



PERAK INVESTMENT MANAGEMENT CENTRE

COST OF DOING BUSINESS IN PERAK, MALAYSIA

3rd EditionApril 2022

STARTING A BUSINESS

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MAIN FEES TO BE PAID TO THE COMPANIES COMMISSION OF MALAYSIA (CCM):

	Fees (RM)
Registration of a name:	
Personal namesTrades namePartnershipCertification of registration for each branch	30 60 60 5
Application for reservation of name of company under section 27 of the Act	50 for every thirty days or part thereof with a max of 180 days
Application for incorporation under section 14 of the Act:	
a) company limited by share b) company limited by guarantee c) unlimited company	1,000 3,000 1,000
For registration of a company, fees range according to nominal share capital, e.g:	
• Up to RM100,000	1,000
• RM100,000 – RM500,000	3,000
• RM500,001 – RM1,000,000	5,000
• RM1,000,001 – RM5,000,000	8,000
• RM5,000,001 – RM10,000,000	10,000
• RM10,000,001 – RM25,000,000	20,000
• RM25,000,001 – RM50,000,000	40,000
• RM50,000,001 – RM100,000,000	60,000
• Exceeding RM100,000,000.00	70,000

 $^{^*}Source:$ Companies Act 1965 (Act 125) & subsidiary legislations. For the full range of fees, please visit www.ssm.com.my



RENTAL RATES FOR PRIME OFFICE SPACE

Location	Rates (RM)
Alor Setar, Kedah	19.00 – 27.00
Georgetown, Pulau Pinang	27.00 – 38.00 Outside Georgetown 36.00 – 48.00
lpoh, Perak	17.00 – 24.00
Kuala Lumpur*	65.00 – 118.00*
Petaling Jaya, Selangor	59.60 - 69.00
Seremban, Negeri Sembilan	20.00 – 32.00
Melaka	26.00 – 38.00
Johor Bahru, Johor	Building Age > 5 years 27.00 - 32.00 Building Age < 5 years 38.00 - 48.00
Kuantan, Pahang	16.00 – 27.00
Kuala Terengganu, Terengganu	30.00 – 40.00
Kota Bharu, Kelantan	12.00 – 28.00
Kota Kinabalu, Sabah	16.00 – 65.00
Kuching, Sarawak	22.00 – 38.00

^{*}The rental above are gross rentals per sq. metre per month inclusive of service charge.
(Rental excludes Petronas Twin Towers) *Source: CBRE | WTW Research, March 2021 & Cost Of
Doing Business MIDA Edition 2021 3rd Edition *April 2022

COSTS OF INDUSTRIAL LAND & FACTORY BUILDING

Location	Selling price per ft² (RM)		Annual assessment rate (% of property value)
lpoh	RM20.00 - RM36.00	RM1.17	16
Kamunting Raya	RM15.00 - RM20.00	RM0.58	9.5
Kampung Acheh, Manjung	RM20.00 - RM25.00	RM0.60	10.5
Bemban Industrial Estate, Batu Gajah	RM16.00 - RM35.00	RM0.58	13
Proton City, Tanjung Malim	RM20.00 - RM35.00	RM0.60	11.5
Seri Iskandar	RM15.00 - RM20.00	RM1.04	12 - 15

^{*}Source: Land Office, Local Council & Perak State Economic Development Corporation (SEDC)

COSTS OF READY-BUILD FACTORY

Location	Sale price per ft² floor area (RM)	Rental per ft² per month (RM)
lpoh	RM80.00 - RM180.00	RM0.60 - RM1.70
Kamunting Raya	RM80.00 - RM180.00	RM0.60 - RM1.70
Kampung Acheh, Manjung	RM80.00 - RM180.00	RM0.60 - RM1.70
Bemban Industrial Estate, Batu Gajah	RM80.00 – RM180.00	RM0.60 – RM1.70
Proton City, Tanjung Malim	RM80.00 - RM180.00	RM0.60 - RM1.70
Seri Iskandar	RM80.00 - RM180.00	RM0.60 - RM1.70

^{*}Source: Malaysian Industrial Estates Berhad - www.midfproperty.com.my

TYPES OF INDUSTRIAL BUILDING AND RATES OF ALLOWANCES

Buildings which qualify as industrial buildings	(%) Initial Allowance	Annual (%) Allowances
Constructed or purchased building which is used as an old folks care centre.	-	10
Constructed or purchased building which is used by a Bio Nexus status company.	-	10
Building constructed under a privatisation project and private financing initiatives.	10	6
Constructed or purchased building which is used as a kindergarten.	-	10
Constructed or purchased building which is used as a child care centre.	-	10

^{*}Source: Inland Revenue Board of Malaysia

AVERAGEXCONSTRUCTION, GOSTS OF FACTORY BUILDING (PER FT2)

	(RM)
Factory with reinforced concrete structure	65 – 75
Steel portal frame on reinforced concrete	75 – 80
Factory with clean room facilities	120 – 130

^{*}Source: MIDF Property Berhad. – www. midf.com.my & Perak State Economic Development Corporation (SEDC)

COMPANY TAX

Company Tax	
i) Resident companies with paid-up capital not more than of RM2.5 million •on the first RM600,000 chargeable income •on subsequent chargeable income	17% 24%
ii) Resident companies with paid-up capital more than of RM2.5 million	24%
iii) Non-resident companies	24%

^{*}Source: Inland Revenue Board of Malaysia

PERSONAL INCOME TAX

Resident individuals with chargeable income (after deduction of personal reliefs) of more than RM5,000	1% - 30%
Non-resident individuals (not entitled to any personal reliefs)	30%

^{*}Source: Inland Revenue Board of Malaysia

PETROLEUM INCOME TAX

Petroleum income tax is imposed at the rate of 38% on income from petroleum operations in Malaysia. An effective petroleum income tax rate of 25% applies on income from petroleum operations in marginal fields. No other taxes are imposed on income from petroleum operations.

"Petroleum operations"	Searching for, winning or obtaining of petroleum in Malaysia (by drilling, mining, extracting, etc.); all operations incidental thereto and sale or disposal of that petroleum; or transportation within Malaysia of that petroleum; but excludes transportation outside Malaysia; refining or liquefying; service involving the supply and used of rigs, derricks, ocean tankers and barges.
"Chargeable person"	a. Petroleum Nasional Berhad, b. Malaysia - Thailand Joint Authority c. In relation to each petroleum agreement, any other person carrying on petroleum operations with a) or b)
"Person"	Includes a company, a partnership or other body of persons and a corporation sole.

^{*}Source: Inland Revenue Board of Malaysia

WITHHOLDING TAX

Withholding tax is an amount withheld by the party making payment (payer) on income earned by a non-resident (payee) and paid to the Inland Revenue Board of Malaysia.

Payment Type	Withholding Tax Rate
Contract Payment	10%, 3%
Interest	15%
Royalty	10%
Special classes of income: Technical fees, payment for services, rent / payment for use of moveable property	10%
Interest (except exempt interest) paid by approved financial institutions	5%
Income of non-resident public entertainers	15%
Real Estate Investment Trust (REIT) (i) Other than a resident company (i) Non-Resident company (ii) Foreign investment institution effective from 01/01/2009	10% 24% 10%
Family Fund / Takaful Family Fund / Dana Am (i) Individual and others (ii) Non-Resident Company	8% 25%
Income under Section 4(f) ITA 1967	10%

^{*}For further information on SST, visit http://mysst.customs.gov.my/ *Source: Inland Revenue Board of Malaysia - www.hasil.gov.my

SALES AND SERVICES TAX (SST)

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

Sales Tax

Under the Sales Tax Act 2018, sales tax is charged and levied on imported and locally manufactured goods either at the time of importation or at the time goods are sold or otherwise disposed of by the registered manufacturer. Sales tax administered in Malaysia is a single stage tax imposed on the finished goods manufactured in Malaysia and goods imported into Malaysia. Sales tax is imposed on taxable goods manufactured in Malaysia by any registered manufacturer at the time the goods are sold, disposed of other than by sales or used other than as a material in the manufacture of goods. Sales tax on imported goods is charged when the goods are declared, duty paid and released from customs control. Manufacturers who manufacture taxable goods with sales value which exceeds RM500,000 within the period of 12 months, are required to be registered pursuant to Section 12 Sales Tax Act 2018. Manufacturers who manufacture taxable goods with sales

value of RM500,000 and below, have the option to be registered on a voluntary basis under Section 14 of the Sales Tax Act 2018 to enable them to enjoy the facilities given under the Act. Manufacturers who carry out its business as a subcontractor and the total labour charge of the subcontract works exceeds RM500,000 within 12 months, are required to be registered pursuant to Section 12 of the Sales Tax Act 2018.

Rates of Sales Tax

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

Service Tax

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

Taxable Service

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

Charge to Tax

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

Rate of Service Tax

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

Rate of Service Tax for Credit and Charge Cards

The rate of service tax on the provision of credit card or charge card services is RM25 per year on the principal and supplementary card. The service tax is chargeable on the date of the issuance of the card and every 12 months thereafter or part thereof after the issuance of the card or on the date of the renewal of the card and every 12 months thereafter or part thereof after the renewal of the card.

*For further information on SST, visit http://mysst.customs.gov.my/

EXCISE DUTY

Excise duty is levied on imported and locally manufactured goods under the Excise Act, 1976. The goods are listed under the Excise Duties Order 2022. Goods include:

Goods	Duty Rate
Motorcars	65% - 105%
4Wheel drives	60% - 105%
Motorcycle	20% - 30%
Intoxicating liquor:	
Beer and other fermented beverage - hard liquor	RM40 per 100% vol. per litre - RM175 per 100% vol. per litre
Sparkling wine	RM450 per 100% vol. per litre
Cigarettes & Tobacco	RM15 per kg and 5% - RM400 per kg or RM0.40 per stick
Mahjong Tiles & Playing Card	5% - 10% per unit or per pack
Sweet Sugar Beverages	RM0.40 per litre
e-Cigarettes Device and Liquids	10% or RM0.40 per ml
Food Preparation and Premix Product	RM0.47 per 100g

^{*}Source: Royal Malaysian Customs - www.customs.gov.my

RATES OF CAPITAL ALLOWANCES

Capital allowances are given on qualifying capital expenditure. Initial allowances are given only once while annual allowances are given every year by the straight line method. Allowances for some items are shown in the table below. For plant and machinery, companies are advised to verify with the Inland Revenue Board of Malaysia on the specific items which qualify.

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

^{*}Source: Inland Revenue Board - www.hasil.gov.my

YEAR OF ASSESSMENT 2020 AND ONWARDS

 Resident company incorporated in Malaysia with paid up capital of RM 2.5 million and below at the basis period, having gross income from source or sources consisting of a business of not more than RM50 million for the basis period for a Y/A, provided that the resident company is not connected to a "related company":

On first RM600,000 chargeable income : 17% On subsequent chargeable income : 24%

- Resident company incorporated in Malaysia with paid up capital of RM 2.5 million and below at the basis period, having gross income from source or sources consisting of a business of not more than RM 50 million for the basis period for a Y/A or is connected to a related company: 24%
 - For Y/A 2022 only, Cukai Makmur is applicable on chargeable income exceeding RM100 million: 33%
- Non-resident company / branch: 24%
- Income of a resident company received in Malaysia from outside Malaysia from 1.1.2022 to 30.6.2022 only: 3% of gross

MINIMUM CONDITIONS OF EMPLOYMENT

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

Paid maternity: 98 days (1st January 2023)

leave

Normal work : Not exceeding eight hours in one day or 48 hours (1st January

hours 2023) in one week.

Paid holiday : At least 11 gazetted public holidays (inclusive of five

compulsory public holidays; National Day, Birthday of the Yang Dipertuan Agong, Birthday of Ruler / Federal Territory Day, Labour Day and Malaysia Day) in one calendar year and on any day declared as a public holiday under section 8 of the Holiday

Act 1951.



8 days

12 days

16 days

Paid Annual Leave for Employees	
Less than two years of service	

Two or more but less than five years of service

Over five years of service

^{**}Minimum paid annual leave to be provided for employees

Paid Sick Leave Per Calendar Year		
Less than two years of service	14 days	
Two or more but less than five years of service	18 days	
Over five years of service	22 days	
Where hospitalisation is necessary	Up to 60 days	

^{**}Minimum paid sick leave to be provided for employees

Payment For Overtime Work			
Normal working days	One-and-a-half times the hourly rate of pay		
Rest days	Two times the hourly rate of pay		
Public holidays	Three times the hourly rate of pay		

Minimum Retirement Age Act 2012

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

STATUTORY CONTRIBUTIONS

Employees Provident Fund

The compulsory contributions under the Employees Provident Fund (EPF) Act 1991:

Age Group 60 years and below				
Employers	Monthly wages RM5,000 and below - Minimum of 13% of the employees' monthly wages			
	Monthly wages exceed RM5,000 - Minimum 12% of the employees' monthly wages			
Employees	Minimum of 11% of the employees' monthly wages			
	Age Group 60 - 75 years and below			
i. Malaysian Ci	tizens			
Employers	Statutory rate of 4% of the employers' monthly wages			
Employers Employees	Statutory rate of 4% of the employers' monthly wages Statutory rate of 0% of the employees' monthly wages			
, ,	Statutory rate of 0% of the employees' monthly wages			
Employees	Statutory rate of 0% of the employees' monthly wages			
Employees ii. Permanent R	Statutory rate of 0% of the employees' monthly wages desidents Monthly wages RM5,000 and below - Minimum of 6.5% of the			

^{*}Source: Ministry of Human Resources - www.mohr.gov.my

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

Age Group 60 years and below		
Employers	RM5.00 per employee per month	
Employees	11% of the employees' monthly wages	
	Age Group 60 - 75 years and below	
Employers	RM5.00 per employee per month	
Employees	5.5% of the employees' monthly wages	

^{*}Source: Employees Provident Fund - www.kwsp.gov.my

Social Security Organisation (PERKESO)

The Social Security Organisation (PERKESO) was established on 1 October 1971 as a government department under the Ministry of Human Resources to provide social security protection to workers under the Employees' Social Security Act 1969 (Act 4) and the Employees' Social Security (General) Regulations 1971. Over the years, PERKE-SO's social safety net has been extended to other target groups with the introduction of new laws, namely the Self-Employment Social Security Act 2017 (Act 789) and Employment Insurance System Act 2017 (Act 800).

PERKESO's Social Security Protection is based on the concept of shared responsibility through pooling of resources, sharing of risk and replacement of income, All employees eligible under Act 4 and Act 800 are covered by PERKESO irrespective of their monthly salary, PERKESO has recently increased the salary ceiling for contribution purposes under both Acts to RM5,000 per month, from RM4,000 previously.

Statutory Contributions

Employees' Social Security Act 1969 (Act 4)

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

- Employment Injury Scheme
- Invalidity Scheme

Employment Injury Scheme

Employment Injury Scheme provides protection to employees against work-related accidents or occupational diseases arising out of and in the course of employment in an industry. The benefits provided under the Employment Injury Scheme are Medical Benefit, Temporary Disablement Benefit, Permanent Disablement Benefit, Constant-attendance Allowance, Dependants' Benefit, Funeral Benefit, Facilities for Physical or Vocational Rehabilitation and Education Benefit,

Invalidity Scheme

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

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Contributions

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

First Category

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

Second Category

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

Employer's Eligibility

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

Employee's Eligibility

All employees who are Malaysian citizens or permanent residents, employed under a contract of service or apprenticeship in the private sector and contractual / temporary staff of Federal / State Government as well as Federal / State Statutory Bodies are required to be registered and covered by PERKESO. The rate of contribution is capped at a monthly wage ceiling of RM5,000.00 (US\$ 1,137.00).

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

Self-Employment Social Security Act 2017 (Act 789)

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

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

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

Employment Insurance System Act 2017 (Act 800)

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

EIS Objectives

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

EIS Coverage

- i. All employers in the private sector are required to pay monthly contributions for each of their employees. (Government employees and the self-employed are exempted).
- ii. An employee is defined as a person who is employed by an employer for wages under a contract of service or apprenticeship. The contract of service or apprenticeship may be expressed or implied and may be oral or in writing.
- iii. All employees aged 18 to 60 are required to contribute. However, employees aged 57 and above who have not previously contributed to EIS, are exempted.
- iv. Contribution rates are capped at insured salary of RM5,000.00 (US\$ 1,137.00).

EIS Contribution Rate

Employer: 0.2% of the employee's monthly wages Employee: 0.2% of the employee's monthly wages

EIS Benefits

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

Extension of Social Security Coverage

Spouses of Business Owners

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

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

Foreign Workers

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

Domestic Workers

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

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

Return to Work Programme (RTW)

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

Following successful rehabilitation treatment, injured workers would be able to resume working and continue financially supporting themselves and their families as well as become part of the nation's productive workforce again, thus contributing to the country's economic growth.

PERKESO Tun Razak Rehabilitation Centre (TRRC)

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

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

Health Screening Programme (HSP)

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

Vision Zero

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

PERKESO Prihatin Squad

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

Social Synergy Programme

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

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

HUMAN RESOURCE DEVELOPMENT CORPORATION (HRD CORP)

HRD Corp is responsible for driving Malaysia's talent development aspirations through the collection of levy from employers and the funding of training and development programmes for the Malaysian workforce. In recent years, HRD Corp have evolved their mission to also include driving employment and industrial training placements, career coaching and counselling and developing income generating opportunities for Malaysians from a diverse range of skillsets, backgrounds and capabilities.

Governed by the Pembangunan Sumber Manusia Berhad Act 2001 (PSMB Act 2001) and under the purview of the Ministry of Human Resources (MOHR), Malaysia, HRD Corp vision is to future-proof the economic transformation of Malaysia through the country's most valuable asset – its people. This defines their purpose at work, every single day.

Ultimately, HRD Corp aim to be the catalyst in driving the development of Malaysia's current and future workforce, in line with the nation's pursuit of becoming a high income and developed economy.

Manufacturing Sector				
Requirement of Employers	Paid-Up Capital (RM Million)	Payment of Levy (Mandatory / Optional)		
Employers with 50 Malaysian Employees & Above	-	Mandatory (1.0%)		
Employers with 10 – 49 Malaysian Employees	2.5 above	Mandatory (1.0%)		
Employers with 10 – 49 Malaysian Employees	Below 2.5	Optional (0.5%)		

Services Sector		
Requirement of Employers	Paid-Up Capital (RM Million)	Payment of Levy (Mandatory / Optional)
Employers with 10 Malaysian Employees & Above	-	Mandatory (1.0%)
Employers with 30 Malaysian Employees & Above (Applicable to F&B Employers)	-	Mandatory (1.0%)
Employers with 50 Malaysian Employees & Above (Applicable to Hypermarket; Supermarket & Departmental Store)	-	Mandatory (1.0%)

Mining and Quarrying Sector				
Requirement of Employers	Paid-Up Capital (RM Million)	Payment of Levy (Mandatory / Optional)		
Employers with 50 Malaysian Employees & Above	-	Mandatory (1.0%)		
Employers with 10 – 49 Malaysian Employees	2.5 above	Mandatory (1.0%)		
Employers with 10 – 49 Malaysian Employees	Below 2.5	Optional (0.5%)		

^{*}Source: Pembangunan Sumber Manusia Berhad (PSMB) - www.hrdf.com.my

EMPLOYMENT OF EXPATRIATES

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

Employment Pass

This pass is issued for key-post and term-post position subject to the following conditions:

Type of Passes	Payments of Fees
Employment Pass (PG) This pass is issued for key-post and term-post position subject to the following conditions: • minimum period of employment's contract is two years and stamping. • salary not less than RM5,000	i. Employment pass: Key post: RM300 Term Post: RM200 ii. Processing fees: RM50 iii. Journeys perform visa: RM500 per post / application (subject to visa entry requirement according to each country of origin) iv. No levy
Visa Pass [VP(TE)] – PLKS Visit Pass (Temporary Employment) is issued only for temporary domestic helper (maid)	i. Levy: RM410 ii. Processing Fees: RM50 iii. Journey Perform visa (if applicable): RM500 (include visa based on the country of origin)

^{*}Source: Immigration Department - www.imi.gov.my

WAGE RATES

Minimum Wages Order 2022

Generally, wages in Malaysia are not regulated and it is dependent on the demand and supply of the market forces. The Minimum Wages Order 2022 had laid down the minimum wages to be paid for all employees who fall within the First Schedule of the Employment Act 1955. Minimum wages are defined as basic wages, excluding any allowances or other payments. The minimum wages of RM1,500 were set for Peninsular Malaysia, Sabah, Sarawak, and Labuan. No employer shall pay lower the stipulated amount. All local and foreign employees shall be entitled to receive the minimum wages as per the order.

Minimum Wages Order				
Monthly	Daily		Hourly	
Number of working days in a week				
	6	5	4	
RM1,500	RM57.69	RM69.23	RM86.54	RM7.21

SALARIES OF EXECUTIVES IN THE MANUFACTURING SECTOR

In manufacturing sector, the average basic monthly salary of the executives ranges from RM3,771 (Executives) to RM14,659 (Senior Managers) to RM28,496 (Top Executives). The following table shows the average minimum and maximum monthly salaries of selected executive position.

		Salaries (RM)		
Executive Position	Min	Max		
General Manager	14,000	20,000		
Financial Controller / Director	18,002	31,816		
Finance / Account Manager	7,201	13,835		
Accountant	5,054	8,700		
Administration Executive	2,736	5,779		
Sales Manager	6,754	13,774		
Business Development Manager	8,631	16,242		
Customer Service / Support Executive	3,076	5,601		
Human Resource Manager	7,217	13,054		
Human Resource Executive	3,021	5,987		
Senior Production / Manufacturing Manager	13,392	24,210		
Production Planner / Controller	3,525	6,746		
Chief Engineer / Engineering Manager	9,353	15,331		
Process Engineer	3,740	7,252		
Production Engineer	3,584	6,771		
Industrial Engineer	3,589	6,809		
Security Manager	7,688	13,070		
Safety Executive	3,378	6,357		
Quality Assurance Manager	7,491	13,685		
Quality Assurance Executive	3,080	5,677		
Purchasing Manager	7,175	13,772		
Logistics / Shipping Manager	6,771	12,652		
Warehouse Manager	7,189	11,530		
IT Executive	2,906	5,312		
System Support Executive / Engineer	3,420	6,082		

^{*}Source: MEF Salary Survey for Executives 2020 - www.mef.org.my

FRINGE BENEFITS FOR EXECUTIVES

Annual leave entitlement (median) for executives ranged between 15 to 23 days per calendar year depending on management level and length of services. All of respondent companies provided medical benefits to their executives while 59.6% also extended the facility to dependents. Personal accident insurance was more commonly provided to executives as compared with life insurance.

The more common type of loans provided to executives were car loan, personal loan, and computer loan. The overall average forecasted salary increase for executives in 2022 is 4.37%. On the other hand, the overall average forecasted bonus granted for non-executives in 2022 is 1.82 month.

SALARIES OF NON-EXECUTIVES IN THE MANUFACTURING SECTOR

An analysis of the salaries of non-Executives in the manufacturing sector shows at the average monthly basic monthly salary ranged from RM1,216 (unskilled employees) to RM1,717 (semi-skilled employees) to RM2,352 (skilled employees / craftsmen). The following table shows the average minimum and maximum monthly salaries of selected non-Executive position.

Non-Executive Position		Salaries (RM)		
	Min `	['] Max		
Administration Supervisor	2,406	4,420		
Administration Clerk	1,526	3,175		
General Clerk	1,460	3,005		
Senior Accounts Clerk	2,040	3,762		
Human Resource Supervisor	2,503	4,075		
Human Resource Clerk	1,476	2,861		
Safety Supervisor	2,644	5,129		
Chargerman (Medium Pressure)	2,630	4,839		
Production Supervisor	2,380	4,609		
Line Leader	1,424	2,929		
Boilerman	2,164	3,945		
Electrician	1,606	3,464		
Production Clerk	1,426	3,000		

^{*}Source: Malaysian Employers Federation (MEF).

Machinist	1,539	3,326
Operator (Semi Skilled)	1,248	2,654
Operator (Unskilled)	1,212	2,220
Purchasing Supervisor	3,228	4,800
Purchasing Assistant	2,039	3,671
Logistics / Shipping Supervisor	2,917	4,608
Shipping Assistant	1,750	3,426
Marketing / Sales Assistant	1,933	4,117
Quality Assurance / Controller Inspector / Technician	1,415	3,114
Quality Assurance / Control Clerk	1,410	3,015
Lorry / Truck Driver	1,637	3,182
Forklift Driver	1,389	3,101

^{*}Source: MEF Salary Survey for Non Executives 2020 - www.mef.org.mv

FRINGE BENEFITS FOR NON-EXECUTIVES

Annual leave entitlement was based on years of service. Half of respondent companies provided between 10 to14 days for employees with less than two years' service and between 14 to 16 days for those with two to less than five years' service.

Almost all respondent companies 98.2% provided medical benefits to their non-executives with about 38.7% extending the benefit to defendants. 88.3% of the companies provided personal accident insurance to their non-executives.

A majority of companies provided shift allowance to their employees, generally calculated on a daily basis – up to RM2.00 for the first shift, RM2.01 – RM4.00 for the second shift and RM4.01 – RM6.00 for the third shift. The overall average forecasted salary for non-executives is at 4.17% in 2022. On the other hand, the overall average forecasted bonus granted for non-executives in 2022 is 1.66 month

^{*}Source: Malaysian Employers Federation - www.mef.org.my

ELECTRICITY RATES (Peninsular Malaysia)

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

Schedule 1

TNB tariff rates are set out as follows:

Domestic Tariff	per kWh (sen)
For the first 200 kWh (1 – 200 kWh) per month	21.80
For the next 100 kWh (201 – 300 kWh) per month	33.40
For the next 300 kWh (301 – 600 kWh) per month	51.60
For the next 300 kWh (601 – 900 kWh) per month	54.60
For the next kWh (901 kWh onwards) per month	57.10
The Minimum Monthly Charge is RM3.00	

Commercial Tariffs – for offices, shops and hotels	per kWh (sen)
Tariff B (Low Voltage)	
For the first 200 kWh (1 – 200 kWh) per month For the next kWh (201 kWh onwards) per month <i>The Minimum Monthly Charge is RM7.20</i>	43.50 50.90
Tariff C1 (Medium Voltage)	
For each kilowatt of maximum demand per month For all kWh The Minimum Monthly Charge is RM600.00	30.30 36.50
Tariff C2 (Medium Voltage Peak / Off-Peak)	
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period The Minimum Monthly Charge is RM600.00	45.10 36.50 22.40

Industrial Tariffs – for factories	per kWh (sen)
Tariff D (Low Voltage)	
For the first 200 kWh (1 – 200 kWh) per month For the next kWh (201 kWh onwards) per month <i>The Minimum Monthly Charge is RM7.20</i>	38.00 44.10
Tariff E1 (Medium Voltage) For each kilowatt of maximum demand per month For all kWh The Minimum Monthly Charge is RM600	29.60 33.70
The Minimal Monthly Charge is Nation	
Tariff E2 – (Medium Voltage Peak / Off-Peak)	
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period The Minimum Monthly Charge is RM600	37.00 35.50 21.90
Tariff E3 (High Voltage Peak / Off-Peak)	
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period The Minimum Monthly Charge is RM600	35.50 33.70 20.20

Mining Tariffs	per kWh (sen)
Tariff F (Low Voltage)	
For all kWh The Minimum Monthly Charge is RM120	38.10
Tariff F1 (Medium Voltage General Mining Tariff)	
For each kilowatt of maximum demand per month For all kWh	21.10 31.30
The Minimum Monthly Charge is RM120	31.30
Tariff F2 (Medium Voltage Peak / Off-Peak Mining Tariff)	
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period The Minimum Monthly Charge is RM120	29.80 31.30 17.20

Lighting Tariffs	per kWh (sen)
Tariff G (Street Lighting Tariff)	
For all kWh (including maintenance) For all kWh (excluding maintenance) The Minimum Monthly Charge is RM7.20	30.50 19.20
Tariff G1 (Neon & Floodlight Tariff)	
For all kWh The Minimum Monthly Charge is RM7.20	20.80

Specific Agriculture Tariffs	per kWh (sen)
Tariff H (Low Voltage Specific Agriculture Tariff)	
For the first 200 kWh (1 – 200 kWh) per month For the next kWh (201 kWh onwards) per month The Minimum Monthly Charge is RM7.20	39.00 47.20
Tariff H1 (Medium Voltage General Specific Agriculture Tariff)	
For each kilowatt of maximum demand per month For all kWh The Minimum Monthly Charge is RM600	30.30 35.10
Tariff H2 (Medium Voltage Peak / Off-Peak Specific Agriculture Tariff)	
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period The Minimum Monthly Charge is RM600	40.80 36.50 22.40

^{*}Note:
1.6% for Feed-in-Tariff (FiT) is imposed on consumers' monthly bill (excluding Domestic consumers with monthly consumption of 300kWh and below) effective from 1st January 2016

Schedule 2

Tariff rates for Top-up and Standby Services (only for Co-generators) are set out as follows:

Commercial Tariffs	Unit	Rate	es (RM)
		Top-up	Standby**
Tariff C1 (Medium Voltage General Commercial Tariff)			
Maximum demand charge per month For all kWh	RM / kW sen / kWh	30.30 36.50	14.00
Tariff C2 (Medium Voltage Peak / Off-Peak Commercial Tariff)			
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period	RM / kW sen / kWh sen / kWh	45.10 36.50 22.40	14.00

Industrial Tariffs	Unit	Rate	es (RM)
		Top-up	Standby**
Tariff E1 (Medium Voltage General Industrial Tariff)			
Maximum demand charge per month For all kWh	RM / kW sen / kWh		14.00
Tariff E2 (Medium Voltage Peak / Off-Peak Industrial Tariff)			
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period	RM / kW sen / kWh sen / kWh		14.00
Tariff E3 (High Voltage Peak / Off-Peak Industrial Tariff)			
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period	RM / kW sen / kWh sen / kWh		8.00*

Mining Tariffs	Unit	Rate	s (RM)
		Top-up	Standby**
Tariff F1 (Medium Voltage General Mining Tariff)			
Maximum demand charge per month For all kWh	RM / kW sen / kWh		14.00
Tariff F2 (Medium Voltage Peak / Off-Peak Mining Tariff)			
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period	RM / kW sen / kWh sen / kWh		14.00

Specific Agriculture Tariffs	Unit	Rate	es (RM)
		Top-up	Standby**
Tariff H1 (Medium Voltage General Specific Agriculture Tariff)			
For each kilowatt of maximum demand per month For all kWh	RM / kW sen / kWh	30.30 35.10	14.00
Tariff H2 (Medium Voltage Peak / Off-Peak Specific Agriculture Tariff)			
For each kilowatt of maximum demand per month during the peak period For all kWh during the peak period For all kWh during the off-peak period	RM / kW sen / kWh sen / kWh	40.80 36.50 22.40	14.00

*Notes:

- This new Standby rate (as of 1st January 2014) is applicable to the following customers:

 All new co-generation customers and,
 Existing co-generation customers who wish to migrate to this new Standby rate
- ii. For existing co-generation customers who wish to maintain the previous Standby (firm and non-firm) rates, the previous Standby (firm and non-firm) rates together with the new top-up rate (as of 1st January 2014) will be applicable.
- iii. 1.6% for Feed-in Tariff (FiT) is imposed on customers' monthly bill (excluding Domestic consumers with monthly consumption of 300 kWh and below) effective from (1st January 2014)

Discounts and Offers

i. Mining Industry

Customers in the mining tariff category are entitled to a 25% discount on their monthly bills.

"Mining Consumer" refers to consumers whose electricity consumption is mostly for extracting minerals including dredging activities. Supporting document from Minerals and Geoscience Department, Ministry of Natural Resources and Environment is required.

ii. Welfare Organizations

Welfare organizations are eligible to a 10% discount on their monthly bills.

Welfare institutions such as orphanage and elderly home, home for the blind and disable, spastic's center that are fully funded and administered by Ministry of Women, Family and Community Development or such institutions with source of income funded by public donation are eligible to a 10% discount on their monthly bills.

iii. Institutions of Learning

All government and private institutions of learning which are fully or partly funded by the government and normally administered by Ministry of Education are eligible to a 10% discount on their monthly bills. The following institutions are not eligible for the 10% discount;

- 1. Private institutions of learning without any aid from the government.
- Training institutions such as police academy, fire brigade academy, nursing college and bank training centre etc.

iv. Places of Worship

Places of worship registered under Registrar of Societies and / or its respective religious governing body such as State / Federal Islamic Religious Council / Department, Malaysian Buddhist Association, Malaysian Hindu Sangam, Sikh Naujawan Sabha, Sikh Youth Movement, Buku Panduan Katholik and Buku Panduan Gereja Malaysia dan Brunei are entitled to a 10% discount on their monthly bills.

v. Tariff Riders

A Tariff Rider is an electricity pricing option offered to eligible customers, on top of the current tariff structure in force. Eligible customers stand to gain additional savings when using electricity under specific situations. Available Tariff Rider schemes are as follows:

- Off-peak Tariff Rider (OPTR)
- Sunday Tariff Rider (STR)

Off-Peak Tariff Rider

The Off Peak Tariff Rider (OPTR) scheme is offered to all medium voltage commercial and industrial customers who are currently not enjoying any off-peak usage tariff rates. These are:

- Medium Voltage General Commercial Tariff C1
- Medium Voltage General Industrial Tariff E1

Customers enrolled in the OPTR scheme will enjoy a 20% discount on electricity usage during off-peak hours (10.00 p.m. to 8.00 a.m.) every day.

How This Affects Your Business

Since the discount applies to off-peak electricity usage, you should reschedule your operations to increase production or extend your operating hours to anytime between 10.00 p.m. and 8.00 a.m. With the 20% discount applied to electricity usage during those hours, you stand to enjoy significant savings in your monthly electricity bill.

Eligibility

You are eligible to enroll in the OPTR scheme if:

- You are an existing TNB customer under the C1 or E1 tariff.
- You have been receiving electricity supply from TNB for at least six (6) months.
- Your latest Load Factor is higher than the average Load Factor over six (6) months prior to your application.
- You do not have an outstanding amount not more than the total deposit / bank guarantee paid.
 Otherwise this outstanding amount must be settled before applying.

Additional Requirements

- Additional cost will applies for meter change to enjoy the OPTR scheme.
- You will also need to sign a supplementary supply contract.

The OPTR scheme will be activated in the following consumption period (meter reading month), as soon as all requirements are met and all metering-related works are completed.

*Please note that you are not required to enrol in this scheme; you reserve the right to remain with your existing tariff rates should it prove more beneficial to you and your business.

Sunday Tariff Rider

The Sunday Tariff Rider (STR) scheme is offered to all medium or high-voltage industrial customers. These are:

- Medium Voltage General Industrial Tariff E1
- Medium Voltage Peak / Off-Peak Industrial Tariff E2
- High Voltage Peak / Off-Peak Industrial Tariff E3

Customers enrolled in the STR scheme will still pay the same rates on electricity usage as their current tariff; however Maximum Demand charges will not be applied to any electricity usage on Sundays.

How This Affects Your Business

Since no Maximum Demand charges will be applied on Sundays, you should reschedule your operations to increase production or to extend your operating hours on Sundays. This will add more savings to your monthly electricity bill.

Eligibility

You are eligible to enroll in the STR scheme if:

You are an existing TNB customer under the E1, E2, or E3 tariff.

You do not have an outstanding amount not more than the total deposit / bank guarantee paid. Otherwise this outstanding amount must be settled before your application can be considered.

Additional Requirements

Additional cost will applies for meter change to enjoy the STR scheme. You will also need to sign a supplementary supply contract.

Time of Use (TOU)

Time of Use (TOU) tariff scheme offers different rates at different times of the day. For example, tariff rates during Off-Peak period will be lower than Peak Period.

TOU tariff has two (2) time zones; Peak and Off-Peak.

Time Zone	Hours
Peak	08:00 – 22:00 hours
Off-peak	22:00 – 08:00 hours

TOU tariff scheme is offered to medium voltage and high voltage customers under the following tariff category:

Tariff Category			
Commercial	Tariff C2		
Industrial	Tariff E2, E3,		
Agriculture	Tariff H2		
Mining	Tariff F2		

^{*}Please note that you are not required to enroll in this scheme; you reserve the right to remain with your existing tariff rates should it prove more beneficial to you and your business.

Enhanced Time of Use (ETOU)

ETOU tariff scheme is introduced as an extension to the TOU tariff. Under this scheme, there will be three (3) time zones for Energy charge with Peak, Mid-Peak and Off-Peak rates.

On the other hand, Maximum Demand charge will have two (2) time zones with Peak and Mid-peak rates.

The scheme is also divided as follows:

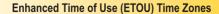
Monday to Friday	Three (3) times zones with three (3) energy rates for Energy charge: Peak, Mid Peak and Off-Peak
Weekends and Public Holiday	Two (2) times zones with two (2) rates for Maximum Demand charge: Peak, and Mid Peak
	One (1) time zone with one (1) energy rate: Off-Peak rate only
	Maximum Demand Charge is waived during Saturday, Sunday, and Public Holidays

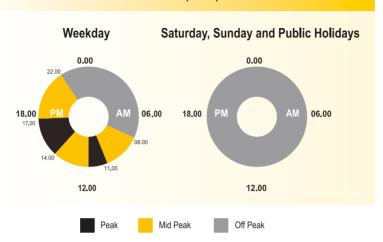
*Note: ETOU will only include these fixed Public Holidays: New Year (1 January), Labour Day (1 May), Merdeka Day (31 August), Malaysia Day (16 September) & Christmas (25 December)

ETOU Time Zones

ETOU tariff scheme has three (3) time zones (Peak, Mid-Peak and Off-Peak) on Monday to Friday. Only one (1) time zone (Off-Peak) applied on Saturday, Sunday and Public Holidays

Enhanced Time of Use Zones Time Zone Hours				
Mid-Peak	08:00 – 11:00			
Peak	11:00 – 12:00			
Mid-Peak	12:00 – 14:00			
Peak	14:00 – 17:00			
Mid-Peak	17:00 – 22:00			
Off- Peak	22:00 – 08:00			





The ETOU scheme will be offered as an option based on the schedule below:

Implementation of Enhanced Time of Use (ETOU) Schedule				
Date	Tariff Category			
Starting from 1 January 2016	 Commercial customers at medium voltage (tariff C1 and C2) Industrial customers at medium and high voltages (tariff E1, E2, and E3) 			
Starting from 1 January 2017	Industrial customers at low voltage (tariff D)			

*Note: However, low voltage Industrial customers may opt for the ETOU scheme starting from 1st January 2016, provided that they would upgrade to medium voltage tariff at their own cost.

ETOU tariff scheme will be offered as an option to low, medium and high voltage customers under the following tariff category:

Tariff Category				
Commercial	Tariff C1, C2			
Industrial	Tariff D,E1, E2, and E3			

ETOU Rate

Tariff Category	Demand Charge (RM / kW / Month)		Energy Charge (sen / kWh)		
	Peak	Mid-Peak	Peak	Mid-Peak	Off Peak
Commercial C1 MV ETOU	34.00	28.80	58.40	35.70	28.10
Commercial C2 MV ETOU	48.40	42.60	63.60	33.90	22.40
Industrial D LV ETOU	42.10	37.20	48.40	32.70	24.90
Industrial E1 MV ETOU	35.50	29.60	56.60	33.30	22.50
Industrial E2 MV ETOU	40.00	36.00	59.20	33.20	21.90
Industrial E3 HV ETOU	38.30	35.00	57.60	32.70	20.20

^{*}Source: Tenaga Nasional Berhad (TNB) - www.tnb.com.my

WATER RATES

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

PERAK WATER BOARD MONTHLY WATER RATES

Type of Water Supply	Tariff Code	Rate	Minimum Payment
Domestic / Government	11	0 - 10m³ = RM0.30 / m³ 11 - 20m³ = RM0.70 / m³ > 20m³ = RM1.03 / m³	RM3.00
Business / Industrial	21	0 - 35m³ = RM1.45 / m³ > 35m³ = RM1.65 / m³	RM14.50
House of Worship / Welfare	41	Flat Rate = RM0.40 / m³	RM4.00
Shipping	71	Flat Rate = RM7.00 / m ³	RM70.00
Domestic (Bulk Meter)	81	Flat Rate = RM0.69 / m ³	RM100.00

^{*}Source: Lembaga Air Perak - www.lap.com.my
*Note: The imposition of minimum charges for these categories is based on a consumption threshold of 10m³ or the existing minimum charge, whichever is higher

SEWERAGE RATES

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

Domestic Customers

Domestic Customer	Per head per month
Low cost houses and government quarters in categories F,G,H and I (receiving either Individual Septic Tank or Connected Sewerage Services)	RM2.00
Houses in Kampung, New Villages and Estates (receiving either Individual Septic Tank or Connected Sewerage Services)	RM3.00
Premises and government quarters in categories A, B, C, D and E receiving Individual Septic Tank Services.	RM6.00
Premises and government quarters in categories A, B, C, D and E receiving connected Sewerage Services	RM8.00

Industrial Customers

Industrial Customers	Per head per month
Premises receiving Individual Septic Tanks Services	RM2.00
Premises with Connected Sewerage Services	RM2.50

Commercial Customer

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

Annual Value of Property (RM)	Monthly basic charge for premises receiving connected sewerage services (RM)	Monthly basic charge for premises with individual septic tanks (RM)
2,000 or less	8	7
2,001 - 5,000	14	8
5,001 - 10,000	20	14
10,001 - 20,000	26	19
20,001 - 30,000	29	21
30,001 - 40,000	32	23
40,001 - 50,000	35	25
50,001 - 60,000	38	27
60,001 - 70,000	41	29
70,001 - 80,000	44	31
80,001 - 90,000	47	33
90,001 - 100,000	50	35
100,001 - 200,000	180	120
200,001 - 400,000	495	330
400,001 - 600,000	522	348
600,001 - 800,000	1,980	1,320
800,001 - 1,000,000	2,160	1,440
1,000,001 - 3,000,000	4,320	2,880
3,000,001 - 5,000,000	8,800	5,400
5,000,001 - 7,000,000	9,200	6,000
More than 7,000,000	9,600	6,600

Water Usage	Excess Charge
Up to 100 m ³	No charge
More than 100 m ³	30 sen per m³
More than 200 m ³	45 sen per m³

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

SCHEDULE WASTE MANAGEMENT

The Leader In Integrated Environmental Solutions

Kualiti Alam owns and operates the only integrated hazardous waste management centre in Malaysia, Kualiti Alam Waste Management Centre (WMC) in Negeri Sembilan. The WMC holds the license to handle 76 categories of 77 scheduled wastes listed under Environmental Quality (Scheduled Wastes) Regulations 2005.

With more than 20 years of expertise and experience, Kualiti Alam continues to offer a comprehensive range of waste management services ranging from analysis, treatment, recycling, recovery, logistics to final disposal of scheduled waste. Based on its focus on innovation and technology development, Kualiti Alam remains to reinforce its commitment to the industry, environment and community; and have been recognised for its excellence with various certifications including ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018.

All facilities are designed and managed to meet stringent international standards. These facilities have the capacity to store, treat and dispose more than 100,000 tones of all classes of hazardous wastes annually. The end-to-end facilities comprise of Incineration Plant, Solidification Plant, Physical & Chemical Treatment Plant, Secured Landfill and Clinical Waste Treatment Centre.



^{*}Source: Indah Water Konsortium Sdn Bhd - www.iwk.com.my

Services & Facilities

Incineration Plant

The Incineration Plant for scheduled waste is built to cater to all organic waste that requires thermal treatment to achieve maximum destruction efficiency. Scheduled organic waste, including toxic, hazardous, clinical and pathological waste in all forms, solids, sludge and liquids are treated here. A rotary kiln as the primary combustion chamber with a temperature of up to 1000°C and secondary combustion chamber operating at above 1000°C to ensure the highest possible destruction efficiency, followed by heat recovery system and finally an extensive multi-stage flue-gas treatment system.

Designed with multiple feed streams, dual combustion chambers, rapid cooling, dry and wet scrubbing systems, the plant is designed to achieve 99.99% destruction and flue-gas removal efficiency. Emissions from this plant meet all Malaysian Environmental standards. The incineration process is being monitored by Continuous Emissions Systems (GEMS) to ensure the compliance with Department of Environment, Malaysia (DOE) license condition. Fully computerised and equipped with continuous monitoring systems, the Incineration Plant represents the latest standard in rotary kiln incineration technology.

Solidification Plant

Stabilisation and solidification aim to immobilise the toxic constituents of hazardous wastes to prevent them from leaching from the wastes once disposed. The Solidification technologies are often used to treat the residues from other treatment processes such as fly ash from incineration or sludges from heavy metal precipitation. Cement, lime and sand are also used in the solidification process. Solidification technologies are effective in treating a variety of difficult to manage inorganic wastes.

At Solidification Plant, inorganic wastes that are typically metal hydroxide sludge containing heavy metals such as lead, arsenic, nickel, zinc and chromium which do not fulfil the Direct Landfill Waste Acceptance Criteria for direct disposal into Secured Landfill are treated. This Plant can be used for wastes containing mixtures of contaminants and can economically treat large waste volumes.

Physical & Chemical Treatment Plant

Physical & Chemical Treatment Plant (PCT) is capable of handling all types of inorganic liquid waste such as acid, alkaline, oxidizer, chromate, cyanide and others. The PCT is also able to handle wastes with high total dissolved solid content through the use of a proprietary treatment process. These wastes are treated through various chemical processes including neutralisation, oxidation and reduction.

The PCT is operated with an intelligent monitoring control system to minimise the potential hazards. This facility allows the treatment of contaminated acids and alkalines, various wastewaters and spent plating solutions. The slurry and filtered press sludges are tested periodically to ensure all wastes are treated in a safe and cost effective manner.

Clinical Waste Treatment Centre

ECO-FRIENDLY MICROWAVE STERILISATION SYSTEM

Kualiti Alam offers the most innovative technology in medical waste disposal, AMS-serial 250-Ecosteryl. It is a zero emission technology, no harmful effects, no water, no steam, no odour, no burning or smoke, and is capable to process up to 300 kilogramme per hour. The residue from the process is inert and landfill ready.

The Microwave Ecosteryl is manufactured by AMB-Ecosteryl, a specialist in the commercial treatment of medical waste without combustion. Kualiti Alam is also the distributor for this revolutionary technology to the region, including Thailand, Indonesia, Singapore, Turkey and Brunei.

Vertical Secured Landfill

In 2015, the existing secured landfill at the WMC was close to full capacity. WMC had a major problem of finding adequate space for incoming waste.

WMC then conceptualized a strategic vision to create more air space at our existing landfill. The Vertical Secured Landfill Project was born and construction commenced in March 2015.

Over the next four years, a 24m high geogrid wall will be built along the 1.7km parameter of existing secured landfill. This first phase (Phase 1) will provide additional capacity of 1.5 million MT and increase the lifespan initial by 15 years without using new land.

Effluent Treatment Plant

Kualiti Alam Waste Management Centre (KAWMC) has two facilities to treat wastewater generated in daily operation of treatment and disposal of Scheduled Waste. Effluent Treatment Plant (ETP) is built to treat contaminated surface runoff from the operation area and effluent from the scheduled waste treatment process. The process is a combination of physical-chemical treatment, biological treatment and has the capacity of 300m³/day. The ETP plant is also equipped with Ultrafiltration / Reverse Osmosis polishing system to ensure treated effluent consistently meet Standard A limit as stipulated in Industrial effluent Regulation 2009.

Leachate Treatment Plant

Leachate from Vertical Secured Landfill is treated by other dedicated plant called Leachate Treatment Plant (LTP). This plant has a treatment capacity of 400m³ / day and runs more complex process than ETP plant. LTP has two stages of biological treatment to remove ammonia and organic contents. Advanced Oxidation and Carbon Adsorption process to further reduce organic contents and finally Ultrafiltration / Reverse Osmosis polishing system to achieve Standard A. Treated effluent and treated leachate from both plants will be reuse as quench water in Incineration Plants.

Treatment Rates

Incineration (INC)
Physical & Chemical Treatment (PCT)
Landfill (LF)
Solidification (SOLI)

: RM1,053 - RM5,000 / MT : RM1,620 - RM3,780 / MT

: RM495 - RM700 / MT

: RM900 / MT

Transportation Rates

		For 10 Tonner		Tonner let (RM)**	For Tipper	For 3
Note	Note State	Per Pallet (RM)*	1 st Tier	2 nd Tier	Truck and Skid Bin	Tonner Per Trip
		Min. 10 pallets	Min. 18 pallets	Above 18 pallets	Per MT (RM)***	(RM)****
1	Negeri Sembilan	52.88	52.88	26.44	66.10	470.00
2	Kuala Lumpur (Wilayah Persekutuan)	59.73	59.73	29.87	74.66	470.00
3	Melaka	60.71	60.71	30.36	75.89	500.00
4	Selangor	65.61	65.61	32.80	82.01	470.00
5	Perak	79.32	79.32	39.66	99.14	780.00
6	Johor	82.25	82.25	41.13	102.82	1,000.00
7	Pahang	84.21	84.21	42.11	105.26	890.00
8	Penang	113.59	113.59	56.79	141.98	890.00
9	Terengganu	180.17	180.17	90.09	225.22	950.00
10	Kedah	181.15	181.15	90.58	226.44	1,000.00
11	Kedah (Kulim)	142.24	142.24	71.12	177.80	890.00
12	Kelantan	183.11	183.11	91.56	228.89	1,000.00

Note A

[&]quot;The rates quoted is specifically in relation to transportation by 10 Tonner Curtain Tautliner Truck (Curtain-sider) for packaged Waste with a minimum pickup of ten (10) pallets and maximum pickup of twelve (12) pallets.

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

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

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

Note B:

- The size of the pallets used for the purpose of this Agreement is 120cm x 120cm which could cater for four (4) 200 litres drums per unit or 1m³ PP bag per unit.
- ii. For ISO / IMO tank and other modes of approved transportation, KA will quote the rates separately subject to availability and on a case to case basic upon Customer's request. For the avoidance of doubt, the minimum tonnage for collection using ISO / IMO tank is eighteen (18) metric tonne.

Disclaimer: Do take note that the prices are subject to changes depending on our price revision practice. We will inform / update our customers on any changes accordingly.

GAS & FUEL COSTS

Per litre	(RM)
Petrol (Unleaded)	
- RON 95	2.05
- RON 97	4.84
Diesel	
- Retail	2.15
Per kg	(RM)
LPG Retail:	
- 10kg	19.00
- 12kg	22.80
- 14kg	26.60

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

NATURAL GAS PRICE FORMULA FOR NON-POWER SECTOR (INDUSTRIAL SECTORS)

Effective Date: 1st January 2022

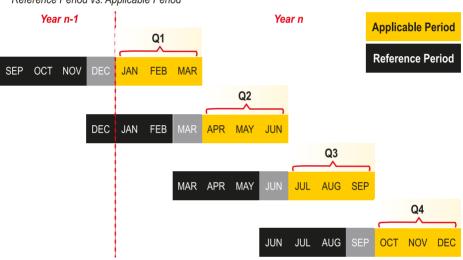
Formula:

Gas Cost = : Malaysia Reference Price (MRP) Quarterly X (1 + Beta %) + Transmission + Distribution

Descriptions:

MRP's quarterly-based pricing mechanism

Reference Period vs. Applicable Period



For Q1 2023, price (applicable Period), data for the months of September, October and November 2022 are used.

For Q2 2023, price (applicable Period), data for the months of December 2022, January and February 2023 are used, and so on.

Beta (%)

Subject to Contract Tenure and Annual Volume (GJ/Year)

Transmission and Distribution prices

Transmission Cost = RM1.128/GJ (Subject to revision by Energy Commission)
Distribution Cost = RM1.715/GJ (Subject to revision by Energy Commission)

TELECOMMUNICATIONS

Type of ICT & Digital Services

Internet

- Direct over Metro-E (DoME)
- Managed Local Area Network (MLAN)
- Managed Enterprise WiFi
- Hospitality Entertainment Solution (HoTES)

SD - WAN

- · SD IPVPN
- · SD Internet

Digital Connectivity

- Metro-E
- · Hyperband
- VSAT

Network Value Added Services (VAS)

- · Managed Bandwidth Management Services
- Managed Network Visibility Services

Voice

- · Business Voice
- Multi Line SIP
- · Value Added Services
- Unifled Communication and Collaboration
- TM One for Webex

Data Centre

- · Twin Core : Iskandar Puteri Data Centre
- Twin Core : Klang Valley Data Centre
- Co-location Rack
- Dedicated Cage
- · Private Suite
- Data Centre Internet
- Metro Connect

- Cloud Connect
- Managed Business Internet Services (MBIS)
- Cross Connect
- Workplace
- Smart Hand
- Data Centre Infrastructure Management (DCIM)
- Data Centre Professional Services

INTERNET CONNECTIVITY PRODUCTS

Product	Speed / Monthly Charges		
Product	100Mbps	500Mbps	800Mbps
Direct Over Metro-E	Speed range from 30Mbps - 1000Mbps. Average price per Mbps is RM200 - RM301		
Unifi	RM139	RM299	RM349
Voice - Multi Line SIP	Channel range from 4 to 128. Monthly rental charge for 4 channel is RM180 (usage charge is RM0.30 per / minute)		

*Notes:

⁻ Direct Over Metro-E is a dedicated internet access service with SLA / SLG

⁻ Unifi is a best effort internet access service

INTERNET SERVICES

Direct over Metro-E (DoME)

For its last-mile transport or edge network. It provides direct services provision through Metro-E network access by providing Internet Access service to businesses that use a dedicated digital connection.

Features

- Value-added services include IPV6, Bandwidth on Demand, Border Gateway Protocol, Distributed Denial Of Service, soft bundle with Managed Bandwidth Management Service (MBMS) and Managed Unified Threat Management (MUTM).
- 2. Dedicated Internet access with prioritised traffic and back by high SLA suitable for heavy usage of the Internet.
- 3. Provision via Metro-E network access Instantaneous highly reliable fiber network.
- 4. Pro-active monitoring and prioritised technical support Expert and experienced team.

Value Proposition

1. Heavy Usage of Internet

Allows upload and download traffic to run concurrently without sacrificing the speed of the network.

2. Multiple-User with Cost-Effective Solution

A stable connection which allows many networks to share a single internet access line.

3. 24 x 7 Internet Connection

An 'always-on' Internet connection which allows businesses to run globally.

4. 24 x 7 Customer Services + Managed Service

A dedicated 24-hour Technical Support Centre.

5. Unlimited IP Addresses

With a maximum of one block of Class C or 254 IP Addresses, customers can configure their network in unlimited ways.

INTERNET SERVICES

Direct over Metro-E (DoME)

Package Offerings					
Packages	Standard Direct	Silver Direct	Gold Direct	Platinum Direct	
Service Availability	SLA 99.7%	SLG 99.8%	SLG 99.9%	SLG 99.99%	
Latency	Redundancy in terms of Metro-E diversity ring	60ms	50ms	40ms	
Package Loss	Single VVL (EPE to NPE)	3% Packet Loss	2% Packet Loss	1% Packet Loss	

VOICE SERVICES

Multi Line SIP (MLS)

Scalable business telephone services with Multi Line SIP Services. You can now increase the available lines to handle large call volumes, especially for a business that's expanding, for a more cost-effective solution.

Features

- 1. Powerful voice service that is capable of handling multiple voice calls at a time.
- Supports voice calls only.
- 3. Single VLAN with 400 access / VPN SIP trunk.
- 4. Serves via Private Dynamic IP of Fixed / Static IP.
- 5. Enabled via BTU and BG that are connected to IPPBX, or using IPME infra that is connected to customer's equipment (IPPBX).

Value Proposition

1. Guaranteed Voice Quality

Offers guaranteed call quality as each Multi Line SP is a dedicated channel with SLA / SLG (IPME).

2. Flexible and Scalable

Adds as many phone lines as your business requires, at a low cost.

3. No Hidden Charges

The IPME charges are already included in Multi Line SIP package price.

4. Long Term Solution

Supports all features in the existing PRI system, thus you no longer need to worry when phasing out from your current PRI.

VOICE SERVICES

Multi Line SIP (MLS)

Package Offerings					
Category		Channels	DDI Numbers / Extension	One Time Charge	
	Lite	4 8 12 16	30 numbers 60 numbers 90 numbers 120 numbers		
MLS over HSBB infra	Medium	20 24 28	150 numbers 180 numbers 210 numbers	DepositStamp DutyInstallation Charges	
	Heavy	32 64 128	240 numbers 480 numbers 960 numbers		
	Packages	Free	DDI Numbers		
MLS over IPME infra	32 channel 64 channel 128 channel 256 channel 512 channel	240 numbers 480 numbers 960 numbers 1,800 numbers 3,400 numbers		DepositStamp DutyInstallation ChargesRouter Charges (SLG99.5 & 99.9)	

Packages together with SLA 99.0 and SLG 99.5 and SLG 99.9

Componenents : Rental and Call Charges			
National	Fixed To Fixed		
Ivalional	Fixed To Mobile		
IDD	Based On Country Rates		

OCEAN FREIGHT RATES

Average Freight Rate

Rates quoted are subject to:

- THL / THD / DOC and EDI
- BAF / CAF/ WAR RISK / PEAK SEASON surcharges.
- · Changes based on market condition

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

^{*}Source: Malaysian Investment development Authority (MIDA) - www.mida.gov.my

COURIER SERVICE RATES

Various Malaysian and international companies provide courier services in Malaysia.

Normal Air Mail: Parcel / Documents

Country	EDT	Air Mail	
		First 600gm	Next 600gm
		(RM)	(RM)
Australia	6 - 14 days	140.80	160.60
Germany	8 - 15 days	198.00	236.50
Japan	6 - 14 days	140.80	160.60
UK	8 - 16 days	198.00	236.50
USA	8 - 16 days	198.00	236.50

EDT (Estimated Delivery Time - working days)
*Source: Pos Malaysia Berhad - www.pos.com.my
COST OF DOING BUSINESS IN PERAK, MALAYSIA

Express Mail Service: Parcel / Documents

Country	EDT	EN	NS
		First 600gm	Next 600gm
		(RM)	(RM)
Australia	2 - 4 days	183.40	205.80
Germany	3 - 6 days	242.20	281.40
Japan	2 - 4 days	183.40	205.80
UK	3 - 5 days	242.20	281.40
USA	3 - 6 days	242.20	281.40

EDT(Estimated Delivery Time - working days)
*Source: Pos Malaysia Berhad - www.pos.com.my

Sea Shipping Mail: Parcel / Documents

Country	EDT	Sur	face
		First 600gm	Next 600gm
		(RM)	(RM)
Australia	5 - 14 week	101.00	117.00
Germany	6 - 15 week	137.00	169.00
Japan	5 - 14 week	101.00	117.00
UK	6 - 16 week	137.00	169.00
USA	6 - 16 week	137.00	169.00

EDT (Estimated Delivery Time - week)

*Source: Pos Malaysia Berhad - www.pos.com.my

AIR CARGO RATES

From Kuala Lumpur to:

Destination Country	SCR* Item No.	Minimum Weight (kg)	Rates / kg (RM)
	AUSTRALIA		
Perth		45	16.00
Sydney		45	24.00
	GERMANY		
Cologne		100	33.00
Hamburg		100	33.00
Stuttgart		100	33.00
	JAPAN		
Osaka		45	18.91
Tokyo		45	18.91
	KOREA		
Seoul		45	20.93
	UNITED KINGDOM		
London		45	27.87
	INTO US & WEST COAST		
	Not Operation / Not Applicable		
	Not Operation / Not Applicable		

AVERAGE HAULAGE RATES

Haulage base: Port Klang (North Port)

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

^{*}Note: FAF - Fuel Adjustment Factor

*The hauliers rate mentioned is only average indicative rate obtained in 2011 before the implementation of the anti-competition act.

Hauliers's tariff is currently liberalized and is on willing buyer willing seller basis.

^{*}Source: Kontena Nasional Cost Of Doing Business MIDA Edition 2021

IPOH CARGO TERMINAL SDN. BHD. (ICT)

- The idea of 'Dry Port' or 'Inland Port' as the best alternative to a seaport was developed by the Malaysian Government. The main aim is to provide all the facilities and logistic services that are available at seaport at strategic inland location. It is basically an extension of port facilities into the hinterland of a seaport, except in this case without the sea and for the reason the term 'Dry Port'is being used.
- Based on this concept, Malaysia established its first 'Dry Port' at Jalan St. John, Ipoh in the state of Perak. It was incorporated under the Company's Act as a private concern under the name Ipoh Cargo Terminal (ICT) in November 1989 under the auspices of the Ministry of Transport with the participation of Keretapi Tanah Melayu Bhd (KTMB), Perak State Economic Development Corporation (SEDC), Port Klang Authority (PKA), Penang Port Commission (PPC) and Johor Port Authority (JPA).
- The project was launched on 16th July 1989 and the construction of the terminal was completed in October. ICT commenced operation on 1st November 1989 and was officially opened by the Honorable Minister of Transport on 10th November the same year.
- Established primarily to help and provide the Perak-based traders an alternative in choice of
 ports for their business, ICT has now become the main port of import and export for most of
 the major and small scale industries located within Kinta Valley and its surrounding.

Our Services

Cargo Handling

Both conventional and containerized cargo

Warehousing

Storage of Bonded & Non bonded Cargo.

Open Storage / Container Storage

Storage facility for heavy lift cargo and empty / laden container storage for both import / export.

Port Services, Documentation and Custom Clearance

Processing of Customs 8 for transshipment of import container from seaport to ICT and clearance of Customs K1 / K2 / K3 / K8 / K9 for seaport / export shipment via ICT.

Maintenance and Repair of Containers

Apart from being a "Dry Port" also function as a depot for storage of MT containers for liners who choose to use the terminal facility for their shippers within the Kinta Valley.

Weighbridge Service

The terminal is equipped with a weighing of all export containers.

For further information:



IPOH CARGO TERMINAL SDN BHD (204706-X)

Jalan St. John. P. O. BOX 223, 30200 Ipoh, Perak Darul Ridzuan, Malaysia.

No Tel: 05-5272415 / 05-5273416 / 05-5277045

No Fax: 05-5273413

Website: www.ictipoh.com.my

Contact person:

- 1. Ms. Rosnawati bt. Ramli (rosnawati@ictipoh.com.my)
- 2. Ms. Nor Hafiza bt. Abdul Halim (hafiza@ictipoh.com.my)

ICT's Laden & Empty Container Consolidate Rates for Port Klang Sector

	Northport Area		Westport Area	
	20'FT	40'FT	20'FT	40'FT
Empty Container	RM310.00	RM515.00	RM340.00	RM585.00
FCL Laden Container	RM470.00	RM715.00	RM470.00	RM715.00
LCL Laden Container	RM540.00	RM800.00	RM540.00	RM800.00
Overweight Surcharge	RM600.00	Container + cargoes weight exceed 24 tonnes & above		
One Way Laden (by road)	20'FT	40'FT		
Port Klang Sector (FCL)	RM1,000.00	RM1,300.00		
Port Klang Sector (LCL)	RM1,070.00	RM1,400.00		
Lifting Charges	20'FT	40'FT		
Empty LOLO	RM22.00	RM38.00		
Laden LOLO	RM43.00	RM73.00		
Storage	20'FT	40'FT		
Empty Storage	RM2.00 p/day	RM4.00 p/day	No free	period
Laden Storage	RM4.00 p/day	RM8.00 p/day	Import: 5 days Export: 7 days	

^{*}Note: All the published rates are subject to any changes / review of cost *Source: Ipoh Cargo Terminal Sdn. Bhd. - www.ictipoh.com.my

Warehouse Rates

Type of services	Duration	Unit Calculation	Price (RM)	Warehouse
Storage	a) Monthly	M³ / Tonne	8.00	Bonded / Non Bonded
	b) Daily	M³ / Tonne	2.00	Bonded / Non Bonded
	c) Leasing	Sq.ft	3.00	Non Bonded
	d) Monthly	Sq.ft	1.00	Open Storage
Handling	Per Move	M ³ / Tonne	3.50	Bonded / Non Bonded
Service		From value of the cargo	0.125%	Bonded
Stuffing / Jnstuffing	Per move	Per Container	20' - RM100.00	
	Storage Handling Service Stuffing /	Storage a) Monthly b) Daily c) Leasing d) Monthly Handling Per Move Service Stuffing / Per move	Storage a) Monthly M³ / Tonne b) Daily M³ / Tonne c) Leasing Sq.ft d) Monthly Sq.ft Handling Per Move M³ / Tonne Service From value of the cargo Stuffing / Per move Per Container	Storage a) Monthly M³ / Tonne 8.00 b) Daily M³ / Tonne 2.00 c) Leasing Sq.ft 3.00 d) Monthly Sq.ft 1.00 Handling Per Move M³ / Tonne 3.50 Service From value of the cargo 0.125% Stuffing / Unstuffing Per move Per Container 20' - RM100.00



LUMUT MARITIME TERMINAL SDN BHD

Lumut Port is strategically located off the Straits of Malacca, on the west coast of Peninsular Malaysia, in Perak. The Port was established as a State Port and a catalyst for economic growth, development and industrialization of the State and the nation in general.

It owns and operates the port at Kg Acheh, Lumut which was officiated on 24th July 1995 and have been in operation for more than 20 years. In 2002, Lumut Port began to operate and manage Lekir Bulk Terminal.

Lumut Port Industrial Park provides land space for warehousing or transshipment and is on offer for local and foreign investors who are able to contribute to the throughput of the Port,

Lumut Maritime Terminal (LMT) Lumut Port Industrial Park (LPIP)

Lot 1, Lumut Port Industrial Park, Jalan Kg. Acheh, 32000 Sitiawan,

Perak Darul Ridzuan, Malaysia.

+605-698 3333

+605-698 1256

general@lumutport.com

LEKIR BULK TERMINAL (LBT)

Pulau Lekir Satu, Jalan Teluk Rubiah, 32040 Seri Manjung, Perak Darul Ridzuan, Malaysia

+605-688 9166

+605-688 9800

Mon - Fri 8.30am - 6.00pm Closed on Saturday, Sundays and Public Holidays

TABULATION OF PRINCIPLE CHARGES AT LMT TERMINAL

Dry Bulk Cargo

Activity	Main Berth	Barge Berth
i. Berth Occupancy	RM2.00	RM5.50
ii. Stevedorage	RM4.00	RM5.50
iii. Wharf Handling	RM4.00	RM5.50
Transit Charge	RM4.00	RM5.50

^{*}Rate per tonne or part thereof

Liquid Bulk Cargo

Activity	Main Berth	Barge Berth
i. Berth Occupancy	RM3.00	RM3.00
ii. Wharf Handling	RM5.00	RM5.00

^{*}Rate per tonne or part thereof

General Breakbulk Cargo

Activity	Main Berth	Barge Berth
i. Berth Occupancy	RM2.00	RM1.00
ii. Stevedorage	RM6.00	RM6.00
iii. Wharf Handling	RM5.00	RM5.00
Transit Charge	NIL	NIL
Shed Forklift	RM2.00	RM2.00

^{*}Rate per tonne or part thereof

Iron And Steel / Project Cargo

Activity	Main Berth	Barge Berth
i. Berth Occupancy	RM2.00	RM1.00
ii. Stevedorage	RM6.00	RM6.00
iii. Wharf Handling	RM6.00	RM6.00
Transit Charge	NIL	NIL

^{*}Rate per tonne or part thereof

* The Principal Charges may vary depending on the volume of cargo contracted.

a) Equipment Hire Charges		
i. Crane (RHL)	-	RM3.00 per tonne
ii. Grabs	-	RM2.00 per tonne
iii. Spreader (Jumbo Bag)	-	RM0.50 per tonne
b) Dry bulk cargo trimming charge	-	RM0.50 per tonne or part thereof
c) Weighing Charges (in / out)	-	RM5.00
d) Stevedorage – Drum operations	-	RM6.00

Marine Charges

The above charges such as Pilotage, launch, tugs, berthing and unberthing would be as per services rendered to the vessel while in the port.

- Vessel Overstaying Charges
- Port Stay charges
- RM20.00 (US\$ 5.24) per meter of LOA per hour RM10.00 (US\$ 2.97) per meter of LOA per hour

RENTED ACCOMODATION, FURNISHED

	Prime Urban Residential Area in Ipoh (per month)	Suburbs of Ipoh (per month)
	(RM)	(RM)
Houses		
Bungalow	1,000 – 10,000	800 – 8,000
Double Semi-Detached	800 – 1,500	500 – 1,000
Apartments / Condominiums	s	
1 – Bedroom	500 – 900	400 – 800
2 – Bedroom	800 – 1,600	600 – 1,000
3 – Bedroom	1,200 – 2,500	800 – 1,500

HOTEL RATES

Average published room rates in:

lpoh	Single / Double	
	(RM)	
5-Star Hotel	900	
4-Star Hotel	250	
3-Star Hotel	180	

^{*}Source: Tower Regency Hotel, Ipoh • Kinta Riverfront Hotel, Ipoh • Hotel Seri Malaysia, Ipoh • Pangkor Laut Resort, Pangkor Island.

GOLF CLUB MEMBERSHIP

Description	Individual Transferable Golf	Individual Non Transferable Golf	Individual Transferable Social	Individual Non Transferable Social	Corporate Membership	Term Membership
Membership Fee	RM35,000	RM18,000	RM20,000	RM15,000	RM40,000	RM6,000
Monthly Subscription Fee	RM100.00	RM100.00	RM65.00	RM65.00	RM100.00	No

^{*}Subject to 6% government tax

Sports Fund	=	=	-	-	-	-
Security Deposit	RM500	RM500	RM500	RM500	RM500	RM1000
Transfer Fee 10% of the prevailing membership fee	10%	-	10%	-	10%	-

^{*}Source: Royal Perak Golf Club - www.royalperak.com.my

INTERNATIONAL SCHOOL FEES

There are more than 30 international schools registered with the Ministry of Education, Malaysia. These schools are located in the Federal Territories of Kuala Lumpur and Labuan, and the states of Johor (Johor Bahru), Kelantan (Kota Bharu), Melaka (Malacca), Negeri Sembilan (Mantin), Pahang (Kuantan), Penang (Island), Perak (Ipoh), Sabah (Kota Kinabalu) and Sarawak (Kuching). The fees shown below are from a cross-section of the schools and are calculated for a whole year.

Tenby International School – Fees Schedule

Application fees, Non-refundable / One-time-off / per child, (Toddler - Year 11) : RM1,000

Enrolment fees, Non-refundable / One-time-off / per family, (Toddler - Reception) : RM1,500

Enrolment fees, Non-refundable / One-time-off / per family, (Year 1 - Year 11) : RM4,000

Application fees, Non-refundable / One-time-off / per child, (Sixth Form) : RM330

Enrolment fees, Non-refundable / One-time-off / per family, (Sixth Form) : RM3,300

Level	Age	Deposit 50% of One term school fee	Fee per Term (RM) (3 terms a year)
		Pre-School	
Toddler	2+	1,445	2,890
Nursery	3 to 4	1,445	2,890
Reception	4 to 5	1,445	2,890
		International Stream	
Year 1	5 to 6	2,150	4,300
Year 2	6 to 7	2,370	4,740
Year 3	7 to 8	3,040	6,080
Year 4	8 to 9	3,040	6,080

Year 5	9 to 10	3,715	7,430
Year 6	10 to 11	3,715	7,430
Year 7	11 to 12	4,475	8,950
Year 8	12 to 13	4,475	8,950
Year 9	13 to 14	4,475	8,950
Year 10	14 to 15	5,090	10,180
Year 11	15 to 16	10,180	15,270 (2 Terms Payment)
Sixth Form	16 to 19	4,340	8,680 (5 Terms Payment)

Sekolah Tenby Ipoh

Application fees, Non-refundable / One-time-off / per child, (S1 - 6) : RM650

Enrolment fees, Non-Refundable / One-time-off / per family, (S1 - 6) : RM1,300

Application fees, Non-Refundable / One-time-off / per child, (F1 - 5) : RM1,000

Enrolment fees, Non-Refundable / One-time-off / per family, (F1 - 5) : RM1,600

Level	Ago	Donosit	Foo per Term (PM)
Level	Age	Deposit 50% One Term's school fee	Fee per Term (RM) (3 terms a year)
	M	alaysian Stream	
S1 - 3	7 to 9	1,735	3,470
S4 - 6	10 to 12	2,280	4,560
F1 - 3	13 to 15	2,825	5,650
F4 - 5	16 to 17	2,975	5,950

^{*}Fees DO NOT include books, uniform, transportation, food, co-curicular activities, educational visits, and external examinations fees

Boarding Facilities (For students 12 years old and above)

Fee per Term	Fees per Year (11 month)	Deposit fees, per child
(RM)	(RM)	Refundable (RM)
7,200	19,800	1,800

Fees inclusive of before and after school meals, transportation, tuition & co-curricular activities in the Hostel.

*Notes:

- All students only pay a one-time Application Fee & Registration Fee on Admission.
- The deposit (i.e. Interest-free), equal to 1 term's fee & to be topped up as child progresses.

 Fees do not include ECA fees, books and uniform.
- * School fees are invoiced 3 times a year and are payable before the commencement of the school term.
- School research invoiced stimes a year and are payable before the commencement of the school reflect.

 The School reserves the right to impose late payment charge of 5% per annum on all outstanding fees which have not been paid by the 15th day of the commencement of the school term.
- To give in writing on the 1st day of term, at least one term's notice BEFORE the student leaves the School. Failure to do so will result in the forfeiture of the deposit.
- Payments are to be made by cash or cheque payable to IPOH INTERNATIONAL SCHOOL SDN BHD.
- Credit card payment will be accepted.
- Payment by cash, cheque (excluding post-dated cheques) & telegraphic transfers within 15 days of the academic term will be eligible to the above rebate. Rebate is solely for payment of the current term fee only.
- Partial payment/instalments are not eligible for the rebate.
- Rebates are not valid in conjunction with other promotions.

^{*}Source: Tenby Schools Malaysia - www.tenby.edu.my

HEALTH CARE

Average Consultation Fees charged by General Practitioners

(a) First visit / Initial Consultation

	Initial
	(RM)
Consultation only Consultation with examination Consultation with examination and treatment plan	35.00 - 125.00
Consultation after stipulated hours	Up to 50% above the usual rate
House call or Home visit	Up to 100% above the usual rate

(b) Clinic without pharmaceutical services

	Initial
	(RM)
Consultation only Consultation with examination Consultation with examination and treatment plan	35.00 - 145.00
Consultation after stipulated hours	Up to 50% above the usual rate
House call or Home visit	Up to 100% above the usual rate

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

Item	Initial	Follow-up
	(RM)	(RM)
Consultation only Consultation with examination Consultation with examination and treatment plan	80.00 - 235.00	40.00 - 105.00
Consultation after stipulated hours	Up to 50% above the usual rate	
House call or Home visit	Up to 100% above the usual rate	

^{*}Source: Malaysian Medical Association - www.mma.org.my

Hospital Ward Charges

Category of Ward	Per night	
	(RM)	
Single Bedded	220	
2-Bedded	165	
4-Bedded	85	
Deluxe Suite	350	

^{*}Source: Pantai Hospital Ipoh - www.pantai.com.my

DOMESTIC HELP

	Per month	
	(RM)	
Servant (foreign maid, full-time)	1,500	
Driver (basic)	1,500	

^{*}Source: Malaysian Investment Development Authority (MIDA) - www.mida.gov.my

PUBLIC TRANSPORT

Taxi Fares

	(RM)
On Meter (by kilometre)	
- For the first 1 km	3.00
- For every subsequent 200m	0.25
Radiophone Charges	
- For every taxi call	2.00
- All luggage placed in the boot	free

^{*}Source: Land Public Transport Agency (APAD) - www.apad.gov.my

Grab Fares

	(RM)
- For the first 1 km	0.70 - 0.95
- For base fare	1.00

^{*}Source: Grab - https://www.grab.com/my/driver/transport/justgrab/

Bus Fares

Without air conditioner					
On Meter (by kilometre)	(RM)				
- For the first 2 km	0.62				
- For every subsequent 1 km	0.094				
With air conditioner	,				
On Meter (by kilometre)	(RM)				
- For the first 2 km	0.94				
- For every subsequent 1 km	0.094				

^{*}Source: Land Public Transport Agency (APAD) - www.apad.gov.my

ELECTRIC TRAIN SERVICE (ETS)

Train to North

Schedule: Gemas - KL Sentral - Kuala Lumpur - Ipoh - Butterworth - Padang Besar

	¥	¥ _				¥	¥		¥	¥_	¥	¥		¥	¥	¥ _
STESEN/STATION	E P9272	EP9172	EG9022	EP9274	EG9420	E P9174	EG9024	EP9176	EG9028	E P9178	EG9322	E P9276	EG9032	E P9180	ES9052	Y EP9278
Gemas					08:05						15:20					
Batang Melaka					08:22						15:38					
Pulau Sebang					08:36						15:53					
Seremban					09:09						16:27					
Kajang					10:00						17:18					
Bandar Tasek Selatan					10:19						17:37					
KL Sentral	07:08	08:03	08:47	09:50	10:40	11:08	11:32	13:37	15:00	15:55	17:55	18:31	19:03	20:10	21:40	22:50
Kuala Lumpur	07:12	08:07	08:51	09:54	10:49	11:12	11:36	13:41	15:04	15:59	18:04	18:35	19:07	20:14	21:44	22:54
Kepong Sentral			09:13				11:58		15:21				19:24		22:01	
Sungai Buloh	07:41	08:31	09:21	10:23	11:16	11:36	12:06	14:05	15:29	16:23	18:28	19:04	19:32	20:38	22:09	23:18
Rawang			09:37		11:32		12:22		15:45				19:48		22:25	
Batang Kali											19:01				22:43	
Kuala Kubu Bharu															22:49	
Tanjung Malim	08:31	09:21	10:12	11:13	12:07	12:26	12:57	14:55	16:20	17:13	19:19	19:54	20:23	21:28	23:02	00:08
Slim River			10:26				13:11		16:34				20:37		23:16	
Sungkai			10:39				13:24		16:47				20:50		23:29	
Tapah Road			10:51		12:45		13:36		16:59		19:57		21:02		23:41	
Kampar	09:15	10:05	11:01	11:57	12:55	13:10	13:46	15:39	17:09	17:57	20:07	20:38	21:12	22:12	23:51	00:52
Batu Gajah	09:28	10:18	11:14	12:10	13:08	13:23	13:59	15:52	17:22	18:10	20:20	20:51	21:25	22:25	00:04	01:05
lpoh	09:42	10:32	11:28	12:24	13:22	13:37	14:13	16:06	17:36	18:24	20:34	21:05	21:39	22:39	00:18	01:19
Sungai Siput					13:41						20:53					
Kuala Kangsar	10:11	11:01		12:53	13:53	14:09		16:35		18:53	21:05	21:34		23:08		01:48
Padang Rengas					13:59						21:11					
Taiping	10:27	11:17		13:09	14:10	14:25		16:51		19:09	21:22	21:50		23:24		02:04
Bagan Serai					14:32						21:44					
Parit Buntar	10:56	11:46		13:38	14:40	14:54		17:20		19:38	21:52	22:19		23:53		02:33
Nibong Tebal					14:44						21:57					
Bukit Mertajam		12:03				15:11		17:37		19:55	22:11			00:10		
Butterworth		12:15				15:23		17:49		20:07	22:22			00:22		
Tasek Gelugor	11:21			14:03	15:08							22:44				02:58
Sungai Petani	11:33			14:15	15:20							22:56				03:10
Gurun					15:32											
Alor Setar	12:02			14:44	15:51							23:25				03:39
Anak Bukit					15:57											
Arau	12:23			15:05	16:14							23:46				04:00
Padang Besar	12:41			15:23	16:33							00:04				04:18

Nota/Note;

Perkhidmatan Baharu
New Services

Tertakluk kepada Akta Pengangkutan Awam Darat 2010/ Subject to Public Land Transport Act 2010





ELECTRIC TRAIN SERVICE (ETS)

Train to the South

Schedule: Padang Besar – Butterworth – Ipoh – Kuala Lumpur – KL Sentral - Gemas

			¥ _	¥	*_	¥ _	¥		¥ _	*_	¥ _	¥ _	*		¥ _	¥ _
STESEN/STATION	ES9051	EP9171	EP9173	EG9025	EG9321	EP9273	EG9027	EP9275	EP9175	EG9029	EP9277	EP9177	EG9035	EG9425	EP9279	EP9179
Padang Besar						07:30		09:35			13:40			15:50	16:45	
Arau						07:47		09:52			13:57			16:07	17:02	
Anak Bukit														16:23		
Alor Setar						08:08		10:13			14:18			16:29	17:23	
Gurun														16:47		
Sungai Petani						08:37		10:42			14:47			16:59	17:52	
Tasek Gelugor						08:50		10:55			15:00			17:11	18:04	
Butterworth		05:15	06:20		07:50				12:45			16:05				18:45
Bukit Mertajam		05:25	06:30		08:00				12:55			16:15				18:55
Nibong Tebal					08:14									17:34		
Parit Buntar		05:42	06:47		08:18	09:17		11:22	13:12		15:27	16:32		17:38	18:30	19:12
Bagan Serai					08:26									17:46		
Taiping		06:11	07:16		08:48	09:46		11:51	13:41		15:56	17:01		18:08	18:59	19:41
Padang Rengas					08:59									18:19		
Kuala Kangsar		06:27	07:32		09:05	10:02		12:07	13:57		16:12	17:17		18:25	19:15	19:57
Sungai Siput					09:16									18:37		
lpoh	05:10	06:55	08:00	08:22	09:34	10:30	12:02	12:35	14:25	15:30	16:40	17:45	18:35	18:55	19:43	20:25
Batu Gajah	05:23	07:10	08:15	08:34	09:49	10:45	12:14	12:50	14:40	15:42	16:55	18:00	18:47	19:10	19:58	20:40
Kampar	05:36	07:23	08:28	08:47	10:02	10:58	12:27	13:03	14:53	15:55	17:08	18:13	19:00	19:23	20:11	20:53
Tapah Road	05:46			08:57	10:12		12:37			16:05			19:10	19:33		
Sungkai	05:58			09:09			12:49			16:17			19:22			
Slim River	06:11			09:22			13:02			16:30			19:35			
Tanjung Malim	06:25	08:07	09:12	09:36	10:51	11:42	13:16	13:47	15:37	16:44	17:52	18:57	19:49	20:12	20:55	21:37
Kuala Kubu Bharu	06:38															
Batang Kali	06:45				11:10										21:14	
Rawang	07:03			10:12			13:52			17:20			20:25	20:48		
Sungai Buloh	07:19	08:58	10:03	10:28	11:43	12:33	14:08	14:38	16:29	17:36	18:43	19:49	20:41	21:04	21:47	22:29
Kepong Sentral	07:27			10:36			14:16			17:44			20:49			
Kuala Lumpur	07:45	09:23	10:28	10:54	12:08	12:58	14:34	15:03	16:54	18:02	19:08	20:14	21:07	21:29	22:17	22:54
KL Sentral	07:51	09:29	10:34	11:00	12:14	13:04	14:40	15:09	17:00	18:08	19:14	20:20	21:13	21:35	22:23	23:00
Bandar Tasek Selatan					12:34									21:55		
Kajang					12:53									22:14		
Seremban					13:44									23:05		
Pulau Sebang					14:18									23:38		
Batang Melaka					14:33									23:52		
Gemas					14:52									00:10		

16 Perkhidmatan Services

Petunjuk / Legend

EP: ETS Business Class
EP: ETS Platinum
EG: ETS Gold
ES: ETS Silver

Stesen Akhir / End Station
Stesen Bermula / Origin Station

Tertakluk kepada Akta Pengangkutan Awam Darat 2010/

Subject to Public Land Transport Act 2010

Nota/Note;

Perkhidmatan Baharu
New Services





DOMESTIC AIRFARES

Selected Destinations from Ipoh						
AirAsia	Round Trip					
	(RM)					
Johor Bahru	200 - 550					
Langkawi	300 - 400					
SCOOT	Round Trip					
	(RM)					
Singapore	450 - 600					

^{*}Source: Scoot Airline - www.scoot.com.my / Air Asia Airline - www.airasia.com.my

EATING OUT IN PERAK, MALAYSIA

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

	(RM)
A lunch at a food court	10 - 15
A lunch at a restaurant in a 5-star hotel	65 - 120
Burger King (Whopper®) ala carte	15.70
KFC (Snack plate)	15.50
Pizza Hut (12-inch pizza)	35.90 - 39.30
Sushi King (Set meals)	17.90 - 32.00

SHOPPING IN IPOH, PERAK

Ipoh is a favourite destination of shoppers. A wide range of competitively priced products are available here.

Product	(RM)
A pair of New Balance shoes	176 - 549
100ml of Bvlgari EDT for men	444
30ml of Calvin Klein EDT for women	267
Nikon D3500	4,386
Samsung Galaxy S22	3,499 - 5,099
Apple iPad Air - WiFi & Cellular	2,699 - 3,349

Prices of Selected Consumer Items

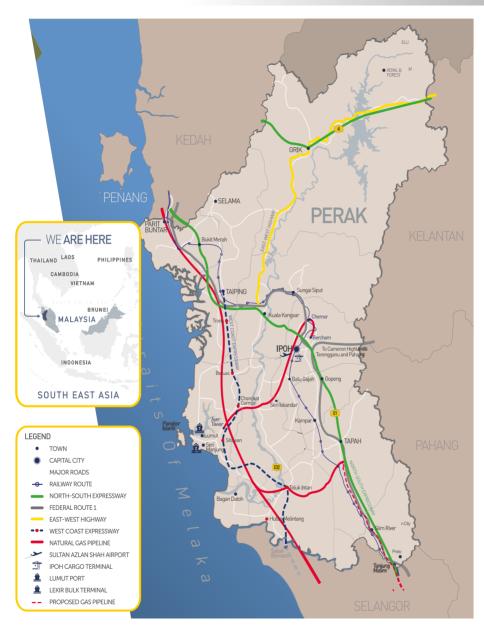
Prices in supermarkets

	(RM)
Bottle of Coke (500ml)	2.20
A pack of cigarettes (premium 20s)	17.40
A bottle of wine (Mid - Range)	62.90
A bottle of mineral water (1.2 litre)	2.99
A loaf of Fresh White bread (400g)	3.00

NON-DUTIABLE GOODS

The following are some of the goods available free duty in Malaysia: fountain pens, books, perfume, cosmetics, portable radios, watches, cameras, video cameras, calculators, computers, fishing equipment, golf clubs, tennis and badminton racquets, medical equipment, manicure preparations, e.g. nail polishers & varnishes, varnish removers, leather goods, e.g. shoes, handbags, wallets, purses, suitcases, travelling bags, briefcases.

^{*}Source: Royal Malaysian Customs - www.customs.gov.my



Map of Perak







PERAK INVESTMENT MANAGEMENT CENTRE

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