
	RM	US\$
Servant (foreign maid, full-time)	From 1200	From 538
Driver (basic)	1,300	495

Source: <https://www.salaryexpert.com/salary/job/general-helper/malaysia>



Public Transport

	RM	US\$
Taxi Fares		
On Meter (by kilometre)		
- For the first 1 km	3.00	0.65
- For every subsequent 200m	0.25	0.05
Radiophone Charges		
- For every taxi call	2.00	0.43
- All luggage placed in the boot	free	free
Bus & Rail Fares		
RapidKL City Bus		
Zone 1,2,3 & 4	1.00 – 3.00	0.22 – 0.63
Zone 5,6,7 & 8	1.00 – 5.00	0.22 – 1.08
Bus Rapid Transit (BRT) - Integrated Transit System servicing the southeastern suburbs of Petaling Jaya, Malaysia.	1.60– 5.30	0.34 – 1.14
Klang Valley Intergrated Rail Transit		
(Services available only in Kuala Lumpur/ Selangor)		
Kelana Jaya Line	1.30 – 6.30	0.28 – 1.36
Ampang Line and Sri Petaling Line	1.20 – 9.60	0.26 – 2.07
KLIA Express (Standard Single Trip)	55.00	11.84
MRT	1.20 – 4.00	0.26 – 0.86
KL Monorail	1.30 – 6.10	0.28 – 1.31

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	1,479	318	997	215
Langkawi	1,035	223	599	129
Johor Bahru	1,479	318	643	138
Kuantan	1,035	223	488	105
Terengganu	1,035	223	719	154
Kuching	1,376	296	764	164
Kota Kinabalu	2,031	437	913	196

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

Dining 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	10 - 25	2.15 - 5.38
Meal for 2 people, mid range restaurant, three-course	60 - 200	12.91 - 43.04
Mcmeal at mcdonalds (or equivalent combo meal)	15 - 20	2.23 - 4.30
KFC (snack plate)	17.99	3.87
Pizza Hut (size small - large 12-inch)	19.90 - 52.30	4.28 - 11.25
Sushi set meals	15.90 - 21.90	3.42 - 4.71

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)	90 - 300	19.37 - 64.56
1 Summer Dress in a Chain Store (Zara, H&M, ...)	55.00 - 250	11.84 - 53.80
1 Pair of Nike Running Shoes (Mid-Range)	150 - 500	32.28 - 107.60
1 Pair of Men Leather Business Shoes	120 - 500	25.82 - 107.60
iPad Pro 12.9 inch M2 Wi-Fi 128GB	5,399	1,161
Nikon Z5 24-200mm	7,699	1,657
Canon EOS R10 (RF-S18-45mm f/4.5-6.3 IS STM)	4,399	947
iPhone 14 Pro Max 256 gb	6,299	1,355
13-inch MacBook Air (M1 Chip)	5,399	1,161
Samsung Q70B 65-Inch QLED 4K Smart TV QA65Q70BA	4,997	1,075

Prices of Selected Consumer Items

Prices in supermarkets

Product	RM	US\$
Milk (regular), (1 liter)	6.20 - 9.90	1.33 - 2.13
Loaf of Fresh White Bread (500g)	2.50 - 5.00	0.54 - 1.08
Rice (white), (1kg)	2.59 - 12.00	0.56 - 2.58
Eggs (regular) (12)	4.80 - 11.88	1.03 - 2.56
Local Cheese (1kg)	13.00 - 130.00	2.80 - 27.98
Chicken Breasts (Boneless, Skinless), (1kg)	7.99 - 25.00	1.72 - 5.38
Beef Round (1kg) (or Equivalent Back Leg Red Meat)	18.00 - 60.00	3.87 - 12.91
Apples (1kg)	6.00 - 16.00	1.29 - 3.44
Banana (1kg)	4.37 - 10.00	0.94 - 2.15
Oranges (1kg)	3.50 - 20.00	0.75 - 4.30
Tomato (1kg)	4.00 - 10.00	0.86 - 2.15
Potato (1kg)	2.39 - 8.00	0.51 - 1.72
Onion (1kg)	2.99 - 7.00	0.64 - 1.51
Lettuce (1 head)	2.00 - 5.50	0.43 - 1.18
Water (1.5 liter bottle)	1.50 - 4.00	0.32 - 0.86
Bottle of Wine (Mid-Range)	45.00 - 120.00	9.68 - 25.82
Domestic Beer (0.5 liter bottle)	7.00 - 15.00	1.51 - 3.23
Imported Beer (0.33 liter bottle)	8.50 - 25.00	1.83 - 5.38
Cigarettes 20 Pack (Marlboro)	17.40 - 21.00	3.74 - 4.52

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



Relevant Organisations

- **Federation of Malaysian Manufacturers**
Wisma FMM
3, Persiaran Dagang
PJU 9, Bandar Sri Damansara
52200 Kuala Lumpur, Malaysia
Tel : (603) 6286 7200
Fax: (603) 6274 1266 / 7288
E-mail: webmaster@fmm.org.my
Website: www.fmm.org.my
- **Companies Commission of Malaysia (SSM)**
Menara SSM@Sentral
No. 7, Jalan Stesen Sentral 5
Kuala Lumpur Sentral
50623 Kuala Lumpur
Malaysia
Tel : (603)2299 4400
Hotline: (603) 2299 5500
Fax : (603) 2299 4411
E-mail: enquiry@ssm.com.my
Website: www.ssm.com.my
- **Immigration Department of Malaysia (Ministry of Home Affairs)**
Immigration Headquarters
Level 1 – 7 (Podium)
No. 15, Persiaran Perdana, Precint 2
Federal Government Administrative Centre
62550 Putrajaya, Malaysia
Tel : (603) 8880 1000
Fax: (603) 8880 1200
E-mail: pro@imi.gov.my
Website: www.imi.gov.my
- **Employees Provident Fund (EPF)**
Headquarters
Bangunan KWSP, Jalan Raja Laut
50350 Kuala Lumpur, Malaysia
Tel : (603) 8922 6000
Fax: (603) 89226222
E-mail: enquiry@epf.gov.my
Website: www.kwsp.gov.my
- **Indah Water Konsortium Sdn. Bhd.**
No.44, Jalan Dungun,Damansara Heights,50490,Kuala Lumpur
Tel : (603) 2780 1100
Fax: (603) 2780 1101
E-mail: comms@iwk.com.my
Website: www.iwk.com.my
- **Cenviro Sdn. Bhd.**
13th Floor, Menara UEM
Jalan Stesen Sentral 5
Kuala Lumpur Sentral
50470 Kuala Lumpur, Malaysia
Tel : (603) 2727 6100
Fax: (603) 2727 2100
E-mail: csd@cenviro.com
Website: www.cenviro.com
- **Inland Revenue Board**
Level 15, Block 9
Government Office Complex
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50758 Kuala Lumpur, Malaysia
Tel : (603) 6209 1000
Fax: (603) 6201 3372
E-mail: lhdn@hasil.gov.my
Website: www.hasil.gov.my
- **MAS kargo**
Malaysia Airlines Cargo Sdn. Bhd.
1M Floor, Zone C, Advanced Cargo Centre
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
- **Malaysian Employers Federation (MEF)**
3A06 - 3A07, Block A
Pusat Dagangan Phileo Damansara II
No. 15, Jalan 16/11, Off Jalan Damansara
46350 Petaling Jaya
Selangor, Malaysia
Tel : (603) 7955 7778
Fax: (603) 7956 6353 / 7955 6808 / 9008
E-mail: mef-hq@mef.org.my
Website: www.mef.org.my
- **MIMOS Berhad**
Technology Park Malaysia
57000 Kuala Lumpur, Malaysia
Tel : (603) 8995 5000 / 5150
Fax: (603) 8996 2755
E-mail: info@mimos.my
Website: www.mimos.my
- **Ministry of Environment and Water**
Level 1-4, Podium 2 & 3,
Wisma Sumber Asli
No.25, Persiaran Perdana, Percint 4
Federal Government Administrative Centre
62574 Putrajaya, Malaysia
Tel : (603) 8871 2000 / 2200
Fax: (603) 8889 1973 / 75
Website: www.doe.gov.my
- **Malaysian International Chamber of Commerce and Industry (MICCI)**
C-8-8, Block C, Plaza Mont' Kiara
2, Jalan Kiara, Mont' Kiara
50480 Kuala Lumpur, Malaysia
Tel : (603) 6201 7708
Fax: (603) 6201 7705
E-mail: micci@micci.com
Website: www.micci.com
- **Syarikat SESCO Berhad**
Sarawak Energy Berhad,
Menara Sarawak Energy,
No. 1, The Isthmus,
93050 Kuching,
Sarawak, Malaysia
Tel : (6082) 388 388
Fax: (6082) 341 063
E-mail: corpcomm@sarawakenergy.com.my
Website: www.sarawakenergy.com.my
- **Telekom Malaysia Berhad**
Level 51, Menara Telekom (North Wing)
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50672 Kuala Lumpur, Malaysia
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Fax: (603) 2283 2415 / 2284 8039
E-mail: feedback@tm.com.my
Website: www.t.m.com.my
- **Royal Malaysian Customs**
Ministry of Finance Complex
No. 3, Persiaan Perdana, Precint 2,
Federal Government Administration Centre
62596 Putrajaya, Malaysia
Tel : (603) 7806 7200
Fax: (603) 7806 7599
E-mail: kastam@customs.gov.my
Website: www.customs.gov.my
- **Tenaga Nasional Berhad**
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59200 Kuala Lumpur
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Tel : (603) 2296 5566
Fax: (603) 2283 3686
E-mail: webadmin@tnb.com.my
Website: www.tnb.com.my
- **Sabah Electricity Sdn. Bhd.**
Wisma SESB
Jalan Tunku Abdul Rahman
88673 Kota Kinabalu
Sabah, Malaysia
Tel : (6088) 282 699
Fax: (6088) 223320
E-mail: webmaster@sesb.com.my
Website: www.sesb.com.my
- **Social Security Organisation (SOCSCO)**
Headquarters
Menara PERKESO
281 Jalan Ampang
50538 Kuala Lumpur, Malaysia
Tel : (603) 4264 5000 / 5755
Fax: (603) 4256 7798
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Website: www.perkeso.gov.my

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