

MALAYSIA

COSTS OF DOING BUSINESS

Malaysia : Your Premier Investment Destination



Malaysian Industrial Development Authority

MIDA

www.mida.gov.my

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

Published by:



The Malaysian Industrial Development Authority (MIDA) is the government's principal agency for the promotion and coordination of industrial development in Malaysia. If you are interested in setting up a manufacturing or manufacturing related services project in Malaysia, do contact MIDA for more information as well as assistance in planning your business trip.

Website : www.mida.gov.my

In cooperation with:



The Federation of Malaysian Manufacturers (FMM) is Malaysia's premier and largest private sector economic organisation representing over 2,000 manufacturing and industrial service companies of varying sizes.

Established in 1968, FMM has led Malaysian manufacturers in spearheading the country's growth.

Website : www.fmm.org.my



The Malaysian International Chamber of Commerce and Industry (MICCI) represents the majority of international corporations currently operating in Malaysia. It aims to promote, protect and advance free enterprise and in particular the interests of the international investment community at present and potentially involved in trade and commerce in Malaysia.

Founded in 1837, the MICCI is the oldest private sector business organization in Malaysia.

Website: www.micci.com

One Ringgit Malaysia (RM) is divided into 100 sen. Currently, the Ringgit exchange rate operates on a managed-float regime against a trade-weighted basket of currencies. In this brochure, costs quoted in US Dollar are conversions based on US\$1 = RM 3.2

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

Average base lending rates:

Commercial banks - 5.19% (as at July 2010)

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

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

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Companies doing business in Malaysia must register with the Companies Commission of Malaysia (SSM) under the Companies Act, 1965.

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

	RM	US\$
Reservation of a name	30	9.38
For registration of a company, fees range according to nominal share capital, e.g:		
• Not exceeding RM100,000 (US\$ 31,250)	1,000	313
• RM 100,001 – RM 500,000 (US\$ 31,250 – 156,250)	3,000	938
• Exceeds RM500,000 (US\$ 156,250) but does not exceed RM1 million (US\$ 312,500)	5,000	1,563
• RM 1,000,001 – RM 5 million (US\$ 312,500 – 1.56 million)	8,000	2,500
• Exceeds RM5 million (US\$ 1.56 million) but does not exceed RM10 million (US\$ 3.13 million)	10,000	3,125
• RM 10,000,001 – RM 25 million (US\$ 3.13 million – 7.81 million)	20,000	6,250
• RM 25,000,001 – RM 50 million (US\$ 7.81 million – 15.63 million)	40,000	12,500
• Exceeds RM50 million (US\$ 15.63 million) but does not exceed RM100 million (US\$ 31.25 million)	50,000	15,625
• Exceeding RM100 million (US\$ 31.25 million)	70,000	21,875

Note: For the full range of fees, please go to SSM's website at www.ssm.com.my

Source: Companies Act, 1965 (Act 125) & subsidiary legislations.

Recommended fees for company secretarial services

	RM	US\$		
Incorporation of a Sdn. Bhd. (private limited company)	2,000	625		
Incorporation of a Bhd. (public limited company)	3,500	1,094		
Monthly Fees:	Professional Fees		Retainer Fees	
	RM	US\$	RM	US\$
Private Company :				
• Dormant	50	16	100	31
• Semi-active	100	31	150	47
• Active	150	47	300	94
Public Company :				
• Non-Listed	200	63	750	234
• Listed	300	94	2,000	625
Consultancy and advisory fee (minimum, per hour)	300	94		

Source: The Malaysian Institute of Chartered Secretaries and Administrators (MAICSA)-www.maicsa.org.my

Rental Rates for Prime Office Space

Location	RM	US\$
Alor Setar, Kedah	15.00 - 25.00	5.00 - 8.00
Georgetown, Penang	16.00 - 40.00	5.00 - 13.00
Ipoh, Perak	11.80 - 20.40	3.70 - 6.38
Kuala Lumpur	62.40 - 86.10*	19.50 - 27.00
Petaling Jaya, Selangor	37.70 - 48.40	11.78 - 15.13
Seremban, Negeri Sembilan	18.80 - 24.50	5.88 - 7.66
Melaka	11.00 - 25.00	3.44 - 7.81
Johor Bahru, Johor	17.20 - 30.10	5.38 - 9.41
Kuantan, Pahang	13.00 - 27.00	4.06 - 8.44
Kuala Terengganu, Terengganu	21.30 - 24.50	6.66 - 7.66
Kota Bharu, Kelantan	9.50 - 35.50	2.97 - 11.09
Kota Kinabalu, Sabah	15.00 - 27.00	4.69 - 8.44
Kuching, Sarawak	15.00 - 27.00	4.69 - 8.44

The above rates are approximate rentals (gross) per sq. metre per month inclusive of service charge. Note: 1 sq. metre = 10.76 sq.ft.

* - Rental excludes Petronas Twin Towers

Source: CH Williams, Talhar & Wong

Costs of Industrial Land & Factory Building



Cost of Industrial Land*				Cost of Ready-built Factory**	
Location	Selling price per ft ²	Quit rent per annum	Annual assessment rate (% of property value)	Selling price per ft ² of floor area	Rental per ft ² per month
Perlis	RM5.80-RM6.00 US\$1.81 - 1.88	RM100 per 100m ² US\$31.25 per 100m ²	8	-	RM0.50 - 0.80 US\$0.16 - 0.25
Kedah	RM4.70 - 5.80 US\$1.47 - 1.81	RM1.72 m2 US\$0.54m ²	8 - 12	RM0.75 - 1.06 US\$0.23 - 0.33	RM0.50 - 0.70 US\$0.16 - 0.22
Penang	RM17 - 65 US\$5.31 - 20.31	RM6,458 - 10,764 per ha. US\$2,018 - 3,364 per ha.	10 - 13.5	RM105.65 - 196 US\$33 - 61.25	RM0.70 - 1.40 US\$0.22 - 0.50
Perak	RM5.00 - 17.00 US\$1.56 - 5.31	RM3, 000 per ha. US\$938 per ha.	10	RM97 - 115 US\$30 - 36	RM0.50 - 0.70 US\$0.16 - 0.22
Selangor	RM8.50 - 60 US\$2.66 - 18.75	RM2,763 - 23,204 per ha. US\$863 - 7,251 per ha.	8 - 13	RM110 - 400 US\$34 - 125	RM1.10 - 2.00 US\$0.34 - 0.63
Negeri Sembilan	RM6.00 - 20.00 US\$1.88 - 6.25	RM1, 976.84 - 7,700 per ha. US\$618 - 2,406 per ha.	8 - 13	RM74 - 306 US\$23 - 96	RM0.90 - 2.00 US\$0.28 - 0.63
Melaka	RM6.00 - 18.00 US\$1.88 - 5.63	RM60 - 204 per 100m ² US\$19 - 64 per 100m ²	12-13.2	RM50 - 180 US\$16 - 56	RM1.50 - 4.00 US\$0.47 - 1.25
Johor	RM8.00 - 22.00 US\$2.50 - 6.88	Light ind.: RM1, 600 per ha. US\$500 per ha. Medium ind.: RM2, 100 per ha. US\$656 per ha. Heavy ind.: RM2, 400 per ha. US\$750 per ha.	0.28 - 1.0	RM60 - 190 US\$19 - 59	RM0.70 - 1.20 US\$0.22 - 0.38
Pahang	RM3.00 -RM11.00 US\$0.94 - 3.44	≤ 2 ha.: RM15 per 100m ² US\$4.69 per 100m ² > 2 ha.: RM10 per 100m ² US\$3.13 100m ²	7 - 9	RM50 - 127 US\$15.63 - 40	RM0.40 - 0.60 US\$0.13 - 0.19
Terengganu	RM0.18 - 5.60 US\$0.06 - 1.75	RM8 - 20 per 100m ² US\$2.50 - 6.25 per 100m ²	5 - 10	RM60-99 US\$19 - 31	RM0.40 - 0.65 US\$0.13 - 0.20
Kelantan	< 2 ac.: RM7.50 US\$2.34 > 2 ac.: RM7.00 US\$2.19	RM1, 000 per ha. US\$313 per ha.	5 - 12	-	RM0.35 - 0.45 US\$0.11 - 0.14
Sabah***					
- KKIP	RM18.00 - 20.00 US\$5.63 - 6.25	1% of market value	9 - 15	RM145 US\$45	RM0.70 - 1.00 US\$0.22 - 0.31
- POIC	RM12.00 US\$3.75	RM0.05 ps.f. US\$0.01 ps.f.			
Sarawak	RM2.50 - 10.00 US\$0.70 - 2.78	RM285 - 2,400 per ha US\$79 - 667 per ha	5.5 - 26.5	RM92 - 155.82 US\$26 - 43.32	RM0.40 - 0.80 US\$0.11 - 0.22

Average Construction Costs of Factory Building (per ft²)**

	RM	US\$
Factory with reinforced concrete structure	65 - 75	20.31 - 23.44
Steel portal frame on reinforced concrete	75 - 80	23.44 - 25
Factory with clean room facilities	120 - 130	37.50 - 40.63

*Source: State Economic Development Corporations (SEDCs)

** Source: MIDF Property Berhad - www.midf.com.my & State Economic Development Corporation (SEDCs)

***Cost of land in the Kota Kinabalu Industrial Park (KKIP) & Palm Oil Industrial Cluster (POIC)



Generally, all income of companies and individuals accrued in or derived from sources outside Malaysia and received in Malaysia is liable to tax. However, income remitted to Malaysia by resident companies (other than companies carrying on the business of banking, insurance, air and sea transportation), non-resident companies and non-resident individuals are exempted from tax. From the year 2000, income tax in Malaysia is assessed on income earned in the current year. The assessment system will be changed to a self-assessment system in stages starting 2001.

Effective from the year of assessment 2004, income remitted to Malaysia by a resident individual is exempted from tax.

Company Tax

Resident and non-resident companies	25% (with effect from the year of assessment 2009)
Resident companies with paid-up capital of RM2.5 million (US\$781,250) and less at the beginning of the basis period for a year of assessment	
• on the first RM500,000 (US\$156,250) chargeable income	20% (with effect from the year of assessment 2004)
• on subsequent chargeable income	25% (with effect from the year of assessment 2009)

Petroleum Income Tax

<p>Petroleum income tax is a tax charged under the Petroleum (Income Tax) Act 1967 (PITA) on the income derived by every chargeable person from petroleum operation.</p> <p>“Chargeable person” means:</p> <p>(a) Petroleum Nasional Berhad</p> <p>(b) Malaysia-Thailand Joint Authority, or</p> <p>(c) Any person carrying on petroleum operations under a petroleum agreement with (a) or (b)</p> <p>“Person” includes a company, a partnership or other body of person and corporate sole.</p> <p>“Petroleum operations” means searching for, winning or obtaining of petroleum in Malaysia (by drilling, mining, extracting etc), all operations incidental thereto and sale or disposal of petroleum so won or obtained, transportation within Malaysia of petroleum so won or obtained to any point of sale or export but excludes transportation outside Malaysia; refining or liquefying; dealing with products so refined or liquefied; service involving the supply and used of rigs, derricks, ocean tankers and barges.</p> <p>From the year of assessment 2010, the assessment system under PITA has changed to the current year basis and the self assessment system.</p>	38%
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Personal Income Tax

Resident individuals with chargeable income of RM16,667 (US\$5,208) and above per annum (after deduction of personal reliefs)	1% - 26% (with effect from the year of assessment 2010)
Non-resident individuals (not entitled to any personal reliefs)	26% (with effect from the year of assessment 2010)

Withholding Tax

Non-resident persons	
• Special classes of income (use of moveable property, technical services, installation services on the supply of plant and machinery, etc.)	10%
• Interest	15%
• Royalty	10%
• Contract payment on:	10%
- account of contractor	3%
- account of employee	
* Other income such as commission, guarantee fees, agency fees, brokerage fees, introducers fees etc.	10%

Source : Inland Revenue Board – www.hasil.gov.my

Sales Tax

<p>Sales tax is imposed on certain imported and locally manufactured goods under the Sales Tax Act, 1972. The tax rate ranges from 5 - 10% for majority of the goods except for food preparations other than alcoholic and non-alcoholic compound preparations (other than those of heading No. 33.02) used for making beverages which falls under the tariff code 2106.90.490 with a tax rate of 20%.</p> <p>Sales tax is also imposed on petroleum and petroleum products according to specific rates.</p>	5% - 10%
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Service Tax

<p>Service tax is imposed on taxable services provided by taxable persons under the Service Tax Act, 1975. Services include services provided by professionals (such as lawyers, engineers, architects, surveyors, consultants), advertising firms, private hospitals, insurance companies, communication companies, hotels and restaurants.</p>	5%
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Excise Duty

<p>Excise duty is levied on imported and locally manufactured goods under the Excise Act, 1976. The goods are listed under the Excise Duties Order, 2004. Goods include:</p> <p>Goods Motorcars 4Wheel drives Motor cycle Intoxicating liquor</p> <p>Cigarettes</p>	<p>Duty Rate 75% - 105% 60% - 105% 20% - 30% RM0.10 + 15% per litre - RM42.50 per 100% vol per litre + 15% RM0.19 per stick + 20%</p>
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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 straightline method. Some of the items accorded allowances are shown below. For plant and machinery, companies are advised to verify with the Inland Revenue Board on the specific items which qualify.



Initial Allowance

Industrial buildings	10%
Computer and IT equipment	20%
Environmental control equipment	40%
Heavy machinery & motor vehicles	20%
Plant and machinery	20%
Others	20%

Annual Allowance

Industrial buildings	3%
Computer and IT equipment	40%
Environmental control equipment	20%
Plant and machinery	
• Motor vehicles, heavy machinery	20%
• Plant and machinery	14%
• Others	10%

Source : Inland Revenue Board – www.hasil.gov.my



Minimum Conditions of Employment

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

Paid maternity leave	: 60 days
Normal work hours	: Not exceeding eight hours in one day or 48 hours in one week
Paid holiday	: At least 10 gazetted public holidays (inclusive of four compulsory public holidays; National Day, Birthday of the Yang Dipertuan Agong, Birthday of Ruler, Federal Territory Day and Labour Day) in one calendar year and on any day declared as a public holiday under section 8 of the Holiday Act 1951

Paid annual leave for employees:

Less than two years of service	: 8 days
Two or more but less than 5 years of service	: 12 days
Over five years of service	: 16 days

* Minimum paid annual leave to be provided for employees.

Paid sick leave per calendar year:

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

* 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

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

Statutory Contributions



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

Age Group 55 Years and Below

Employers – Minimum of 12% of the employees' monthly wages

Employees – Minimum of 8% of the employees' monthly wages

Age Group 55-75 Years

Employers – Minimum of 6% of the employees' monthly wages

Employees – Minimum of 5.5% of the employees' monthly wages

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 55 Years and Below

Employers – RM5.00 (US\$1.56) per employee per month

Employees – 8% of the employees' monthly wages

Age Group 55-75 Years

Employers – RM5.00 (US\$1.56) per employees per month

Employees – 5.5% of the employees' monthly wages

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

The Social Security Organisation (SOCSO) administers two social security schemes for workers earning wages not exceeding RM 3,000 (US\$ 938) per month. Once covered, workers remain covered irrespective of their wages. However, the maximum contribution is based on wages of RM 3,000 (US\$ 938) per month.

All Malaysian employees and permanent residents who have been employed by an employer under a contract of service or apprenticeship are liable under SOCSO's act. Categories of employees exempted from SOCSO's coverage are:

- Government employees
- Domestic servants
- Self-employed persons
- Foreign workers
- Business owner and spouses of sole-proprietorship or partnership

Contribution under Employment Injury Insurance Scheme:

- Employers - 1.25% of the employee's wages
- Employees - Nil

Contribution under the Invalidity Pension Scheme:

- 1% of the employee's wages shared equally by the employer and employee.

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

The Human Resources Development Fund (HRDF) operates on the basis of a levy/grant system. Employers who have paid the Human Resources Development levy will qualify for training grants from the HRDF to defray or subsidise training costs for their Malaysian employees.

Manufacturing companies covered under the Human Resources Development Berhad Act, 2001 are as follows:

Categories of Employers	Rate of Levy Contributions
Employers with fifty employees and above (with effect from 1 January 1993);	1% of employees' monthly wages
Employers with ten to forty-nine employees and a paid-up capital of RM2.5 million (US\$781,250) and above (with effect from 1 January 1995); and	1% of employees' monthly wages
Employers with ten to forty-nine employers and a paid-up capital of less than RM2.5 million (US\$781,250), are given the option to register with HRDF (with effect from 2 August 1996)	0.5% of employees' monthly wages

Source: Pembangunan Sumber Manusia Berhad (PSMB) - www.hrdf.com.my

Employment of Expatriates

For expatriates earning less than RM3,000 (US\$938) per month:

- With employment contracts less than 24 months* : RM1,200 (US\$375) levy per year (manufacturing sector)
- With employment contracts of 24 months or more* : RM1,200 (US\$375) levy per year (manufacturing sector)

For expatriates earning RM3,000 (US\$938) and above per month:

- With employment contracts less than 24 months* : RM1,200 (US\$375) levy per year (manufacturing sector)
- With employment contracts of 24 months or more** : No levy

For employment pass:

- RM200 (US\$63) per year for an expatriate in a management/professional/technical post
- RM300 (US\$94) per year for an expatriate in a key post (a post permanently filled by an expatriate)

* Visit Pass Temporary Employment
 ** Employment Pass

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

Salaries of Executives in the Manufacturing Sector

In manufacturing sector, the average basic monthly salary of the executives ranges from RM3,243 (Executives) to RM10,547 (Senior Managers) to RM19,432 (Top Executives). The following table shows the average minimum and maximum monthly salaries of selected executive position.

EXECUTIVE POSITION	RM		US\$	
	Min	Max	Min	Max
General Manager	8,824	13,846	2,758	4,327
General Manager – Sales & Marketing/Business Development	10,661	18,086	3,332	5,652
Plant/Factory Manager	8,968	16,307	2,803	5,096
Company Secretary	2,470	5,614	772	1,754
Financial Controller / Director	9,853	21,235	3,079	6,636
Operations Manager	5,642	9,899	1,763	3,093
Human Resource Manager	5,619	10,419	1,756	3,256
Quality Assurance/Control Manager	5,530	8,906	1,728	2,783
Business Development/Customer Service Manager	7,089	11,578	2,215	3,618
Logistics/Purchasing/Shipping/Warehouse Manager	5,538	9,465	1,731	2,958
Production/Manufacturing Manager	5,517	10,522	1,724	3,288
Admin/HR/Finance Manager	5,618	9,822	1,756	3,069
Training Manager	4,762	9,436	1,488	2,949
Marketing Manager	5,286	10,833	1,652	3,385
System Analyst	2,516	6,032	786	1,885
Finance/Accounts Manager	5,816	9,829	1,816	3,072
Mechanical Engineer	2,502	4,801	782	1,500
Exec. Secretary/Personal Assistant	2,810	5,823	878	1,820
Electrical/Electronic Engineer	2,552	5,367	798	1,677
Marketing Executive	2,027	5,265	633	1,645
Quality Assurance/Control Executive	2,327	4,604	727	1,439
IT Executive	2,137	5,437	668	1,699

Source: MEF Salary Survey for Executives 2009



Salaries of Non-Executives in the Manufacturing Sector

An analysis of the salaries of non executives in the manufacturing sector shows that the average monthly basic monthly salary ranged from RM796 (unskilled workers) to RM1195 (semi-skilled workers) to RM1,662 (skilled workers/craftsmen). The following table shows the average minimum and maximum monthly salaries of selected non executive position.



NON-EXECUTIVE POSITION	RM		US\$	
	Min	Max	Min	Max
Secretary	1,585	2,901	495	907
IT Supervisor	1,527	2,893	477	904
Chargeman (Medium Pressure)	1,603	3,054	501	954
Production Supervisor	1,594	3,136	498	980
Foreman	1,146	3,014	358	942
Boilerman	1,099	2,405	343	752
Service/Maintenance Technician	1,007	2,399	315	750
Quality Control/Assurance Supervisor	1,398	3,304	437	1,033
Storekeeper/Warehousemen	1,076	2,232	336	698
Electrician	988	2,235	309	698
Operator (Semi-Skilled)	623	1,547	195	483
Wireman/Welder	828	2,060	259	644
Accounts Clerk	962	1,973	301	617
General Clerk	760	1,744	238	545
Receptionist/Telephone Operator	781	1,643	244	513
Laboratory Assistant/Technician	895	1,842	280	576
IT Clerk	783	2,101	245	657
Lorry/Truck/Van Driver	778	1,770	243	553
Security Guard	611	1,494	191	467
Operator (Unskilled)	502	1,213	157	379

Source: MEF Salary Survey for Executives 2009



Electricity Rates

PENINSULAR MALAYSIA

Tenaga Nasional Berhad (TNB) is the main electricity power generator and supplier in Peninsular Malaysia. Effective 1st March 2009, the electricity rate for Peninsular Malaysia has been revised as follow:

Commercial Tariffs - for offices, shops and hotels	per kWh	
	Sen	US cents
Tariff B (Low Voltage, supply voltage not exceeding 1,000 volts) For overall monthly consumption between 0-200 kWh per month: <i>For all kWh</i> <i>The minimum monthly charge is RM 7.20 (US\$2.25)</i> For overall monthly consumption more than 200 kWh per month: <i>For all kWh (from 1kWh and above)</i> <i>The minimum monthly charge is RM7.20 (US\$2.25)</i>	37.0	11.56
Tariff C1 (Medium Voltage General, 6.6kV - 66kV supply) <i>For all kWh</i> <i>For each kW of maximum demand per month:</i> <i>RM23.93 (US\$7.48)</i> <i>The minimum monthly charge is RM600.00 (US\$188)</i>	28.8	9.0
Tariff C2 (Medium Voltage Peak/Off-Peak, 6.6kV - 66kV supply) <i>For all kWh during the peak period (0800 - 2200 hours)</i> <i>For all kWh during the off-peak period (2200 - 0800 hours)</i> <i>For each kW of maximum demand per month during the peak period: RM35.60 (US\$11.13)</i> <i>The minimum monthly charge is RM 600.00 (US\$188)</i>	28.8 17.7	9.0 5.53

Industrial Tariffs - for factories	per kWh	
	Sen	US cents
Tariff D (Low Voltage, supply voltage not exceeding 1,000 volts) For overall monthly consumption between 0 - 200 kWh per month: <i>For all kWh</i> <i>The minimum monthly charge is RM7.20 (US\$2.25)</i> For overall monthly consumption more than 200 kWh per month: <i>For all kWh (from 1kWh and above)</i> <i>The minimum monthly charge is RM7.20 (US\$2.25)</i>	32.5	10.16
Tariff E1 (Medium Voltage General, 6.6kV-66kV supply) <i>For all kWh</i> <i>For each kW of maximum demand per month: RM23.40 (US\$7.31)</i> <i>The minimum monthly charge is RM600.00 (US\$188)</i>	26.6	8.31
Tariff E2 - (Medium Voltage Peak / Off-Peak, 6.6kV-66kV supply) <i>For all kWh during the peak period (0800 - 2200 hours)</i> <i>For all kWh during off-peak period (2200 - 0800 hours)</i> <i>For each kW of maximum demand per month during peak period:</i> <i>RM29.30 (US\$9.16)</i> <i>The minimum monthly charge is RM600.00 (US\$188)</i>	28.1 17.3	8.78 5.41
Tariff E3 (High Voltage Peak / Off-Peak, 132kV and above supply) <i>For all kWh during the peak period (0800 - 2200 hours)</i> <i>For all kWh during off-peak period (2200 - 0800 hours)</i> <i>For each kW of maximum demand per month during peak period:</i> <i>RM29.60 (US\$9.25)</i> <i>The minimum monthly charge is RM600.00 (US\$188)</i>	26.6 16.0	8.31 5.00

Note: For industrial customer, whose total electricity cost is more than 5% of the total cost of their industry are eligible for a Special Industrial Tariff which is 10% - 15% lower than the normal industrial tariff

Source: Tenaga Nasional Berhad (www.tnb.com.my)

SABAH

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

Commercial Tariffs - for offices, shops, restaurants and hotels	per kWh	
	Sen	US Cents
Tariff CM1 (Commercial Class 1) 1st 1000kWh/month 1,001kWh/month and above Minimum charge per month: RM15 (US\$4.69)	32 27	10.00 8.44
Tariff CM2 (Commercial Class 2, for maximum demand of 500kW and above) All units For each kW of maximum demand per month: RM15 (US\$4.69) Minimum charge per month: RM1,000 (US\$313)	25	7.81
Industrial Tariffs - for factories	per kWh	
	Sen	US Cents
Tariff ID1 (Industrial Class 1) 1st 2000kWh/month 2,001kWh/month and above Minimum charge per month: RM15 (US\$4.69)	32 26	10.00 8.13
Tariff ID2 (Commercial Class 2, for maximum demand of 500kW and above) All units For each kW of maximum demand per month: RM15 (US\$4.69) Minimum charge per month: RM1,000 (US\$313)	20	6.25

Note: The Federal Territory of Labuan enjoys a special rate due to its status as an International Financial Off-Shore Centre. (Please contact SESB for further details)
Source: Sabah Electricity Sdn. Bhd. - www.sesb.com.my

SARAWAK

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

Commercial Tariffs - for offices, shops, restaurants and hotels	per kWh	
	Sen	US Cents
Tariff C1 1st 100 units per month For the next 4,900 units per month For each additional units per month Minimum charge per month: RM10 (US\$3.13)	40 34 30	12.50 10.63 9.38
Tariff C2 All units For each kW of maximum demand per month: RM16 (US\$5.00) Minimum charge: RM16 (US\$5.00) per kW x billing demand	25	7.81
Tariff C3 Peak period (0700-2400 hours) Off-peak period (0000-0700 hours) For each kW of maximum demand per month during peak period: RM20 (US\$6.25) Minimum monthly charge: RM20 (US\$6.25) per kW x billing demand	25 14.40	7.81 4.50
Industrial Tariffs - for factories	per kWh	
	Sen	US Cents
Tariff 11 1st 100 units per month For the next 4,900 units per month For each additional units per month Minimum charge per month: RM10 (US\$3.13)	40 30 27	12.50 9.38 8.44
Tariff 12 All units For each kW of maximum demand per month: RM16 (US\$5.00) Minimum charge: RM16 (US\$5.00) per kW x billing demand	22.20	6.94
Tariff 13 (Peak/Off-peak) Peak period (0700-2400 hours) Off-peak period (0000-0700 hours) For each kW of maximum demand per month during peak period: RM20 (US\$6.25) Minimum charge: RM20 (US\$6.25) per kW x billing demand	23.40 14.40	7.31 4.50

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

Water Rates

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

	per m ³			per m ³	
	RM	US\$		RM	US\$
Johor Industrial/Commercial 0 - 20 m ³ More than 20 m ³ Minimum charge	2.22 2.96 18.48	0.70 0.93 5.78	Sabah & Federal Territory of Labuan Commercial Minimum charge (except for Kota Belud district where rates are half of those shown for Sabah)	0.90 4.00	0.28 1.25
Kedah Industrial/Commercial 0 - 10,000 m ³ 10,001 - 50,000 m ³ More than 50,000 m ³ Minimum charge	1.20 1.40 1.80 10.00	0.38 0.44 0.56 3.13		Sarawak Industrial 0 - 25 m ³ More than 25 m ³ Minimum charge	0.95 1.20 22.00
Kelantan Industrial/Commercial Minimum charge	1.25 12.50	0.39 3.91	Commercial 0 - 25 m ³ More than 25 m ³ Minimum charge	0.88 0.96 20.00	0.27 0.30 6.25
Melaka Industrial/Commercial Minimum charge	1.47 15.00	0.46 4.69	Sarawak (Bintulu) Industrial 0-23 m ³	24.20 (min charge)	7.56
Negeri Sembilan Industrial/Commercial 0 - 35 m ³ More than 35 m ³ Minimum charge	1.50 1.60 15.00	0.47 0.50 4.69	More than 23 m ³	1.21	0.37
Pahang Industrial/Commercial Industrial use in gazetted/ approved industrial zones 0 - 227 m ³ More than 227 m ³ Minimum charge Trade* (outside the approved industrial zones etc.) Minimum charge Part-Trade** Minimum charge Ports	0.92 0.84 30.00 1.45 20.00 0.99 10.00 1.45	0.29 0.26 9.38 0.45 6.25 0.31 3.13 0.45	Commercial 0-23 m ³ More than 23 m ³ Domestic/Commercial 0-25 m ³ More than 25 m ³ Minimum charge	20.90 (min charge) 0.99 0.83 0.95 18.70	6.53 0.30 0.25 0.29 5.84
Penang Industrial/Commercial 0 - 20 m ³ 21 - 40 m ³ 41 - 200 m ³ More than 200 m ³ Minimum charge	0.52 0.70 0.90 1.00 10.00	0.16 0.22 0.28 0.31 3.13	Sarawak (Kuching, Sibul, Sri Aman, Miri, Limbang, Sarikei, Kapit) Commercial 1-25 m ³ More than 25 m ³ Minimum charge Industrial (except for Kuching and Sibul) 1-25 m ³ More than 25 m ³ Minimum charge	0.97 1.06 22.00 1.05 1.32 24.20	0.30 0.33 6.87 0.32 0.41 7.56
Perak Industrial/Commercial 0 - 10 m ³ 11-20 m ³ More than 20 m ³ Minimum charge	1.20 1.40 1.61 12.00	0.38 0.44 0.50 3.75	Selangor / Federal Territory of Kuala Lumpur & Putrajaya Industrial/Commercial 0 - 35 m ³ More than 35 m ³ Minimum charge (inclusive of Public Swimming Pool, Service Apartments and Shiphouses)	2.07 2.28 36.00	0.65 0.71 11.25
Perlis Industrial/Commercial Trade* Minimum charge Part - Trade** Minimum charge	1.30 8.00 1.10 5.00	0.41 2.50 0.34 1.56	Terengganu Industrial Minimum charge Commercial Less than 70 m ³ More than 70 m ³ Minimum charge	1.15 50.00 0.95 1.15 15.00	0.36 15.63 0.30 0.36 4.68

Note:

* Water supplies including to public restaurants, hotels and markets.

** Where part or all of any premises connected to the supply is used for purposes of trade or business but water consumed therein is not used for the purposes of trade or business carried on in the premises but only for the purpose of sanitation and hygiene

Source: Water Supply Department, Ministry of Energy, Green Technology and Water - www.kettha.gov.my

Sewerage Rates

Sewerage services in Malaysia were privatised in 1994 and are managed by **Indah Water Konsortium Sdn. Bhd.**, wholly owned by the Minister of Finance Incorporated. The company operates in 86 local authorities areas except those in Johor Bahru, Kelantan, Sabah and Sarawak.

Domestic Customers

Houses receiving connected sewerage services	RM8 (US\$2.50) per month
Houses with individual septic tanks	RM6 (US\$1.88) per month
Village/Estate dwelling houses with individual septic tanks or receiving connected sewerage services	RM3 (US\$0.94) per month
Low cost dwelling houses and houses with annual value of less than RM600 (US\$188) with individual septic tanks or receiving connected sewerage services	RM2 (US\$0.63) per month

Industrial Customers

Premises receiving connected sewerage services	RM2.5 (US\$0.78) per head per month
Premises with individual septic tanks	RM2 (US\$0.63) per head per month

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 (m³).

Annual Value of Property		Monthly charge for premises receiving connected sewerage services		Monthly charge for premises with individual septic tanks	
RM	US\$	RM	US\$	RM	US\$
2,000 or less	625 or less	8	2.50	7	2.19
2,001 - 5,000	625.31 – 1,563	14	4.38	8	2.50
5,001 - 10,000	1,563 – 3,125	20	6.25	14	4.38
10,001 - 20,000	3,125 – 6,250	26	8.13	19	5.94
20,001 - 30,000	6,250 – 9,375	29	9.06	21	6.56
30,001 - 40,000	9,375 – 12,500	32	10.00	23	7.19
40,001 - 50,000	12,500 – 15,625	35	10.94	25	7.81
50,001 - 60,000	13,902 – 16,682	38	11.88	27	8.44
60,001 - 70,000	18,750 – 21,875	41	12.81	29	9.06
70,001 - 80,000	21,875 – 25,000	44	13.75	31	9.69
80,001 - 90,000	25,000 – 28,125	47	14.69	33	10.31
90,001 - 100,000	28,125 – 31,250	50	15.63	35	10.94
100,001 - 200,000	31,250 – 62,500	180	56.25	120	37.50
200,001 - 400,000	62,500 – 125,000	495	154.69	330	103.13
400,001 - 600,000	125,000 – 187,500	522	163.13	348	108.75
600,001 - 800,000	187,500 – 250,000	1,980	618.75	1,320	412.50
800,001 - 1,000,000	250,000 – 312,500	2,160	675	1,440	450
1,000,001 - 3,000,000	312,500 – 937,500	4,320	1,350	2,880	900
3,000,001 - 5,000,000	937,500 – 1,562,500	8,800	2,750	5,400	1,875
5,000,001 - 7,000,000	1,562,500 – 2,187,500	9,200	2,875	6,000	1,875
More than 7,000,001	More than 2,187,500	9,600	3,000	6,600	2,062.50

Monthly Excess Charge

Water Usage	Excess Charge
Up to 100 m ³	No charge
More than 100 m ³	30 sen (9 US cents) per m ³
More than 200 m ³	45 sen (14.06 US cents) per m ³

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

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

Scheduled Waste Treatment Rates

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

Waste Group	Waste Type
A	Mineral Oil Wastes Wastes containing lubricating oil, hydraulic oil, etc.
B	Organic Chemical Wastes Containing Halogens and/or Sulphur > 1% Freon, PVC wastes, chloroform, solvents, capacitors and transformers containing PCB, etc.
C	Waste Solvents Containing Halogens and/or Sulphur < 1% Acetone, alcohols (eg. ethanol, methanol), benzene, turpentine, xylene, etc. Waste should be pumpable, containing < 50% water and 18MJ/kg calorific value
H	Organic Chemical Wastes Containing Halogens and/or Sulphur < 1% Glue, latex, paint, phenol, printing ink, synthetic oils, soap, epoxy, etc.
K	Wastes Containing Mercury Mercury, vapour lamps, COD-fluids, mercury batteries, etc.
T	Pesticide Wastes Insecticides, fungus and weed killers, rat poison, etc
X	Inorganic Wastes Acids, alkaline, sodium hypochlorite, inorganic salts, metal hydroxide sludge, chromate and cyanide waste, etc.
Z	Miscellaneous Medicine wastes, lab-packs, asbestos wastes, mineral sludges, isocyanates (MDI, TDI), batteries, etc.

Organic Wastes for Incineration

Waste Group	Packaged Wastes*				Bulk Wastes			
	Pumpable liquid		Solid		Pumpable liquid		Solid	
	per tonne				per tonne			
	RM	US\$	RM	US\$	RM	US\$	RM	US\$
A	810	253	-	-	630	197	-	-
B	3,150	984	3,600	1,125	-	-	-	-
C	1,350	422	-	-	-	-	-	-
H/Z	1,890	591	2,790	872	1,800	563	2,700	844
T	3,150	984	3,600	1,125	-	-	-	-

*Note: Packaged wastes refers to wastes packed in standard 200-litre drums or 1m³ PP Bags.

Liquid Inorganic Wastes for Physical/Chemical Treatment

Waste Group	800-litre Pallet Tank per tonne		200-litre Drum per tonne	
	RM	US\$	RM	US\$
Acid Wastes Without Chromate (X)	1,440	450	1,620	506
Alkaline Wastes Without Cyanide (X)	1,440	450	1,620	506
Chromate Wastes (X)	1,800	563	1,980	619
Cyanide Wastes (X)	1,800	563	1,980	619
Mercury Wastes (K)	3,600	1,125	3,780	1,181

Inorganic Wastes for Solidification

Waste Group	Packaged Wastes* per tonne		Waste in Bulk per tonne	
	RM	US\$	RM	US\$
X / Z	810	253	765	239

Inorganic Waste for Direct Landfill

Waste Group	Packaged Wastes* per tonne		Waste in Bulk per tonne	
	RM	US\$	RM	US\$
X / Z	495	155	450	141

*Note: Packaged wastes refers to wastes packed in standard 200-litre drums or 1m3 PP Bags.

Encapsulation

Waste Group (Z)	Packaged Wastes* per tonne	
	RM	US\$
Contaminated Crushed Drum and Other Contaminated Waste	1,500	469

Cementation

Waste Group (Z)	Packaged Wastes* per tonne	
	RM	US\$
Dry Cell Batteries and Other Miscellaneous Wastes	900	281

*Note: Packaged wastes refers to wastes packed in standard 200-litre drums or 1m3 PP Bags.

Transportation Rates

KM	State	Per Pallet				Per Metric Tonne	
		1st Tier		2nd Tier			
		min. 18 pallet		above 18 pallet			
		RM	US\$	RM	US\$	RM	US\$
114	Negeri Sembilan	52.88	16.53	26.44	8.26	66.10	20.66
248	Kuala Lumpur (Wilayah Persekutuan)	59.73	18.67	29.87	9.33	74.66	23.33
274	Melaka	60.71	18.97	30.36	9.49	75.89	23.72
374	Selangor	65.61	20.50	32.80	10.25	82.01	25.63
652	Perak	79.32	24.79	39.66	12.39	99.14	30.98
722	Johor	82.25	25.70	41.13	12.85	102.82	32.13
760	Pahang	84.21	26.32	42.11	13.16	105.26	32.89
1050	Penang	113.59	35.50	56.79	17.75	141.98	44.37
1152	Terengganu	180.17	56.30	90.09	28.15	225.22	70.38
1166	Kedah	181.15	56.61	90.58	28.31	226.44	70.76
1190	Kelantan	183.11	57.22	91.56	28.61	228.89	71.53
1240	Perlis	184.09	57.53	92.04	28.76	230.11	71.91

Note: For palletises pickup, the rates are in tier's, the 1st tier for minimum pickup of 18 pallets and the 2nd tier is for any subsequent pallet pickup from a single consignment CTI request.

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

Gas and Fuel Costs

	Per litre	
	RM	US\$
Petrol (Unleaded)		
- Retail	1.85	0.58
- Bulk Consumers *	1.88	0.59
Diesel		
- Retail	1.75	0.55
- Bulk Consumers *	1.65	0.52
Medium Fuel Oil	1.61	0.50

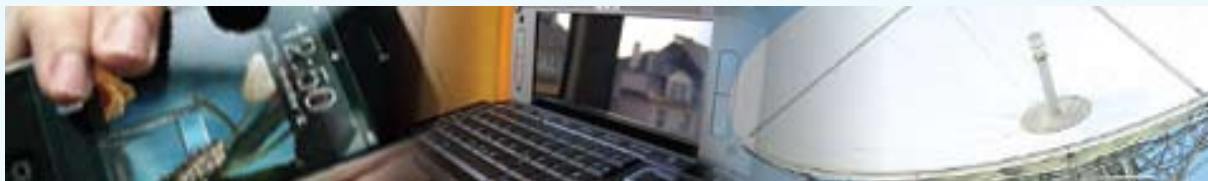
	Per kg	
	RM	US\$
LPG		
- Bottled	1.85	0.58
- Bulk Consumers *	2.13	0.67



Note: Kuala Lumpur prices quoted

* Prices fluctuate from time to time based on contracts and current crude oil market condition.

Source: PETRONAS Dagangan Bhd.-www.petronas.com.my



Telephone Charges

With effect from 1 January 1999, under the Equal Access Regime, telephone subscribers in Malaysia can select any network from three telephone companies for their national and international calls. As for cellular phone users, there are currently three service operators to choose from. The government has introduced the concept of tariff ceilings for fixed line and cellular services. The rates depend on market competition as they are not regulated. The three telecommunications service operators may set their rates at par or below the ceiling rates.

Fixed Telephone/Direct Exchange Line

TM offers both published and customised rates. The published rates are as shown below. However, for business /consumers, Telekom Malaysia offers customised packages tailored to the business / consumers needs for local STD or International. Appropriate technology shall be deployed to deliver the service level required by the customers.

Local Calls

Upon subscription for basic telephone service, an individual direct exchange line and a telephone set in a range of colours for selection is provided. A basic monthly rental will be levied while additional phone sets to be used as extensions can be provided at minimal additional rental.

a) Residential

Price/Tariff	RM	US\$
Initial Deposit	75	23.43
Stamp Fee	10	3.12

Rental Charges

Exchange Line Capacity	Residential Rate (Monthly)			
	Peninsular Malaysia		Sabah/Sarawak	
	RM	US\$	RM	US\$
Exceeding 1000 lines	25	7.81	25	7.81
501 - 1000 lines	13	4.06	13	4.06
500 lines & below	13	4.06	13	4.06

b) Corporate Consumers

Price/Tariff	RM	US\$
Initial Deposit	200 - 500	62.50 – 156
Stamp Fee	10	3.12

Rental Charges

Exchange Line Capacity	Business Rate (Monthly)			
	Peninsular Malaysia		Sabah/Sarawak	
	RM	US\$	RM	US\$
Exceeding 1000 lines	45	14.06	40	12.50
501 - 1000 lines	45	14.06	40	12.50
500 lines & below	20	6.25	20	6.25

Initial Charges

	RM	US\$
Installation Charge (Payment to Telekom Malaysia)	50	15.62
Wiring Charge* (Payment to contractor appointed by Telekom Malaysia)		
Existing wiring	30	9.37
New wiring	50	15.62
<i>*Note: RM50 (US\$15.62) is charged for the first 5 metres and RM5 (US\$1.56) is charged for every additional 1 metre. The charges are also applicable for the external removal (ER)</i>		
Reconnection Fee Service reconnection fee for a subscriber's service that has been temporarily disconnected.	10	3.12

Call Charges

Local Calls : 8 sen (2.5 US cents) for the first 2 minutes or part thereof and
4 sen (1.25 US cents) for each subsequent minute or part thereof.

Long Distance

With IDD service, customers can directly dial overseas without the assistance of an operator. This facility allows customers to enjoy cheaper and faster overseas connections. Charges for IDD calls are itemised in the telephone bill.

National Calls

National calls are self-dialled calls from a town to another town beyond the adjacent charge area.

Charges from Fixed Line phones to Fixed Line phones

Distance (km) Fixed line to Fixed line	Full Rate 7.00 a.m. - 6.59 p.m.		Reduced Rate 7.00 p.m. - 6.59 a.m.		Operator Assisted* (charge per 3 Mins)	
	RM	US\$	RM	US\$	RM	US\$
Band A (Not Exceeding 50km)	0.10 /50 seconds	3.12 /50 seconds	0.10 /60 seconds*	3.12 /60 seconds*	0.35	0.10
Band B (50km - 150km)	0.10 /20 seconds	3.12 /20 seconds	0.10 /40 seconds	3.12 /40 seconds	0.90	0.28
Band C (Exceeding 150km)	0.10 /7 seconds	3.12 /7 seconds	0.10 /14 seconds	3.12 /14 seconds	2.70	0.84

Note: * Currently, Telekom Malaysia charges for each 75 second

** Operator Assisted

- Service charge per effective call is RM1.50 (US\$0.46)

- Per block of 3+3

Charges from Fixed Line phones to Mobile phones

MTX Area Fixed line to Mobile	Full Rate 9.00 a.m. - 8.59 p.m.		Reduced Rate 9.00 p.m. - 8.59 a.m.		Operator Assisted* (charge per 3 Mins)	
	RM	US\$	RM	US\$	RM	US\$
Band L (within MTX)	0.10 /20 seconds	0.03 /20 seconds	0.10 /30 seconds	0.03 /30 seconds	2.10	0.65
Band M (Adjacent MTX)	0.10 /8.6 seconds	0.03 /8.6 seconds	0.10 /15 seconds	0.03 /15 seconds	2.10	0.65
Band N (Non-Adjacent MTX)	0.10 /8.6 seconds	0.03 /8.6 seconds	0.10 /15 seconds	0.03 /15 seconds	2.10	0.65

Note: The above call charge is effective from 1st January 2005

* A service charge of RM 1.50 (US\$0.46) is levied for the effective call made via Operator Assisted service

MTX denotes Mobile Telephone Exchange Area

Charges from Fixed line phones to Neighboring countries

	Standard Rate		Operator Assisted* (charge per 3 Mins)	
	RM	US\$	RM	US\$
Border Area to Singapore/Brunei	0.10 /20 seconds	0.03 /20 seconds	0.90	0.28

Note: * Operator Assisted - Service charge per effective call is RM1.50 (US\$0.46)

	Full Rate 7.00 a.m. - 6.59 p.m.		Reduced Rate 7.00 p.m. - 6.59 a.m.		Operator Assisted* (charge per 3 Mins)	
	RM	US Cents	RM	US Cents	RM	US\$
Rest of Peninsular Malaysia to Singapore#	0.10 /3.1 seconds	0.03 /3.1 seconds	0.10 /5.8 seconds	0.03 /5.8 seconds	6.00	1.87
Sabah/Sarawak to Singapore	0.10 /2.3 seconds	0.03 /2.3 seconds	0.10 /4.6 seconds	0.03 /4.6 seconds	7.80	2.43
Rest of Sabah/Sarawak to Brunei#	0.10 /3.1 seconds	0.03 /3.1 seconds	0.10 /5.8 seconds	0.03 /5.8 seconds	6.00	1.87

Note: * Operator Assisted - Service charge per effective call is RM1.50 (US\$0.46)

Denotes area other than border area



International Direct Dial Service (IDD)

Country	Country Code	Time Difference (hours)	Rate per minute (Standard Rate)	
			RM	US\$
Australia	61	0 to +2	0.90	0.28
China	86	0	2.40	0.75
Germany	49	-7	1.80	0.56
Japan	81	+1	1.80	0.56
UK	44	-8	0.90	0.28
USA	1	-13 to -16	0.90	0.28

IDD calls are charged in blocks of 6 seconds or part thereof. The charge for each block depends on the country to which the IDD call is made.

For example, if you call Australia and the call lasts for 10 minutes and 20 seconds, the charge will be computed as follows:

Total duration = 10 minutes and 20 seconds

Charge rate to Australia = RM 0.09 per block of 6 seconds

Total duration (in seconds) = (10 minutes x 60 seconds) + 20 seconds = 620 seconds

Total unit charge blocks = 620 seconds / 6 seconds = 104 unit blocks

Total charge = RM 0.09 x 104 = RM 9.36 (US\$ 2.92)

Internet Service

The major licensed Internet Service Providers (ISPs) in Malaysia are TM Net Sdn. Bhd. (Telekom Malaysia Berhad), JARING (MIMOS Bhd.), DiGiNet (DiGi Telecommunications Sdn Bhd), TimeNet (TT dotcom Sdn Bhd) and Maxis Broadband Sdn Bhd.



There are multiples of 155Mbps (STM1), 34Mbps (E3) and 2Mbps (E1) connections in the nationwide backbone. TM Net has peering arrangement with Jaring and other local ISPs from 2Mbps capacity.

Two major ISPs are TM Net (Telekom Malaysia Berhad wholly-owned company) and JARING (a MIMOS Berhad wholly-owned company).

Services	ISP		Remarks					
	Jaring	TM Net	Product	Category	Internet Charges (per minute/ US cents)	Call Charges (per minute/ US cents)	Other Charges	
							Registration fee (One time)	Annual subscription fee
Internet Services • Dialup (PSTN/ISDN)	✓	✓	1515	Residential	1 cents (0.31)	1.5 cents (0.46)	RM10 (3.12)	RM24 (7.50)
				Organisation	2.5 cents (0.78)	2.5 cents (0.78)	RM50 (15.62)	RM60 (18.75)
			1525	Residential	3 cents (0.93)	2 cents (0.62)	RM10 (3.12)	RM24 (7.50)
				Organisation	3 cents (0.93)	2 cents (0.62)	RM50 (15.62)	RM60 (18.75)
• Dedicated Access	✓	✓	<ul style="list-style-type: none"> • Offered to Corporate customers and organisations • Charges based on speed • Details can be provided upon request. 					
Broadband Services	✓	✓	<ul style="list-style-type: none"> • TM Net - Offers through fixed and wireless (residential, corporations & SMEs) • JARING - Offers through fixed line (corporate) and wireless (residential & corporate) 					
Data Centre Services	✓	✓	TM Net <ul style="list-style-type: none"> • 10 data centres nationwide • Minimum internet connectivity 155Mbps • collocation, hosted managed services, business continuity, disaster recovery services • Tier 3 / Tier 4 data centre 					
Virtual Private Network (VPN)	✓	✓	<ul style="list-style-type: none"> • This secure IP based private network offered by both TM Net & JARING to corporate customers & organisations. • Details of charges can be provided upon request (Refer contacts below) 					
Satellite Services	✓	✓	<ul style="list-style-type: none"> • An alternative to the fixed terrestrial line and uses C-band transponder. Coverage anywhere in the country as well as some parts of the Asia-Pacific region. Satellite hub is located in Kuala Lumpur 					
Other Services			<ul style="list-style-type: none"> • For details about other services offered by both TM Net & JARING, please visit www.tm.net.my & www.jaring.my 					

Note: Dial-up short code – 1515 & 1525 (TM Net); 1511 (JARING)
TELCO - Telecommunication Company

Digital Leased Line

International Destinations (From Malaysia)	Annual Charges For 64 Kbps Circuits				Annual Charges For 2 Mbps Circuits			
	(1) Normal Price		(2) MSCPrice		(1) Normal Price		(2) MSCPrice	
	RM	US\$	RM	US\$	RM	US\$	RM	US\$
Australia	54,548	17,046	53,948	16,859	104,124.20	32,539	95,846.00	29,952
France	Not applicable	Not applicable	Not applicable	Not applicable	164,692.40	51,467	150,366.20	46,989
Germany	Not applicable	Not applicable	Not applicable	Not applicable	164,692.40	51,466	150,366.20	46,989
Indonesia	27,548	8,609	26,948	8,421	87,240.20	27,262	80,650.40	25,203
Japan	32,048	10,015	31,448	9,828	105,333.80	32,917	96,942.20	30,294
South Korea	32,048	10,015	31,448	9,828	105,333.80	32,917	96,942.20	30,294
Thailand	27,548	8,609	26,948	8,421	87,240.20	27,263	80,650.40	25,203
UK	Not applicable	Not applicable	Not applicable	Not applicable	164,692.40	51,466	150,366.20	46,989.43
USA	Not applicable	Not applicable	Not applicable	Not applicable	113,297.00	35,405	104,099.00	32,531

Note: The price is based on Malaysia half circuit only

For France, Germany, UK & USA, 64k pricing is not applicable as these regions only offer 2Mb and above.

Domestic Destinations (From Kuala Lumpur)	Annual Charges For 64 Kbps Circuits				Annual Charges For 2 Mbps Circuits			
	(1) Normal Price		(2) MSCPrice		(1) Normal Price		(2) MSCPrice	
	RM	US\$	RM	US\$	RM	US\$	RM	US\$
Bkt. Damansara	10,800	3,375	9,120	2,850	54,300	16,905	43,890	13,716
Seremban	24,600	7,688	13,110	4,097	152,400	47,625	96,900	30,281
Melaka	27,624	8,633	15,265	4,770	176,970	55,303	118,446	37,014
Ipoh	30,120	9,413	17,043	5,326	197,250	61,641	136,230	42,572
Kangar	41,064	12,833	24,841	7,763	286,170	89,428	214,206	66,939
Alor Setar	39,096	12,218	23,438	7,324	270,180	84,431	200,184	62,558
Kuantan	31,080	9,713	17,727	5,540	205,050	64,078	143,700	44,906
Kuala Terengganu	35,640	11,138	20,976	6,555	242,100	75,656	175,560	54,862
Penang	35,880	11,213	21,147	6,608	244,050	76,266	177,270	55,397
Johor Bahru	35,928	10,265	21,181	6,619	244,440	76,388	177,612	55,504
Kota Bahru	37,896	11,843	22,583	7,057	260,430	81,384	191,634	59,886
Kuching	68,568	21,428	44,437	13,887	509,640	159,262	410,172	128,179
Kota Kinabalu	84,120	26,288	55,518	17,349	636,000	198,750	520,980	162,806

Note: 1. Refers to normal price for customers

2. Refers to special prices for Malaysia's Multimedia Super Corridor (MSC) registered companies from the defined zone.

Dedicated access services are currently offered to corporate customers and organisations. The normal range of the service start from 64Kbps up to 2 Mbps through various media such as leased line, wireless, fiber, SDSL and satellite.

Voice over Internet Protocol (VoIP)

The subscribers can use this VoIP service via fixed line, mobile or PC. The main service providers of VoIP service are TM Net Sdn. Bhd., Jaring, Time dotcom and NasionCom. The VoIP call charges provided by ISPs in Malaysia range from:

VoIP	per minute	
	RM	US\$
Local calls (subject to the call destination)	0.15 - 0.25	0.04 – 0.07
International calls (subject to the countries)	0.15 - 7.00	0.04 – 2.18

Internet Data Centre (IDC)

This service offers co-location and hosting services to customers. IDC offers the latest physical environment necessary to keep customers' servers running at a very high speed access for 24 hours a day, 7 days a week and 365 days a year. Nationwide, TM Net and JARING have few data centres located at major towns with 155 Mbps connectivity.

Co-Location service allows customers to place a portion or all of client systems within the IDC. The client can cut down on ongoing network costs and scale Internet operations easily with the growth of business.

TM Net and JARING also provide professionally managed services such as administration services, backup services, load balancing, security services and managed security monitoring services.

Broadband Services

TM Net and JARING offer broadband service using fixed and wireless technology to both residential and corporate customers.

The wireless broadband service offered by TM Net and JARING is available in major towns and is being extended to other areas nationwide.

Satellite Services

VSAT stands for Very Small Aperture Terminal. It is a small satellite dish that is capable of both receiving and sending satellite signals. VSAT systems can be designed to serve both broadcast and interactive applications whether data, voice or video, which are now being served by terrestrial lines.

TM offers 2 types of VSAT services which are:

VSAT StarNet

VSAT StarNet services benefits from the latest and best VSAT technology in the market. It is 100% IP network to support the IP market. It offers highly reliable, flexible support of intergrated multimedia communications. It can cater data, internet and telephony in a single platform. The available bandwidth is raging from 9.6 kbps up to 2,048 kbps.

Value Added Services

- Internet Access
- Telephony
 - o Private telephony
 - Voice communication among VSAT StarNet network
 - No Local number
 - o Public telephony
 - Voice communication to PSTN connection
 - Provide local number with normal PSTN charges

VSAT Direct

VSAT Direct is a hubless communication network that provides single carrier per channel for data to remote locations via satellite with a flexible multi-channel communications for public, corporate and government applications. The available bandwidth is ranging from 64 kbps up to 2048 kbps duplex. Its point-to-point or mesh architecture is useful for providing inter-connectivity amongst relatively high volume VSATs utilisation.

Three types of packages are currently available :

Description	Private Network	Internet packages		Telephony (2 phone lines)
Uplink (Kbps)	9.6kbps – 2Mbps	128kbps	256kbps	Not applicable
Downlink (Kbps)	9.6kbps – 2Mbps	384kbps	1Mbps	Not applicable
Technology	Dedicated bandwidth	Best effort		Not applicable
Monthly Charges	Depends on requirement	RM 1,199 (US\$375)	RM 1,499 (US\$468)	RM 1,014 (US\$317)

The One Time Charge (OTC) fee varies depending on the packages subscribed.

TM is using Measat-3 and JSat as satellite transponder. The coverage for satellite services is anywhere in the country and also covers some part of Asia-Pacific.

Source: Telekom Malaysia - www.tm.com.my
 TM Net - www.tm.net.my
 JARING - www.jaring.my

Transportation Costs

Container Haulage Rates

Haulage base: Port Klang (North Port)

Area	Haulage Rates	Road Tolls	FAF	Total	
	20' & 40' (RM)	Effective from 1st Jan. 2007	12.47% Period from 1st May 2006	20' & 40'	
		(Actual at cost) (RM)		RM	US\$
PORT KLANG - Shah Alam	444.00	19.80	55.37	519.17	162
PETALING JAYA - Sungai Way	504.00	23.20	62.85	590.05	184
SELANGOR - Banting	564.00	0.00	70.33	634.33	198
PERAK - Tanjung Malim	1,262.00	59.80	157.37	1,479.17	462
PENANG - Butterworth/ Seberang Prai	2,402.00	194.80	299.53	2,896.33	905
KEDAH - Kulim	2,372.00	240	295.79	2,907.79	907
PERLIS - Kangar	2,906.00	240	362.38	3,508.38	1,096
NEGERI SEMBILAN - Nilai	968.00	56.40	120.71	1,145.11	358
MELAKA - Air Keroh Industrial Area	1,468.00	103.40	183.06	1,754.46	548
KELANTAN - Kota Bharu	3,302.00	197.80	411.76	3,911.56	1,222
PAHANG - Kuantan	1,940.00	197.80	241.92	2,379.72	744
TERENGGANU - Kerteh	2,318.00	197.80	289.05	2,804.85	877
JOHOR - Pasir Gudang	2,348.00	211	292.80	2,851.80	891

Source: Container Hauliers Association of Malaysia

Ocean Freight Rates

Rates quoted are subject to:

- THL/THD/DOC and EDI.
- Surcharges BAF/ CAF/WAR RISK/ PEAK SEASON as per conference announcement.
- Ocean freight rates are subject to changes based on market condition.

From Port Klang to:	20-ft container	40-ft container
	US\$	
AUSTRALIA Main ports	950	1,900
CHINA Shanghai	100	200
EUROPE Main ports	900	1,800
INDIA Navasheva	600	1,200
JAPAN Main ports	400	800
KOREA Pusan	400	800
WEST MEDITERRANEAN Main ports	900	1,800
NEW ZEALAND	950	1,900
SOUTH AFRICA	1,300	2,600
USA West Coast Los Angeles	1,725	2,300
USA East Coast New York	2,625	3,500

Sources:

Malaysian International Shipping Corporation Berhad (MISC) - www.misc.com.my

Ocean freight rates to the USA are published rates from Westports Malaysia Sdn Bhd - www.westportsmalaysia.com

Courier Service Rates

Various Malaysian and international companies provide courier services in Malaysia.

Destination (Country)	Documents				Merchandise				Max. Weight Limit (kg)
	First 500 gm		Next 500 gm		First 500 gm		Next 500 gm		
	RM	US\$	RM	US\$	RM	US\$	RM	US\$	
Australia	60.00	19	15.00	5	75.00	23.43	14.00	4.37	20
Germany	70.00	22	20.00	6.25	100.00	31.25	19.00	6	23
Japan	47.00	15	12.00	4	64.00	20	15.00	5	30
UK	70.00	22	20.00	2	100.00	31.25	15.00	5	20
USA	65.00	20	20.00	2	100.00	31.25	20.00	2	No Limit

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		Destination (Country)	SCR* Item No.	Minimum Weight (kg)	Rates/kg							
			RM	US\$				RM	US\$						
AUSTRALIA					USA										
Perth		Normal	13.60	4.25	New York		Normal	26.29	8.21						
		45	10.20	3.18			45	20.29	6.34						
		250	8.28	2.58			100	19.90	6.21						
		500	7.66	2.39			200	18.28	5.71						
		Sydney		Normal			17.25	5.39	300	16.35	5.10				
				45			12.94	4.04	400	16.13	5.04				
250	9.39			2.93			500	15.08	4.71						
500	8.92			2.78			4314	300	13.85	4.32					
Cologne/ Frankfurt Hamburg/ Stuttgart		Normal	28.47	8.89			4314	500	13.34	4.16					
		45	21.45	6.67			4314	1000	12.75	3.98					
		200	10.76	3.36			4416	100	13.51	4.22					
		Osaka/Tokyo		Normal			16.71	5.22	4416	500	12.93	4.04			
				45			12.53	3.91	4416	1000	11.39	3.55			
				Seoul				Normal	18.73	5.85	West Coast		Normal	24.64	7.70
45	14.05							4.39	45	18.48			5.77		
London								Normal	31.03	9.69			100	18.28	5.71
								45	23.27	7.27			200	16.63	5.19
		250	11.08					3.46	300	14.73			4.60		
		4314	300		12.18	4.19									
		4314	500	11.66	3.64										
		4314	1000	11.09	3.46										
4416	100	11.93	3.72												
4416	300	11.54	3.60												
4416	1000	9.42	2.94												

*SCR=Specified Cargo Rates

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

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

Source: Quality Standards & Tariffs, Mas Kargo - www.maskargo.com

Rented Accommodation, Furnished

	Prime Urban Residential Area in Kuala Lumpur (per month)		Suburbs of Kuala Lumpur (per month)	
	RM	US\$	RM	US\$
Houses				
Bungalow	15,000	4,688	4,000 - 5,000	1,250-1,563
Double Semi-detached	7,000 - 12,000	2,188-3,750	1,500 - 3,500	469-1,094
Terrace	2,500 - 3,000	781-938	1,000 - 1,500	313-469
Apartments/Condominiums				
1-bedroom	1,800 - 2,500	563-781	1,200 - 1,500	375-469
2-bedroom	2,500 - 3,500	781-1,094	800 - 2,300	563-719
3-bedroom	3,500 - 6,000	1,094-1,875	2,500 - 3,800	781-1,188

Sources: Jones Long Wootton - Research & Consultant, Kuala Lumpur

Hotel Rates

Average published room rates in:

	Single / Double	
	RM	US\$
Kuala Lumpur		
5-Star Hotel	900	281
4-Star Hotel	500	156
3-Star Hotel	250	78
Penang		
5-Star Hotel	600	188
4-Star Hotel	380	119
3-Star Hotel	280	88
Langkawi		
5-Star Hotel	2,000	625
4-Star Hotel	800	250
3-Star Hotel	220	69

*Inclusive of 10% service charge and 5% government tax.

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



Golf Club Membership

Course: 36 holes

Club Fees	RM	US\$
Corporate Membership (one nominee)	50,000 - 110,000	15,625 – 34,375
Monthly Subscription*	156.00 - 172.20	49– 54
Green Fees		
- Weekdays	189 - 220	59 – 69
- Weekends	250 - 350	78 – 109

* Excluding 5% government tax

Sources: Kuala Lumpur Golf & Country Club
Saujana Golf & Country Club



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.



The International School of Kuala Lumpur (American curriculum)

Registration Fee	RM	US\$	Tuition Fee per annum	RM	US\$
Application	517	162	Prep. Reception & Pre-jr.	30,500	9,531
Prep. Senior - Grade 12	22,500	7,031	Prep.junior/full day	41,000	12,813
Prep. Reception - Prep jr.	2,000	625	Grade 5	45,750	14,230
Re-enrolment	5,000	1,563	Grade 6 - 8	52,300	16,344
Land & Building Fund	15,000	4,688	Grade 9 - 12	56,650	17,703

Garden International School, Kuala Lumpur (British curriculum)

Registration Fee	RM	US\$	Tuition Fee per annum	RM	US\$
Application	1,000	313	Nursery	23,625	7,382
Nursery - Reception	10,000	3,125	Reception	24,255	7,580
Re-entry	2,000	625	Year 1	27,615	8,630
			Year 2	27,660	8,643
			Year 3 & 4	31,590	9,872
			Year 5 & 6	31,170	9,741
			Year 7,8,9	38,040	11,888
			Year 10 & 11	42,060	13,144
			Year 12 & 13	42,750	13,359

French International School, Kuala Lumpur

Registration Fee	RM	US\$	Tuition Fee per annum	RM	US\$
Application	1,060	331	Kindergarden	13,525	4,227
Kindergarden	1,060	331	Primary School	16,417	5,130
Primary & Secondary	6,890	2,153	Secondary	23,045	7,201
			Upper Secondary	27,304	8,533

Deutsche Schule, Kuala Lumpur

Registration Fee	RM	US\$	Tuition Fee per annum	RM	US\$
Membership	300	94	Kindergarten	13,200	4,125
Kindergarten	4,500	1,406	Class 1 - 10	24,000	7,500
Yr 1 -10 reg.	6,000	1,875	Class 11 - 12	30,600	9,563
Deposit Fee (refundable)					
Kindergarten	3,300	1,031			
Class 1 - 10	6,000	1,875			
Class 11 - 12	7,650	2,391			

Japanese School of Johor Bahru

Registration Fee	RM	US\$	Tuition Fee per annum	RM	US\$
Entrance	1,000	313	Primary	7,560	2,363
Facilities Fee	2,900	906	Secondary	9,000	2,813

Chinese Taipei School, Kuala Lumpur

Registration Fee	RM	US\$	Tuition Fee per annum	RM	US\$
Entrance Fee	2,000	625	Primary (1-6)	7,500	2,344
Building Fund	1,000	313	Junior (1-3)	10,500	3,281
Parent Association Fee	60	19	Senior (1-3)	13,500	4,219
Foreigner Fee	2,000	625			
Sundries Fee:					
Primary (1-6)	1,250	391			
Junior (1-3)	1,350	422			
Senior Art (1-3)	1,450	453			
Senior Science (1-3)	1,800	563			

Health Care

Consultation Fees charged by General Practitioners

	RM	US\$
Minor	30 - 35	9.37 – 11
Intermediate	35 - 75	11 – 23.43
Major	75 - 125	23.43 – 39.06

Consultation Fees charged by Physicians, Paediatricians and Psychiatrists

	Initial		Follow-up	
	RM	US\$	RM	US\$
Simple	60	19	35	11
Intermediate	120	38	60	19
Complex	180	56	90	28

Source: Malaysian Medical Association - www.mma.org.my

Hospital Ward Charges

	Per night	
	RM*	US\$*
Single Bedded	198 - 238	62 – 74
2-Bedded	128 - 150	40 - 47
4-Bedded	80 - 98	25 – 31

* Room rates are subject to 5% Government Tax.

Sources:

Pantai Medical Centre, Kuala Lumpur

Ampang Puteri Specialist Hospital, Kuala Lumpur

Subang Medical Centre, Selangor

Domestic Help

	Per Month	
	RM	US\$
Servant (foreign maid, full-time)	600 - 1,000	188 - 313
Driver (basic)	1,200 - 2,000	375 - 625



Public Transport

	RM	US\$
Taxi Fares		
On Meter (by kilometre)		
- For the first 1 km	3.00	0.93
- For every subsequent 115m	0.10	0.03
Radiophone Charges		
- For every taxi call	1.00	0.31
- All luggage placed in the boot	1.00	0.31
Bus Fares		
RAPID KL		
Type of ticket (Daily pass)		
- Local Shuttle	1.00	0.31
- Trunk Line	2.00	0.62
- City Shuttle	1.00 - 3.10	0.31-0.96
Light Rail Transit		
(Services available only in Kuala Lumpur/ Selangor)		
Kelana Jaya Line	0.70 - 2.50	0.21- 0.78
Ampang Line and Sri Petaling Line	0.70 - 2.80	0.21 - 0.87
KLIA Express (Standard Single Trip)	35	11
KL Monorail	1.20 - 2.50	0.37 - 0.78

Domestic Airfares

Selected Destinations from Kuala Lumpur:

Location	Business Class		Economy	
	RM	US\$	RM	US\$
Penang	938	294	728	228
Langkawi	1,118	350	828	259
Johor Bahru	798	250	648	203
Kuantan	938	293	628	197
Terengganu	938	293	728	228
Kuching	1,588	496	1,118	350
Kota Kinabalu	2,248	703	1,418	443

Source: Malaysian Airlines System Bhd - www.mas.com.my

Eating Out in Malaysia

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

	RM	US\$
A lunch at a food court	7 - 10	2.18 – 3.12
A lunch at a restaurant in a 5-star hotel	60 - 100	18.75 – 31.25
Burger King (Whopper®)	8.90	2.78
KFC (Snack plate)	8.90	2.78
Mc Donald's (Big Mac™)	5.80	1.81
Pizza Hut (12-inch pizza)	26.90 - 31.90	8.40 – 10.00
Sushi King (Set meals)	13.90 - 30	5.00 – 10.00

Shopping in Kuala Lumpur

Kuala Lumpur is a favourite destination of shoppers and a wide range of competitively priced products are available.

Product	RM	US\$
A night's stay in a standard room in Shangri-La	425++	133++
A pair of Nike shoes	350	110
100ml of Versace for women	250	78
MAC's lipstick	57	18
100ml of Dunhill Desire Red	257	81
Tissot's classic watch for women	1,100	344
Escada blouse	1,650	516
Kenzo's shirt	768	240
Dunhill wallet	940	294
Gucci's sunglasses	930	291
Sony Handycam DCR-SR300E	3,999	1,250
Cyber-shot Digital Camera DSC-W80	999	312

Prices of Selected Consumer Items

Prices in supermarkets

	US\$
A can of Coke	0.56
A pack of cigarettes (premium 20s)	3.13
A can of beer (320 ml)	2.20
A bottle of mineral water (1.5 litre)	0.42
A box of cornflakes (275g)	1.25
A loaf of wholemeal bread (420g)	0.63

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 Custom - www.customs.gov.my

Relevant Organisations

- Association of Malaysian Hauliers**
Lot 9, Lingkaran Sultan Mohamad 2
Kawasan Industri Bandar Sultan
Sulaiman
42000 Pelabuhan Kelang
Selangor, Malaysia
Tel: 60(3) 3176 3676
Fax: 60(3) 3176 4676
Email : secretary@amh.org.my
Website : www.amh.org.my
- MIDF Property Berhad**
Level 5, Menara MIDF
82, Jalan Raja Chulan
50200 Kuala Lumpur
Malaysia
Tel: 60(3) 2173 8888
Fax: 60(3) 2173 8877
e-mail: inquiry-feedback@midf.com.my
Website: www.midf.com.my
- Federation of Malaysian Manufacturers**
Wisma FMM
3, Persiaran Dagang
PJU 9, Bandar Sri Damansara
52200 Kuala Lumpur, Malaysia
Tel: 60(3) 6276 1211
Fax: 60(3) 6274 1266/7288
e-mail: webmaster@fmm.org.my
Website: www.fmm.org.my
- Malaysian International Chamber of Commerce and Industry (MICCI)**
C-8-8, Block C, Plaza Mont' Kiara
2, Jalan Kiara, Mont' Kiara
50480 Kuala Lumpur
Tel: 60(3) 6201 7708
Fax: 60(3) 6201 7705
e-mail: micci@micci.com
Website: www.micci.com
- Immigration Department of Malaysia (Ministry of Home Affairs)**
Immigration Headquarters
Block 2G4 (Podium), Precinct 2
Federal Government Administrative
Centre
62550 Putrajaya
Tel: 60(3) 8880 1000
Fax: 60(3) 8880 1200
e-mail: pro@imi.gov.my
Website: www.imi.gov.my
- MIMOS Berhad**
Technology Park Malaysia
57000 Kuala Lumpur, Malaysia
Tel: 60(3) 8995 5000
Fax: 60(3) 8996 2755
e-mail: info@mimos.my
Website: www.mimos.my
- Indah Water Konsortium Sdn. Bhd.**
Level 1-4, Block J
Pusat Bandar Damansara
50490 Kuala Lumpur, Malaysia
Tel: 60(3) 2180 1100
Hotline : 1-800-88-3495
Fax: 60(3) 2095 5009
e-mail: comms@iwk.com.my
Website: www.iwk.com.my
- MISC Agencies Sdn Bhd**
Lot 23, Lebuhr Sultan Mohamed 1
Kawasan Perusahaan PKNS Fasa 2
Bandar Sultan Suleiman
P.O Box 146, Pelabuhan Utara
42009 Pelabuhan Klang
Selangor, Malaysia
Tel: 60(3) 3176 5753 / 3169 6167
Fax: 60(3) 3176 5622 / 5755
email : fauziahhb@miscbhd.com
Website: www.misc.com.my
- Inland Revenue Board**
Level 15, Block 9
Government Office Complex
Jalan Duta, P.O Box 11833
50758 Kuala Lumpur, Malaysia
Tel: 60(3) 6209 1000
Fax: 60(3) 6201 0905
e-mail: lhdn@hasilnet.org.my
Website: www.hasil.org.my
- Companies Commission of Malaysia**
Menara SSM@Sentral
No. 7, Jalan Stesen Sentral 5
Kuala Lumpur Sentral
50470 Kuala Lumpur, Malaysia
Tel: 60(3) 2299 4400
Hotline: 60(3) 2299 5500
Fax: 60(3) 2299 4411
e-mail: enquiry@ssm.com.my
Website: www.ssm.com.my
- Kualiti Alam Sdn. Bhd.**
15th Floor, Menara 2
Faber Towers, Taman Desa
Jalan Kelang Lama
58100 Kuala Lumpur, Malaysia
Tel: 60(3) 7966 4000
Fax: 60(3) 7966 4040
e-mail: csd@kualitiam.com
Website: www.kualitiam.com.my
- Sabah Electricity Sdn. Bhd.**
Wisma SESB
Jalan Tunku Abdul Rahman
88673 Kota Kinabalu
Sabah, Malaysia
Tel: 60(88) 282 699
Fax: 60(88) 223 320
email: webmaster@sesb.com.my
Website: www.sesb.com.my
- Malaysian Airlines System Berhad**
3rd Floor, Administration Building 1
MAS Complex A
Sultan Abdul Aziz Shah Airport
47200 Subang, Selangor, Malaysia
Tel: 60(3) 7843 3000
e-mail: comms@mas.com.my
Website: www.mas.com.my
- Syarikat SESCO Berhad**
Wisma SESCO
Petra Jaya, P.O Box 149
93673 Kuching
Sarawak, Malaysia
Tel: 60(82) 441 188
Fax: 60(82) 444 443
email: webadmin@sesco.po.my
Website: www.sesco.com.my
- Malaysian Employers Federation (MEF)**
3A06 - 3A07, Block A
Pusat Dagangan Phileo Damansara II
No. 15, Jalan 16/11, Off Jalan Damansara
46350 Petaling Jaya
Selangor, Malaysia
Tel: 60(3) 7955 7778
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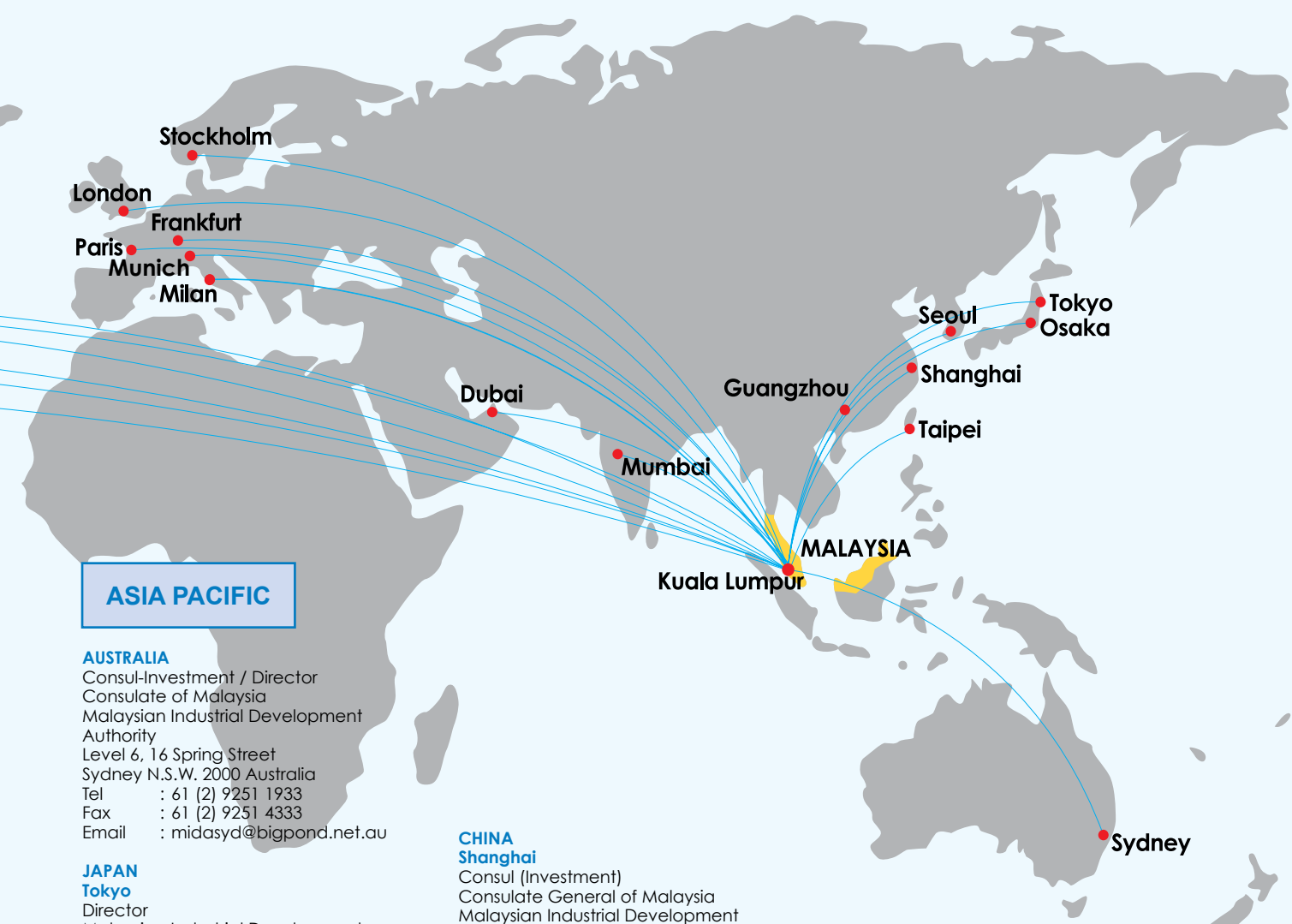
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