

FOREWORD

This list is provided to assist taxpayers in giving a true, correct and complete declaration of income in their respective Return Form (RF). With the introduction of Self Assessment System commencing from the Year of Assessment 2004 to expedite and facilitate the performance of tax obligation, the Government has entrusted its faith in individual taxpayers in the self assessment and payment of their own tax.

Lembaga Hasil Dalam Negeri Malaysia (LHDNM) expresses its appreciation towards taxpayers who have consistently fulfilled their yearly tax obligation in the payment of rightful income tax.

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APPENDIX A1:

1. Gross Business Income

Legal Provision	Subject
12	Gross business income derived from Malaysia.
22(2)(a)(i)	Sums receivable or deemed to have been received by way of insurance, indemnity, recoupment, recovery, reimbursement or otherwise in respect of outgoings and expenses deductible in ascertaining the adjusted income.
22(2)(a)(ii)	Sums receivable or deemed to have been received under a contract of indemnity.
22(2)(b)	Compensation for loss of income from that source.
24(1)	Credit sales.
24(1)(b) & (c)	Debt owing arising in respect of: <ul style="list-style-type: none">▪ any services rendered or to be rendered; or▪ the use or enjoyment of any property dealt or to be dealt with.
24(1A)	Any sum received in respect any services to be rendered or the use or enjoyment of any property to be dealt, the sum shall be treated as the gross income notwithstanding that no debt is owing in respect of such services or such use or enjoyment.
24(2)	Market value of the stock in trade at the time of its withdrawal for personal use.
30(1)(a)	Recovered bad debts.
30(1)(b)	Specific provision for doubtful debts no longer required.
30(2)(a)/(b)	Refund on account of payroll tax / turnover tax.
30(3)	Recovered expenditure within the meaning of Schedule 2.
30(4)	Debts discharged subsection 33(1) [including paragraphs 33(1)(a), (b) or (c)]; or Schedule 3.
-	Income other than the above.

2. Allowable Expenses

Legal Provision	Subject
33(1)	Outgoings and expenses wholly and exclusively incurred in the production of gross income.
33(1)(a)	Interest on any money borrowed and employed in the production of gross income; or laid out on assets used or held for the production of gross income from that source, but restricted in accordance with subsection 33(2).
33(1)(b)	Rent payable in respect of any land or building or part thereof occupied for the purpose of producing gross income from that source.
33(1)(c)	Expenses incurred for the repair of premises, plant, machinery or fixtures employed in the production of gross income from that source. Other expenses include: <ul style="list-style-type: none">▪ the renewal, repair or alteration of any implement, utensil or article so employed, which do not qualify for capital allowance.▪ any means of conveyance.
34(6)(a) / (b)	Amount of payroll tax / turnover tax paid.
34(6)(c)	Capital expenditure equivalent to the amount as may be allowed pursuant to Schedule 2.
34(6)(d)	Expenses incurred in the replanting of crops (in connection with the working of a farm / estate relating to the cultivation of crops).
34(6)(e)	Equipment for disabled employees, or expenditure incurred on the alteration or renovation of business premise necessary to assist any disabled employee.
34(6)(f)	Translation into or publication in the national language of cultural, literary, professional, scientific or technical books approved by the Dewan Bahasa dan Pustaka.

Legal Provision	Subject
34(6)(g)	Provision of library facilities accessible to the public or contributions to public libraries and libraries of schools and institutions of higher education not exceeding RM100,000.
34(6)(h)	Expenditure on the provision of services, public amenities and contributions to a charity or community project pertaining to education, health, housing, conservation or preservation of environment, enhancement of income of the poor, infrastructure, information and communication technology or maintenance of a building designated as a heritage site under the National Heritage Act 2005 (Act 645), approved by the Minister. Where a deduction has been made under this paragraph, no further deduction of the same amount shall be allowed under subsection 44(6).
34(6)(i)	Expenditure incurred (not being capital expenditure) on the provision and maintenance of a child care centre for the benefit of employees.
34(6)(j)	Expenditure incurred in establishing and managing a musical or cultural group approved by the Minister.
34(6)(k)	Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> ▪ not exceeding RM300,000 for sponsoring foreign arts, cultural or heritage activity. ▪ not exceeding RM1,00,000 in aggregate.
34(6)(n)	Expenditure incurred on the provision of practical training in Malaysia, in relation to the business, to a resident individual who is not own employee.
-	Expenses other than the above.

3. Non-allowable Expenses

Legal Provision	Subject
33(2)	Interest not deductible against business income.
34(4)	Contribution to an approved scheme in excess of 19% of the employee's remuneration.
39(1)(a)	Any form of private or domestic expenses.
39(1)(b)	Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income. Example: <ul style="list-style-type: none"> ▪ Pre-commencement or cessation of business expenses ▪ Legal expenses in connection with the acquisition of assets or private matters ▪ Donations ▪ Fines for violation of law including fines and expenses relating to income tax appeals ▪ Gifts (except for own employees) ▪ Club membership (entrance) fees and private club membership subscriptions ▪ Payment for loan and agency agreements ▪ Purchase of assets and similar expenses ▪ Other expenses
39(1)(c)	Any capital withdrawn or any sum employed or intended to be employed as capital.
39(1)(d)	Payment to any unapproved provident fund.
39(1)(e)	i. Qualifying mining expenditure (Schedule 2) ii. Qualifying agriculture / forest expenditure (Schedule 3) iii. Qualifying prospecting expenditure (Schedule 4)
39(1)(f)	Interest or royalty paid to non-residents without complying with section 109.
39(1)(g)	Payment made otherwise than to a State Government for licence or permit to extract timber.
39(1)(i)	Contract payment made without complying with section 107A.
39(1)(j)	Payment made to non-residents without complying with section 109B or 109F.
39(1)(k)	Payment exceeding RM100,000 for rental of non-commercial motor vehicle.
39(1)(l)	Entertainment.
39(1)(m)	Expenditure incurred on leave passage for employee within or outside Malaysia.

Legal Provision	Subject
39(1)(r)	Payment made by a resident person to a Labuan company unless as prescribed by the Minister by way of rules.
-	All types of provision (including general provision for doubtful debts) other than specific provision for doubtful debts.
-	Professional fees related to the acquisition of fixed assets or investments.
-	Renovations and improvements to buildings.
-	Expenses other than the above.



Please take note of the following requirements when computing any adjustment. Documents, records and other written evidence must be properly kept as the onus-of-proof is on the individual who makes the claim / adjustment. Any claim / adjustment not supported by sufficient documentation shall be disallowed in the event of a tax audit and penalty may be imposed.

The following are the required information and documents which must be made available and retained with any adjustment and tax computation.

1. Adjustment of income and expenses

Adjustments must be supported by:

- An analysis of income and expenditure
- Subsidiary accounts
- Receipts / Invoices

2. Contract / Subcontract payments, commission, rents and other contract payments for services to residents:

- Name, address, identity card number and amount paid in respect of each recipient
- Type of contract / commission / service
- Type of asset leased
- Copy of relevant agreement / documents

3. Contract payments to non-residents (receipts by non-resident contractors – section 107A applies):

- Name, type, location and duration of project
- Value of the whole contract and value of the service portion of the contract carried out in Malaysia
- Contract payments and payments for the service portion of the contract in the current year of assessment
- Name, address, tax reference number and passport number of the foreign contractor
- Copy of relevant agreement / documents

4. Payment of management fees to residents:

- Name, address, identity card number and amount paid
- Relationship with the recipient, if any
- Basis of payment
- Service agreement or other relevant documents

5. Payment of professional, technical or management fees and rents to non-residents (section 4A income):

a) Payments of professional, technical or management fees

- Type of services rendered
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- Furnish reasons if the whole or part of the payment is not considered as a section 4A income and keep a copy of the agreement for future examination.
- Proof of withholding tax paid

b) Payments for rental of movable properties

- Type of movable property
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- If the payment is not subjected to withholding tax, retain the relevant supporting documents
- Proof of the withholding tax paid
- Copy of rental agreement / other relevant documents

6. Overseas trips:

- Name and designation and scope of duty of the employee concerned
- Dates, destinations and purpose of trips
- Analysis of expenditure indicating the portion of private expenses

7. Housing Developers:

- Name, address and location of project
- Approved layout plan
- Date of completion for each phase of the project
- Cost of land and value of each phase of the project
- Development cost analysis for each phase on cumulative basis for each year of assessment
- Computation of profit or loss based on the method as prescribed in Public Ruling No. 1/2009 (Property Development), Public Ruling No. 2/2009 (Construction Contracts) and Public Ruling No. 12/2013 (Rescuing Contractor And Developer).

8. Public rulings, government gazettes and guidelines:

- Public Rulings
Reference: Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM)
Home Page > Legislation > Public Rulings
- Technical Guidelines
Reference: LHDNM Official Portal
Home Page > Legislation > Technical Guidelines
- Operational Guidelines
Reference: LHDNM Official Portal
Home Page > Legislation > Operational Guidelinesre



A. Gratuity

Gratuity is a sum of money received upon retirement / termination of a contract of employment and considered as a gift for past service. Gratuities are liable to tax **except** those listed in item **C**. Refer to Public Ruling No. 9/2016 (issued on 23 November 2016).

B. Partial Exemption on Gratuity

Pursuant to paragraph 25D Schedule 6 of ITA 1967 which takes effect from the Year of Assessment 2016, an employee who receives sums by way of gratuity:

- i) on retirement from an employment; or
- ii) upon termination of a contract of employment

other than gratuity which qualifies for exemption in item **C**, is eligible for an exemption of **RM1,000 for each completed year of service**. The balance of gratuity after taking into account the partial exemption will be taxed in the year of receipt [subseksyen 25(1) ACP 1967]. For the purpose of computing partial exemption, the period of employment with other companies within the same group is NOT REGARDED as a period of employment with the same employer.

Example:

An employee retires upon reaching the age of 55 years which is the compulsory retirement age pursuant to a contract of employment and has received a sum of money as gratuity at the time of his retirement.

B1. Length of service:	
i) Date of commencement	01.04.2011
ii) Date of cessation	30.06.2020
iii) Number of completed years of service	9 years
B2. Amount of gratuity	RM108,000
B3. Amount exempted	RM1,000 x 9 = RM9,000
B4. Taxable gratuity *	RM108,000 – RM9,000 = RM99,000 (Year of Assessment 2020)

* Transfer amount B4 to item A2 of Working Sheet HK-2.

C. Exempted Gratuity

1. Retirement gratuity	<ul style="list-style-type: none"> a) The Director General is satisfied that the retirement is due to ill-health; Or b) Retirement on or after reaching the age of 55 years or on reaching the compulsory age of retirement from employment and has worked 10 years continuous employment with the same employer or companies within the same group; Or c) The retirement takes place on reaching the compulsory age of retirement pursuant to a contract of employment or collective agreement at the age of 50 but before 55 and that employment has lasted for 10 years with the same employer or with companies in the same group
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2. Gratuity paid out of public funds	Gratuity paid to an employee out of public funds on retirement from an employment under any written law
3. Gratuity paid to a contract officer	Gratuity paid out of public funds to a contract officer on termination of a contract of employment regardless of whether the contract is renewed or not
4. Death gratuity	Sums received by way of death gratuity



Tax allowance / Tax borne by the employer

Income tax of an employee borne by his employer is TAX ALLOWANCE which is chargeable to tax under the provision of paragraph 13(1)(a) of ITA 1967. Method of computing this allowance for a continuous employment differs from that for an employment which ceases in a particular Year of Assessment.

Refer to **Public Ruling No. 11/2016** (issued on 8 Disember 2016).

Continuous Employment

Tax borne by an employer in respect of income for a particular Year of Assessment shall be taken into account as tax allowance for the following Year of Assessment. Tax borne by an employer in respect of employment income for the year 2019 (Year of Assessment 2019) is taken into account as tax allowance for the year 2020 (Year of Assessment 2020) because the amount of tax payable for Year of Assessment 2020 is determined in the year 2020.

Example 1:

Salary for the period from 01.01.2019 - 31.12.2019 RM150,000

Taxpayer is single and only entitled to claim relief in respect of himself and his dependent relatives.

Tax computation for Year of Assessment 2019 to determine the tax allowance for Year of Assessment 2020

	RM
Income for the year 2019	150,000
Less: Relief for individual and dependent relatives	9,000
Chargeable Income	<u>141,000</u>
Tax on the first RM100,000	10,900.00
Tax on the balance RM 41,000 @ 24%	<u>9,840.00</u>
Tax payable	<u>20,740.00 (A)</u>

Tax for the Year of Assessment 2019 is assessed on 31.05.2020 and paid by the employer. The tax payable of RM20,740.00 is the tax allowance to be taken into account as part of his income for the year 2020.

Transfer amount A to item A3 of Working Sheet HK-2.

Additional tax raised for a particular Year of Assessment shall be taken into account for the Year of Assessment in which the notice of additional assessment is issued. For example, where the notice of additional assessment in respect of additional income for the Year of Assessment 2018 is issued in the year 2020, this additional tax shall be taken into account as tax allowance for Year of Assessment 2020.

Example 2:

Income for the year 2019 including tax allowance [Year of Assessment (original) 2018] - RM150,000

Income for Year of Assessment 2018:

Original income for the year 2018 - RM120,000

Additional income (remuneration in arrears) for the year 2018 (received in the year 2019) - RM30,000

Tax computation for the Year of Assessment 2018 to determine the tax allowance for the year 2020 as the notice of additional assessment for 2018 is issued in the year 2020 (on 30.06.2020)

	RM
Original income for the year 2018	120,000
Remuneration in arrears (additional) for the year 2018	<u>30,000</u>
Total	150,000
Less: Relief for individual and dependent relatives	9,000
	<u>141,000</u>
Tax on the first RM100,000	: 10,900.00
Tax on the balance RM 41,000 @ 24%	: <u>9,840.00</u>
Total	: 20,740.00
Tax previously assessed	<u>14,540.00</u>
Additional tax	<u>6,200.00 (B)</u>

Tax allowance for the Year of Assessment 2020 is:

Tax for the year 2019	20,740.00	(A)
Additional tax for the year 2018 (additional assessment)	6,200.00	(B)
Total	<u>26,940.00</u>	(C)

Transfer amount C to item A3 of Working Sheet HK-2.

Cessation of Employment

Tax for two Years of Assessment for an employment which ceases in or at the end of a Year of Assessment shall be taken into account in that Year of Assessment. For example, tax allowance for the Year of Assessment 2020 of a foreign employee who ceases employment on 30.06.2020 is the total payable for the Years of Assessment 2019 and 2020.

Example 3:

Income for the year 2019 is as per **example 1**.

Income for the year 2020 is RM70,000.

Tax computation for Year of Assessment 2020:

	RM	
Income for the year 2020	70,000	
Tax allowance (Year of Assessment 2019)	<u>20,740</u>	
Total	90,740	
Less: Relief for individual and dependent relatives	<u>9,000</u>	
	<u>81,740</u>	
Tax on the first RM70,000	:	4,600.00
Tax on the balance RM 12,740 @ 21%	:	<u>2,675.40</u>
Tax payable	:	<u>7,275.40</u> (D)

Tax allowance for the Year of Assessment 2020 ialah:

Amount A (from example 1)	20,740.00
Amount D (from example 3)	<u>7,275.40</u>
Total	<u>28,015.40</u>

Transfer this amount to item A3 of Working Sheet HK-2.



BENEFITS-IN-KIND (BIK)

- (i) BIK are benefits / amenities **not convertible into money** even though they have monetary value. They are provided to the employee by / on behalf of the employer for the personal use / enjoyment by his employee, wife, family, servants, dependents or guests of that employee. These benefits cannot be sold, assigned or exchanged for cash.
- (ii) The employer is required to report annually all values of the BIK provided to that employee in the employee's Statement of Remuneration From Employment (Form EA / EC) and in the Return Form Of Employer (Form E) in accordance with the provision of subsection 83(1) of ITA 1967. Failure of the employer in complying with this subsection will render the employer liable to prosecution under subsection 120(1) of the same Act.
- (iii) The value of the BIK determined according to **Public Ruling No. 11/2019** (issued on 12 December 2019) is to be taken as part of that employee's gross employment income.

ASCERTAINMENT OF THE VALUE OF BIK

- (i) Two methods which may be used to determine the value of BIK are:-
 - (a) the prescribed value method; and
 - (b) the formula method.
- (ii) Whichever method is used in determining the value of the benefit provided, the basis of computing the benefit must be consistently applied throughout the period of the provision of the benefit for each unit of asset.
- (iii) In any case where motorcar is provided with / without petrol, the employer is required to report the type, year of manufacture and model of the motorcar as well as the date on which it is provided, in the employee's Statement of Remuneration From Employment.
- (iv) Toll fees paid by the employer is regarded as inclusive in the value of BIK on the motorcar. Maintenance costs such as servicing, repairs, annual road tax and annual insurance premium are NOT regarded as part of the benefit of the employee.

A. THE PRESCRIBED VALUE METHOD

1. The value of BIK based on the prescribed value method can be abated if the BIK is:-

- (i) provided for less than a year; or / and
- (ii) shared with another employee

Under the prescribed value method, there is no abatement for business usage on the BIK provided to the employee.

2. PRESCRIBED VALUE OF MOTORCAR

- (i) The following table can be used to determine the value of benefit from the private usage of motorcar and petrol provided:

Cost of Motorcar (New) RM	Annual Prescribed Benefit of:		Cost of Motorcar (New) RM	Annual Prescribed Benefit of:	
	Motorcar RM	Petrol RM		Motorcar RM	Petrol RM
Up to 50,000	1,200	600	200,001 - 250,000	9,000	2,100
50,001 - 75,000	2,400	900	250,001 - 350,000	15,000	2,400
75,001 - 100,000	3,600	1,200	350,001 - 500,000	21,250	2,700
100,001 - 150,000	5,000	1,500	500,001 and above	25,000	3,000
150,001 - 200,000	7,000	1,800			

- (ii) Under this method, the valuation will be based on the actual cost of the motorcar inclusive of accessories but excluding financial charges, insurance premium and road tax at the time when it was new. This treatment is also applied to secondhand, leased or rented motorcars. 'New' motorcar includes a reconditioned motorcar at the time when it was first registered in Malaysia.

Example 1:

Employee A is provided with a motorcar leased by his employer from a leasing company. His employer paid a monthly lease rental of RM3,000 for 48 months. The cost of the motorcar when new is RM90,000.

The annual value of BIK taxable as part of A's gross employment income in respect of the motorcar is RM3,600 [from the table in item A2(i)]. Payment for the lease rental is ignored.

- (iii) The annual value of the BIK in respect of the motorcar can be reduced to half (1/2) of the prescribed value if the motorcar provided is more than five (5) years old.

3. DRIVER PROVIDED

Where a driver is provided, the value of this benefit is fixed at RM600 per month. In the case where the driver is not specifically provided to the employee but comes from a pool of drivers provided by the employer solely for business purposes, no benefit will be taxable on the employee.

4. PRESCRIBED VALUE OF HOUSEHOLD FURNISHINGS, APPARATUS AND APPLIANCES

- (i) To avoid detailed computation, please refer to the following table to determine household furnishings, apparatus and appliances:

Category	Type of Benefit	Annual Prescribed Value of BIK (RM)
(a)	Semi-furnished with furniture in the lounge, dining room or bedroom	840
(b)	Semi-furnished with furniture as in 4(i)(a) above and one or two of the following:- <ul style="list-style-type: none"> ▪ Air-conditioners ▪ curtains and alike ▪ carpets 	1,680
(c)	Fully-furnished with benefits as in 4(i)(a) and 4(i)(b) above plus one or more of kitchen equipment, crockery, utensils and appliances	3,360
(d)	Service charges and other bills such as water and electricity	Service charges and bills paid by the employer

- (ii) The value of the benefit can be adjusted accordingly depending on whether any or all of the furnishings, apparatus and appliances mentioned in items 4(i)(a), (b) and (c) have been provided. If an employee has been provided with all except those in item 4(i)(a), the value of the benefit to be assessed shall be RM2,250 (RM3,360 - RM840).
- (iii) The value of the benefit can also be apportioned based on the period for which the benefit [items A4(i)(a), (b) or (c)] is provided. If an employee is provided with the benefit as per item 4(i)(a) from 01.04.2020, then the value of benefit for the period 01.04.2020 – 31.12.2020 to be assessed for the Year of Assessment 2020 shall be RM630 (RM840 x 9/12).
- (iv) An adjustment on the value of the BIK can be made if furnishings / apparatus / appliances are shared with other employees.

Example 2:

Facts of the case are the same as in example 4(iii) above. If the benefit is shared equally with another employee, the value of the benefit for the Year of Assessment 2020 will be RM315 (RM630 x ½)

- (v) Fans and water heaters are disregarded as they are treated as forming part of the residential premise.

5. PRESCRIBED VALUE OF OTHER BENEFITS

Item	Type of Benefit	Value of BIK per Year	
(a)	Telephone (including mobile phone)	(i) Hardware – Fully exempt for one unit for each category of asset (ii) Bills – Fully exempt in respect of one unit per asset excluded in paragraph (i) above.	
(b)	Recreational club membership	(i) Individual membership - Membership subscription paid or reimbursed by employer	Tax treatment on the benefit received by the employee is as follows: ~ Entrance fee for club membership – taxed under paragraph 13(1)(a) of ITA 1967; ~ Monthly / annual membership subscription fees for club membership – taxed under paragraph 13(1)(a) of ITA 1967 ~ Term membership – taxed on the amount made under paragraph 13(1)(a) of ITA 1967
		(ii) Corporate membership - Membership subscription paid by employer	Tax treatment on the benefit received by the employee is as follows: ~ Entrance fee – not taxable ~ Term membership – taxed on the prescribed value under paragraph 13(1)(b) of ITA 1967
(c)	Gardener	RM3,600 per gardener	
(d)	Household servant	RM4,800 per servant	

B. THE FORMULA METHOD

1. The value of BIK based on formula method can be abated if the BIK is:-

- (i) provided for less than a year; or / and
- (ii) shared with another employee; or / and
- (iii) used for the purpose of the employer's business.

To substantiate claims made for business purposes, sufficient records must be kept by the employee as evidence for the purpose of verification in the case of an audit.

2. Under this method, the value of each benefit provided is ascertained by using the formula below:

$$\frac{\text{Cost* of the asset provided as benefit / amenity}}{\text{Prescribed average life span * of the asset}} = \text{Annual value of the benefit}$$

* Note:

- (i) 'Cost' means the actual cost incurred by the employer.
- (ii) 'Prescribed average life span' tabulated in item B5 must be applied for any benefit / amenity regardless of whether the asset is old or new.

3. Motorcar and other related benefits

(i) An abatement of 20% which is deemed to be the value of the motorcar at the time when it is returned to the employer by the employee, is given and the following formula is to be applied:

$$\frac{\text{Cost of the motorcar}}{8 \text{ (Prescribed average life span)}} \times 80\% = \text{Annual value of benefit of the motorcar}$$

- (ii) Under this method, abatement of 20% is NOT APPLICABLE if the motorcar provided is more than five (5) years old.
- (iii) A reduction in the value of the benefits can be made if the employee is required to pay a sum of money to his employer for the benefits provided.

Example 3:

Employee B is provided with a 3-year old used motorcar which was purchased by his employer for RM180,000 together with the amenity of free petrol. The cost of the motorcar when new was RM206,000.

The annual value of BIK for the Year of Assessment 2020 is computed as follows:

Type of BIK	Based on Formula Method (RM)	Based on Prescribed Value Method (RM)
Motorcar	$\frac{180,000}{8} \times 80\% = 18,000$	9,000

The value of benefit on motorcar chargeable to tax is:

- RM18,000 based on formula method; or
- RM9,000 based on prescribed value method.

4. OTHER ASSETS

Other assets provided to the employee for his entertainment, recreation or other purposes such as piano, organ, television, stereo set, swimming pool and others will be treated as additional benefits and have to be separately assessed based on the formula.

5. PRESCRIBED AVERAGE LIFE SPAN OF VARIOUS ASSETS PROVIDED BY EMPLOYERS TO EMPLOYEES:

Category	Assets	Prescribed Average Life Span (Years)
(a)	Motorcar	8
(b)	Furniture and fittings: i) Curtains and carpets ii) Furniture, sewing machine iii) Air-conditioner iv) Refrigerator	5 15 8 10
(c)	Kitchen equipment: (crockery, rice-cooker, electric kettle, toaster, coffee maker, gas cooker, cooker hood, oven, dish-washer, washing machine, dryer, food processor, etc)	6
(d)	Entertainment and recreation: i) Piano ii) Organ iii) TV, video recorder, CD / DVD player, stereo set iv) Swimming pool (detachable), sauna	20 10 7 15
(e)	Miscellaneous	5

C. BENEFIT ON FREE PETROL

Benefit on free petrol, whether in the form of petrol card provided by the employer or petrol bill paid by the employer, is BIK received by the employee pursuant to his employment. The benefit that is taxable is the total value of petrol provided to the employee.

1. If an employee enjoys the benefit of a motorcar with free petrol, the value of the benefit on petrol to be included will depend on the method used to value the benefit on the motorcar.

2. Tax exemption on petrol benefits

An employee is given an option to:

- (i) determine the amount of free petrol to be taxed based on the annual prescribed value for petrol as per item A2(i) without any exemption given; or
- (ii) enjoy the exemption on free petrol benefit but **limited to RM6,000** per year for travelling in exercising an employment, and the excess exceeding RM6,000 to be chargeable to tax.

If an employee receives free petrol exceeding RM6,000 in exercising his employment, a claim for deduction for official duties can be made by the employee in computing his employment income. Records pertaining to the exempted amount and the claim for official duties must be kept for a period of 7 years for audit purposes.

The above exemption is NOT applicable to the benefit on motorcar. The value of benefit on motorcar chargeable to tax is determined based on the **formula method** or the **prescribed value method**. Where the motorcar is not provided throughout the calendar year, the value should be adjusted appropriately based on months or days in accordance with the period provided.

D. TAX EXEMPT BENEFITS

1. Dental benefit.
2. Child-care benefit – Child-care centres provided by employers to their employees' children.
3. Food and drinks provided free of charge.
4. Free transportation between pick-up points or home and the place of work (to and from);
5. Insurance premiums which are obligatory for foreign workers as a replacement to SOCSO contributions;
6. Group insurance premium to cover workers in the event of an accident;
7. Leave passage for travel (confined only to the employee and members of his immediate family i.e spouse and children):
 - (i) within Malaysia not exceeding three times in any calendar year (cost of fares, meals and accommodation); or
 - (ii) between Malaysia and any place outside Malaysia not exceeding one passage in any calendar year, is limited to a maximum of RM3,000 (only cost of fares);
8. Benefits used by the employee solely for purposes of performing his employment duty;
9. Value of the discount on consumable business products of the employer is not taxable if the product:
 - (i) are not convertible into money (cannot be sold, assigned or transferred) by the employee even though they have money's worth;
 - (ii) is for the benefit of the employee and is used by the employee personally; and
 - (iii) are provided to employees as a whole and not provided specifically to a certain group of employees only.Goods which are consumable business products of the employer include either goods manufactured by the employer or goods which are trading stocks of the employer provided free of charge (fully discounted) or at a partly discounted price to the employee including to his spouse, unmarried children, family, servants, dependent or guest of the employee. The value of the discount on goods will be exempted up to a maximum of RM1,000. If the value of the discount exceeds RM1,000, only the amount exceeding RM1,000 will be taxable. The value of the goods is based on the sales price. Benefits received from a company within the same group of companies as his employer are NOT exempted from tax;
10. Value of the discount on services provided by the employer for the employee's benefit is fully exempted from tax. Services provided by the employer to the spouse, unmarried children, family, servants, dependent or guest of the employee are considered to be received by the employee. The value of the service is based on regular service charges charged to customers. Benefits received from a company within the same group of companies as his employer are NOT exempted from tax;
11. Gift of fixed line telephone, mobile phone, pager and personal digital assistant (PDA) registered under the employer's name (including the cost of registration and installation) are fully exempted from tax. The exemption given is limited to one unit for each category of asset.
12. Monthly bills paid by the employer for fixed line telephone, mobile phone, pager, PDA and subscription of broadband (including the cost of registration and installation) registered in the name of the employer are fully exempted from tax. The exemption given is limited to one line for each category of asset.

13. Medical benefit:

The medical treatment benefit exempted from tax is in respect of modern medicine, traditional medicine and maternity. Traditional medicine means Malay Traditional Medicine, Chinese Traditional Medicine and Indian Traditional Medicine given by a medical practitioner registered with bodies which are certified or registered in accordance with the rules governing traditional medicine as laid down by the Ministry of Health. Examples: Malay traditional massage, ayurvedic or acupuncture. Complimentary medicine such as aromatherapy, reflexology, spa and Thai traditional massage are NOT INCLUDED in this exemption. Maternity expense which qualifies for the exemption is for treatment in respect of pregnancy or childbirth.

NOTE:

The above tax exemption does not apply if the employee who was given BIK by the employer, has control over his employer. Hence, the BIK received by that director or employee is taken to be part of his gross income from employment and taxable under paragraph 13(1)(b) of ITA 1967.

‘Control over his employer’ means:

- (a) for a company, the power of an employee to control is through the holding of shares or the possession of voting power in or in relation to that or any other company, or by virtue of powers conferred by the articles of association or other document regulating that or any other company, that the affairs of the first mentioned company are conducted in accordance with the wish of the employee;
- (b) for a partnership, the employee is a partner of the employer; or
- (c) for a sole proprietor, the employee and the employer is the same person.



COMPUTATION OF THE VALUE OF LIVING ACCOMMODATION BENEFIT

Where an employer provides living accommodation for the use or enjoyment by his employee, the value of this benefit determined is to be taken as part of his employee's gross employment income under the provision of paragraph 13(1)(c) of ITA 1967.

With effect from Year of Assessment 2009, gross perquisite income in respect of the right to acquire shares in a company shall be **EXCLUDED** from the gross employment income under paragraph 13(1)(a) of ITA 1967 when computing the value of living accommodation benefit.

Refer to **Public Ruling No. 3 /2005** and its Addendum (issued on 11th August 2005 and 5th February 2009 respectively) regarding computation.

The value of the living accommodation benefit is determined as follows:

- i. **Category 1** - 3% x Gross employment income under paragraph 13(1)(a) of ITA 1967 **EXCLUDING** gross income in respect of any right to acquire shares in a company*.
- ii. **Category 2** - 30% x Gross employment income under paragraph 13(1)(a) of ITA 1967 **EXCLUDING** gross income in respect of any right to acquire shares in a company **OR** the Defined value, whichever is lower.
- iii. **Category 3** - Defined value

For the following examples:-

* Gross employment income [paragraph 13(1)(a) of ITA 1967] EXCLUDING gross income in respect of any right to acquire shares in a company	=	T
Value of the living accommodation provided	=	Z
Period for which the living accommodation is provided	=	n
Length of employment	=	N
Portion of the living accommodation provided	=	X
The living accommodation provided as a whole	=	Y
** Defined value (refer to footnote on page 19)	=	F

CATEGORY 1: Living accommodation provided for employee (other than officer of a Government / Statutory Body) / service director:-

Living accommodation provided in a:

- Hotel, hostel or similar premise;
- Premise on a plantation, in a forest or any premise which although in a rateable area, is not subject to public rates.

Value of the living accommodation	=	3%	x	Gross employment income under paragraph 13(1)(a) of ITA 1967 EXCLUDING gross income in respect of any right to acquire shares in a company*.
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Example 1:

- Gross employment income *	RM36,000	(T)
- Period for which the living accommodation is provided	12 months	(n)
- Length of employment in the current year	12 months	(m)

Computation of the value of living accommodation provided:

Value of the living accommodation (Z)	=	3%	x	T	x	n/m
	=	3/100	x	36,000	x	12/12
	=	RM1,080				

The taxable value of value of living benefit (**Z**) = RM1,080

(Transfer amount Z to item C Working Sheet HK-2)

Example 2:

If the living accommodation is provided for **less than 12 months in a year**, the value of the living accommodation is calculated **based on the period** the living accommodation is provided.

- Gross employment income *	RM150,000	(T)
- Period for which the living accommodation is provided	7 months	(n)
- Length of employment in the current year	9 months	(m)

Computation of the value of living accommodation provided:

$$\begin{aligned} \text{Value of the living accommodation (Z)} &= 3\% \quad \times \quad T \quad \times \quad n/m \\ &= 3/100 \quad \times \quad 150,000 \quad \times \quad 7/9 \\ &= \text{RM3,500} \end{aligned}$$

The taxable value of value of living benefit (Z) = RM3,500

(Transfer amount Z to item C Working Sheet HK-2)

CATEGORY 2: Living accommodation provided for employee (other than officer of a Government / Statutory Body) / service director:-

$$\begin{aligned} \text{Value of the living accommodation} &= 30\% \times \text{Gross employment income under paragraph 13(1)(a) of ITA 1967 EXCLUDING gross income in respect of any right to acquire shares in a company *}. \\ &\text{Or} \\ &\text{Defined value, whichever is lower} \end{aligned}$$

Example 1: Living accommodation is not shared with any other employee

- Gross employment income *	RM150,000	(T)
- Period for which the living accommodation is provided	12 months	(n)
- Length of employment in the current year	12 months	(m)
- Rental of the living accommodation provided	RM2,000 per month	
- Defined value [2,000 x 12 months (m)]	RM24,000	(F)

Computation of the value of living accommodation provided:

$$\begin{aligned} &= 30\% \quad \times \quad T \\ &= 30/100 \quad \times \quad 150,000 \\ &= \text{RM45,000} \\ \text{OR} &= F \\ &= \text{RM24,000} \\ \text{Value of the living accommodation (Z)} &= \text{RM24,000} \quad \times \quad n/m \\ &= \text{RM24,000} \quad \times \quad 12/12 \\ &= \text{RM24,000} \end{aligned} \quad \left. \vphantom{\begin{aligned} &= 30\% \quad \times \quad T \\ &= 30/100 \quad \times \quad 150,000 \\ &= \text{RM45,000} \\ &= F \\ &= \text{RM24,000} \end{aligned}} \right\} \text{whichever is lower}$$

The taxable value of value of living benefit (Z) = RM24,000

(Transfer amount Z to item C Working Sheet HK-2)

Example 2: Living accommodation is shared equally with another employee

- Gross employment income *	RM150,000	(T)
- Period for which the living accommodation is provided	9 months	(n)
- Length of employment in the current year	9 months	(m)
- Rental of the living accommodation provided	RM3,000 per month	
- 2 persons sharing:		
- Portion of living accommodation provided	1	(X)
- Living accommodation provided as a whole	2	(Y)
- Defined value [3,000 x 9 months (m)]	RM27,000	(F)

Computation of the value of living accommodation provided:

	= 30%	x	T	} whichever is lower
	= 30/100	x	150,000	
	= RM45,000			
OR	= F		X/Y	} whichever is lower
	= 27,000		1/2	
	= RM13,500			
Value of the living accommodation (Z)	= RM13,500	x	n/m	
	= RM13,500	x	9/9	
	= RM13,500			

The taxable value of value of living benefit (Z) = RM13,500

(Transfer amount Z to item C Working Sheet HK-2)

Example 3: Part of the living accommodation provided is for official use

- Gross employment income *	RM100,000	(T)
- Period for which the living accommodation is provided	9 months	(n)
- Length of employment in the current year	12 months	(m)
- Rental of the living accommodation provided	RM4,000 per month	
- 1/3 is for official use		
- Portion of living accommodation provided	2	(X)
- Living accommodation provided as a whole	3	(Y)
- Defined value [4,000 x 12 months (m)]	RM48,000	(F)

Computation of the value of living accommodation provided:

	= 30%	x	T	} whichever is lower
	= 30/100	x	100,000	
	= RM30,000			
OR	= F		X/Y	} whichever is lower
	= 48,000		2/3	
	= RM32,000			
Value of the living accommodation (Z)	= RM30,000	x	n/m	
	= RM30,000	x	9/12	
	= RM22,500			

The taxable value of value of living benefit (Z) = RM22,500

(Transfer amount Z to item C Working Sheet HK-2)

CATEGORY 3: Living accommodation provided for director of controlled companies:-

For the director of a controlled company, the value of the living accommodation shall be the defined value of the living accommodation provided. There is no comparison with 30% of the gross employment income under paragraph 13(1)(a) of ITA 1967 **EXCLUDING** gross income in respect of any right to acquire shares in a company*.

Example 1: Living accommodation is not shared

- Gross employment income *	RM200,000	(T)
- Period for which the living accommodation is provided	9 months	(n)
- Length of employment in the current year	10 months	(m)
- Rental of the living accommodation provided	RM3,000 per month	
- Defined value [3,000 x 10 months (m)]	RM30,000	(F)

Computation of the value of living accommodation provided:

$$\begin{aligned}\text{Value of the living accommodation (Z)} &= \text{F} \times \text{n/m} \\ &= \text{RM30,000} \times 9/10 \\ &= \text{RM27,000}\end{aligned}$$

The taxable value of value of living benefit (Z) = RM27,000

(Transfer amount Z to item C Working Sheet HK-2)

Example 2: Living accommodation is shared equally with another director / employee

- Gross employment income *	RM200,000	(T)
- Period for which the living accommodation is provided	12 months	(n)
- Length of employment in the current year	12 months	(m)
- Rental of the living accommodation provided	RM3,000 per month	
- 2 persons sharing:		
- Portion of living accommodation provided	1	(X)
- Living accommodation provided as a whole	2	(Y)
- Defined value [3,000 x 12 months (m)]	RM36,000	(F)

Computation of the value of living accommodation provided:

$$\begin{aligned}\text{Value of the living accommodation (Z)} &= \text{RM36,000} \times \text{X/Y} \times \text{n/m} \\ &= \text{RM36,000} \times 1/2 \times 12/12 \\ &= \text{RM18,000}\end{aligned}$$

The taxable value of value of living benefit (Z) = RM18,000

(Transfer amount Z to item C Working Sheet HK-2)

** DEFINED VALUE:

- Where the accommodation is not affected by any written law providing for the restriction or control of rents and the person so providing the accommodation holds the accommodation on lease, the rent which is or would have been paid if the accommodation is or had been **unfurnished** and the lessor and the lessee were independent persons dealing at arm's length.
- In any other case, the rateable value or, in the absence of rateable value, the economic rent.
- If furniture is provided together with the accommodation, the value of the benefit on furniturw shall be taken into account as a benefit-in-kind (BIK) under paragraph 13(1)(b) of ITA 1967.



1. INCOME FROM COMPENSATION

This is any amount received by an employee from his employer as compensation for loss of employment before or after his employment ceases.

Refer to **Public Ruling No. 1/2012** (issued on 27 Januari 2012)

2. EXEMPTED COMPENSATION

<ul style="list-style-type: none"> ▪ Compensation received is due to ill-health 	Full exemption is granted
<ul style="list-style-type: none"> ▪ Compensation received due to reasons other than the above 	a) Ceassation of employment before 1 July 2008 Exemption of RM6,000 is granted for each completed year of service with the same employer or companies in the same group. [Example 2(a) is illustrated below]
	b) Ceassation of employment on or after 1 July 2008 Exemption of RM10,000 is granted for each completed year of service with the same employer or companies in the same group. [Example 2(b) is illustrated below]
	c) Ceassation of employment in the year 2020 and 2021 Exemption is increased to RM20,000, granted for each completed year of service with the same employer or companies in the same group. [Example 2(c) is illustrated below]

3. TAXABLE COMPENSATION

<ul style="list-style-type: none"> ▪ Compensation received by a director (not a service director) of a controlled company 	The whole amount is subject to tax (Transfer this amount to item E Working Sheet HK-2)
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Example:

The service of an employee has been terminated under a Voluntary Separation Scheme (VSS):

	Example 2(a)	Example 2(b)	Example 2(c)
A. Length of Service:-			
1. Date of commencement	01.04.2001	01.04.2012	01.04.2016
2. Date of cessation	30.06.2008	30.06.2019	30.06.2020
3. No. of completed years of service	7 tahun	7 tahun	4 tahun
B. Amount of compensation	RM80,000	RM80,000	RM85,000
C. Amount exempted	RM6,000 x 7 = RM42,000	RM10,000 x 7 = RM70,000	RM20,000 x 4 = RM80,000
D. Taxable compensation	RM(80,000 – 42,000) = RM38,000	RM(80,000 – 70,000) = RM10,000	RM(85,000 – 80,000) = RM5,000

(Transfer amount D to item E Working Sheet HK-2)



APPENDIX C:
FOREIGN CURRENCY EXCHANGE RATES

	\$1 AUST.	1 DINAR BAHRAIN	\$1 BRUNEI	\$1 CANADA	1 RENMINBI CHINA	1 RIYAL ARAB SAUDI	1 RAND S.AFRICA	1 KRONE NORWAY	\$1 HK	1 RUPEE INDIA	1 RUPIAH INDONESIA	1 YEN JAPAN
2006	2.7885	9.8261	2.3305	3.2648	0.4646	0.9877	0.5522	0.5777	0.4772	0.0820	0.0004	0.0318
2007	2.9084	9.1412	2.3038	3.2396	0.4563	0.9265	0.4926	0.5932	0.4450	0.0844	0.0004	0.0295
2008	2.8526	8.8466	2.3768	3.1665	0.4846	0.8972	0.4116	0.6025	0.4322	0.0781	0.0003	0.0326
2009	2.8085	9.3478	2.4470	3.1239	0.5210	0.9490	0.4259	0.5672	0.4591	0.0739	0.0003	0.0381
2010	2.9890	8.5417	2.3859	3.1585	0.4807	0.8678	0.4444	0.5394	0.4189	0.0716	0.0004	0.0371
2011	3.1857	8.1129	2.4563	3.1243	0.4780	0.8238	0.4276	0.5511	0.3969	0.0666	0.0004	0.0388
2012	3.2288	8.1935	2.4958	3.1207	0.4944	0.8318	0.3810	0.5361	0.4021	0.0586	0.0003	0.0391
2013	3.0765	8.3509	2.5418	3.0881	0.5171	0.8478	0.3308	0.5410	0.4099	0.0545	0.0003	0.0326
2014	2.9813	8.6715	2.6082	2.9449	0.5365	0.8810	0.3048	0.5263	0.4262	0.0514	0.0003	0.0313
2015	2.9582	10.3506	2.8638	3.0824	0.6267	1.0504	0.3096	0.4887	0.5082	0.0614	0.0003	0.0325
2016	3.1134	11.0180	3.0315	3.1578	0.6306	1.1165	0.2858	0.4974	0.5395	0.0623	0.0003	0.0386
2017	3.3287	11.4251	3.1441	3.3472	0.6425	1.1584	0.3263	0.5253	0.5576	0.0667	0.0006	0.0387
2018	Refer to LHDNM Official Portal: http://www.hasil.gov.my > Home Page > International > Foreign Exchange Rate *											

YEAR OF ASSESSMENT	1 WON SOUTH KOREA	\$1 NEW ZEALAND	1 RUPEE PAKISTAN	1 PESO PHIL.	\$1 S'PORE	1 RUPEE SRI LANKA	1 FRANC SWITZERLAND	\$1 TAIWAN	BATH THAI	£1 UK	\$1 USA	1 EURO
2006	0.0038	2.4063	0.0614	0.0722	2.3306	0.0356	2.9553	0.1139	0.0976	6.8176	3.7043	4.6479
2007	0.0037	2.5534	0.0571	0.0754	2.3040	0.0314	2.8937	0.1057	0.1007	6.9464	3.4721	4.7529
2008	0.0031	2.3904	0.0480	0.0758	2.3773	0.0310	3.1077	0.1067	0.1009	6.2176	3.3657	4.9339
2009	0.0028	2.2521	0.0437	0.0748	2.4471	0.0310	3.2813	0.1077	0.1036	5.5655	3.5590	4.9538
2010	0.0028	2.3449	0.0382	0.0721	2.3863	0.0288	3.1232	0.1032	0.1026	5.0305	3.2546	4.3224
2011	0.0028	2.4411	0.0358	0.0714	2.4567	0.0280	3.4901	0.1051	0.1014	4.9521	3.0894	4.2961
2012	0.0028	2.5257	0.0334	0.0739	2.4959	0.0245	3.3259	0.1055	0.1004	4.9417	3.1196	4.0092
2013	0.0029	2.6073	0.0313	0.0749	2.5419	0.0246	3.4307	0.1071	0.1035	4.9741	3.1796	4.2206
2014	0.0031	2.7441	0.0326	0.5365	2.6000	0.0253	3.6159	0.1090	0.1013	5.3927	3.3045	4.4521
2015	0.0037	2.7488	0.0383	0.0865	2.8638	0.0290	4.0922	0.1239	0.1150	6.0266	3.9399	4.3736
2016	0.0036	2.9171	0.0400	0.0882	3.0316	0.0287	4.2494	0.1299	0.1186	5.6755	4.1875	4.6315
2017	0.0038	3.0870	0.0413	0.0862	3.1441	0.0285	4.4102	0.1427	0.1279	5.5908	4.3444	4.8971
2018	Refer to LHDNM Official Portal: http://www.hasil.gov.my > Home Page > International > Foreign Exchange Rate *											

APPENDIX C:
FOREIGN CURRENCY EXCHANGE RATES

YEAR OF ASSESSMENT	1 DINAR KUWAIT	1 PESO ARGENTINA	1 PESO MEXICO	1 REAL BRAZIL	1 KYAT MYANMAR	1 KRONE DENMARK	1 RIAL IRAN	1 PAUN LEBANON	1 TAKA BANGLADESH	1 KRONE SWEDEN	1 DONG VIETNAM	1 NEW LIRA TURKEY
2008	12.5130	1.0552	0.3011	1.8439	0.5225	0.6592	0.0003	0.0022	0.0491	0.5145	0.0002	2.5792
2009	12.3469	0.9479	0.2614	1.7795	0.5531	0.6653	0.0004	0.0024	0.0518	0.4668	0.0002	2.2737
2010	11.3506	0.8245	0.2549	1.8319	0.5057	0.5804	0.0003	0.0022	0.0468	0.4523	0.0002	2.1436
2011	11.1851	0.7418	0.2469	1.8334	0.4801	0.5766	0.0003	0.0021	0.0418	0.4759	0.0001	1.8329
2012	11.1385	0.6810	0.2349	1.5886	0.125	0.5386	0.0003	0.0021	0.0381	0.4605	0.0001	1.7171
2013	11.2009	0.5785	0.2470	1.4643	0.0034	0.5659	0.0002	0.0021	0.0406	0.4879	0.0001	1.6592
2014	11.6104	0.4046	0.2462	1.3952	0.0034	0.5893	0.0001	0.0022	0.0426	0.4835	0.0002	1.4969
2015	13.0882	0.4238	0.2458	1.1838	0.0034	0.5864	0.0001	0.0026	0.0506	0.4672	0.0002	1.4360
2016	13.8553	0.2820	0.2224	1.1952	0.0034	0.6221	0.0001	0.0028	0.0533	0.4893	0.0002	1.3741
2017	14.3173	0.2617	0.2279	1.3498	0.0032	0.6583	0.0001	0.0029	0.0536	0.4683	0.0002	1.1826
2018	Refer to LHDNM Official Portal: http://www.hasil.gov.my > Home Page > International > Foreign Exchange Rate *											

YEAR OF ASSESSMENT	1 DIRHAM U.A.E.	1 PESO CHILE	1 RIYAL QATAR	1 SHEKEL ISRAEL	1 NAIRA NIGERIA	1 RUBLE RUSSIA						
2008	0.9074	0.0064	0.9157	0.9875								
2009	0.9595	0.0063	0.968	0.8979	0.0238	0.1114						
2010	0.8768	0.0063	0.885	0.8538	0.0216	0.1062						
2011	0.8327	0.0063	0.8400	0.8092	0.0198	0.1042						
2012	0.8410	0.0064	0.8484	0.8065	0.0196	0.0995						
2013	0.8571	0.0063	0.8648	0.8578	0.0200	0.0988						
2014	0.8901	0.0057	0.8979	0.8809	0.0100	0.0866						
2015	1.0620	0.0060	1.0714	1.0041	0.0199	0.0642						
2016	1.1292	0.0061	1.1390	1.0768	0.0172	0.0621						
2017	1.1716	0.0066	1.1759	1.1927	0.0141	0.0738						
2018	Refer to LHDNM Official Portal: http://www.hasil.gov.my > Home Page > International > Foreign Exchange Rate *											

* Commencing from the Year of Assessment 2018:

- Exchange rate shall be based on December monthly average for category of tax payer OTHER than company, limited liability partnership, trust body and co-operative society.
- The exchange rate schedule uses the schedule provided by the Accountant General's Department of Malaysia (AGD) which is based on the Central Bank of Malaysia's foreign exchange rate. This schedule is only a general guide which is subject to changes made by BNM.



APPENDIX D1
CLAIM CODES

This list is provided as a general reference for individual categories of taxpayers. **Taxpayers are advised to refer to the relevant legal provision under the Income Tax Act 1967 and Government gazette to determine their eligibility prior to claiming any incentive listed in this Appendix.** Incentive claims may be withdrawn and subject to penalty, if it is found that incentives are claimed by taxpayers who are not eligible to make such claims.

NOTE:

Residence status - Refer to Public Ruling No. 11/2017 regarding residence status of individuals

1. Special Deduction and Other Claims

Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
101	Equipment for disabled employees; or expenditure on the alteration or renovation of premises for the benefit of disabled employees	Paragraph 34(6)(e) ITA 1967		Person
102	Translation into or publication in the national language of books approved by Dewan Bahasa dan Pustaka	Paragraph 34(6)(f) ITA 1967		Person
103	Provision of library facilities or contributions to libraries not exceeding RM100,000	Paragraph 34(6)(g) ITA 1967		Person
104	Provision of services, public amenities and contributions to a charity or community project pertaining to education, health, housing, conservation or preservation of environment, enhancement of income of the poor, infrastructure and information and communication technology; approved by the Minister.	Paragraph 34(6)(h) ITA 1967	W.e.f YA 2020	Person
105	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit	Paragraph 34(6)(i) ITA 1967		Person
106	Establishment and management of approved musical or cultural groups	Paragraph 34(6)(j) ITA 1967		Person
107	Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity: - not exceeding RM300,000 for sponsoring foreign arts, cultural or heritage activity - not exceeding RM1,000,000 in aggregate	Paragraph 34(6)(k) ITA 1967	W.e.f YA 2020	Person
110	Revenue expenditure on scientific research directly undertaken and related to the business	Subsection 34(7) ITA 1967		Person
114	Development cost for customised computer software	P.U. (A) 274/2019 [Revokes P.U. (A) 51/2000]	W.e.f YA 2018	Person
116	Contribution to an approved benevolent fund / trust account in respect of individuals suffering from serious diseases	Subsection 44(6) ITA 1967		Person
117	Provision of practical training in Malaysia to resident individuals who	Paragraph 34(6)(n) ITA 1967	W.e.f YA 2002	Person

Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
	are not own employees			
120	Investment in a venture company	P.U. (A) 76/2005 [Revokes P.U. (A) 212/2001]	W.e.f YA 2003	<ul style="list-style-type: none"> ▪ Company ▪ Resident individual who has business sources
121	Deduction for gifts of new personal computers to employees	P.U. (A) 504/2000	YA 2001 - YA 2003	Company
	Deduction for gifts of new personal computer and monthly broadband subscription fee to employees	P.U. (A) 192/2008	YA 2008 - YA 2010	Resident person
122	Cost of developing website	P.U. (A) 101/2003 [Revokes P.U. (A) 447/2002]	W.e.f YA 2002	Resident person
133	Expenditure incurred for the development and compliance of new courses by private higher education institutions	P.U. (A) 184/2006	W.e.f YA 2006	Private higher education institution
137	Deduction for investment in a Bionexus status company	P.U. (A) 306/2016 (Revokes P.U. (A) 373/2007)	W.e.f YA 2016	<ul style="list-style-type: none"> ▪ Company ▪ Individual who is a Malaysian citizen, resident and has business income source
140	Deduction of pre-commencement of business expenses relating to employee recruitment	P.U. (A) 361/2008	W.e.f YA 2009	Resident person
141	Deduction for benefit and gift from employer to employee	P.U. (A) 153/2009 P.U. (A) 226/2009 [Amendments to P.U. (A) 153/2009]	W.e.f YA 2008 W.e.f YA 2008	Resident person
142	Deduction for investment in an approved consolidation of management of smallholding and idle land project	P.U. (A) 417/2009 P.U. (A) 294/2010 [Amendments to P.U. (A) 417/2009]	W.e.f YA 2002 W.e.f YA 2002	<ul style="list-style-type: none"> ▪ Company ▪ Co-operative society ▪ Partnership ▪ Individual
144	Expenditure on registration of patent and trade mark	P.U. (A) 418/2009	YA 2010 - YA 2014	<ul style="list-style-type: none"> ▪ Company ▪ Enterprise
146	Deduction for contribution to Universal Service Provision Fund (USP Fund)	P.U. (A) 158/2011	W.e.f YA 2002	Licensee * who is resident * Defined in regulation 2 of the Communications and Multimedia (Universal Service Provision) Regulations 2002.

Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
147	Deduction for payment of premium to Malaysia Deposit Insurance Corporation	P.U. (A) 131/2013 (Revokes P.U. (A) 379/2011)	Paragraph 36(1)(a): YA 2005 – YA 2010 Paragraph 36(1) & (2): W.e.f YA 2011	Financial institution (member institution to the Malaysia Deposit Insurance Corporation)
		P.U. (A) 311/2018 [Amendments to P.U. (A) 131/2013]	W.e.f YA 2018	
148	Deduction for expenditure on franchise fee	P.U. (A) 76/2012	W.e.f YA 2012	Person who is resident and is a franchisee * * Franchisee within the meaning of section 4 of the Franchise Act 1998
149	Deduction for expenditure to obtain the 1-InnoCERT certification	P.U. (A) 109/2012 & P.U. (A) 168/2016	W.e.f YA 2010 W.e.f YA 2015	Resident person (person in the manufacturing industry, services, primary agriculture, construction or mining and quarrying industry)
150	Deduction for promotion of international or private school	P.U. (A) 110/2012	W.e.f YA 2012	International or private school which is a company or society resident and registered with the Ministry of Education Malaysia
154	Deduction for expenses in relation to interest and incidental cost in acquiring loan for abandoned projects	P.U. (A) 89/2013	W.e.f YA 2013	Resident person (Rescuing contractor or developer who is appointed or approved by the Minister of Housing and Local Government or liquidator)
157	Deduction for expenses in relation to secretarial fee and tax filing fee	P.U. (A) 162/2020 [Revokes P.U. (A) 336/2014]	W.e.f YA 2020	Resident person
159	Deduction for the sponsorship of hallmark event	P.U. (A) 165/2016	W.e.f 13.06.2008 – 31.12.2020	<ul style="list-style-type: none"> ▪ Company ▪ Individual who is resident and has business source
164	Deduction for payment of educational loan of Perbadanan Tabung Pendidikan Tinggi Nasional by employers on behalf of employees	P.U. (A) 206/2019 P.U. (A) 415/2019 [Amendments to P.U. (A) 206/2019]	YA 2019 - YA 2020 YA 2019 -YA 2022	Employer
167	Deduction for cost of renovation and refurbishment of business premise subject to the maximum amount of RM300, 000	P.U. (A) 381/2020	W.e.f YA 2020	Person
168	Deduction by employer for the value for benefit to acquire smartphone, tablet or personal computer given to his employee.	P.U. (A) 31/2021 [Amendments to P.U. (A) 21/2021]	W.e.f YA 2020	Employer
169	Deduction by employer for expenses in relation to the cost of the personal protective equipment for the purpose of prevention and	P.U. (A) 269/2021	W.e.f YA 2020	Employer

Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
	protection of its workers from Coronavirus Disease 2019 (COVID-19).		(Expenditure date starting 01.03.2020)	
170	Special deduction for reduction of rental to a small and medium enterprise (Rental for the month of April of the year 2020 until December of the year 2021)	P.U. (A) 353/2021	W.e.f YA 2020	Person
	Special deduction for reduction of rental to a tenant other than a small and medium enterprise (Rental for the month of January until December of the year 2021)	P.U. (A) 354/2021	W.e.f YA 2021	Person

2. Further Deductions

Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
201	Premiums paid for the import of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 220/2012 [Revokes P.U. (A) 72/1982]	W.e.f YA 2016	Person
202	Remuneration of disabled employees	P.U. (A) 73/1982 P.U. (A) 204/2019 [Amendments to P.U. (A) 73/1982]	W.e.f YA 1982 W.e.f YA 2019	Person
204	Premiums paid for the export of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 219/2012 [Revokes P.U. (A) 79/1995]	W.e.f YA 2016	Person
205	Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber)	P.U. (A) 218/2012 2012 [Revokes P.U. (A) 422/1990] P.U. (A) 54/2013 [Amendments to P.U. (A) 422/1990]	W.e.f YA 2016 W.e.f YA 2013	Person
208	Premiums paid on export credit insurance taken with Malaysia Export Credit Insurance Berhad	P.U. (A) 526/1985	W.e.f YA 1986	Person
212	Freight charges for shipping goods from Sabah/Sarawak to Peninsular Malaysia	P.U. (A) 50/2000	W.e.f YA 2000 (current year)	Person
216	Deduction for promotion of Malaysia International Islamic Financial Centre	P.U.(A) 307/2008 P.U. (A) 416/2009 P.U. (A) 293/2010 [Amendments to P.U. (A) 416/2009]	YA 2008 - YA 2010 YA 2011 - YA 2015 YA 2011 - YA 2015	Resident person

Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
217	Deduction for expenses relating to remuneration of employee	P.U. (A) 110/2009	W.e.f YA 2009	Resident person
218	Deduction for cost of training for employees	P.U. (A) 261/2009	YA 2009 - YA 2012	Resident person
219	Deduction for premium for export credit insurance based on takaful concept	P.U. (A) 428/2010	W.e.f YA 2011	Person
220	Deduction for participation in an approved career fair	P.U. (A) 129/2012	YA 2012 - YA 2016	Resident person (person who participates in an approved career fair)
221	Deduction for the provision of child care centre	P.U. (A) 15/2013	W.e.f YA 2013	Resident person * * Child care centre registered with the Department of Social Welfare under the Child Care Centre Act 1984 [Act 308]
223	Deduction for expenditure in relation to minimum wages	P.U. (A) 206/2014	W.e.f YA 2014	<ul style="list-style-type: none"> ▪ Small and medium enterprise ▪ Co-operative society ▪ Society who is resident
224	Deduction for cost relating to training for employees for the implementation of Goods and Services Tax	P.U. (A) 334/2014	YA 2014 - YA 2015	Resident person [registered person or taxable person as defined in the Goods and Services Tax Act 2014 [Act 762]]
225	Deduction for employment of senior citizen, ex-convict, parolee, supervised person and ex-drug dependant	P.U. (A) 47/2021 [Amendments to P.U. (A) 164/2019]	YA 2019 - YA 2025	Employer

3. Double Deductions

Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
301	Revenue expenditure incurred on approved research	Section 34A ITA 1967	<i>W.e.f</i> YA 1991	Person
302	Cash contributions to an approved research institute or payment for the use of services of an approved research institute / company, a research and development company or contract research and development company	Section 34B ITA 1967	<i>W.e.f</i> YA 1991	Person
306	Promotion of export of professional services	P.U. (A) 124/2003	<i>W.e.f</i> YA 2003	Resident person
		P.U. (A) 270/2005 [Amendments to P.U. (A) 124/2003]	<i>W.e.f</i> YA 2005	
313	Deduction for expenditure incurred for the provision of an approved internship programme	P.U. (A) 130/2012	YA 2012 - YA 2016	Resident person
		P.U. (A) 398/2019	<i>Paragraph 2 (a):</i> YA 2015 - YA 2016 <i>Paragraph 2 (a):</i> YA 2017 - YA 2021	Resident person (person who is approved by Talentcorp Corporation Malaysia Berhad to conduct an approved internship programme)
317	Deduction for cash contribution to Bantuan Pelajar Miskin 1Malaysia Fund	P.U. (A) 340/2013	YA 2012 - YA 2017	<ul style="list-style-type: none"> ▪ Resident person ▪ Company ▪ Limited liability partnership ▪ Co-operative society

4. Incentives Under Paragraph 127(3)(b) Of The Income Tax Act 1967

i. Incentives Under Paragraph 127(3)(b) Of The Income Tax Act - Business

Code	Type of Tax Exempt Income	Reference	Effective Period	Category Entitled For Claim
532	Income in respect of qualifying expenditure for the purpose of obtaining a greenbuildingindex certificate	P.U.(A) 325/2011 [Revokes P.U.(A) 414/2009]	W.e.f YA 2009	Person
533	Income derived from a consolidation of management project (smallholding and idle land)	P.U.(A) 415/2009	W.e.f YA 2003	Resident Person
534	Income derived from a healthcare services business given to a foreign client	P.U.(A) 412/2009	YA 2010 – YA 2014	Resident Person
537	Value of increased export of qualifying services	P.U. (A) 154/2001	W.e.f 01.01.1998	Person
		P.U. (A) 57/2002 (Amendments to P.U.(A) 154/2001)	W.e.f YA 2002	
		P.U. (A) 275/2006 (Amendments to P.U.(A) 154/2001)	W.e.f YA 2006	
		P.U. (A) 269/2020 (Amendments to P.U.(A) 57/2002)	YA 2018 – YA 2020	
554	Income from a source of business consisting of a Malaysian ship	P.U. (A) 38/2018	YA 2014 – YA 2015	Person
		P.U. (A) 48/2018	YA 2016 – YA 2020	
562	Income in relation to the issuance of Malaysia Japanese Yen Bonds – Series A (2019) guaranteed by Japan Bank for International Cooperation (for qualified institutional investors only)	P.U. (A) 53/2019	W.e.f YA 2019 (for 10 years)	Non-resident person
565	Income from a business in relation to the provision and maintenance of a registered kindergarten	P.U. (A) 13/2013	W.e.f YA 2013	Person
567	Any financial assistance fund received under : i. Program Subsidi Upah (PSU); or ii. The Employment Retention Program(ERP) managed by the Social Security Organisation (SOCSO)	P.U. (A) 306/2020 (Revoke P.U.(A) 213/1995 & P.U.(A) 33/2003)	W.e.f YA 2006	<ul style="list-style-type: none"> • Person • Statutory authority
		P.U. (A) 306/2020	W.e.f YA 2020	Employer
568	Gains or profits derived, in lieu of interest from Sukuk Prihatin	P.U. (A) 95/2021	W.e.f YA 2020	<ul style="list-style-type: none"> ▪ Individual ▪ Body Corporate ▪ Body of Persons ▪ Partnership ▪ Limited Liability Partnership

ii. Incentives Under Paragraph 127(3)(b) Of The Income Tax Act 1967 and Other Exempted Income – Other Than Business

Code	Type of Incentive / Exempt income	Reference	Effective Period	Category Entitled to Claim
601	Prize moneys received by professional sportsman or sportswoman from participating in a sport tournament	P.U.(A) 428/1990	W.e.f YA 1990	Individual
602	Pension or gratuity to a Judge from among members of the public service	P.U.(A) 336/1993	W.e.f YA 1980	Individual
603	Gross Income of the driver of a racing car / motorcycle from competing in races of international standard held in Malaysia & Statutory income of a promoter of car / motorcycle races from the organisation races of international standard held in Malaysia	P.U.(A) 501/2000	W.e.f YA 1999	Individual
604	Income arising from source outside Malaysia and remitted into Malaysia for Malaysian citizen & his/her spouse who have been approved by the special committee of Ministry of Human Resource	P.U.(A) 67/2001	W.e.f 1.1.2001	Individual citizen
605	Employment with an operational headquarters company or a regional office	P.U.(A) 382/2003	W.e.f YA 2003	Individual non citizen
606	Productivity allowance or incentive allowance for pilot and cabin crew of Malaysia Airline System Berhad	P.U.(A) 230/2006	W.e.f YA 2005	Individual
607	Payment received from participating in the Malaysian Technical Co-operation Programme	P.U.(A) 18/2008	W.e.f YA 2007	Individual
608	Employment income with a regional distribution centre company or an international procurement centre company	P.U.(A) 101/2008	W.e.f YA 2008	Individual non citizen
609	Income as a director of a Labuan entity	P.U.(A) 419/2011	W.e.f YA 2011 - YA 2020	Individual non citizen
610	Exemption of 50% on gross income received by individual from exercising an employment in a managerial capacity with a Labuan entity	P.U.(A) 420/2011	W.e.f YA 2011 - YA 2020	Individual non citizen
611	Exemption of 50% on Gross housing allowance and gross Labuan Territory allowance received by that individual from exercising an employment in Labuan with a Labuan entity	P.U.(A) 421/2011	W.e.f YA 2011 - YA 2020	Individual citizen
612	Employment income for approved individual as a knowledge worker	P.U.(A) 344/2010	W.e.f YA 2010	Malaysian citizen or foreign citizen
613	Employment income for approved individual under the Returning Expert Programme	P.U.(A) 147/2021 [Amendments to P.U. (A) 151/2012]	W.e.f TT 2012 (Application period : 12/4/2011 – 31/12/2023)	Resident individual citizen
614	Income derived from an employment with a treasury management centre	P.U.(A) 184/2012	W.e.f YA 2012	Individual non citizen

Code	Type of Incentive / Exempt income	Reference	Effective Period	Category Entitled to Claim
615	Gains or profits derived from employment with the ASEAN Infrastructure Fund Limited	P.U.(A) 447/2012	W.e.f 24.4.2012	Non resident individual
616	Profit from investing in investment account platform (IAP) by a Qualified person for 3 consecutive years of assessment	P.U.(A) 113/2016	Investment from 1.4.2016 - 31.3.2019	Individual
617	Income received from any religious institution or organization by a non-resident individual in Malaysia	P.U.(A) 137/2019	W.e.f 1.2.2019	Non resident individual
618	Income received by an employee in terms of an educational loan of Perbadanan (PTPTN) paid by the employer on behalf of the employee as a gift	P.U.(A) 414/2019 [Amendments to P.U.(A) 205/2019]	W.e.f YA 2019 - YA 2021	Individual
619	Employment income received by a qualified individual woman for continuing to work after a career break	P.U.(A) 30/2020 [Amendments to P.U.(A) 226/2019]	W.e.f YA 2018 - YA 2024	Individual
620	Withdrawal from a private retirement scheme before reaching the age of 55 and approved under the Capital Market and Services Act 2007	P.U.(A) 153/2020	YA 2020	Individual
621	Exemption of employees from payment of income tax under the Employment Retrenchment Program managed by the Social Security Organisation (SOCSO) under the Economic Stimulus Package 2020	P.U.(A) 307/2020	W.e.f YA 2020	Individual
622	Exemption of employees from payment of income tax on the value of benefit of smartphone, tablet or personal computer received from his employer limited to an amount not exceeding RM5,000.	P.U.(A) 134/2021 [Amendments to P.U.(A) 30/2021]	W.e.f YA 2020	Individual employee except: - Sole proprietor - Partner of a partnership - Employee which has control of the company



Bil	Country	Country Code	Bil	Country	Country Code
1	Afghanistan	AF	42	Cayman Islands	KY
2	Aland Islands	AX	43	Central African Republic	CF
3	Albania	AL	44	Chad	TD
4	Algeria	DZ	45	Chile	CL
5	American Samoa	AS	46	China	CN
6	Andorra	AD	47	Christmas Island	CX
7	Angola	AO	48	Cocos (Keeling) Islands	CC
8	Anguilla	AI	49	Colombia	CO
9	Antarctica	AQ	50	Comoros	KM
10	Antigua and Barbuda	AG	51	Congo	CG
11	Argentina	AR	52	Congo, The Democratic Republic of the	CD
12	Armenia	AM	53	Cook Islands	CK
13	Aruba	AW	54	Costa Rica	CR
14	Australia	AU	55	Cote D'ivoire	CI
15	Austria	AT	56	Croatia (local name: Hrvatska)	HR
16	Azerbaijan	AZ	57	Cuba	CU
17	Bahamas	BS	58	Curacao	CW
18	Bahrain	BH	59	Cyprus	CY
19	Bangladesh	BD	60	Czech Republic	CZ
20	Barbados	BB	61	Denmark	DK
21	Belarus	BY	62	Djibouti	DJ
22	Belgium	BE	63	Dominica	DM
23	Belize	BZ	64	Dominican Republic	DO
24	Benin	BJ	65	Ecuador	EC
25	Bermuda	BM	66	Egypt	EG
26	Bhutan	BT	67	El Salvador	SV
27	Bolivia	BO	68	Equatorial Guinea	GQ
28	Bonaire, Sint Eustatius and Saba	BQ	69	Eritrea	ER
29	Bosnia and Herzegovina	BA	70	Estonia	EE
30	Botswana	BW	71	Eswatini, Kingdom of (Swaziland)	SZ
31	Bouvet Island	BV	72	Ethiopia	ET
32	Brazil	BR	73	Falkland Islands (Malvinas)	FK
33	British Indian Ocean Territory	IO	74	Faroe Islands	FO
34	Brunei Darussalam	BN	75	Fiji	FJ
35	Bulgaria	BG	76	Finland	FI
36	Burkina Faso	BF	77	France	FR
37	Burundi	BI	78	French Guiana	GF
38	Cambodia	KH	79	French Polynesia	PF
39	Cameroon	CM	80	French Southern Territories	TF
40	Canada	CA	81	Gabon	GA
41	Cape Verde (Cabo Verde)	CV	82	Gambia	GM

Bil	Country	Country Code	Bil	Country	Country Code
83	Georgia	GE	126	Liberia	LR
84	Germany	DE	127	Libyan Arab Jamahiriya	LY
85	Ghana	GH	128	Liechtenstein	LI
86	Gibraltar	GI	129	Lithuania	LT
87	Greece	GR	130	Luxembourg	LU
88	Greenland	GL	131	Macao	MO
89	Grenada	GD	132	Macedonia, The Former Yugoslav Republic of	MK
90	Guadeloupe	GP	133	Madagascar	MG
91	Guam	GU	134	Malawi	MW
92	Guatemala	GT	135	Malaysia	MY
93	Guernsey	GG	136	Maldives	MV
94	Guinea	GN	137	Mali	ML
95	Guinea-Bissau	GW	138	Malta	MT
96	Guyana	GY	139	Marshall Islands	MH
97	Haiti	HT	140	Martinique	MQ
98	Heard and McDonald Islands	HM	141	Mauritania	MR
99	Honduras	HN	142	Mauritius	MU
100	Hong Kong	HK	143	Mayotte	YT
101	Hungary	HU	144	Mexico	MX
102	Iceland	IS	145	Micronesia, Federated States of	FM
103	India	IN	146	Moldova, Republic of	MD
104	Indonesia	ID	147	Monaco	MC
105	Iran Islamic Republic of	IR	148	Mongolia	MN
106	Iraq	IQ	149	Montenegro	ME
107	Ireland	IE	150	Montserrat	MS
108	Isle of Man	IM	151	Morocco	MA
109	Israel	IL	152	Mozambique	MZ
110	Italy	IT	153	Myanmar	MM
111	Jamaica	JM	154	Namibia	NA
112	Japan	JP	155	Nauru	NR
113	Jersey (Channel Islands)	JE	156	Nepal	NP
114	Jordan	JO	157	Netherlands	NL
115	Kazakhstan	KZ	158	New Caledonia	NC
116	Kenya	KE	159	New Zealand	NZ
117	Kiribati	KI	160	Nicaragua	NI
118	Korea, Democratic People's Republic of	KP	161	Niger	NE
119	Korea, Republic of	KR	162	Nigeria	NG
120	Kuwait	KW	163	Niue	NU
121	Kyrgyzstan	KG	164	Norfolk Island	NF
122	Laos People's Democratic Republic	LA	165	Northern Mariana Islands	MP
123	Latvia	LV	166	Norway	NO
124	Lebanon	LB	167	Oman	OM
125	Lesotho	LS	168	Pakistan	PK

Bil	Country	Country Code	Bil	Country	Country Code
169	Palau	PW	210	St. Pierre and Miquelon	PM
170	Palestinian Territory, Occupied	PS	211	Sudan	SD
171	Panama	PA	212	Suriname	SR
172	Papua New Guinea	PG	213	Svalbard and Jan Mayen Islands	SJ
173	Paraguay	PY	214	Sweden	SE
174	Peru	PE	215	Switzerland	CH
175	Philippines	PH	216	Syrian Arab Republic	SY
176	Pitcairn	PN	217	Taiwan, Province of China	TW
177	Poland	PL	218	Tajikistan	TJ
178	Portugal	PT	219	Tanzania, United Republic of	TZ
179	Puerto Rico	PR	220	Thailand	TH
180	Qatar	QA	221	Timor - Leste	TL
181	Reunion	RE	222	Togo	TG
182	Romania	RO	223	Tokelau	TK
183	Russian Federation	RU	224	Tonga	TO
184	Rwanda	RW	225	Trinidad and Tobago	TT
185	Saint Barthelemy	BL	226	Tunisia	TN
186	Saint Kitts and Nevis	KN	227	Turkey	TR
187	Saint Lucia	LC	228	Turkmenistan	TM
188	Saint Martin (French part)	MF	229	Turks and Caicos Islands	TC
189	Saint Vincent and the Grenadines	VC	230	Tuvalu	TV
190	Samoa	WS	231	Uganda	UG
191	San Marino	SM	232	Ukraine	UA
192	Sao Tome and Principe	ST	233	United Arab Emirates	AE
193	Saudi Arabia	SA	234	United Kingdom	GB
194	Senegal	SN	235	United States	US
195	Serbia and Montenegro	CS	236	United States Minor Outlying Islands	UM
196	Seychelles	SC	237	Uruguay	UY
197	Sierra Leone	SL	238	Uzbekistan	UZ
198	Singapore	SG	239	Vanuatu	VU
199	Sint Maarten (Dutch part)	SX	240	Vatican City State (Holy See)	VA
200	Slovakia (Slovak Republic)	SK	241	Venezuela	VE
201	Slovenia	SI	242	Vietnam	VN
202	Solomon Islands	SB	243	Virgin Islands (British)	VG
203	Somalia	SO	244	Virgin Islands (U.S.)	VI
204	South Africa	ZA	245	Wallis And Futuna Islands	WF
205	South Georgia and the South Sandwich Islands	GS	246	Western Sahara	EH
206	South Sudan	SS	247	Yemen	YE
207	Spain	ES	248	Zambia	ZM
208	Sri Lanka	LK	249	Zimbabwe	ZW
209	St. Helena	SH			



Withholding tax rates according to Double Taxation Agreements (DTA) can be accessed at the LHDNM Official Portal via the following link:

<http://www.hasil.gov.my> > Home Page > International > DTA Withholding Tax Rates



APPENDIX G:

BUSINESS CODES

NEW CODES (MSIC 2008)	DESCRIPTION
A	AGRICULTURE, FORESTRY AND FISHING
	CROPS AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES
	Growing of non-perennial crops
01111	Growing of maize
01112	Growing of leguminous crops
01113	Growing of oil seeds
01119	Growing of other cereals n.e.c.
01120	Growing of paddy
01131	Growing of leafy or stem vegetables
01132	Growing of fruits bearing vegetables
01133	Growing of melons
01134	Growing of mushrooms and truffles
01135	Growing of vegetables seeds, except beet seeds
01136	Growing of other vegetables
01137	Growing of sugar beet
01138	Growing of roots, tubers, bulb or tuberous vegetables
01140	Growing of sugar cane
01150	Growing of tobacco
01160	Growing of fibre crops
01191	Growing of flowers
01192	Growing of flower seeds
01193	Growing of sago (rumbia)
01199	Growing of other non-perennial crops n.e.c.
	Growing of perennial crops
01210	Growing of grapes
01221	Growing of banana
01222	Growing of mango
01223	Growing of <i>durian</i>
01224	Growing of <i>rambutan</i>
01225	Growing of star fruit
01226	Growing of papaya
01227	Growing of pineapple
01228	Growing of pitaya (dragon fruit)
01229	Growing of other tropical and subtropical fruits n.e.c.
01231	Growing of pomelo
01232	Growing of lemon and limes
01233	Growing of tangerines and mandarin
01239	Growing of other citrus fruits n.e.c.
01241	Growing of guava
01249	Growing of other pome fruits and stones fruits n.e.c.
01251	Growing of berries
01252	Growing of fruit seeds
01253	Growing of edible nuts

01259	Growing of other tree and bush fruits
01261	Growing of oil palm (estate)
01262	Growing of oil palm (smallholdings)
01263	Growing of coconut (estate and smallholdings)
01269	Growing of other oleaginous fruits n.e.c.
01271	Growing of coffee
01272	Growing of tea
01273	Growing of cocoa
01279	Growing of other beverage crops n.e.c.
01281	Growing of pepper (piper nigrum)
01282	Growing of chilies and pepper (capsicum spp.)
01283	Growing of nutmeg
01284	Growing of ginger
01285	Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes
01289	Growing of other spices and aromatic crops n.e.c.
01291	Growing of rubber trees (estate)
01292	Growing of rubber trees (smallholdings)
01293	Growing of trees for extraction of sap
01294	Growing of nipa palm
01295	Growing of areca
01296	Growing of roselle
01299	Growing of other perennial crops n.e.c.
	Plant propagation
01301	Growing of plants for planting
01302	Growing of plants for ornamental purposes
01303	Growing of live plants for bulbs, tubers and roots; cuttings and slips; mushroom spawn
01304	Operation of tree nurseries
	Animal production
01411	Raising, breeding and production of cattle or buffaloes
01412	Production of raw milk from cows or buffaloes
01413	Production of bovine semen
01420	Raising and breeding of horses, asses, mules or hinnies
01430	Raising and breeding of camels (dromedary) and camelids
01441	Raising, breeding and production of sheep and goats
01442	Production of raw sheep or goat's milk
01443	Production of raw wool
01450	Raising, breeding and production of swine/pigs
01461	Raising, breeding and production of chicken, broiler
01462	Raising, breeding and production of ducks
01463	Raising, breeding and production of geese
01464	Raising, breeding and production of quails
01465	Raising and breeding of other poultry n.e.c.
01466	Production of chicken eggs
01467	Production of duck eggs
01468	Production of other poultry eggs n.e.c.
01469	Operation of poultry hatcheries
01491	Raising, breeding and production of semi-domesticated
01492	Production of fur skins, reptile or bird's skin from ranching operation
01493	Operation of worm farms, land mollusc farms, snail farms
01494	Raising of silk worms and production of silk worm cocoons

01495	Bee keeping and production of honey and beeswax
01496	Raising and breeding of pet animals
01497	Raising and breeding of swiflet
01499	Raising of diverse/other animals n.e.c.
01500	Mixed Farming
	Support activities to agriculture and post-harvest crops activities
01610	Agricultural activities for crops production on a fee or contract basis
01620	Agricultural activities for animal production on a fee or contract basis
01631	Preparation of crops for primary markets
01632	Preparation of tobacco leaves
01633	Preparation of cocoa beans
01634	Sun-drying of fruits and vegetables
01640	Seed processing for propagation
	Hunting, trapping and related service activities
01701	Hunting and trapping on a commercial basis
01702	Taking of animals (dead or alive)
	FORESTRY AND LOGGING
	Silviculture and other forestry activities
02101	Planting, replanting, transplanting, thinning and conserving of forests and timber tracts
02102	Growing of coppice, pulpwood and fire wood
02103	Operation of forest tree nurseries
02104	Collection and raising of wildings (peat swamp forest tree species)
02105	Forest plantation
	Logging
02201	Production of round wood for forest-based manufacturing industries
02202	Production of round wood used in an unprocessed form
02203	Production of charcoal in the forest (using traditional methods)
02204	Rubber wood logging
	Gathering of non-wood forest products
02301	Collection of rattan, bamboo
02302	Bird's nest collection
02303	Wild sago palm collection
02309	Gathering of non-wood forest products n.e.c.
	Support service to forestry
02401	Carrying out part of the forestry and forest plantation operation on a fee or contract basis for forestry service activities
02402	Carrying out part of the forestry operation on a fee or contract basis for logging service activities
	FISHING AND AQUACULTURE
	Fishing
03111	Fishing on a commercial basis in ocean and coastal waters
03112	Collection of marine crustaceans and molluscs
03113	Taking of aquatic animals: sea squirts, tunicates, sea urchins
03114	Activities of vessels engaged both in fishing and in processing and preserving of fish
03115	Gathering of other marine organisms and materials (natural pearls, sponges, coral and algae)
03119	Marine fishing n.e.c.
03121	Fishing on a commercial basis in inland waters
03122	Taking of freshwater crustaceans and molluscs
03123	Taking of freshwater aquatic animals
03124	Gathering of freshwater flora and fauna
03129	Freshwater fishing n.e.c.
	Aquaculture

03211	Fish farming in sea water
03212	Production of bivalve spat (oyster, mussel), lobster lings, shrimp post-larvae, fish fry and fingerlings
03213	Growing of laver and other edible seaweeds
03214	Culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water
03215	Aquaculture activities in brackish water
03216	Aquaculture activities in salt water filled tanks or reservoirs
03217	Operation of hatcheries (marine)
03218	Operation of marine worm farms for fish feed
03219	Marine aquaculture n.e.c.
03221	Fish farming in freshwater
03222	Shrimp farming in freshwater
03223	Culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals
03224	Operation of hatcheries (freshwater)
03225	Farming of frogs
03229	Freshwater aquaculture n.e.c.
B	MINING AND QUARRYING
	MINING OF COAL AND LIGNITE
05100	Mining of hard coal
05200	Mining of lignite (brown coal)
	EXTRACTION OF CRUDE, PETROLEUM AND NATURAL GAS
	Extraction of crude petroleum
06101	Extraction of crude petroleum oils
06102	Extraction of bituminous or oil shale and tar sand
06103	Production of crude petroleum from bituminous shale and sand
06104	Processes to obtain crude oils
	Extraction of natural gas
06201	Production of crude gaseous hydrocarbon (natural gas)
06202	Extraction of condensates
06203	Draining and separation of liquid hydrocarbon fractions
06204	Gas desulphurization
06205	Mining of hydrocarbon liquids, obtain through liquefaction or pyrolysis
	MINING OF METAL ORES
	Mining of iron ores
07101	Mining of ores valued chiefly for iron content
07102	Beneficiation and agglomeration of iron ores
	Mining of non-ferrous metal ores
07210	Mining of uranium and thorium ores
07291	Mining of tin ores
07292	Mining of copper
07293	Mining of bauxite (aluminium)
07294	Mining of ilmenite
07295	Mining of gold
07296	Mining of silver
07297	Mining of platinum
07298	Amang retreatment
07299	Mining of other non-ferrous metal ores n.e.c.
	OTHER MINING AND QUARRYING
	Quarrying of stone, sand and clay
08101	Quarrying, rough trimming and sawing of monumental and building stone such as marble, granite (dimension stone), sandstone
08102	Quarrying, crushing and breaking of limestone

08103	Mining of gypsum and anhydrite
08104	Mining of chalk and uncalcined dolomite
08105	Extraction and dredging of industrial sand, sand for construction and gravel
08106	Breaking and crushing of stone and gravel
08107	Quarrying of sand
08108	Mining of clays, refractory clays and kaolin
08109	Quarrying, crushing and breaking of granite
	Mining and quarrying n.e.c.
08911	Mining of natural phosphates
08912	Mining of natural potassium salts
08913	Mining of native sulphur
08914	Extraction and preparation of pyrites and pyrrhotite, except roasting
08915	Mining of natural barium sulphate and carbonate (barytes and witherite)
08916	Mining of natural borates, natural magnesium sulphates (kieserite)
08917	Mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals
08918	Guano mining
08921	Peat digging
08922	Peat agglomeration
08923	Preparation of peat to improve quality or facilitate transport or storage
08931	Extraction of salt from underground
08932	Salt production by evaporation of sea water or other saline waters
08933	Crushing, purification and refining of salt by the producer
08991	Mining and quarrying of abrasive materials
08992	Mining and quarrying of asbestos
08993	Mining and quarrying of siliceous fossil meals
08994	Mining and quarrying of natural graphite
08995	Mining and quarrying of steatite (talc)
08996	Mining and quarrying of gemstones
08999	Other mining and quarrying n.e.c.
	MINING SUPPORT SERVICE ACTIVITIES
	Support activities for petroleum and natural gas extraction
09101	Oil and gas extraction service activities provided on a fee or contract basis
09102	Oil and gas field fire fighting services
09900	Support activities for other mining and quarrying
C	MANUFACTURING
	MANUFACTURE OF FOOD PRODUCTS
	Processing and preserving of meat
10101	Processing and preserving of meat and production of meat products
10102	Processing and preserving of poultry and poultry products
10103	Production of hides and skins originating from slaughterhouses
10104	Operation of slaughterhouses engaged in killing, houses dressing or packing meat
10109	Processing and preserving of meat n.e.c.
	Processing and preserving of fish, crustaceans and molluscs
10201	Canning of fish, crustaceans and mollusks
10202	Processing, curing and preserving of fish, crustacean and molluscs
10203	Production of fish meals for human consumption or animal feed
10204	Production of <i>keropok</i> including <i>keropok lekor</i>
10205	Processing of seaweed
	Processing and preserving of fruits and vegetables
10301	Manufacture of fruits and vegetable food products

10302	Manufacture of fruit and vegetable juices
10303	Pineapple canning
10304	Manufacture of jams, marmalades and table jellies
10305	Manufacture of nuts and nut products
10306	Manufacture of bean curd products
	Manufacture of vegetable and animal oils and fats
10401	Manufacture of crude palm oil
10402	Manufacture of refined palm oil
10403	Manufacture of palm kernel oil
10404	Manufacture of crude and refined vegetable oil
10405	Manufacture of coconut oil
10406	Manufacture of compound cooking fats
10407	Manufacture of animal oils and fats
	Manufacture of dairy products
10501	Manufacture of ice cream and other edible ice such as sorbet
10502	Manufacture of condensed, powdered and evaporated milk
10509	Manufacture of other dairy products n.e.c.
	Manufacture of grain mill products, starches and starch products
10611	Rice milling
10612	Provision of milling services
10613	Flour milling
10619	Manufacture of grain mill products n.e.c.
10621	Manufacture of starches and starch products
10622	Manufacture of glucose, glucose syrup, maltose, inulin
10623	Manufacture of sago and tapioca flour/products
	Manufacture of other food products
10711	Manufacture of biscuits and cookies
10712	Manufacture of bread, cakes and other bakery products
10713	Manufacture of snack products
10714	Manufacture of frozen bakery products
10721	Manufacture of sugar
10722	Manufacture of sugar products
10731	Manufacture of cocoa products
10732	Manufacture of chocolate and chocolate products
10733	Manufacture of sugar confectionery
10741	Manufacture of <i>meehoon</i> , noodles and other related products
10742	Manufacture of pastas
10750	Manufacture of prepared meals and dishes
10791	Manufacture of coffee
10792	Manufacture of tea
10793	Manufacture of sauces and condiments
10794	Manufacture of spices and curry powder
10795	Manufacture of egg products
10799	Manufacture of other food products n.e.c.
10800	Manufacture of prepared animal feeds
	MANUFACTURE OF BEVERAGES
11010	Distilling, rectifying and blending of spirits
11020	Manufacture of wines
11030	Manufacture of malt liquors and malt
11041	Manufacture of soft drinks

11042	Production of natural mineral water and other bottled water
12000	MANUFACTURE OF TOBACCO PRODUCTS
	MANUFACTURE OF TEXTILES
	Spinning, weaving and finishing of textiles
13110	Preparation and spinning of textile fibres
13120	Weaving of textiles
13131	Batik making
13132	Dyeing, bleaching, printing and finishing of yarns and fabrics
13139	Other finishing textiles
	Manufacture of other textiles
13910	Manufacture of knitted and crocheted fabrics
13921	Manufacture of made-up articles of any textile materials, including of knitted or crocheted fabrics
13922	Manufacture of made-up furnishing articles
13930	Manufacture of carpets and rugs
13940	Manufacture of cordage, rope, twine and netting
13990	Manufacture of other textiles n.e.c.
	MANUFACTURE OF WEARING APPAREL
	Manufacture of wearing apparel, except fur apparel
14101	Manufacture of specific wearing apparel
14102	Manufacture of clothings
14103	Custom tailoring
14109	Manufacture of other clothing accessories
	Manufacture of articles of fur
14200	Manufacture of articles made of fur skins
14300	Manufacture of knitted and crocheted apparel
	MANUFACTURE OF LEATHER AND RELATED PRODUCTS
	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
15110	Tanning and dressing of leather; dressing and dyeing of fur
15120	Manufacture of luggage, handbags and the like, saddlery and harness
	Manufacture of footwear
15201	Manufacture of leather footwear
15202	Manufacture of plastic footwear
15203	Manufacture of rubber footwear
15209	Manufacture of other footwear n.e.c.
	MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS
16100	Sawmilling and planing of wood
	Manufacture of products of wood, cork, straw and plaiting materials
16211	Manufacture of veneer sheets and plywood
16212	Manufacture of particle board and fibreboard
16221	Manufacture of builders' carpentry
16222	Manufacture of joinery wood products
16230	Manufacture of wooden containers
16291	Manufacture of wood charcoal
16292	Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials
	MANUFACTURE OF PAPER AND PAPER PRODUCTS
17010	Manufacture of pulp, paper and paperboard
17020	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
17091	Manufacture of envelopes and letter-card
17092	Manufacture of household and personal hygiene paper
17093	Manufacture of gummed or adhesive paper in strips or rolls and labels and wall paper

17094	Manufacture of effigies, funeral paper goods, joss paper
17099	Manufacture of other articles of paper and paperboard n.e.c.
	PRINTING AND REPRODUCTION OF RECORDED MEDIA
	Printing and service activities related to printing
18110	Printing
18120	Service activities related to printing
18200	Reproduction of recorded media
	MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS
19100	Manufacture of coke oven products
	Manufacture of refined petroleum products
19201	Manufacture of refined petroleum products
19202	Manufacture of bio-diesel products
	MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS
	Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastic and synthetic rubber in primary forms
20111	Manufacture of liquefied or compressed inorganic industrial or medical gases
20112	Manufacture of basic organic chemicals
20113	Manufacture of inorganic compounds
20119	Manufacture of other basic chemicals n.e.c.
20121	Manufacture of fertilizers
20129	Manufacture of associated nitrogen products
20131	Manufacture of plastic in primary forms
20132	Manufacture of synthetic rubber in primary forms: synthetic rubber, factice
20133	Manufacture of mixtures of synthetic rubber and natural rubber or rubber - like gums
	Manufacture of other chemical products
20210	Manufacture of pesticides and other agrochemical products
20221	Manufacture of paints, varnishes and similar coatings ink and mastics
20222	Manufacture of printing ink
20231	Manufacture of soap and detergents, cleaning and polishing preparations
20232	Manufacture of perfumes and toilet preparations
20291	Manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials
20292	Manufacture of writing and drawing ink
20299	Manufacture of other chemical products n.e.c.
20300	Manufacture of man-made fibres
	MANUFACTURE OF BASIC PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS
21001	Manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments
21002	Processing of blood
21003	Manufacture of medicaments
21004	Manufacture of chemical contraceptive products
21005	Manufacture of medical diagnostic preparation
21006	Manufacture of radioactive in-vivo diagnostic substances
21007	Manufacture of biotech pharmaceuticals
21009	Manufacture of other pharmaceuticals, medicinal chemical and botanical products n.e.c.
	MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS
	Manufacture of rubber products
22111	Manufacture of rubber tyres for vehicles
22112	Manufacture of interchangeable tyre treads and retreading rubber tyres
22191	Manufacture of other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened
22192	Manufacture of rubber gloves
22193	Rubber remilling and latex processing

22199	Manufacture of other rubber products n.e.c
	Manufacture of plastic products
22201	Manufacture of semi-manufactures of plastic products
22202	Manufacture of finished plastic products
22203	Manufacture of plastic articles for the packing of goods
22204	Manufacture of builders' plastics ware
22205	Manufacture of plastic tableware, kitchenware and toilet articles
22209	Manufacture of diverse plastic products n.e.c.
	MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS
	Manufacture of glass and glass products
23101	Manufacture of flat glass, including wired, coloured or tinted flat glass
23102	Manufacture of laboratory, hygienic or pharmaceutical glassware
23109	Manufacture of other glass products n.e.c.
	Manufacture of non-metallic mineral products n.e.c.
23911	Manufacture of refractory mortars and concretes
23912	Manufacture of refractory ceramic goods
23921	Manufacture of non-refractory ceramic
23929	Manufacture of other clay building materials
23930	Manufacture of other porcelain and ceramic products
23941	Manufacture of hydraulic cement
23942	Manufacture of lime and plaster
23951	Manufacture of ready-mix and dry-mix concrete and mortars
23952	Manufacture of precast concrete, cement or artificial stone articles for use in construction
23953	Manufacture of prefabricated structural components for building or civil engineering of cement, concrete or artificial stone
23959	Manufacture of other articles of concrete, cement and plaster n.e.c.
23960	Cutting, shaping and finishing of stone
23990	Manufacture of other non-metallic mineral products n.e.c.
	MANUFACTURE OF BASIC METALS
	Manufacture of basic iron and steel
24101	Production of pig iron and spiegeleisen in pigs, blocks or other primary forms
24102	Production of bars and rods of stainless steel or other alloy steel
24103	Manufacture of seamless tubes, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling
24104	Manufacture of steel tube fittings
24109	Manufacture of other basic iron and steel products n.e.c.
	Manufacture of basic precious and other non-ferrous metals
24201	Tin smelting
24202	Production of aluminium from alumina
24209	Manufacture of other basic precious and other non-ferrous metals n.e.c.
	Casting of metals
24311	Casting of iron
24312	Casting of steel
24320	Casting of non-ferrous metals
	MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT
	Manufacture of structural metal products, tanks, reservoirs and steam generators
25111	Manufacture of industrial frameworks in metal
25112	Manufacture of prefabricated buildings mainly of metal
25113	Manufacture of metal doors, windows and their frames, shutters and gates
25119	Manufacture of other structural metal products
25120	Manufacture of tanks, reservoirs and containers of metal

25130	Manufacture of steam generators, except central heating hot water boilers
25200	Manufacture of weapons and ammunition
	Manufacture of other fabricated metal products; metal working service activities
25910	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
25920	Treatment and coating of metals; machining
25930	Manufacture of cutlery, hand tools and general hardware
25991	Manufacture of tins and cans for food products, collapsible tubes and boxes
25992	Manufacture of metal cable, plaited bands and similar articles
25993	Manufacture of bolts, screws, nuts and similar threaded products
25994	Manufacture of metal household articles
25999	Manufacture of any other fabricated metal products n.e.c.
	MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS
	Manufacture electronic components and boards
26101	Manufacture of diodes, transistors and similar semiconductor devices
26102	Manufacture electronic integrated circuits micro assemblies
26103	Manufacture of electrical capacitors and resistors
26104	Manufacture of printed circuit boards
26105	Manufacture of display components
26109	Manufacture of other components for electronic applications
	Manufacture of computers and peripheral equipment
26201	Manufacture of computers
26202	Manufacture of peripheral equipment
26300	Manufacture of communication equipment
26400	Manufacture of consumer electronics
	Manufacture of measuring, testing, navigating and control equipment; watches and clocks
26511	Manufacture of measuring, testing, navigating and control equipment
26512	Manufacture of industrial process control equipment
26520	Manufacture of watches and clocks and parts
26600	Manufacture of irradiation, electro medical and electrotherapeutic equipment
	Manufacture of optical instruments and photographic equipment
26701	Manufacture of optical instruments and equipment
26702	Manufacture of photographic equipment
26800	Manufacture of magnetic and optical recording media
	MANUFACTURE OF ELECTRICAL EQUIPMENT
	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
27101	Manufacture of electric motors, generators and transformers
27102	Manufacture of electricity distribution and control apparatus
27200	Manufacture of batteries and accumulators
	Manufacture of wiring and wiring devices
27310	Manufacture of fibre optic cables
27320	Manufacture of other electronic and electric wires and cables
27330	Manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material
27400	Manufacture of electric lighting equipment
27500	Manufacture of domestic appliances
	Manufacture of other electrical equipment
27900	Manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances
	MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C
	Manufacture of general purpose machinery
28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines

28120	Manufacture of fluid power equipment
28130	Manufacture of other pumps, compressors, taps and valves
28140	Manufacture of bearings, gears, gearing and driving elements
28150	Manufacture of ovens, furnaces and furnace burners
28160	Manufacture of lifting and handling equipment
28170	Manufacture of office machinery and equipment (except computers and peripheral equipment)
28180	Manufacture of power-driven hand tools with self-contained electric or non-electric motor or pneumatic drives
28191	Manufacture of refrigerating or freezing industrial equipment
28192	Manufacture of air-conditioning machines, including for motor vehicles
28199	Manufacture of other general-purpose machinery n.e.c.
	Manufacture of special-purpose machinery
28210	Manufacture of agricultural and forestry machinery
28220	Manufacture of metal-forming machinery and machine tools
28230	Manufacture of machinery for metallurgy
28240	Manufacture of machinery for mining, quarrying and construction
28250	Manufacture of machinery for food, beverage and tobacco processing
28260	Manufacture of machinery for textile, apparel and leather production
28290	Manufacture of other special-purpose machinery n.e.c.
	MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS
	Manufacture of motor vehicles
29101	Manufacture of passenger cars
29102	Manufacture of commercial vehicles
29200	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
29300	Manufacture of parts and accessories for motor vehicles
	MANUFACTURE OF OTHER TRANSPORT EQUIPMENT
	Building of ships and boats
30110	Building of ships and floating structures
30120	Building of pleasure and sporting boats
30200	Manufacture of railway locomotives and rolling stock
30300	Manufacture of air and spacecraft and related machinery
30400	Manufacture of military fighting vehicles
	Manufacture of transport equipments n.e.c.
30910	Manufacture of motorcycles
30920	Manufacture of bicycles and invalid carriages
30990	Manufacture of other transport equipments n.e.c.
	MANUFACTURE OF FURNITURE
31001	Manufacture of wooden and cane furniture
31002	Manufacture of metal furniture
31003	Manufacture of mattress
31009	Manufacture of other furniture, except of stone, concrete or ceramic
	OTHER MANUFACTURING
	Manufacture of jewellery, bijouterie and related articles
32110	Manufacture of jewellery and related articles
32120	Manufacture of imitation jewellery and related articles
32200	Manufacture of musical instruments
32300	Manufacture of sports goods
32400	Manufacture of games and toys
32500	Manufacture of medical and dental instrument and supplies
	Other manufacturing n.e.c.
32901	Manufacture of stationery

32909	Other manufacturing n.e.c.
	REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT
33110	Repair of fabricated metal products
33120	Repair and maintenance of industrial machinery and equipment
33131	Repair and maintenance of the measuring, testing, navigating and control equipment
33132	Repair and maintenance of irradiation, electro medical and electrotherapeutic equipment
33133	Repair of optical instruments and photographic equipment
33140	Repair and maintenance of electrical equipment except domestic appliances
33150	Repair and maintenance of transport equipment except motorcycles and bicycles
33190	Repair and maintenance of other equipment n.e.c.
33200	Installation of industrial machinery and equipment
D	ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY
	Electric power generation, transmission and distribution
35101	Operation of generation facilities that produce electric energy
35102	Operation of transmission, distribution and sales of electricity
	Manufacture of gas; distribution of gaseous fuels through mains
35201	Manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types including natural gas
35202	Transportation, distribution and supply of gaseous fuels of all kinds through a system of mains
35203	Sale of gas to the user through mains
	Steam and air conditioning supply
35301	Production, collection and distribution of steam and hot water for heating, power and other purposes
35302	Production and distribution of cooled air, chilled water for cooling purposes
35303	Production of ice, including ice for food and non-food (e.g. cooling) purposes
E	WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES
	Water collection, treatment and supply
36001	Purification and distribution of water for water supply purposes
36002	Desalting of sea or ground water to produce water as the principal product of interest
	Sewerage
37000	Sewerage and similar activities
	WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY
	Waste collection
38111	Collection of non-hazardous solid waste (i.e. garbage) within a local area
38112	Collection of recyclable materials
38113	Collection of refuse in litter-bins in public places
38114	Collection of construction and demolition waste
38115	Operation of waste transfer stations for non-hazardous waste
38121	Collection of hazardous waste
38122	Operation of waste transfer stations for hazardous waste
	Waste treatment and disposal
38210	Treatment and disposal of non-hazardous waste
38220	Treatment and disposal of hazardous waste
	Materials recovery
38301	Mechanical crushing of metal waste
38302	Dismantling of automobiles, computers, televisions and other equipment for material recover
38303	Reclaiming of rubber such as used tires to produce secondary raw material
38304	Reuse of rubber products
38309	Materials recovery n.e.c.
39000	Remediation activities and other waste management services
F	CONSTRUCTION
	CONSTRUCTION OF BUILDINGS

41001	Residential buildings
41002	Non-residential buildings
41003	Assembly and erection of prefabricated constructions on the site
41009	Construction of buildings n.e.c.
	CIVIL ENGINEERING
	Construction of roads and railways
42101	Construction of motorways, streets, roads, other vehicular and pedestrian ways
42102	Surface work on streets, roads, highways, bridges or tunnels
42103	Construction of bridges, including those for elevated highways
42104	Construction of tunnels
42105	Construction of railways and subways
42106	Construction of airfield/airports runways
42109	Construction of roads and railways n.e.c.
	Construction of utility projects
42201	Long-distance pipelines, communication and power lines
42202	Urban pipelines, urban communication and power lines; ancillary urban works
42203	Water main and line construction
42204	Reservoirs
42205	Construction of irrigation systems (canals)
42206	Construction of sewer systems (including repair) and sewage disposal plants
42207	Construction of power plants
42209	Construction of utility projects n.e.c.
	Construction of other civil engineering projects
42901	Construction of refineries
42902	Construction of waterways, harbour and river works, pleasure ports (marinas), locks
42903	Construction of dams and dykes
42904	Dredging of waterways
42905	Outdoor sports facilities
42906	Land subdivision with land improvement
42909	Construction of other engineering projects n.e.c.
	SPECIALIZED CONSTRUCTION ACTIVITIES
	Demolition and site preparation
43110	Demolition or wrecking of buildings and other structures
43121	Clearing of building sites
43122	Earth moving
43123	Drilling, boring and core sampling for construction, geophysical, geological or similar purposes
43124	Site preparation for mining
43125	Drainage of agricultural or forestry land
43126	Land reclamation work
43129	Other site preparation activities n.e.c.
	Electrical, plumbing and other construction installation activities
43211	Electrical wiring and fittings
43212	Telecommunications wiring
43213	Computer network and cable television wiring
43214	Satellite dishes
43215	Lighting systems
43216	Security systems
43219	Electrical installation n.e.c.
43221	Installation of heating systems (electric, gas and oil)
43222	Installation of furnaces, cooling towers

43223	Installation of non-electric solar energy collectors
43224	Installation of plumbing and sanitary equipment
43225	Installation of ventilation, refrigeration or air-conditioning equipment and ducts
43226	Installation of gas fittings
43227	Installation of fire and lawn sprinkler systems
43228	Steam piping
43229	Plumbing, heat and air-conditioning installation n.e.c.
43291	Installation of elevators, escalators in buildings or other construction projects
43292	Installation of automated and revolving doors in buildings or other construction projects
43293	Installation of lighting conductors in buildings or other construction projects
43294	Installation vacuum cleaning systems in buildings or other construction projects
43295	Installation thermal, sound or vibration insulation in buildings or other construction projects
43299	Other construction installation n.e.c.
	Building completion and finishing
43301	Installation of doors, windows, door and window frames of wood or other materials, fitted kitchens, staircases, shop fittings and furniture
43302	Laying, tiling, hanging or fitting in buildings or other construction projects of various types of materials
43303	Interior and exterior painting of buildings
43304	Painting of civil engineering structures
43305	Installation of glass, mirrors
43306	Interior completion
43307	Cleaning of new buildings after construction
43309	Other building completion and finishing work n.e.c.
	Other specialized construction activities
43901	Construction of foundations, including pile driving
43902	Erection of non-self-manufactured steel elements
43903	Scaffolds and work platform erecting and dismantling
43904	Bricklaying and stone setting
43905	Construction of outdoor swimming pools
43906	Steam cleaning, sand blasting and similar activities for building exteriors
43907	Renting of construction machinery and equipment with operator (e.g. cranes)
43909	Other specialized construction activities, n.e.c.
G	WHOLESALE AND RETAIL TRADE, REPAIR OF MOTOR VEHICLES AND MOTORCYCLES
	Sale of motor vehicles
45101	Wholesale and retail of new motor vehicles
45102	Wholesale and retail of used motor vehicles
45103	Sale of industrial, commercial and agriculture vehicles – new
45104	Sale of industrial, commercial and agriculture vehicles – used
45105	Sale by commission agents
45106	Car auctions
45109	Sale of other motor vehicles n.e.c.
	Maintenance and repair of motor vehicles
45201	Maintenance and repair of motor vehicles
45202	Spraying and painting
45203	Washing and polishing (car wash)
45204	Repair of motor vehicle seats
45205	Installation of parts and accessories not as part of the manufacturing process
	Sale of motor vehicle parts and accessories
45300	Wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles

	Sale, maintenance and repair of motorcycles and related parts and accessories
45401	Wholesale and retail sale of motorcycles
45402	Wholesale and retail sale of parts and accessories for motorcycles
45403	Repair and maintenance of motorcycles
	WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
46100	Wholesale on a fee or contract basis
	Wholesale of agricultural raw materials and live animals
46201	Wholesale of rubber
46202	Wholesale of palm oil
46203	Wholesale of lumber and timber
46204	Wholesale of flowers and plants
46205	Wholesale of livestock
46209	Wholesale of agricultural raw material and live animal n.e.c.
	Wholesale of food, beverages and tobacco
46311	Wholesale of meat, poultry and eggs
46312	Wholesale of fish and other seafood
46313	Wholesale of fruits
46314	Wholesale of vegetables
46319	Wholesale of meat, fish, fruits and vegetables n.e.c.
46321	Wholesale of rice, other grains, flour and sugars
46322	Wholesale of dairy products
46323	Wholesale of confectionary
46324	Wholesale of biscuits, cakes, breads and other bakery products
46325	Wholesale of coffee, tea, cocoa and other beverages
46326	Wholesale of beer, wine and spirits
46327	Wholesale of tobacco, cigar, cigarettes
46329	Wholesale of other foodstuffs
	Wholesale of household goods
46411	Wholesale of yarn and fabrics
46412	Wholesale of household linen, towels, blankets
46413	Wholesale of clothing
46414	Wholesale of clothing accessories
46415	Wholesale of fur articles
46416	Wholesale of footwear
46417	Wholesale of haberdashery
46419	Wholesale of textiles, clothing n.e.c.
46421	Wholesale of pharmaceutical and medical goods
46422	Wholesale of perfumeries, cosmetics, soap and toiletries
46431	Wholesale of bicycles and their parts and accessories
46432	Wholesale of photographic and optical goods
46433	Wholesale of leather goods and travel accessories
46434	Wholesale of musical instruments, games and toys, sports goods
46441	Wholesale of handicrafts and artificial flowers
46442	Wholesale of cut flowers and plants
46443	Wholesale of watches and clocks
46444	Wholesale of jewellery
46491	Wholesale of household furniture
46492	Wholesale of household appliances
46493	Wholesale of lighting equipment
46494	Wholesale of household utensils and cutlery, crockery, glassware, chinaware and pottery
46495	Wholesale of woodenware, wickerwork and corkware

46496	Wholesale of electrical and electronic goods
46497	Wholesale of stationery, books, magazines and newspapers
46499	Wholesale of other household goods n.e.c.
	Wholesale of machinery, equipment and supplies
46510	Wholesale of computer hardware, software and peripherals
46521	Wholesale of telephone and telecommunications equipment, cell phones, pagers
46522	Wholesale of electronic components and wiring accessories
46531	Wholesale of agricultural machinery, equipment and supplies
46532	Wholesale of lawn mowers however operated
46591	Wholesale of office machinery and business equipment, except computers and computer peripheral equipment
46592	Wholesale of office furniture
46593	Wholesale of computer-controlled machines tools
46594	Wholesale of industrial machinery, equipment and supplies
46595	Wholesale of construction and civil engineering machinery and equipment
46596	Wholesale of lift escalators, air-conditioning, security and fire fighting equipment
46599	Wholesale of other machinery for use in industry, trade and navigation and other services n.e.c.
	Other specialized wholesale
46611	Wholesale of petrol, diesel, lubricants
46612	Wholesale of liquefied petroleum gas
46619	Wholesale of other solid, liquid and gaseous fuels and related products n.e.c.
46621	Wholesale of ferrous and non-ferrous metal ores and metals
46622	Wholesale of ferrous and non-ferrous semi-finished metal ores and products n.e.c.
46631	Wholesale of logs, sawn timber, plywood, veneer and related products
46632	Wholesale of paints and varnish
46633	Wholesale of construction materials
46634	Wholesale of fittings and fixtures
46635	Wholesale of hot water heaters
46636	Wholesale of sanitary installation and equipment
46637	Wholesale of tools
46639	Wholesale of other construction materials, hardware, plumbing and heating equipment and supplies n.e.c.
46691	Wholesale of industrial chemicals
46692	Wholesale of fertilizers and agrochemical products
46693	Wholesale of plastic materials in primary forms
46694	Wholesale of rubber scrap
46695	Wholesale of textile fibres
46696	Wholesale of paper in bulk, packaging materials
46697	Wholesale of precious stones
46698	Wholesale of metal and non-metal waste and scrap and materials for recycling
46699	Dismantling of automobiles, computer, televisions and other equipment to obtain and re-sell usable parts
	Non-specialized wholesale trade
46901	Wholesale of aquarium fishes, pet birds and animals
46902	Wholesale of animal/pet food
46909	Wholesale of a variety of goods without any particular specialization n.e.c.
	RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
	Retail sale in non-specialized stores
47111	Provision stores
47112	Supermarket
47113	Mini market
47114	Convenience stores

47191	Department stores
47192	Department stores and supermarket
47193	Hypermarket
47194	News agent and miscellaneous goods store
47199	Other retail sale in non-specialized stores n.e.c.
	Retail sale of food, beverages and tobacco in specialized stores
47211	Retail sale of rice, flour, other grains and sugars
47212	Retail sale of fresh or preserved vegetables and fruits
47213	Retail sale of dairy products and eggs
47214	Retail sale of meat and meat products (including poultry)
47215	Retail sale of fish, other seafood and products thereof
47216	Retail sale of bakery products and sugar confectionery
47217	Retail sale of <i>mee, kuey teow, mee hoon</i> , wantan skins and other food products made from flour or soya
47219	Retail sale of other food products n.e.c.
47221	Retail sale of beer, wine and spirits
47222	Retail sale of tea, coffee, soft drinks, mineral water and other beverages
47230	Retail sale of tobacco products in specialized store
47300	Retail sale of automotive fuel in specialized stores
	Retail sale of information and communications equipment in specialized stores
47411	Retail sale of computers, computer equipment and supplies
47412	Retail sale of video game consoles and non-customized software
47413	Retail sale of telecommunication equipment
47420	Retail sale of audio and video equipment in specialized store
	Retail sale of other household equipment in specialized stores
47510	Retail sale of textiles in specialized stores
47520	Retail sale of construction materials, hardware, paints and glass
47531	Retail sale of carpets and rugs
47532	Retail sale of curtains and net curtains
47533	Retail sale of wallpaper and floor coverings
47591	Retail sale of household furniture
47592	Retail sale of articles for lighting
47593	Retail sale of household utensils and cutlery, crockery, glassware, chinaware and pottery
47594	Retail sale of wood, cork goods and wickerwork goods
47595	Retail sale of household appliances
47596	Retail sale of musical instruments and scores
47597	Retail sale of security systems
47598	Retail sale of household articles and equipment n.e.c.
	Retail sale of cultural and recreation goods in specialized stores
47611	Retail sale of office supplies and equipment
47612	Retail sale of books, newspapers and stationary
47620	Retail sale of musical records, audio tapes, compact discs , cassettes, video tapes, VCDs and DVDs, blank tapes and discs
47631	Retail sale of sports goods and equipments
47632	Retail sale of fishing equipment
47633	Retail sale of camping goods
47634	Retail sale of boats and equipments
47635	Retail sale of bicycles and related parts and accessories
47640	Retail sale of games and toys, made of all materials
	Retail sale of other goods in specialized stores
47711	Retail sale of articles of clothing, articles of fur and clothing accessories

47712	Retail sale of footwear
47713	Retail sale of leather goods, accessories of leather and leather substitutes
47721	Stores specialized in retail sale of pharmaceuticals, medical and orthopaedic goods
47722	Stores specialized in retail sale of perfumery, cosmetic and toilet articles
47731	Retail sale of photographic and precision equipment
47732	Retail sale of watches and clocks
47733	Retail sale of jewellery
47734	Retail sale of flowers, plants, seeds, fertilizers
47735	Retail sale of souvenirs, craftwork and religious articles
47736	Retail sale of household fuel oil, cooking gas, coal and fuel wood
47737	Retail sale of spectacles and other optical goods
47738	Retail sale of aquarium fishes, pet animals and pet food
47739	Other retail sale of new goods in specialized stores n.e.c.
47741	Retail sale of second-hand books
47742	Retail sale of second-hand electrical and electronic goods
47743	Retail sale of antiques
47744	Activities of auctioning houses (retail)
47749	Retail sale of second-hand goods n.e.c.
	Retail sale via stalls and markets
47810	Retail sale of food, beverages and tobacco products via stalls or markets
47820	Retail sale of textiles, clothing and footwear via stalls or markets
47891	Retail sale of carpets and rugs via stalls or markets
47892	Retail sale of books via stalls or markets
47893	Retail sale of games and toys via stalls or markets
47894	Retail sale of household appliances and consumer electronics via stall or markets
47895	Retail sale of music and video recordings via stall or markets
	Retail sale not in stores, stalls or markets
47911	Retail sale of any kind of product by mail order
47912	Retail sale of any kind of product over the Internet
47913	Direct sale via television, radio and telephone
47914	Internet retail auctions
47991	Retail sale of any kind of product by direct sales or door-to-door sales persons
47992	Retail sale of any kind of product through vending machines
47999	Other retail sale not in stores, stalls or markets n.e.c.
H	TRANSPORTATION AND STORAGE
	LAND TRANSPORT AND TRANSPORT VIA PIPELINES
	Transport via railways
49110	Passenger transport by inter-urban railways
49120	Freight transport by inter-urban, suburban and urban railways
	Other land transport
49211	City bus services
49212	Urban and suburban railway passenger transport service
49221	Express bus services
49222	Employees bus services
49223	School bus services
49224	Taxi operation and limousine services
49225	Rental of cars with driver
49229	Other passenger land transport n.e.c.
49230	Freight transport by road
49300	Transport via pipeline

	WATER TRANSPORT
	Sea and coastal water transport
50111	Operation of excursion, cruise or sightseeing boats
50112	Operation of ferries, water taxis
50113	Rental of pleasure boats with crew for sea and coastal water transport
50121	Transport of freight overseas and coastal waters, whether scheduled or not
50122	Transport by towing or pushing of barges, oil rigs
	Inland water transport
50211	Transport of passenger via rivers, canals, lakes and other inland waterways
50212	Rental of pleasure boats with crew for inland water transport
50220	Transport of freight via rivers, canals, lakes and other inland waterways
	AIR TRANSPORT
	Passenger air transport
51101	Transport of passengers by air over regular routes and on regular schedules
51102	Non-scheduled transport of passenger by air
51103	Renting of air-transport equipment with operator for the purpose of passenger transportation
	Freight air transport
51201	Transport freight by air over regular routes and on regular schedules
51202	Non-scheduled transport of freight by air
51203	Renting of air-transport equipment with operator for the purpose of freight transportation
	WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION
	Warehousing and storage
52100	Warehousing and storage services
	Support activities for transportation
52211	Operation of terminal facilities
52212	Towing and road side assistance
52213	Operation of parking facilities for motor vehicles (parking lots)
52214	Highway, bridge and tunnel operation services
52219	Other service activities incidental to land transportation n.e.c.
52221	Port, harbours and piers operation services
52222	Vessel salvage and refloating services
52229	Other service activities incidental to water transportation n.e.c.
52231	Operation of terminal facilities
52232	Airport and air-traffic-control activities
52233	Ground service activities on airfields
52234	Fire fighting and fire-prevention services at airports
52239	Other service activities incidental to air transportation n.e.c.
52241	Stevedoring services
52249	Other cargo handling activities n.e.c.
52291	Forwarding of freight
52292	Brokerage for ship and aircraft space
52299	Other transportation support activities n.e.c.
	POSTAL AND COURIER ACTIVITIES
53100	National postal services
53200	Courier activities other than national post activities
I	ACCOMODATION AND FOOD SERVICE ACTIVITIES
	ACCOMMODATION
	Short term accommodation activities
55101	Hotels and resort hotels
55102	Motels

55103	Apartment hotels
55104	Chalets
55105	Rest house/guest house
55106	Bed and breakfast units
55107	Hostels
55108	Home stay
55109	Other short term accommodation activities n.e.c.
55200	Camping grounds, recreational vehicle parks and trailer parks
55900	Other accommodation
	FOOD AND BEVERAGE SERVICE ACTIVITIES
	Restaurants and mobile food service activities
56101	Restaurants and restaurant cum night clubs
56102	Cafeterias/canteens
56103	Fast-food restaurants
56104	Ice cream truck vendors and parlours
56105	Mobile food carts
56106	Food stalls/hawkers
56107	Food or beverage, food and beverage preparation in market stalls/hawkers
	Event catering and other food service activities
56210	Event/food caterers
56290	Other food service activities
	Beverage serving activities
56301	Pubs, bars, discotheques, coffee houses, cocktail lounges and karaoke
56302	Coffee shops
56303	Drink stalls/hawkers
56304	Mobile beverage
56309	Others drinking places n.e.c.
J	INFORMATION AND COMMUNICATION
	PUBLISHING ACTIVITIES
	Publishing of books, periodicals and other publishing activities
58110	Publishing of books, brochures and other publications
58120	Publishing of mailing lists, telephone book, other directories
58130	Publishing of newspapers, journals, magazines and periodicals in print or electronic form
58190	Publishing of catalogues, photos, engraving and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material and other printed matter n.e.c.
	Software publishing
58201	Business and other applications
58202	Computer games for all platforms
58203	Operating systems
	MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES
	Motion picture, video and television programme activities
59110	Motion picture, video and television programme production activities
59120	Motion picture, video and television programme post-production activities
59130	Motion picture, video and television programme distribution activities
59140	Motion picture projection activities
59200	Sound recording and music publishing activities
	PROGRAMMING AND BROADCASTING ACTIVITIES
60100	Radio broadcasting
60200	Television programming and broadcasting activities
	TELECOMMUNICATIONS

	Wired telecommunications activities
61101	Wired telecommunications services
61102	Internet access providers by the operator of the wired infrastructure
	Wireless telecommunications activities
61201	Wireless telecommunications services
61202	Internet access providers by the operator of the wireless infrastructure
	Satellite telecommunications activities
61300	Satellite telecommunications services
	Other telecommunications activities
61901	Provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP
61902	Provision of telecommunications services over existing telecom connection
61903	Telecommunications resellers
61904	Provision of telecommunications services over existing telecom connections VOIP (Voice Over Internet Protocol) provision
61905	Provision of specialized telecommunications applications
61909	Other telecommunications activities n.e.c.
	COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES
62010	Computer programming activities
62021	Computer consultancy
62022	Computer facilities management activities
62091	Information Communication Technology (ICT) system security
62099	Other information technology service activities n.e.c.
	INFORMATION SERVICE ACTIVITIES
	Data processing, hosting and related activities; web portals
63111	Activities of providing infrastructure for hosting, data processing services and related activities
63112	Data processing activities
63120	Web portals
	Other information service activities
63910	News syndicate and news agency activities
63990	Other information service activities n.e.c.
K	FINANCIAL AND INSURANCE /TAKAFUL ACTIVITIES
	FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE/TAKAFUL AND PENSION FUNDING
	Monetary intermediation
64110	Central banking
64191	Commercial Banks
64192	Islamic Banks
64193	Offshore Banks
64194	Investment Banks
64195	Development financial institutions (with deposits taking functions)
64199	Other monetary intermediation (with deposits taking functions) n.e.c.
64200	Activities of holding companies
	Trusts, funds and similar financial entities
64301	Venture capital companies
64302	Unit trust fund excludes REITs
64303	Property unit trust (REITs)
64304	Other administration of trusts accounts
64309	Trusts, funds and similar financial entities n.e.c.
	Other financial service activities, except insurance/takaful and pension funding activities
64910	Financial leasing activities
64921	Development financial institutions (without deposits taking functions)

64922	Credit card services
64923	Licensed money lending activities
64924	Pawnshops and pawnbrokers includes Ar-Rahnu
64925	Co-operative with credits functions
64929	Other credit granting n.e.c.
64991	Factoring companies
64992	Representative office of foreign banks
64993	Nominee companies
64999	Other financial service activities, except insurance/takaful and pension funding n.e.c.
	INSURANCE/TAKAFUL, REINSURANCE/RETAKAFUL AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY
	Insurance/Takaful
65111	Life insurance
65112	Family takaful
65121	General insurance
65122	General takaful
65123	Composite insurance
65124	Offshore insurance
65125	Offshore takaful
	Reinsurance/Retakaful
65201	Life reinsurance
65202	Family retakaful
65203	General reinsurance
65204	General retakaful
65205	Composite retakaful
65206	Offshore reinsurance
65207	Offshore retakaful
	Pension and provident funding
65301	Pension funding
65302	Provident funding
	ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE/TAKAFUL ACTIVITIES
	Activities auxiliary to financial service activities, except insurance/takaful and pension funding
66111	Stock exchanges
66112	Exchanges for commodity contracts
66113	Securities exchange
66114	Exchanges for commodity futures contracts
66119	Administration of financial markets n.e.c.
66121	Stock, share and bond brokers
66122	Commodity brokers and dealers
66123	Gold bullion dealers
66124	Foreign exchange broker and dealers (Bureaux de change)
66125	Money-changing services
66129	Other financial and commodity futures brokers and dealers
66191	Investment advisory services
66192	Financial consultancy services
66199	Activities auxiliary to finance n.e.c.
	Activities auxiliary to insurance/takaful and pension funding
66211	Insurance adjusting service
66212	Takaful adjusting service
66221	Insurance agents

66222	Takaful agents
66223	Insurance brokers
66224	Takaful brokers
66290	Other activities auxiliary to insurance, takaful and pension funding
	Fund management activities
66301	Management of pension funds
66302	Assets/portfolio management
66303	Unit trust management companies
L	REAL ESTATE ACTIVITIES
	Real estate activities with own or leased property
68101	Buying, selling, renting and operating of self-owned or leased real estate – residential buildings
68102	Buying, selling, renting and operating of self-owned or leased real estate – non-residential buildings
68103	Buying, selling, renting and operating of self-owned or leased real estate – land
68104	Development of building projects for own operation, i.e. for renting of space in these buildings
68109	Real estate activities with own or leased property n.e.c.
	Real estate activities on a fee or contract basis
68201	Activities of real estate agents and brokers for buying, selling and renting of real estate
68202	Management of real estate on a fee or contract basis
68203	Appraisal services for real estate
68209	Real estate activities on a fee or contract basis n.e.c.
M	PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
69100	Legal activities
69200	Accounting, bookkeeping and auditing activities; tax consultancy
	ACTIVITIES OF HEAD OFFICES, MANAGEMENT CONSULTANCY ACTIVITIES
70100	Activities of head offices
	Management consultancy activities
70201	Business management consultancy services
70202	Human resource consultancy services
70203	Consultancy services in public relation and communications
70209	Other management consultancy activities n.e.c.
	ARCHITECTURAL AND ENGINEERING ACTIVITIES, TECHNICAL TESTING AND ANALYSIS
	Architectural and engineering activities and related technical consultancy
71101	Architectural services
71102	Engineering services
71103	Land surveying services
71109	Other architectural and engineering activities and related technical consultancy n.e.c.
71200	Technical testing and analysis
	SCIENTIFIC RESEARCH AND DEVELOPMENT
	Research and experimental development on natural sciences and engineering
72101	Research and development on natural sciences
72102	Research and development on engineering and technology
72103	Research and development on medical sciences
72104	Research and development on biotechnology
72105	Research and development on agricultural sciences
72106	Research and development on Information Communication Technology (ICT)
72109	Research and development on other natural science and engineering n.e.c.
	Research and experimental development on social sciences and humanities
72201	Research and development on social sciences
72202	Research and development on humanities
72209	Research and development of other social sciences and humanities n.e.c.

	ADVERTISING AND MARKET RESEARCH
73100	Advertising
73200	Market research and public opinion polling
	OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
	Specialized design activities
74101	Activities of interior decorators
74102	Services of graphic designers
74103	Fashion design services
74109	Specialized design activities n.e.c.
74200	Photographic activities
	Other professional, scientific and technical activities n.e.c.
74901	Translation and interpretation activities
74902	Business brokerage activities
74903	Security consulting
74904	Activities of quantity surveyors
74905	Activities of consultants other than architecture, engineering and management consultants
74909	Any other professional, scientific and technical activities n.e.c.
75000	VETERINARY ACTIVITIES
N	ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES
	RENTAL AND LEASING ACTIVITIES
	Rental and leasing of motor vehicles
77101	Renting and operational leasing of passenger cars (without driver)
77102	Renting and operational leasing of trucks, utility trailers and recreational vehicles
	Rental and leasing of personal and household goods
77211	Renting and leasing of pleasure boats, canoes, sailboats
77212	Renting and leasing of bicycles
77213	Renting and leasing of beach chairs and umbrellas
77219	Renting and leasing of other sports equipment n.e.c.
77220	Renting of video tapes, records, CDs, DVDs
77291	Renting and leasing of textiles, wearing apparel and footwear
77292	Renting and leasing of furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares
77293	Renting and leasing of jewellery, musical instruments, scenery and costumes
77294	Renting and leasing of books, journals and magazines
77295	Renting and leasing of machinery and equipment used by amateurs or as a hobby
77296	Renting of flowers and plants
77297	Renting and leasing of electronic equipment for household use
77299	Renting and leasing of other personal and household goods n.e.c.
	Rental and leasing of other machinery, equipment and tangible goods
77301	Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries
77302	Renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers
77303	Renting and operational leasing of water-transport equipment without operator
77304	Renting and operational leasing of air transport equipment without operator
77305	Renting and operational leasing of agricultural and forestry machinery and equipment without operator
77306	Renting and operational leasing of construction and civil-engineering machinery and equipment without operator
77307	Rental and operational leasing of office machinery and equipment without operator
77309	Renting and leasing of other machinery, equipment and tangible goods n.e.c.
77400	Leasing of intellectual property and similar products, except copyrighted works
	EMPLOYMENT ACTIVITIES

78100	Activities of employment placement agencies
78200	Temporary employment agency activities
	Other human resources provision
78300	Provision of human resources for client businesses
	TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES
79110	Travel agency activities
79120	Tour operator activities
79900	Other reservation service and related activities
	SECURITY AND INVESTIGATION ACTIVITIES
80100	Private security activities
80200	Security systems service activities
80300	Investigation and detective activities
	SERVICES TO BUILDING AND LANDSCAPE ACTIVITIES
81100	Combined facilities support activities
	Cleaning activities
81210	General cleaning of buildings
81291	Cleaning of buildings of all types
81292	Swimming pool cleaning and maintenance services
81293	Cleaning of industrial machinery
81294	Cleaning of trains, buses, planes
81295	Cleaning of pest control services not in connection with agriculture
81296	Disinfecting and exterminating activities
81297	Cleaning of sea tankers
81299	Other building and industrial cleaning activities, n.e.c.
81300	Landscape care and maintenance service activities
	OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES
	Office administrative and support activities
82110	Combined office administrative service activities
82191	Document preparation, editing and/or proofreading
82192	Typing, word processing or desktop publishing
82193	Secretarial support services
82194	Transcription of documents and other secretarial services
82195	Provision of mailbox rental and other postal and mailing services
82196	Photocopying, duplicating, blueprinting
82199	Photocopying, document preparation and other specialized office support activities n.e.c.
82200	Activities of call centres
	Organization of conventions and trade shows
82301	Organization, promotions and/or management of event
82302	Meeting, incentive, convention, exhibition (MICE)
	Business support service activities n.e.c.
82910	Activities of collection agencies and credit bureaus
82920	Packaging activities on a fee or contract basis, whether or not these involve an automated process
82990	Other business support service activities n.e.c.
O	PUBLIC ADMINISTRATION AND DEFENCE, COMPULSORY SOCIAL ACTIVITIES
	Administration of the State and the economic and social policy of the community
84111	General (overall) public administration activities
84112	Ancillary service activities for the government as a whole
84121	Administrative educational services
84122	Administrative health care services
84123	Administrative housing and local government services

84124	Administrative recreational, cultural, arts and sports services
84125	Administrative religious affairs services
84126	Administrative welfare services
84129	Other community and social affairs services
84131	Domestic and international trade affairs
84132	Agriculture and rural development affairs
84133	Primary industries affairs
84134	Public works affairs
84135	Transport affairs
84136	Energy, telecommunication and postal affairs
84137	Tourism affairs
84138	Human resource affairs
84139	Other regulation of and contribution to more efficient operation of businesses n.e.c.
	Provision of services to the community as a whole
84210	Foreign affairs
84220	Military and civil defence services
84231	Police service
84232	Prison service
84233	Immigration service
84234	National registration service
84235	Judiciary and legal service
84236	Firefighting and fire prevention
84239	Other public order and safety affairs related services
84300	Compulsory social security activities e.g. SOCSO
P	EDUCATION
	Pre-primary and primary education
85101	Pre-primary education (Public)
85102	Pre-primary education (Private)
85103	Primary education (Public)
85104	Primary education (Private)
	Secondary education
85211	General school secondary education (Public)
85212	General school secondary education (Private)
85221	Technical and vocational education below the level of higher education (Public)
85222	Technical and vocational education below the level of higher education (Private)
	Higher education
85301	College and university education (Public)
85302	College and university education (Private)
	Other education
85411	Sports instruction
85412	Martial arts instruction
85419	Any other sports and recreation education n.e.c
85421	Music and dancing school
85429	Any other cultural education n.e.c.
85491	Tuition centre
85492	Driving school
85493	Religious instruction
85494	Computer training
85499	Others education n.e.c
	Education support services

85500	Educational support services for provision of non-instructional services
Q	HUMAN HEALTH AND SOCIAL WORK ACTIVITIES
	HUMAN HEALTH ACTIVITIES
	Hospital activities
86101	Hospital activities
86102	Maternity home services (outside hospital)
	Medical and dental practice activities
86201	General medical services
86202	Specialized medical services
86203	Dental services
	Other human health activities
86901	Dialysis Centres
86902	Medical laboratories
86903	Physiotherapy and occupational therapy service
86904	Acupuncture services
86905	Herbalist and homeopathy services
86906	Ambulance services
86909	Other human health services n.e.c.
	RESIDENTIAL CARE ACTIVITIES
	Residential nursing care facilities
87101	Homes for the elderly with nursing care
87102	Nursing homes
87103	Palliative or hospices
	Residential care activities for mental retardation, mental health and substance abuse
87201	Drug rehabilitation centres
87209	Other residential care activities for mental retardation n.e.c.
87300	Residential care activities for the elderly and disabled
	Other residential care activities
87901	Orphanages
87902	Welfare homes services
87909	Other residential care activities n.e.c.
	SOCIAL WORK ACTIVITIES WITHOUT ACCOMODATION
	Social work activities without accommodation for the elderly and disabled
88101	Day-care activities for the elderly or for handicapped adults
88109	Others social work activities without accommodation for the elderly and disabled
	Other social work activities without accommodation n.e.c.
88901	Counselling service
88902	Child day-care activities
88909	Other social work activities without accommodation n.e.c.
R	ARTS, ENTERTAINMENT AND RECREATION
	CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES
90001	Theatrical producer, singer group band and orchestra entertainment services
90002	Operation of concert and theatre halls and other arts facilities
90003	Activities of sculptors, painters, cartoonists, engravers, etchers
90004	Activities of individual writers, for all subjects
90005	Activities of independent journalists
90006	Restoring of works of art such as painting
90007	Activities of producers or entrepreneurs of arts live events, with or without facilities
90009	Creative, arts and entertainment activities n.e.c.
	LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES
91011	Documentation and information activities of libraries of all kinds

91012	Stock photo libraries and services
91021	Operation of museums of all kinds
91022	Operation of historical sites and buildings
91031	Operation of botanical and zoological gardens
91032	Operation of nature reserves, including wildlife preservation
92000	GAMBLING AND BETTING ACTIVITIES
	SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES
	Sports activities
93111	Football, hockey, cricket, baseball, badminton, futsal, paintball
93112	Racetracks for auto
93113	Equestrian clubs
93114	Swimming pools and stadiums, ice-skating arenas
93115	Track and field stadium
93116	Golf courses
93117	Bowling centre
93118	Fitness centres
93119	Organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with own facilities
93120	The operation of sports clubs such as football club, bowling club, swimming club
93191	Activities of producers or promoters of sports events, with or without facilities
93192	Activities of sports leagues and regulating bodies
93193	Activities of related to promotion of sporting events
93199	Other sports activities n.e.c.
	Other amusement and recreation activities
93210	Activities of amusement parks and theme parks
93291	Activities of recreation parks and beaches
93292	Operation of recreational transport facilities
93293	Renting of leisure and pleasure equipment as an integral part of recreational facilities
93294	Operation of fairs and shows of a recreational nature
93295	Operation of discotheques and dance floors
93296	Activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities
93297	Cyber Café/Internet Centre
93299	Any other amusement and recreation activities n.e.c.
S	OTHER SERVICE ACTIVITIES
	ACTIVITIES OF MEMBERSHIP ORGANIZATIONS
	Activities of business, employers and professional membership organizations
94110	Activities of business and employers membership organizations
94120	Activities of professional membership organizations
94200	Activities of trade unions
	Activities of other membership organizations
94910	Activities of religious organizations
94920	Activities of political organizations
94990	Activities of other membership organizations n.e.c.
	REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS
	Repair of computers and communication equipment
95111	Repair of electronic equipment
95112	Repair and maintenance of computer terminals
95113	Repair and maintenance of hand-held computers (PDA's)
95121	Repair and maintenance of cordless telephones
95122	Repair and maintenance of cellular phones
95123	Repair and maintenance of carrier equipment modems

95124	Repair and maintenance of fax machines
95125	Repair and maintenance of communications transmission equipment
95126	Repair and maintenance of two-way radios
95127	Repair and maintenance of commercial TV and video cameras
	Repair of personal and household goods
95211	Repair and maintenance of television, radio receivers
95212	Repair and maintenance of VCR/DVD/VCD
95213	Repair and maintenance of CD players
95214	Repair and maintenance of household-type video cameras
95221	Repair and servicing of household appliances
95222	Repair and servicing of home and garden equipment
95230	Repair of footwear and leather goods
95240	Repair of furniture and home furnishings
95291	Repair of bicycles
95292	Repair and alteration of clothing
95293	Repair and alteration of jewellery
95294	Repair of watches, clocks and their parts
95295	Repair of sporting goods
95296	Repair of musical instruments
95299	Repair of other personal and household goods n.e.c.
	OTHER PERSONAL SERVICE ACTIVITIES
96011	Laundering and dry-cleaning, pressing
96012	Carpet and rug shampooing, and drapery and curtain cleaning, whether on clients' premises or not
96013	Provision of linens, work uniforms and related items by laundries
96014	Diaper supply services
96020	Hairdressing and other beauty treatment
96031	Preparing the dead for burial or cremation and embalming and morticians' services
96032	Providing burial or cremation services
96033	Rental of equipped space in funeral parlours
96034	Rental or sale of graves
96035	Maintenance of graves and mausoleums
96091	Activities of sauna, steam baths, massage salons
96092	Astrological and spiritualists' activities
96093	Social activities such as escort services, dating services, services of marriage bureaux
96094	Pet care services
96095	Genealogical organizations
96096	Shoe shiners, porters, valet car parkers
96097	Concession operation of coin-operated personal service machines
96099	Other service activities n.e.c.
T	ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE
97000	Activities of households as employers of domestic personnel
	Undifferentiated goods-and services-producing activities of private households for own use
98100	Undifferentiated goods-producing activities of private households for own use
98200	Undifferentiated service-producing activities of private households for own use
U	ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES
99000	Activities of extraterritorial organization and bodies

NOTE: n.e.c. - not elsewhere classified



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