



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 4.705 (as at 10 July 2024)

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

Weighted Average lending rates (WALR): Commercial banks 5.13 % (as at end May 2024)

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

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Contents

STARTING A BUSINESS

4

- Main Fees to be Paid to the Companies Commission of Malaysia
- Rental Rates for Prime Office Space
- Costs of Industrial Land & Factory Building

TAXATION IN MALAYSIA

7

- Company Tax
- Petroleum Income Tax
- Personal Income Tax
- Withholding Tax
- Sales and Service Tax (SST)
- Excise Duty
- Rates of Capital Allowances

HUMAN RESOURCES

10

- Minimum Conditions of Employment
- Statutory Contributions
- Employment of Expatriates
- Wage Rates

UTILITIES

17

- Electricity Rates
- Water Rates
- Sewerage Rates
- Schedule Waste Treatment Rates
- Gas and Fuel Costs
- Telecommunications Rates
- Internet Services

TRANSPORTATION COSTS

27

- Container Haulage Rates
- Ocean Freight Rates
- Courier Service Rates
- Air Cargo Rates

LIVING IN MALAYSIA

32

- Rented Accommodation
- Golf Club Membership
- International School Fees
- Hotel Rates
- Health Care
- Domestic Help
- Public Transport
- Average Domestic Airfares
- Dining Out in Malaysia
- Shopping in Kuala Lumpur
- Prices of Selected Consumer Items
- Non-dutiable Goods

USEFUL ADDRESSES

38

- Relevant Organisations
- States Agencies
- MIDA State Offices
- MIDA Worldwide Network



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\$11.00 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	213.00
(b) company limited by guarantee	3,000.00	638.00
(c) unlimited company	1,000.00	213.00
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	1,063.00
ii. exceeding RM 1,000,000.00 but not exceeding RM 10,000,000.00	20,000.00	4,251.00
iii. exceeding RM 10,000,000.00 but not exceeding RM 50,000,000.00	40,000.00	8,502.00
iv. exceeding RM 50,000,000.00 but not exceeding RM 100,000,000.00	60,000.00	12,752.00
v. exceeding RM100,000,000.00	70,000.00	14,878.00
(b) without share capital	70,000.00	14,878.00

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 Rate for Prime Office Space

Location	RM	US\$
Alor Setar, Kedah	19.00 - 27.00	4.04 - 5.74
Georgetown, Pulau Pinang	Georgetown 26.00 - 48.00 Outside Georgetown 36.00 - 48.00	Georgetown 5.53 - 10.20 Outside Georgetown 7.65 - 10.20
Ipoh, Perak	16.00 - 26.00	3.40 - 5.53
Kuala Lumpur*	70.00 - 103.00*	14.88 - 21.89*
Petaling Jaya, Selangor	48.50 - 77.50	10.31 - 16.47
Seremban, Negeri Sembilan	20.00 - 32.00	4.25 - 6.80
Melaka	26.00 - 38.00	5.52 - 8.08
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 5.31 - 8.07 Newer PBO/Building Age < 5 Years 6.38 - 10.21
Kuantan, Pahang	16.00 - 32.00	3.40 - 6.80
Kuala Terengganu, Terengganu	30.00 - 40.00	6.38 - 8.50
Kota Bharu, Kelantan	15.00 - 28.00	3.18 - 5.95
Kota Kinabalu, Sabah	16.00 - 60.00	3.40 - 12.75
Kuching, Sarawak	17.00 - 49.50	3.61 - 10.52

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\$1.70 – 2.55	RM296.50 per 100m ² US\$63.02 per 100m ²	8-10	RM436,00.00 US\$92.67	RM0.75 US\$0.16
Kedah (PKNK)	RM5.00 – 20.00 US\$1.06 – 4.25	RM0.80 – 1.60 per m ² US\$0.17 – 0.34 per m ²	10 – 12	RM50.00 – 70.00 US\$10.63 – 14.88	RM0.50 – 0.70 US\$0.11 – 0.15
Kedah (KHTP)	RM55.00 US\$11.69	RM2,000 – 3,000 per ha. US\$425 – 638 per ha.	8	Not applicable	RM2.00 US\$0.43
Kedah (KSTP)	RM15.00 – 30.00 US\$3.18 – 6.38	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 60.00 US\$12.75 per sf for 60 year leasehold Batu Kawan Industrial Park RM 70.00 US\$14.87 per sf for 60 year leasehold Bandar Cassia Technology Park RM80.00 US\$17.00 per sqft	1. Island : RM 1.29 US\$0.27 Per sqm (minimum RM 300 US\$63.76 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\$38.25 – 93.52 Mainland RM 150.00 -350.00 US\$31.88 – 74.39	Island RM 2.00 – 3.50 US\$0.43 – 0.75 Mainland 1.80 US\$0.39
Perak	RM18.00 – 38.00 US\$3.83 – 8.08	RM 0.40 – 0.90 per ha. US\$0.09 – 0.19 per ha.	10 – 16	RM80 – 180 US\$17.00 – 38.26	RM0.60 – 1.70 US\$0.13 – 0.36
Selangor	RM65.00 – 200.00 US\$13.82 – 42.51	RM2,700 – 24,000 per ha. US\$574 – US\$5,101 per ha.	8 – 13	RM100.00 – 500.00 US\$21.25 – 106.27	RM1.50 – 3.00 US\$0.32 – 0.65
Negeri Sembilan	RM20.00 – 70.00 US\$4.25 – 14.88	RM1,976.84 – 7,700.00 per ha. US\$420 – 1,637 per ha.	8 – 13	RM74.00 – 350.00 US\$15.73 – 85.02	RM0.90 – 1.50 US\$0.19 – 0.32
Melaka	RM35.00 – 59.00 US\$7.44 – 12.53	RM 60 – 240 per 100m ² US\$12.75 – 51.00 per 100m ²	Building 0.35 – 0.60 Vacant Land 0.07 – 0.55	RM200.00 – 350.00 US\$42.51 – 74.39	RM2.00 – 3.50 US\$0.42 – 0.74
Johor	RM25.00– 90.00 US\$5.31 – 19.13	Light Industry: RM1,600 per ha. US\$340 per ha. Medium Industry: RM2,100 per ha. US\$446 per ha. Heavy Industry: RM2,400 per ha. US\$510 per ha.	0.33 – 1.0	RM140.00 – 400.00 US\$29.76 – 85.02	RM1.20 – 3.00 US\$0.25 – 0.63
Pahang	RM7.00 – 21.00 US\$1.49 – 4.46	RM 15.00 – 21.00 per sq meter US\$3.19 – 4.46per sq meter	7	RM50.00 – 127.00 US\$10.63 – 26.99	RM0.40 – 0.60 US\$0.08 – 0.13
Terengganu	RM1.95 – 12.00(ft ²) US\$0.41 – 2.55 RM21.00 – RM124.00 (m ²) US\$4.46 – 26.35 RM84,983.98 – RM500,920.00 US\$18,062.48 – 106,465.46 (acre) Price varies depending on type of land with or without complete infrastructure 30 years (Lease only)	RM0.07 – RM0.40 (ft ²) US\$0.01 – 0.08 RM0.70 – RM4.20 (m ²) US\$0.15 – 0.89 RM2,832.80 – RM16,698.00 US\$602 – 3,549 (acre) Price varies depending on type of land with or without complete infrastructure	5 – 10	RM89.95 – RM141.00 US\$19.12 – 29.97 (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\$5.53 – 5.74	RM7,000.00 per ha. US\$1,488 per ha.	5 – 12	RM100.00 – 150.00 US\$21.52 – 31.88	RM0.75 – RM0.85 US\$0.16 – 0.18
Sabah* - KKIP	(Only Lease) RM30.00 – 40.00 US\$6.37 – 8.50 for 30 years	RM0.25 p.s.f. US\$0.05 p.s.f.	2 – 11	Detached RM647.00 – 770.00 US\$138.00 – 164.00 Semi-Detached RM598.00 – 665.00 US\$127.00 – 141.00	Detached RM2.70 – 3.23 US\$0.60 – 0.68 Semi-Detached RM2.49 – 2.77 US\$0.53 – 0.58
- POIC	Industrial Land: For sale Selling price: RM26.00 psf – RM40.00 US\$5.53 – 8.50 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\$0.26 – 0.28 / month Type : Semi Cladded Warehouse Size: 29,062 sq. ft - 1 unit available Rental price : RM1.20 psf US\$0.25/ month
Sarawak	RM8.00 – 20.00 US\$1.70 – 4.25	RM 0.05 / US\$0.01 per m ² (Country Land) RM 0.07-0.27 / US\$0.01 – 0.06 per m ² (Town and Sub urban Land)	5.5 – 25.1	RM 49.00 per ft ² US\$10.41 (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 2023** 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\$531,350) 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\$10,626,993) :	
• on the first RM600,000 (US\$127,524) 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\$1,063) and not more than RM2,000,000 (US\$425,080)	1 - 28%
Resident individuals with chargeable income (after deduction of personal reliefs) of more than RM2,000,000 (US\$425,080)	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\$0.23) and 15% - RM 450 (US\$95.64) per 100% vol per litre
• Tobacco and manufactured tobacco substitutes	RM0.40 (US\$0.09) per stick - RM 400 (US\$85.02)

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 more eight hours a day or not more 45 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 RM1,500 (US\$319) 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\$1,063) 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\$1,063). 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\$1,063) 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\$1,063). 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\$1.06) 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\$1.06) 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
- Invalidity 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 Invalidity Scheme provides 24-hour coverage to employees against invalidity or death due to any cause not connected with his employment. However, the employee must fulfil certain conditions to be eligible for Invalidity Scheme benefits such as the extend of morbid condition and the ability to earn a living. Benefits provided under this scheme are Invalidity Pension, Invalidity 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 Invalidity 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\$ 1,063)**. 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\$ 1,063)**.

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.

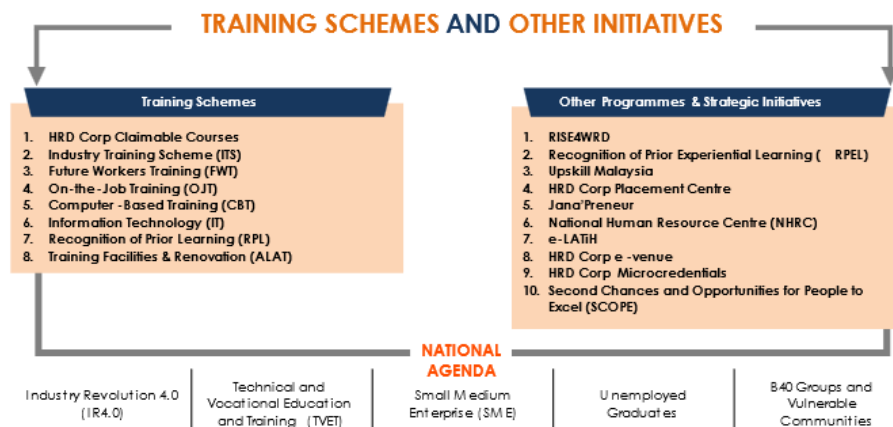
Eligibility Criteria for Registration

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\$2,125)</p> <p>Employment Pass Category II Minimum Salary Of RM5,000.00 (US\$1,063)</p> <p>Employment Pass Category III Minimum Salary Of RM3,000.00 (US\$ 638)</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\$170) (excluding SST 6%)</p> <p>Immigration : Employment Pass for Key Post – RM300.00 (US\$63.76) Employment Pass for Term Post – RM200.00 (US\$42.51) Employment Pass Processing fee – RM125.00 (US\$26.57) 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\$95.64)</p> <p>Immigration : Dependent Pass – RM90.00 (US\$19.13) Social Visit Pass – RM90.00 (US\$19.13) Processing fee – RM50.00 (US\$10.63) Visa (subject to the country of origin)</p> <p>Immigration : VP(TE) – RM60.00 (US\$12.75) Processing Fee – RM125.00 (US\$26.57) 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\$170)</p> <p>Immigration : PVP – RM360.00 (US\$76.51) 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\$112.64) Application for Principal / Spouse Fee - RM2,531.28 (US\$538) Application for Dependent Fee - RM2,279.00 (US\$484)</p> <p>Immigration : RP(T) – RM500.00 (US\$106) No Processing Fee Multiple Entry Visa (subject to the country of origin)</p>

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

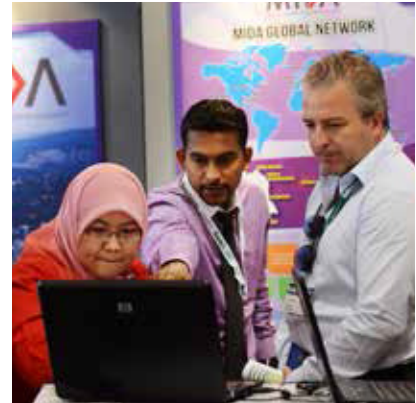
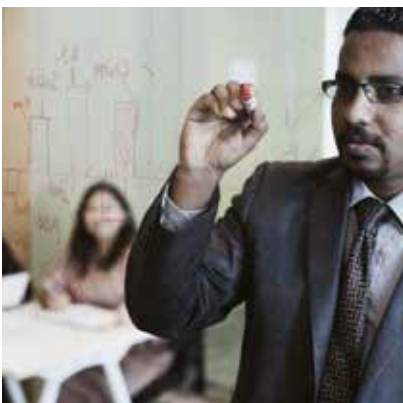


Salaries of Executives in the Manufacturing

In manufacturing sector, the average basic monthly salary of the Executives ranges from RM4,333 (US\$ 921) (Executives) to RM34,699 (US\$ 7,375) (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	16,462	32,142	3,498	6,831
Senior Finance/Accounts Manager	10,433	20,448	2,217	4,346
Finance/Accounts Executive	5,583	9,667	1,187	2,055
Administration Executive	2,844	6,345	604	1,348
Senior Sales/Marketing Manager	11,980	20,401	2,546	4,732
Business Development Manager	7,845	13,416	1,667	2,906
Sales Administration Executive	3,200	6,167	680	1,248
Human Resource Manager	7,978	14,908	1,695	3,169
Human Resource Executive	3,037	5,873	645	1,248
Senior Production/Manufacturing Manager	12,763	22,177	2,713	4,713
Production Planner/Controller	3,680	7,000	782	1,488
Chief Engineer/Engineering Manager	10,462	19,231	2,224	4,087
Mechanical Engineer	3,456	7,466	735	1,587
Production Engineer	3,373	6,886	717	1,464
Assistant Engineer	2,713	6,346	577	1,349
Security/Safety & Health Manager	7,625	14,495	1,620	3,081
Safety & Health Executive	3,600	7,010	765	1,490
Quality Assurance Manager	8,104	14,729	1,722	3,130
Quality Assurance/Control Executive	3,246	6,150	690	1,307
Supply Chain Manager	7,563	12,500	1,607	2,657
Warehouse Manager	8,131	13,466	1,728	2,852
Logistics Executive	3,136	6,440	667	1,369
IT Manager	11,518	19,601	2,448	4,166
IT Executive	2,998	6,423	637	1,365
Industrial Nurse	2,998	6,130	637	1,303

Source: MEF Salary Survey for Executives 2022 – www.mef.org.my



Salaries of Non- Executives in the Manufacturing Sector Salaries

An analysis of the salaries of Non Executives in the manufacturing sector shows at the average monthly basic monthly salary ranged from RM1,930 (US\$410) (Unskilled Employees) to RM3,542 (US\$753) (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	2,704	5,012	575	1,065
Administration Clerk	1,828	3,942	389	838
Receptionist/Telephone Operator	1,664	3,801	354	808
Accounts Assistant	1,820	4,032	387	857
Human Resources Assistant	2,011	3,815	427	811
Human Resource Clerk	1,773	3,582	377	761
Security Supervisor	2,295	5,028	488	1,069
Security Guard	1,566	3,138	333	667
Chargeman (High Voltage)	4,093	10,000	869	2,125
Production Supervisor	2,419	4,979	514	1,058
Line Leader	1,691	3,195	459	679
Boilerman	2,294	4,443	488	944
Electrical Engineering Technician	1,871	3,564	398	757
Production Clerk	1,603	3,192	341	678
Machinist	1,646	3,483	349	740
Operator (Unskilled)	1,576	2,583	335	549
Store/Warehouse Supervisor	2,596	4,875	552	1,036
Purchasing Supervisor	3,200	5,276	680	1,121
Procurement/Purchasing Assistant	2,060	3,883	438	825
Sales Administration Assistant	2,174	3,700	462	786
IT Supervisor	2,752	5,037	585	1,071
Quality Assurance/ Technician	1,692	3,507	360	745
Quality Assurance/Control Clerk	1,598	3,213	340	682
Lorry Driver	1,692	3,244	360	689
Forklift Driver	1,618	3,438	344	731

Source : MEF Salary Survey for Non Executives 2023 - 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	Rates
		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 / 9.25
For the next kWh (201 kWh onwards) per month	sen/kWh	50.9 / 10.82
Minimum Monthly Charges	RM	7.20 / 1.53
Tariff C1 - Medium Voltage General Commercial Tariff		
For each kilowatt of maximum demand per month	RM/kW	30.30 / 6.44
For all kWh	sen/kWh	36.5 / 7.76
Minimum Monthly Charges	RM	600.00 / 127.52
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 / 9.59
For all kWh during the peak period	sen/kWh	36.5 / 7.76
For all kWh during the off-peak period	sen/kWh	22.4 / 4.76
Minimum Monthly Charges	RM	600.00 / 127.52
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 / 8.08
For the next kWh (201 kWh onwards) per month	sen/kWh	44.1 / 9.37
Minimum Monthly Charges	RM	7.20 / 1.53
Tariff E1 - Medium Voltage General Industrial Tariff		
For each kilowatt of maximum demand per month	sen/kWh	29.60 / 6.29
For all kWh	sen/kWh	33.7 / 7.16
Minimum Monthly Charges	RM	600.00 / 127.52
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 / 7.86
For all kWh during the peak period	sen/kWh	35.5 / 7.55
For all kWh during the off-peak period	sen/kWh	21.9 / 4.65
Minimum Monthly Charges	RM	600.00 / 127.52
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 / 7.55
For all kWh during the peak period	sen/kWh	33.7 / 7.16
For all kWh during the off-peak period	sen/kWh	20.2 / 4.29
Minimum Monthly Charges	RM	600.00 / 127.52

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	8.18
Next kWh(201 kWh onwards)/month	39.5	8.40
Minimum charge per month: RM15 (US\$3.19)		
Tariff CM2 (Medium Voltage Commercial Tariff)		
All units	32.4	6.89
For each kW of maximum demand per month (RM)	23.20	4.93
Minimum charge per month: RM1,000 (US\$212.54)		
Tariff CM3 (Medium Voltage Peak/Off-Peak Commercial Tariff)		
For all kWh during the peak period	32.4	6.89
For all kWh during the off-peak period	19.5	4.14
For each kW of maximum demand per month during peak period (RM)	32.60	6.93
The minimum monthly charge is RM1,000 (US\$212.54)		

Industrial Tariffs - for factories	per kWh	
	sen	US cents
Tariff ID1 (Low Voltage Commercial Tariff)		
All units (RM)	37.60	7.99
Minimum charge per month : RM15 (US\$3.19)		
Tariff ID2 (Medium Voltage Commercial Tariff)		
All units	26.8	5.70
For each kW of maximum demand per month (RM)	21.75	4.62
Minimum charge per month: RM1,000 (US\$212.54)		
Tariff ID3 (Medium Voltage Peak/Off-Peak Commercial Tariff)		
For all kWh during the peak period	28.6	6.08
For all kWh during the off-peak period	18.0	3.83
For each kW of maximum demand per month during peak period (RM)	28.00	5.95
The minimum monthly charge is RM1,000 (US\$212.54)		

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	5.1
1 – 300 units	26.0	5.5
1 – 400 units	28.0	6.0
1 – 500 units	30.0	6.4
1 – 3000 units	31.5	6.7
1 – 10000 units	32.0	6.8
1 – 20000 units	31.0	6.6
1 – above 20000 units	30.0	6.4
Minimum charge per month: RM10 (US\$2.13)		
Tariff C2 – Commercial Demand		
All units	24.5	5.2
For each kW of maximum demand per month: RM16 (US\$3.40)		
Minimum charge: RM16 (US\$3.40) per kW x billing demand		
Tariff C3 – Commercial Peak / Off Peak Demand		
Peak period (0700-2400 hours)	24.5	5.2
Off-peak period (0000-0700 hours)	13.9	3.0
For each kW of maximum demand per month during peak period: RM20 (US\$4.25)		
Minimum monthly charge: RM20 (US\$4.25) per kW x billing demand		

Industrial Tariffs - for factories	per kWh	
	sen	US cents
Tariff I1 - Industrial		
1 – 100 units	24.0	5.1
1 – 3000 units	25.0	5.3
1 – Above 3000 units	26.0	5.5
Minimum charge per month: RM10 (US\$2.13)		
Tariff I2 – Industrial Demand		
All units	21.7	4.6
For each kW of maximum demand per month: RM16 (US\$3.40)		
Minimum charge: RM16 (US\$3.40) per kW x billing demand		
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\$4.25)		
Minimum charge: RM20 (US\$4.25) per kW x billing demand		

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		
Non Domestic		
0 - 35 m ³	3.15	0.67
More than 35 m ³	3.55	0.75
Minimum charge	31.50	6.70
Kedah		
Non Domestic		
0 - 35 m ³	1.75	0.37
More than 350 m ³	2.15	0.46
Minimum charge	17.50	3.72
Kelantan		
Non Domestic		
0 - 35 m ³	2.03	0.43
More than 350 m ³	2.28	0.49
Minimum Charge	20.30	4.32
Melaka		
Non Domestic		
0 - 35 m ³	2.47	0.52
More than 350 m ³	2.52	0.54
Minimum charge	25.00	5.13
Perlis		
Non Domestic		
0 - 35 m ³	1.52	0.32
More than 350 m ³	1.70	0.36
Minimum charge	15.70	3.34
Selangor/Federal Territory of Kuala Lumpur & Putrajaya		
Non Domestic		
0 - 50 m ³	2.70	0.57
More than 350 m ³	2.94	0.62
Minimum charge	36.00	7.65

State	per m ³	
	RM	US cents
Negeri Sembilan		
Non Domestic		
0 - 35 m ³	1.94	0.41
More than 35 m ³	2.79	0.59
Minimum charge	19.40	4.12
Pahang		
Non Domestic		
0 - 35 m ³	1.88	0.40
More than 350 m ³	2.18	0.46
Minimum charge	30.00	6.38
Pulau Pinang		
Non Domestic		
0 - 35 m ³	1.57	0.33
More than 350 m ³	2.17	0.46
Minimum charge	15.70	3.34
Perak		
Non Domestic		
0 - 35 m ³	1.50	0.32
More than 350 m ³	1.70	0.36
Minimum charge	15.00	3.19
Federal Territory of Labuan		
Non Domestic		
0 - 35 m ³	2.22	0.47
More than 350 m ³	2.52	0.54
Minimum charge	22.20	4.72
Terengganu		
Non Domestic		
0 - 35 m ³	0.95	0.20
More than 350 m ³	1.15	0.24
Minimum charge	15.00	3.17

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

State	per m ³	
	RM	US cents
Sabah		
Industrial		
0 - 70 m ³	1.60	0.34
More than 70 m ³	2.00	0.43
Minimum charge	70.00	14.88
Commercial		
0 - 70 m ³	1.60	0.34
More than 70 m ³	2.00	0.43
Minimum charge	22.50	4.78

Source: Sabah State Water Department - www.water.sabah.gov.my



Water Rates

State	per m ³	
	RM	US cents
Sarawak (Kuching, Sibul, Sri Aman, Miri, Limbang, Srikei, Kapit)		
Commercial		
1-25 m ³	0.97	0.21
More than 25 m ³	1.06	0.22
Minimum charge	22.00	4.64
Domestic/ Commercial		
1-25 m ³	0.83	0.18
More than 25 m ³	0.95	0.20
Minimum charge	18.70	3.95
Industrial (except for Kuching and Sibul)		
1-25 m ³	1.05	0.26
More than 25 m ³	1.32	0.28
Minimum charge	24.20	5.14
Sarawak (Bintulu)		
Industrial		
0-23 m ³ (min charge)	24.20	5.14
More than 23 m ³	1.21	0.26
Commercial		
0-23 m ³ (min charge)	20.90	4.44
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	3.97
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	4.68
Commercial		
0 - 25 m ³	0.88	0.19
More than 25 m ³	0.96	0.20
Minimum charge	20.00	4.25
Domestic/ Commercial		
0 - 25 m ³	0.75	0.16
More than 25 m ³	0.86	0.18
Minimum charge	17.00	3.61

Source: Jabatan Bekalan Air Luar Bandar Sarawak - www.jbalb.sarawak.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 or any house with annual values of less than RM600.00 (US\$127.52) (including government quarters in categories F,G, H and I as determined by relevant authority) Village dwelling house, new village dwelling house and estate dwelling house Premises and government quarters in categories A,B,C,D and E receiving Individual Septic Tank Services. Premises and government quarters in categories A, B, C, D and E receiving connected Sewerage Services	Connected Services	Individual Septic
	RM4 (US\$0.85) per month	RM8 (US\$1.70) per month
	RM5 (US\$1.06) per month	RM8 (US\$1.70) per month
	RM8 (US\$1.70) per month	
	RM12 (US\$2.55) 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\$0.53) 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	8.50
Individual Septic Tank	25.00	5.31
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	425 or less	8	1.70	7	1.49
2,001 - 5,000	425 - 1,063	14	2.98	8	1.70
5,001 - 10,000	1,063 - 2,125	20	4.25	14	2.97
10,001 - 20,000	2,125 - 4,250	26	5.53	19	4.04
20,001 - 30,000	4,250 - 6,376	29	6.16	21	4.46
30,001 - 40,000	6,376 - 8,501	32	6.80	23	4.89
40,001 - 50,000	8,501 - 10,627	35	7.44	25	5.31
50,001 - 60,000	10,627 - 12,752	38	8.08	27	5.74
60,001 - 70,000	12,752 - 14,878	41	8.71	29	6.16
70,001 - 80,000	14,878 - 17,003	44	9.35	31	6.59
80,001 - 90,000	17,003 - 19,129	47	9.99	33	7.14
90,001 - 100,000	19,129 - 21,254	50	10.63	35	7.44
100,001 - 200,000	21,254 - 42,508	180	38.73	120	25.50
200,001 - 400,000	42,508 - 85,016	495	105	330	70.14
400,001 - 600,000	85,016 - 127,524	522	111	348	73.96
600,001 - 800,000	127,524 - 170,032	1,980	421	1,320	281
800,001 - 1,000,000	172,154 - 212,540	2,160	459	1,440	306
1,000,001 - 3,000,000	212,540 - 637,620	4,320	918	2,880	612
3,000,001 - 5,000,000	637,620 - 1,062,699	8,800	1,870	5,400	1,148
5,000,001 - 7,000,000	1,062,699 - 1,487,779	9,200	1,955	6,000	1,403
More than 7,000,000	More than 1,487,779	9,600	2,040	6,600	1,403

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 / 11.24	52.88 / 11.24	26.44 / 5.62	66.10 / 14.05	470 / 100
2	Kuala Lumpur	59.73 / 12.70	59.73 / 12.70	29.87 / 6.35	74.66 / 15.87	470 / 100
3	Melaka	60.71 / 12.90	60.71 / 12.90	30.36 / 6.45	75.89 / 16.13	500 / 106
4	Selangor	65.61 / 13.94	65.61 / 13.94	32.80 / 6.97	82.01 / 17.43	470 / 100
5	Perak	79.32 / 16.86	79.32 / 16.86	39.66 / 8.43	99.14 / 21.07	780 / 166
6	Johor	82.25 / 17.48	82.25 / 17.48	41.13 / 8.74	102.82 / 21.85	1,000 / 213
7	Pahang	84.21 / 17.90	84.21 / 17.90	42.11 / 8.95	105.26 / 22.37	890 / 189
8	Penang	113.59 / 24.14	113.59 / 24.14	56.79 / 12.07	141.98 / 30.18	890 / 189
9	Terengganu	180.17 / 38.29	180.17 / 38.29	90.09 / 19.15	225.44 / 47.91	960 / 204
10	Kedah	181.15 / 38.50	181.15 / 38.50	90.58 / 19.25	226.44 / 48.13	1,000 / 213
11	Kedah (Kulim)	142.24 / 30.23	142.24 / 30.23	71.12 / 15.12	177.80 / 37.79	890 / 189
12	Kelantan	183.11 / 38.92	183.11 / 38.92	91.56 / 19.46	228.89 / 48.65	1,000 / 213
13	Perlis	184.09 / 39.13	184.09 / 39.13	92.04 / 19.56	230.11 / 48.91	1,170 / 248

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	593
ML	2,700	574
EN	810	172
AQ	1,890	402
PW	3,600	765
SW	5,000	1,063

Inorganic Wastes for Physical/Chemical Treatment

Description	RM	US\$
Acid (Strong) – pH<4	2,255	479
Acid (Weak) – (pH4 –pH7)	1,620	344
Alkaline Waste Without Cyanide	1,620	344
Chromate Waste	1,980	421
Cyanide Waste	1,980	421
Mercury Waste	3,780	803

Tenorm Waste for Incineration

RM/MT	US\$/MT
5,000	1,063

Inorganic Wastes for Solidification

RM/MT	US\$/MT
810	172

Inorganic Waste for Cementation

RM/MT	US\$/MT
900	191

Inorganic Waste for Direct Landfill

RM/MT	US\$/MT
495	105

Rubber Sludge Landfill

RM/MT	US\$/MT
700	149

Clinical Waste Residue from Approved Treatment Facilities By DOE

RM/MT	US\$/MT
700	149

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			
RON 97	3.19	0.68			
Diesel - Retail					
Peisular Malaysia	2.95	0.63			
Sabah, Sarawak & Labuan	2.15	0.46			
			LPG		
			- Retail		
			10 kg	19.00	4.04
			12 kg	22.80	4.85
			14 kg	26.60	5.65

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 Postpaid Corporate Plan

Package	UNI5G Postpaid Corporate 39	UNI5G Postpaid Corporate 69	UNI5G Postpaid Corporate 99	UNI5G Air Biz 5G
Monthly Charge	RM39 / month (US\$8.29)	RM69 / month (US\$14.67)	RM99 / month (US\$21.04)	RM149 / month (US\$31.67)
Domestic Data	30GB (4G + 5G)	60GB (4G + 5G)	Unlimited (4G + 5G)	Unlimited (5G)
Domestic Voice Call	Unlimited			Not Applicable
Domestic SMS	RM0.15/SMS (US\$0.03/SMS)			Not Applicable
SIM Card Activation Fee	Free			
SIM Card Delivery Fee	Free			
Device Bundle	Not Applicable	Not Applicable	Not Applicable	Free 5G Router
Contract Terms	No Contract	No Contract for SIM only, 24 months for device purchase	No Contract for SIM only, 24 months for device purchase	24 months
Monthly Hotspot	30GB Utilize from Data Quote	60GB Utilize from Data Quote	100GB Utilize from Data Quote	Not Applicable
Sales Channels	TM Point			

UNIFI BIZ Plan

Base Plan	UNIFI BIZ 2GBPS	UNIFI BIZ 1GBPS	UNIFI BIZ 500MBPS	UNIFI BIZ 300MBPS	UNIFI BIZ 100MBPS
Monthly Fee	RM369 / month (US\$78.43)	RM319 / month (US\$67.80)	RM239 / month (US\$50.80)	RM199 / month (US\$42.30)	RM129 / month (US\$27.42)
Special Discount (For connectivity bill only)	Up to RM15 (US\$3.19) 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

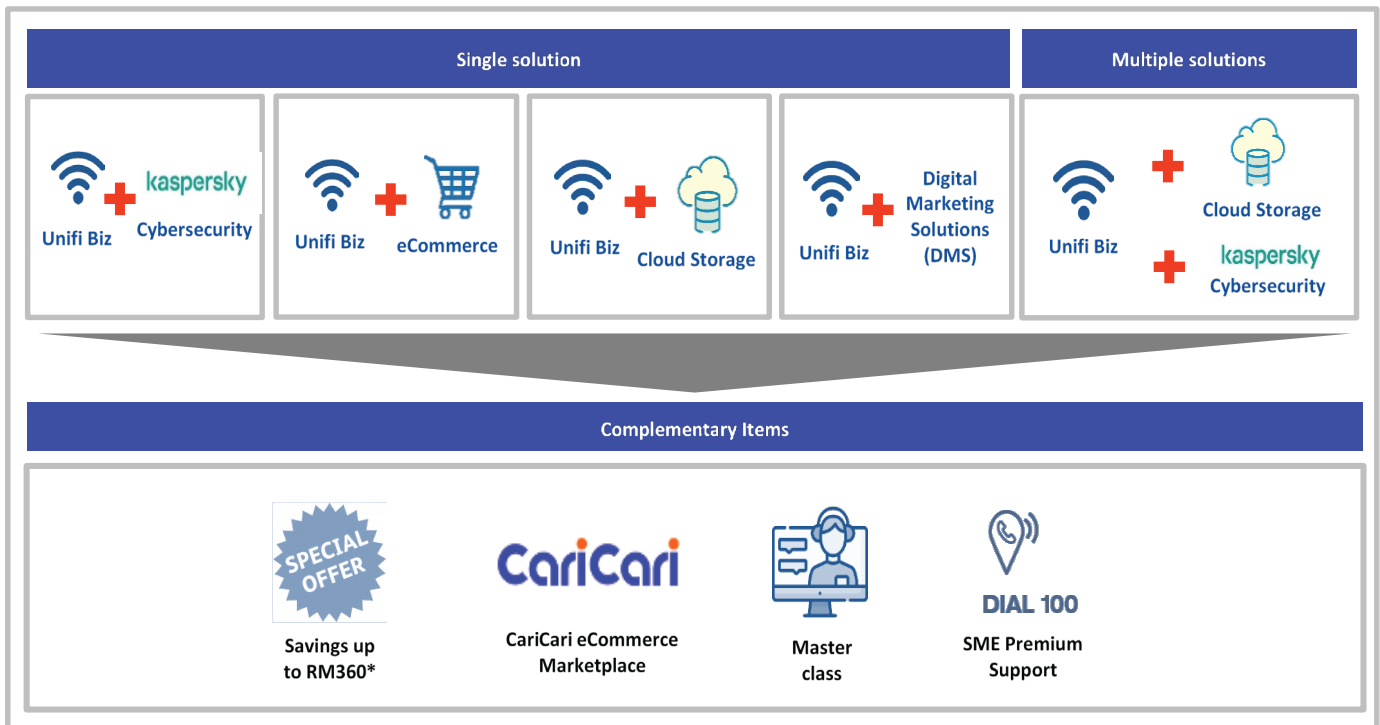
E Commerce Starter	E Commerce Standard	DMS Starter	DMS Standard
RM49.00 (US\$10.41)	RM129.00 (US\$27.41)	RM50.00 (US\$10.63)	RM100.00 (US\$21.25)

Cloud Basic	Cloud Standard	Cloud Advance	Kaspersky SOS Starter	Kaspersky SOS Standard
RM9.00 (US\$1.91)	RM31.50 (US\$6.70)	RM52.00 (US\$11.05)	RM30.00 (US\$6.38)	RM125.00 (US\$26.57)

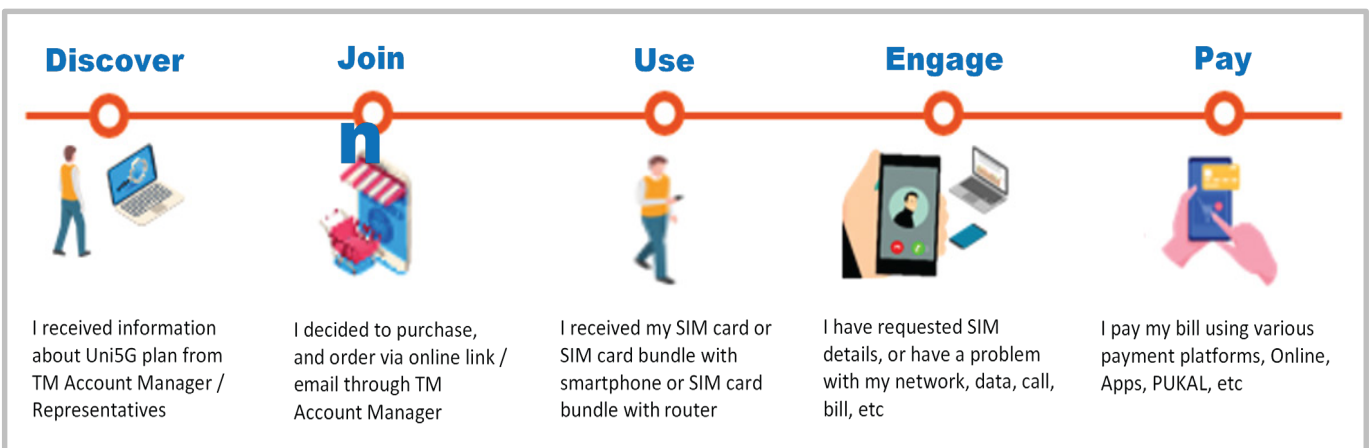
Unifi Business offered complete offerings from Connectivity, Digital Business Solutions and Add-Ons for business customers :

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 style="width: 80%;"> <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	139.82
PETALING JAYA (Sungai Way)	605.00	23.20	119.25	747.45	158.86
SELANGOR (Banting)	677.00	0.00	133.44	810.44	172.16
PERAK (Tanjung Malim)	1,515.00	59.80	298.61	1,873.41	398.17
PENANG (Butterworth/ Seberang Prai)	2,883.00	194.80	568.24	3,646.04	774.93
KEDAH (Kulim)	2,847.00	240.00	561.14	3,648.14	775.38
PERLIS (Kangar)	3,488.00	240.00	687.48	4,415.48	938.47
NEGERI SEMBILAN (Nilai)	1,162.00	56.40	229.03	1,447.43	307.63
MELAKA (Air Keroh Industrial Area)	1,762.00	103.40	347.29	2,212.69	470.28
KELANTAN (Kota Bharu)	3,963.00	216.80	781.11	4,960.91	1,054.39
PAHANG (Kuantan)	2,328.00	216.80	458.85	3,003.65	638.40
TERENGGANU (Kerteh)	2,782.00	216.80	548.33	3,547.13	753.91
JOHOR (Pasir Gudang)	2,818.00	211.00	555.43	3,584.43	761.83

Note: FAF - Fuel Adjustment Factor

*The hauliers rate mentioned is only a 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)

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

NOTE:

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

LEGEND

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



Zones



Country	Zones	Country	Zones	Country	Zones	Country	Zones
A Afghanistan	7	E Equatorial Guinea	8	M Macau	3	S Senegal	8
Aland Islands	8	Eritrea	8	Rep. of North Macedonia	6	Serbia	6
Albania	6	Estonia	8	Madagascar	8	Seychelles	7
Algeria	7	Ethiopia	7	Malawi	7	Serra Leone	8
American Samoa	8			Maldives	5	Singapore	1
Andorra	8	F Falkland Islands	8	Mali	8	Sint Maarten	8
Angola	8	Faroe Islands	8	Malta	6	Slovakia	8
Anguilla	8	Fiji	6	Mariana Islands	8	Slovenia	8
Antigua and Barbuda	8	Finland	6	Marshall Islands	8	Solomon Islands	7
Argentina	7	France	6	Martinique	8	Somalia	8
Armenia	7	French Guiana	8	Mauritania	8	South Africa	6
Aruba	8	French Polynesia	7	Mauritius	6	South Sudan	8
Ascension Island	8			Mayotte	8	Spain	6
Australia	4	G Gabon	8	Mexico	7	Sri Lanka	4
Austria	7	Gambia	7	Micronesia	8	Saint Helena	8
Azerbaijan	7	Georgia	8	Moldova	8	St. Pierre and Miquelon	8
		Germany	6	Monaco	7	Sudan	7
B Bahamas	8	Ghana	7	Mongolia	8	Suriname	8
Bahrain	5	Gibraltar	8	Montenegro	8	Eswatini (Swaziland)	7
Bangladesh	4	Greece	6	Montserrat	8	Sweden	7
Barbados	8	Greenland	8	Morocco	6	Switzerland	7
Belarus	6	Grenada	8	Mozambique	8	Syrian Arab Republic	8
Belgium	7	Guadeloupe	8	Myanmar	4		
Belize	8	Guam	8			T Taiwan	3
Benin	8	Guatemala	8	N Namibia	7	Tajikistan	8
Bermuda	8	Guernsey	8	Nauru	7	Tanzania	7
Bhutan	5	Guinea	8	Nepal	5	Thailand	2
Bolivia	8	Guinea-Bissau	8	Netherlands	6	Timor Leste	8
Bonaire, St. Eustatius, Saba	8	Guyana	8	New Caledonia	7	Togo	8
Bosnia and Herzegovina	7			New Zealand	5	Tokelau	8
Botswana	8	H Haiti	8	Nicaragua	8	Tonga	6
Brazil	8	Honduras	8	Niger Republic	8	Trinidad and Tobago	8
British Virgin Islands	8	Hong Kong	3	Nigeria	7	Tristan Da Cunha	8
Brunei	2	Hungary	6	Niue Islands	8	Tunisia	8
Bulgaria	5			Norfolk Island	8	Turkey	5
Burkina Faso	7	I Iceland	7	Norway	7	Turkmenistan	8
Burundi	8	India	4			Turks and Caicos Islands	8
		Indonesia	2	O Oman	5	Tuvalu	8
C Cambodia	3	Iran	6				
Cameroun	8	Iraq	8	P Pakistan	4	U Uganda	8
Canada	6	Ireland	7	Palau	8	Ukraine	6
Cape Verde	8	Isle of Man	8	Palestine	8	United Arab Emirates	5
Cayman Islands	8	Israel	8	Panama	8	United Kingdom	6
Central African Republic	8	Italy	7	Papua New Guinea	7	United States	6
Chad	8			Paraguay	8	Uruguay	8
Chile	8	J Jamaica	8	Peru	8	US Virgin Islands	8
China	3	Japan	4	Philippines	2	Uzbekistan	8
Colombia	8	Jersey	8	Pitcairn Islands	8		
Comoros	8	Jordan	6	Poland	8	V Vanuatu	7
Congo Republic	8			Portugal	7	Vatican City	8
Cook Islands	8	K Kazakhstan	8	Puerto Rico	8	Venezuela	8
Costa Rica	8	Kenya	7			Vietnam	2
Cote d'Ivoire	7	Kiribati	7	Q Qatar	5		
Croatia	6	Korea, North	8			W Wallis and Futuna	8
Cuba	7	Korea, South	4	R Reunion	8	Western Sahara	8
Curacao	8	Kosovo	8	Romania	6		
Cyprus	6	Kuwait	6	Russia	6	Y Yemen	8
Czech Republic	6	Kyrgyzstan	7	Rwanda	8		
						Z Zambia	7
D Dem. Rep. of Congo	8	L Laos	6	S Saint Barthelemy	8	Zimbabwe	8
Denmark	7	Latvia	6	St. Christopher (St. Kitts) & Nevis	8		
Djibouti	8	Lebanon	6	Saint Lucia	8		
Dominica	8	Lesotho	8	Saint Martin	8		
Dominican Republic	8	Liberia	8	St. Vincent & the Grenadines	8		
		Libya	6	Samoa (Western Samoa)	7		
E Ecuador	7	Liechtenstein	8	San Marino	8		
Egypt	6	Lithuania	6	Sao Tome and Principe	8		
El Salvador	8	Luxembourg	5	Saudi Arabia	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	72.00	112.50	120.00	130.50	150.00	172.50	195.00	225.00
1.0	79.50	127.50	141.00	160.50	187.50	217.50	249.00	300.00
Merchandise								
0.5	75.00	127.50	157.50	172.50	202.50	217.50	255.00	300.00
1.0	82.50	142.50	178.50	196.50	231.00	259.50	309.00	375.00
1.5	90.00	157.50	199.50	220.50	259.50	301.50	363.00	450.00
2.0	97.50	172.50	220.50	244.50	288.00	343.50	417.00	525.00
2.5	105.00	187.50	241.50	268.50	316.50	385.50	471.00	600.00
3.0	112.50	202.50	262.50	292.50	345.00	427.50	525.00	675.00
3.5	120.00	217.50	283.50	316.50	373.50	469.50	579.00	750.00
4.0	127.50	232.50	304.50	340.50	402.00	511.50	633.00	825.00
4.5	135.00	247.50	325.50	364.50	430.50	553.50	687.00	900.00
5.0	142.50	262.50	346.50	388.50	459.00	595.50	741.00	975.00
5.5	150.00	277.50	367.50	412.50	487.50	637.50	795.00	1,050.00
6.0	157.50	292.50	388.50	436.50	516.00	679.50	849.00	1,125.00
6.5	165.00	307.50	409.50	460.50	544.50	721.50	903.00	1,200.00
7.0	172.50	322.50	430.50	484.50	573.00	763.50	957.00	1,275.00
7.5	180.00	337.50	451.50	508.50	601.50	805.50	1,011.00	1,350.00
8.0	187.50	352.50	472.50	532.50	630.00	847.50	1,065.00	1,425.00
8.5	195.00	367.50	493.50	556.50	658.50	889.50	1,119.00	1,500.00
9.0	202.50	382.50	514.50	580.50	687.00	931.50	1,173.00	1,575.00
9.5	210.00	397.50	535.50	604.50	715.50	973.50	1,227.00	1,650.00
10.0	217.50	412.50	556.50	628.50	744.00	1,015.50	1,281.00	1,725.00
11.0	232.50	442.50	598.50	676.50	801.00	1,099.50	1,389.00	1,875.00
12.0	247.50	472.50	640.50	724.50	858.00	1,183.50	1,497.00	2,025.00
13.0	262.50	502.50	682.50	772.50	915.00	1,267.50	1,605.00	2,175.00
14.0	277.50	532.50	724.50	820.50	972.00	1,351.50	1,713.00	2,325.00
15.0	292.50	562.50	766.50	868.50	1,029.00	1,435.50	1,821.00	2,475.00
16.0	307.50	592.50	808.50	916.50	1,086.00	1,519.50	1,929.00	2,625.00
17.0	322.50	622.50	850.50	964.50	1,143.00	1,603.50	2,037.00	2,775.00
18.0	337.50	652.50	892.50	1,012.50	1,200.00	1,687.50	2,145.00	2,925.00
19.0	352.50	682.50	934.50	1,060.50	1,257.00	1,771.50	2,253.00	3,075.00
20.0	367.50	712.50	976.50	1,108.50	1,314.00	1,855.50	2,361.00	3,225.00
21.0	382.50	742.50	1,018.50	1,156.50	1,371.00	1,939.50	2,469.00	3,375.00
22.0	397.50	772.50	1,060.50	1,204.50	1,428.00	2,023.50	2,577.00	3,525.00
23.0	412.50	802.50	1,102.50	1,252.50	1,485.00	2,107.50	2,685.00	3,675.00
24.0	427.50	832.50	1,144.50	1,300.50	1,542.00	2,191.50	2,793.00	3,825.00
25.0	442.50	862.50	1,186.50	1,348.50	1,599.00	2,275.50	2,901.00	3,975.00
26.0	457.50	892.50	1,228.50	1,396.50	1,656.00	2,359.50	3,009.00	4,125.00
27.0	472.50	922.50	1,270.50	1,444.50	1,713.00	2,443.50	3,117.00	4,275.00
28.0	487.50	952.50	1,312.50	1,492.50	1,770.00	2,527.50	3,225.00	4,425.00
29.0	502.50	982.50	1,354.50	1,540.50	1,827.00	2,611.50	3,333.00	4,575.00
30.0	517.50	1,012.50	1,396.50	1,588.50	1,884.00	2,695.50	3,441.00	4,725.00

NOTE:

- EMS published rate above is inclusive of 25% fuel surcharge and 25% handling surcharge in Ringgit Malaysia (RM).
- The posting rate will be determined 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/index.html#prior>
- Effective on 1 July 2023.



www.pos.com.my



PosMalaysiaBerhad



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



Air Cargo Rates

From Kuala Lumpur to:

Destination Country	SCR* Item No.	Minimum Weight (kg)	Rates/kg	
			RM	US\$
AUSTRALIA				
Perth		Minimum	113.00	24.02
		Normal	16.40	3.49
		45	13.00	2.76
		250	11.08	2.35
		500	10.46	2.22
Sydney		Minimum	113.00	24.02
		Normal	20.05	4.26
		45	15.74	3.35
		250	12.19	2.59
		500	11.72	2.49
GERMANY				
Cologne/ Frankfurt Hamburg/ Stuttgart		Minimum	150.00	31.88
		Normal	33.07	7.03
		45	25.95	5.52
		250	15.36	3.26
JAPAN				
Osaka/Tokyo		Minimum	113.00	24.02
		Normal	18.91	4.02
		45	14.73	3.11
KOREA				
Seoul		Minimum	113.00	24.02
		Normal	20.93	4.45
		45	16.25	3.45
UK				
London		Minimum	150.00	31.88
		Normal	35.63	7.57
		45	27.87	5.92
		250	15.68	3.33

Destination Country	SCR* Item No.	Minimum Weight (kg)	Rates/kg		
			RM	US\$	
USA					
New York		Minimum	165.00	35.07	
		Normal	30.89	6.57	
		45	24.89	5.29	
		100	24.50	5.21	
		200	22.88	4.86	
		300	20.95	4.45	
		400	20.73	4.41	
		500	19.68	4.18	
		4314	300	18.45	3.92
		4314	500	17.94	3.81
		4314	1000	17.35	3.69
		4416	100	18.11	3.85
		4416	500	17.53	3.77
		4416	1000	15.99	3.40
West Coast		Minimum	165.00	35.07	
		Normal	29.24	6.21	
		45	23.08	4.91	
		100	22.88	4.86	
		200	21.23	4.51	
		300	19.33	4.10	
		400	19.11	4.06	
		500	18.03	3.83	
		4314	300	16.78	3.57
		4314	500	16.26	3.46
		4314	1000	15.69	3.33
		4416	100	16.53	3.51
		4416	300	16.14	3.43
		4416	1000	14.02	2.98

*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	638 – 11,690
Double Semi-detached	2,500 – 17,000	531 – 3,613
Terrace	300 – 18,000	63.76 – 3,826
Apartments/Condominiums		
1-bedroom	400 – 10,000	85.02 – 2,125
2-bedroom	650 – 18,000	138.15 – 3,826
3-bedroom	700 – 40,000	148.78 – 8,502

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	360 – 53,135
Monthly Subscription*	64.00 – 300.00	13.60 – 63.76
Green Fees		
- Weekdays	74.00 – 318.00	15.73 – 67.59
- Weekends	150.00 – 450.00	31.88 – 95.64

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	1,690	359	Prep. Reception	65,900	14,006
Annual society subscription	50	10.63	Prep. Junior	87,400	18,576
Prep. Reception & Prep. Junior	4,150	882	Prep. Senior to Grade 5	108,500	23,061
Prep. Senior	9,600	2,040	Grade 6 – 8	122,600	26,057
Grade 1-12	9,600	2,040	Grade 9 – 12	134,600	28,608
Life Centred Education (LCE)	46,800	9,947			
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	276	Nursery	16,470	3,501
Nursery & Reception (entering year 1)	10,000	2,125	Reception	19,580	4,162
Registration fee Year 1 to 13	20,000	4,250	Year 1	25,870	4,997
			Year 2	26,650	5,664
			Year 3 & 4	29,570	6,285
			Year 5 & 6	30,920	6,572
			Year 7, 8	33,990	7,224
			Year 9	35,600	7,566
			Year 10 & 11	36,410	7,739
			Year 12 & 13	36,930	7,849
			*(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 (2) An additional 10% of the Tuition Fee is applied to students on the EAL programme in Years 7 to 9.		

Source : www.gardenschool.edu.my

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

Australian International School, Kuala Lumpur

Registration Fee	RM	US\$	Tuition Fee + Technology Fee per annum	RM	US\$
Application fee			Nursery	11,440	2,431
- Early Year (Pre-School)	1,000	213	Preparation	11,440	2,431
- Foundation to Year 12	1,300	276	Foundation	14,760	3,137
Admission fee			Year 1	15,660	3,328
- One-Off Payment	20,000	4,250	Year 2	16,310	3,467
New Student			Year 3	17,110	3,637
- direct entry into year 12	waived	-	Year 4	17,760	3,775
			Year 5	18,910	4,019
			Year 6	19,960	4,242
			Year 7	20,610	4,380
			Year 8	21,260	4,519
			Year 9	22,760	4,837
			Year 10	23,610	5,018
			Year 11	24,400	5,186
			Year 12 (*3 payment per year only)	32,533*	6,915*

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	1,700	- Corporate rate	40,300	8,565
Others levels	13,200	2,806	- Private individual rate	29,100	6,185
Deposit	13,000	2,763	Elementary		
			- Corporate rate	47,300	10,053
			- Private individual rate	35,000	7,439
			Middle School		
			- Corporate rate	6,600	1,403
			- Private individual rate	42,300	8,990
			- Additional fee for enrolment in the IBS - General Public rate	9,300	1,977
			High School		
			- Corporate rate	57,500	12,221
			- Private individual rate	43,585	9,264
			- Additional fee for enrolment in the IBS - General Public rate	9,300	1,977

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	5,500	1,169	Primary School (Taiwan Student)		
Parent Association Fee	60	12.75	Primary 1-2	4,500	956
Miscellaneous Fee (Primary)	2,300	489	Primary 3-4	4,750	1,010
Miscellaneous Fee (Junior)	2,500	531	Primary 5-6	4,950	1,052
Miscellaneous Fee (Senior) – Arts	2,700	574	Primary School (Other Countries)		
Miscellaneous Fee (Senior) - Sciences	3,250	690	Primary 1-2	6,950	1,477
			Primary 3-4	7,150	1,520
			Primary 5-6	7,350	1,562
			Junior High School (Taiwan Student)		
			Junior 1	6,650	1,413
			Junior 2	6,850	1,456
			Junior 3	7,050	1,498
			Junior High School (Other Countries)		
			Junior 1	9,050	1,923
			Junior 2	9,250	1,966
			Junior 3	7,050	1,498

Registration Fee	RM	US\$	Tuition Fee per annum	RM	US\$
			Senior High School – Arts (Taiwan Student)		
			Senior 1	8,700	1,849
			Senior 2	8,900	1,891
			Senior 3	9,100	1,934
			Senior High School – Arts (Other Countries)		
			Senior 1	11,100	2,359
			Senior 2	11,300	2,402
			Senior 3	11,500	2,444
			Senior High School – Sciences (Taiwan Student)		
			Senior 1	-	-
			Senior 2	8,900	1,892
			Senior 3	8,100	1,722
			Senior High School – Sciences (Other Countries)		
			Senior 1	-	-
			Senior 2	11,300	2,402
			Senior 3	11,500	2,444

Source: www.cts.edu.my



Hotel Rates

Average published room rates in:

	Single / Double	
	RM*	US\$*
Kuala Lumpur		
5-Star Hotel	551.67	117.25
4-Star Hotel	381.67	81.12
3-Star Hotel	275.00	58.45
Penang		
5-Star Hotel	620.83	131.95
4-Star Hotel	393.97	83.73
3-Star Hotel	236.27	50.22

** MAH Average published room rates

Source: Malaysian Association of Hotels – www.hotels.org.my

Health Care

Average Consultation Fees charged by General Practitioners

(a) First visit/Initial Consultation

Item	Initial	
	RM	US\$
Consultation only Consultation with examination Consultation with examination and treatment plan	10.00 – 35.00	2.13 – 7.44
Consultation after stipulated hours	Up to 50% above the usual rate	
House call or home visit	Up to 100% above the usual rate	

(b) Clinic without pharmaceutical services

Item	Initial	
	RM	US\$
Consultation only Consultation with examination Consultation with examination and treatment plan	30.00 – 65.00	6.38 – 13.82
Consultation after stipulated hours	Up to 50% above the usual rate	
House call or home visit	Up to 100% above the usual rate	

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

Item	Initial		Follow-up	
	RM	US\$	RM	US\$
Consultation only Consultation with examination Consultation with examination and treatment plan	80.00 – 235.00	17.00 – 49.95	40.00 – 105.00	8.50 – 22.32
Consultation after stipulated hours	Up to 50% above the usual rate			
House call or home visit	Up to 100% above the usual rate			

Source : Ministry of Health (MOH)

1) Seventh Schedule for General Practitioner' Clinic

2) Private Health Care 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	25.50 – 91.39
2-Bedded	136 – 168	28.91 – 35.71
4-Bedded	80 – 118	17.00 – 25.08
Intensive Care Unit (ICU)	380 - 480	80.77 -102.20

Source: Private and Government Hospital

Domestic Help

Category of Ward	Per month	
	RM	US\$
Servant (foreign maid, full-time)	From 2,500	From 531
Driver (basic)	From 2,300	From 489

Source: Salaryexpert.com



Public Transport

	RM	US\$
Taxi Fares		
On Meter (by kilometre)		
- For the first 1 km	3.00	0.64
- For every subsequent 200m	0.25	0.05
Radiophone Charges		
- For every taxi call	2.00	0.42
- All luggage placed in the boot	free	free
Bus & Rail Fares		
RapidKL City Bus		
Zone 1,2,3 & 4	1.00 – 3.00	0.21 – 0.64
Zone 5,6,7 & 8	1.00 – 5.00	0.21 – 1.06
Bus Rapid Transit (BRT) - Integrated Transit System servicing the southeastern suburbs of Petaling Jaya, Malaysia.	1.60– 5.30	0.34 – 1.13
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 – 2.04
KLIA Express (Standard Single Trip)	55.00	11.69
MRT	1.20 – 4.00	0.26 – 0.85
KL Monorail	1.30 – 6.10	0.28 – 1.30

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-tambah-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	1,056	224	944	201
Langkawi	1,056	224	724	154
Johor Bahru	1,525	324	814	173
Kuantan	608	129	212	45
Terengganu	1,525	324	814	173
Kuching	2,446	520	878	187
Kota Kinabalu	2,069	440	831	177

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	12 - 30	2.55 – 6.38
Meal for 2 people, mid range restaurant, three-course	80 – 300	17.00 – 63.76
Mcmeal at mcdonalds (or equivalent combo meal)	18 - 25	3.83 – 6.13
KFC (snack plate)	15.99 - 20.99	3.39 - 4.46
Pizza Hut (size small – large 12-inch)	19.90 – 52.30	4.23 – 11.12
Sushi set meals	15.90 -21.90	3.38 - 4.65

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)	150 - 350	31.88 – 74.39
1 Summer Dress in a Chain Store (Zara, H&M, ...)	75.00 – 300	15.94 – 63.76
1 Pair of Nike Running Shoes (Mid-Range)	200 - 450	42.51 – 95.64
1 Pair of Men Leather Business Shoes	189 - 500	40.17 – 106.27
iPad Pro 12.9 inch M2 Wi-Fi 128GB	5,399	1,148
Nikon Z5 24-200mm	4,698 - 7,899	999 - 1,677
Canon EOS R10 (RF-S18-45mm f/4.5-6.3 IS STM)	4,599	977
iPhone 14 Pro Max 256 gb	6,299	1,339
13-inch MacBook Air (M1 Chip)	4,399	935
Samsung Q70B 65-Inch QLED 4K Smart TV QA65Q70BA	3,666	779

Prices of Selected Consumer Items

Prices in supermarkets:

Product	RM	US\$
Milk (regular), (1 liter)	5.67 – 12.00	1.21 – 2.55
Loaf of Fresh White Bread (500g)	3.00 – 6.00	0.64 – 1.28
Rice (white), (1kg)	4.00 – 12.00	0.85 – 2.55
Eggs (regular) (12)	4.80 – 14.40	1.02 – 3.06
Local Cheese (1kg)	38.00 – 150.00	8.08 – 31.88
Chicken Breasts (Boneless, Skinless), (1kg)	10.00 – 30.00	2.13 – 6.38
Beef Round (1kg) (or Equivalent Back Leg Red Meat)	18.00 – 60.00	3.83 – 12.75
Apples (1kg)	6.00 – 15.00	1.28 – 3.19
Banana (1kg)	4.00 – 10.00	0.85 – 2.13
Oranges (1kg)	5.60 – 20.00	1.91 – 4.25
Tomato (1kg)	2.70 – 9.00	0.57 – 1.91
Potato (1kg)	2.00 – 10.00	0.43 – 2.13
Onion (1kg)	2.20 – 8.00	0.47 – 1.70
Lettuce (1 head)	3.00 – 8.20	0.64 – 1.74
Water (1.5 liter bottle)	1.50 – 4.80	0.32 – 1.02
Bottle of Wine (Mid-Range)	50.00 – 100.00	10.63 – 21.25
Domestic Beer (0.5 liter bottle)	8.50 – 18.18	1.81 – 3.86
Imported Beer (0.33 liter bottle)	12.00 – 30.00	2.55 – 6.38
Cigarettes 20 Pack (Marlboro)	17.40 – 25.00	3.70 – 5.31

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



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Website: www.fmm.org.my
- **Companies Commission of Malaysia (SSM)**
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E-mail: enquiry@ssm.com.my
Website: www.ssm.com.my
- **Immigration Department of Malaysia (Ministry of Home Affairs)**
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Website: www.imi.gov.my
- **Employees Provident Fund (EPF)**
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50350 Kuala Lumpur, Malaysia
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Website: www.kwsp.gov.my
- **Indah Water Konsortium Sdn. Bhd.**
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- **Cenviro Sdn. Bhd.**
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50470 Kuala Lumpur, Malaysia
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E-mail: csd@cenviro.com
Website: www.cenviro.com
- **Inland Revenue Board**
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E-mail: lhdn@hasil.gov.my
Website: www.hasil.gov.my
- **MAS kargo**
Malaysia Airlines Cargo Sdn. Bhd.
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KLIA Free Commercial Zone
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64000 Sepang
Selangor, Malaysia
Tel : (603) 8777 2037
Fax: (603) 8783 3031
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@malaysiaairlines.com
Website: www.maskargo.com
- **Malaysian Employers Federation (MEF)**
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- **MIMOS Berhad**
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- **Royal Malaysian Customs**
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- **Sabah Electricity Sdn. Bhd.**
Wisma SESB
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Fax: (6088) 223320
E-mail: webmaster@sesb.com.my
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- **Social Security Organisation (SOCSCO)**
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