COST OF DOING BUSINESS IN MALAYSIA / PENANG







Invest, Work, Live, *Play* in Penang



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Cost of Doing Business in Malaysia/ Penang

1. Starting a Business

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

	RM	USD
Reservation of a name	50	12
Application for incorporation under section 14 of the Act:		
(a) Company limited by share	1000	244
(b) Company limited by guarantee	3000	733
(c) Unlimited company	1000	244
For registration of a company with share capital:		
Not exceeding RM 1,000,000 (USD 244,499)	5,000	1,222
• RM 1,000,001 to RM 10,000,000 (USD 244.5K) to (USD 2.44 Million)	20,000	4,890
• RM 10,000,001 to RM 50,000,000 (USD 2.44 Million) to (USD 12.22 Million)	40,000	9,780
• RM 50,000,001 to RM 100,000,000 (USD 12.22 Million) to (USD 24.45 Million)	60,000	14,670
• Exceeding RM 100,000,000 (USD 24.45 Million) 70,000		
For registration of a company without share capital	70,000	17,115

Effective as of 18-Dec-2017

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

Rental Rates for Prime Office Space

Lagrico	R	RM		D
Location	From	То	From	То
Alor Setar, Kedah	19.00	27.00	4.65	6.60
Georgetown, Pulau Pinang	30.00	43.00	7.33	10.51
lpoh, Perak	17.00	24.00	4.16	5.87
Kuala Lumpur*	65.00	108.00	15.89	26.41
Petaling Jaya, Selangor	48.44	59.00	11.84	14.43
Seremban, Negeri Sembilan	20.00	32.00	4.89	7.82
Melaka	26.00	38.00	6.36	9.29
Johor Bahru, Johor	34.45	57.00	8.42	13.94
Kuantan, Pahang	16.00	24.00	3.91	5.87
Kuala Terengganu, Terengganu	21.50	27.00	5.26	6.60
Kota Bharu, Kelantan	13.00	28.00	3.18	6.85
Kota Kinabalu, Sabah	27.00	43.00	6.60	10.51
Kuching, Sarawak	25.00	38.00	6.11	9.29

The rental above are gross rentals per sq. metre per month inclusive of service charge.

Source: CBRE/WTW Research, May 2018 (via MIDA)

Cost of Prime Office Space in Penang

	Pena	Mainland, Penang	
Туре	Georgetown	Bayan Lepas/ Bayan Baru	
	(RM psf / month)	(RM psf / month)	(RM psf / month)
Rent	2.00 - 3.50		1.50 - 2.00

^{*} The above rates are approximate rentals (gross) psf per month and is subject to change

Source: Different consultants in Penang

^{*}Rental excludes Petronas Twin Towers

Cost of Industrial Land & Factory

PDC Ready Built Factory Units

Location	Unit Type	Built-Up (sq.ft)	Land Area (sq.ft)	Sale Price per unit #	Rental
	Semi-	E 024	15,518-	RM 460,000	RM 6,418 - RM 7,001
	Detached	5,834	22,848	to	USD 1,569 - USD 1,712
Dudd Minusk	Torroso			RM 2,480,000	
Bukit Minyak Industrial Park (85	Terrace -	2,304	2,594		RM 2,420 - RM 2,535
units)	Unit	2,304	2,394	USD 112,469	USD 592 - USD 620
units	Offic			to	
	Corner	2,334	3,417 -	USD 606,357	RM 2,451 - RM 2,568
	Unit	2,334	6,148		USD 599 - USD 628
	Semi-	L 0LC	16,221-	RM 2,550,000	RM 11,712
	Detached	5,856	16,533	USD 623,472	USD 2,864
Bayan Lepas	Terrace -			DA44 400 000	DAA 4 276
Industrial Park	Standard	2,303	2,594	RM 1,190,000	RM 4,376
(Phase IV)	Unit			USD 290,954	USD 1,070
	Corner	2,335	4,079 -	From RM 1,190,000	RM 4,670
	Unit	2,333	4,585	From USD 290,954	USD 1,142

[#] Based on JPPH valuation @ 2018

PDC SME Units

Location	Unit Type	Built-Up (sq.ft)	Land Area (sq.ft)	Sale Price per unit	Rental per month
SME Units Bukit Minyak Industrial Park (27 units)	Terrace	3,087	3,149 – 4,318	RM 975,000 USD 238,386	RM 4,724 USD 1,155
SME Village Batu Kawan	Comi			RM 3,745,290	RM 12,600
Industrial Park (Phrse 4A)	Semi- detached	6,939	13,799.81	USD 915,719	USD 3,081

Source: PDC (Updated as at Jan 2019)

Cost of Ready-built Factory in Penang

Туре	Location	RM	USD
Selling price p.s.f. of	Penang	RM180.00 - RM440.00	USD 44.01 - USD 107.58
floor area	Mainland	RM150.00 - RM350.00	USD 36.67 - USD 85.57
Rental p.s.f. per	Bayan Lepas / Bayan Baru	RM1.50 - RM3.50	USD 0.37 - USD 0.86
month		RM1.00 - RM1.70	USD 0.24 - USD 0.42

Source: MIDA

Cost of Industrial Land

Location	Selling Price (per sq. ft.) (Subject to change)		
Location	RM	USD	
Penang Science Park	50	12.22	
North Penang Science Park	50	12.22	
Batu Kawan Industrial Park	52	12.71	

Source: PDC

Average Construction Costs of Factory Building (per sq. ft.)

	Pena	ang Island	Ma	ainland
	RM	USD	RM	USD
Factory with reinforced concrete structure	200 - 270	48.90 - 66.01	190 - 265	46.45 - 64.792
Steel portal frame on reinforced concrete	220 - 300	53.79 - 73.35	200 - 295	48.90 - 72.127
Factory with clean room facilities	270 - 350	66.01 - 85.57	260 - 360	63.57 - 88.02

Source from different consultants

Additional Information:

Unit Cost also very much depending on cleanroom class, floor loading, column spacing and building height which already include the MEP (Mechanical, Electrical, and Plumbing) rates as follow:

Mechanical estimate. No or negligible cost variance between Penang island and mainland.

	Types		per. s	sq. ft.	
	Types		RM	USD	
1	Clean room and	d ACMV (Air Conditioning and Mechanical Ventilation)	137.00	33.50	
	Assumptions:	Assumptions: Chilled water system (CH's, CT's, piping and fittings within chiller plant room)		11.00	
	Clean room floor, ceiling, plenum, wall		32.00	7.82	
	Clean room electrical outgoing cable, clean room lighting, clean room DB's		12.00	2.93	
		Clean room AHU, control, ducting, piping	48.00	11.74	
2	2 Non-clean room ACMV (water-cooled packaged units) 25.00				
3	Fire protection (sprinklers, hydrants, hose reel, conventional FA, etc.) 12.00 2.93				

Source from different consultants

USD 1.00 = MYR 4.09 as of 2-Jan-2020

2. Taxation

Тах	Rate
Company Tax	18% - 24%
Personal Tax	1% - 28%
Sales & Service Tax (SST)	0% - 10%

Note: As announced in budget 2019, corporate tax rate is 24% and corporate tax rate for SMEs is 17%, from the year of

assessment 2019

Source: MIDA

3. Human Resources

Minimum Conditions of Employment

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

Paid maternity leave	60 days	
Normal work hours	Not exceeding eight hours in one day or 48 hours in one week	
	At least 11 gazetted public holidays (inclusive of five compulsory public holidays; National Day, Birthday of the Yang Dipertuan Agong, Birthday of Ruler/Federal Territory Day, Labour day and Malaysia Day) in one calendar year and on any day declared as a public holiday under section 8 of the Holiday Act 1951	

Paid annual leave for employees:

Less than two years of service	8 days
Two or more but less than 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 hospitalization is necessary	up to 60 days (inclusive of the paid sick leave entitlement
,	stated above)

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

Payment for overtime work:

Normal working days	1.5x hourly rate of pay
Rest days	2.0x hourly rate of pay
Public holidays	3.0x hourly rate of pay

Minimum Wages in 2020

The new minimum wages was announced in the Budget 2020 at RM1,200 (USD294) per month. Minimum wages are defined as basic wages, excluding any allowances or other payments.

Shift Work:

An employee who is engaged under his contract of service in shift work may be required by his employer to work more than eight hours in any one day or more than forty-eight hours in any one week but the average number of hours worked over any period of three weeks, or over any period exceeding three weeks as may be approved by the Director General, shall not exceed forty-eight per week.

Souce: International Labour Organization

http://www.ilo.org/dyn/natlex/docs/WEBTEXT/48055/66265/E55mys01.htm#c60c

Statutory Contributions

Employees Provident Fund

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

Age Group	Employers	Employees
	(i) Monthly wages RM5,000 (USD1,223) and below -	
60 years and	Minimum of 13% of the employees' monthly wages	Minimum of 11% of the
below	(ii) Monthly wages exceed RM5,000 (USD1,223) – Minimum	employees' monthly wages
	of 12% of the employees' monthly wages	
60- 75 years	Minimum of 4% of the employees' monthly wages	None

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	Employers	Employees	
60 years and below	RM5.00 (USD 1.22)	11% of the	
oo years and below	per employee per month	employees' monthly wages	
60.75 years	RM5.00 (USD 1.22)	5.5% of the	
60-75 years	per employee per month	employees' monthly wages	

Source: MIDA

Social Security Organisation (SOCSO)

SOCSO administers two social security schemes for workers earning wages not exceeding RM4,000 (USD978) per month. Once covered, workers remain covered irrespective of their wages. However, the maximum contribution is based on wages of RM4,000 (USD978) 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 <u>exempted</u> from SOCSO's coverage are:

•	Government employees
•	Domestic servants
•	Self-employed persons
•	Foreign workers (covered under Workmen's Compensation Act 1952)
•	Spouse/s of a sole proprietor or partners

Contribution for Local Employees

Contribution to Local Employees					
	First Category	Second Category			
Scheme Employment Injury Scheme Invalidity Scheme		Employment Injury Scheme			
Age < 60 years		60 years and above			
Contribution	Employer (1.75%), Employee (0.5%)	Employer (1.25%)			
Contribution	Based on employees' monthly wages	Based on employees' monthly wages			
All employees who have not reached the age of 60, must contribute Founder the First Category except for those who have attained 55 years of age and have no prior contributions before they reach 55 due to non-eligibility under the Employees' Social Security Act, 1969.		For eligible new employees who are 55 years of age, they must be covered under the Second Category.			

^{*}Monthly contribution is subject to the ceiling of the insured wage of RM4,000.00 per month.

Contribution for Foreign Workers

The rate contribution is 1.25% of the insured monthly wages and to be paid by the employer.

Source: SOSCO https://www.perkeso.gov.my/index.php/en/

Human Resources Development Fund (HRDF)

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 cover under the Human Resources Development Berhad Act, 2001 are as follows:

Categories of Employers	Rate of Levy Contributions		
Employers with 10 employees and above	Mandatory 1% of employees' monthly wages		
Employers with 5 to 9 employees regardless	0.5% of employees' monthly wages		
of paid-up capital, are given the option to			
register with HRDF			

Source: MIDA

Employment Insurance System 2017 - Act 800 (EIS)

- Employment insurance system adminstered by the Social Security Organization is to provide certain benefits and re-employment placement program for insuraed persona in the event of loss of the employment
- Beginning Jan 1, 2018, employers and employees will each have to contrinbute 0.2% of the employees' wages towards an accumulated EIS fund.
- The contribution to the fund is capped at wage level of RM4,000 (USD978) a month, although a person may earn more than RM4,000 (USD978) a month, his contribution is fixed at 0.2% of RM 4,000

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.

	Type of Passes	Pay	Payment of Fees		
Α	Employment Pass (PG)	i. Employment Pass:			
	This pass is issued for key-post and term-		 Key Post 	RM 300 (USD 73)	
	post position subject to the following		 Term Post 	RM 200 (USD 49)	
	conditions:	ii.	Processing Fees	RM 125 (USD 31)	
	 minimum period of employment's 	iii.	Journey Perform Visa	RM 500 (USD 122)	
	contract is (2) years and stamping;	Per post/application (subject to visa entry requirement according to each country of origin)			
	and				
	 salary not less than RM 5,000 	iv.	iv. No levy		
	(USD 1,222)				
В	Visit Pass [VP (TE)] - PLKS	i.	Levy:	RM 410 (USD 100)	
	Visit Pass (Tomporary Employment) is	ii.	Processing Fees:	RM 125 (USD 31)	
	Visit Pass (Temporary Employment) is	iii.	Journey Perform		
	issued only for domestic helpers (maid).		Visa (if applicable)	RM 500 (USD 122)	

Source: MIDA

Wage Rates (Monthly)

Position	Qualification(s)	Experience	Minimum		Maximum	
Qualification(s)		Experience	RM	USD	RM	USD
Finance						
Financial Analyst	Degree	3-4 years	4,600	1,125	7,800	1,907
Accountant	Degree/	4 F voors	6 200	1 516	9.400	2.054
	Professional Cert	4-5 years	6,200	1,516	8,400	2,054
Office support						
Administrator	Diploma/Degree	3-5 years	3,600	880	5,300	1,296
Sales, Marketing & Advertising						
Customer Service Executive	Diploma/Degree	2-3 years	3,000	733	4,000	978
Marketing Executive	Diploma/Degree	2-4 years	3,100	758	4,800	1,174
Marketing Manager	Higher Diploma/Degree	8 years	7,200	1,760	10,500	2,567
Human Resources						
HR Manager	Diploma/Degree	6-8 years	8,000	1,956	12,000	2,934
HR Officer / Executive	Diploma/Degree	2-3 years	3,100	758	4,700	1,149
HR Assistant	High School/Diploma	1-2 years	2,100	513	3,200	782
Information Technology						
IT Executive	Degree	2 years	3,600	880	4,700	1,149
Programmer	Degree	1-2 years	3,900	954	4,800	1,174
Help Desk Analyst	Degree	2-3 years	4,600	1,125	5,800	1,418
Web Designer	Degree	2 years	4,600	1,125	5,300	1,296
Software Engineer	Degree	2-3 years	6,400	1,565	6,300	1,540
Systems Analyst	Degree	3-5 years	6,200	1,516	9,000	2,200
Business Development Manager	Degree	3-5 years	6,000	1,467	8,500	2,078
Project Manager	Degree	3-5 years	8,000	1,956	14,000	3,423
Helpdesk Tech Support	Danna	2.2	F 200	1 271	0.400	2.054
(Foreign Languages)	Degree	2-3 years	5,200	1,271	8,400	2,054
Logistic & Warehousing						
Shipping Supervisor	Diploma/Degree	3-5 years	2,600	636	4,900	1,198
Warehouse Executive	Diploma	2-3 years	2,300	562	4,200	1,027
Buyer	Diploma/Degree	2-3 years	3,600	880	5,300	1,296
Logistic Coordinator	Diploma/Degree	3-5 years	3,100	758	5,300	1,296
Warehouse Manager	Diploma/Degree	4-5 years	6,200	1,516	8,400	2,054
Engineering & Technical						
QA Engineer	Degree	4-5 years	3,500	856	7,000	1,711
Sales Engineer	Technical/	2.4	2 200	702	C F00	1 500
	Diploma/ Degree	3-4 years	3,200	782	6,500	1,589
Mechanical Engineer	Engineering Degree	3-4 years	3,300	807	6,500	1,589
Electrical & Instrument Engineer	Degree	4-6 years	6,000	1,467	8,000	1,956
Product Engineer	Engineering Degree	4-6 years	5,000	1,222	8,000	1,956
Service Engineer	Degree	3-4 years	3,500	856	6,500	1,589
Technical Manager	Technical/		9 000	1.050	12.000	2 470
-	Diploma/ Degree	4-5 years	8,000	1,956	13,000	3,178
Maintenance Engineer	Degree	3-4 years	3,300	807	6,500	1,589
Assembly Engineer	Degree	2-3 years	3,300	807	6,500	1,589
Chemical Engineer	Diploma/Degree	3-4 years	3,500	856	6,500	1,589
R&D Engineer	Diploma/Degree	2-3 years	3,500	856	6,500	1,589

Note: Salary figures are industry average. Figures may vary according to depth of expertise and experience.

Source: Malaysia Employment Outlook & Salary Guide 2018/19 by Kelly Services

4. Utilities

Electricity Rates (Peninsular Malaysia)

TARIFF CATEGORY	CURRENT RATE		
TARIFF D – LOW VOLTAGE INDUSTRIAL TARIFF	RM	USD	
For the first 200 kWh (1 -200 kWh) per month	0.38 /kWh	0.09 /kWh	
For the next kWh (201 kWh onwards) per month	0.441 /kWh	0.11 /kWh	
The minimum monthly charge	7.20	1.76	
TARIFF E1 - MEDIUM VOLTAGE GENERAL INDUSTRIAL TARIFF			
For each kilowatt of maximum demand per month	29.6 /kW	7.24 /kW	
For all kWh	0.337 /kWh	0.08 /kWh	
The minimum monthly charge	600	146.70	
TARIFF E2 - MEDIUM VOLTAGE PEAK/OFF-PEAK INDUSTRIAL TARIFF			
For each kilowatt of maximum demand per month during the peak period	37.00 /kW	9.05 /kW	
For all kWh during the peak period	0.355 /kWh	0.09 /kWh	
For all kWh during the off-peak period	0.219 /kWh	0.05 /kWh	
The minimum monthly charge 600 146		146.70	
TARIFF E3 - HIGH VOLTAGE PEAK/OFF-PEAK INDUSTRIAL TARIFF			
For each kilowatt of maximum demand per month during the peak period	35.5 /kW	8.68 /kW	
For all kWh during the peak period	0.337 /kWh	0.08 /kWh	
For all kWh during the off-peak period	0.202 /kWh	0.05 /kWh	
The minimum monthly charge	600	146.70	

(Source: Tenaga National Berhad on Jan 2019)

Water Rate (Penang)

Category	RM per 1,000 litres	USD per 1,000 litres
Tariff 2: Trade ordinary		
Minimum charge:	12 per month	2.93 per month
First 20 m ³	0.85	0.21
More than 20 m ³ to 40 m ³	1.05	0.26
More than 40 m ³ to 200 m ³	1.30	0.32
More than 200 m ³	1.45	0.35

(Source: Perbadanan Bekalan Air Pulau Pinang Sdn Bhd, as on Jul 2017)

Comparison of Water Rate by States in Malaysia

State	Usage	Price per m³ (RM)	(RM)	
Penang	Industrial/ Commmercial	0 - 20 m³	0.85	
		20 - 40 m ³	1.05	12.00
		40 - 200 m³	1.30	12.00
		Above 200 m³	1.45	
Selangor	Industrial/Commercial	0 - 35m³	2.07	36.00
		35m³ and above	2.28	36.00
Johor Industrial/Commercial		0 - 35m³	2.80	30.00
		35m³ and above	3.30	30.00
Kedah	Commercial	0 - 50m³	1.40	
		51 - 200m³	1.50	15.00
		201 - 350m³	1.60	15.00
		More than 350m ³	1.80	
	Industrial	0 - 1,000m³	1.40	
		1,001 - 10,000m³	1.60	15.00
		10,001 - 50,000m ³	1.80	13.00
		More than 50,001m ³	2.10	

Source: MIDA

Sewerage Rates

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

Industrial Customers

Dramicas rasaiving sawaraga sarvisas	RM2.50 (USD 0.61)
Premises receiving sewerage services	per head per month
Premises with individual septic tanks	RM2.00 (USD 0.49)
Premises with marviadar septic tanks	per head per month

Industrial customers will be charged based on the total number of employees

Scheduled Waste Treatment Rates

Kualiti Alam Sdn. Bhd. is a 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. Scheduled wastes must be disposed through department of environment licensed scheduled waste with recovery contractors. For non-scheduled wastes, collection and disposal rates vary according to location and contractor.

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

Organic Wastes for Incineration

	Packaged Wastes*				Bulk Wastes				
Waste Group	Pumpable liquid (per tonne)				•	le liquid onne)	Solid (per tonne)		
	RM	USD	RM	USD	RM	USD	RM	USD	
Α	810	198	-	-	630	154	-	-	
В	3,150	770	3,600	880	-	-	-	-	
С	1,350	330	-	-	-	-	-	-	
H/Z	1,890	462	2,790	682	1,800	440	2,700	660	
Т	3,150	770	3,600	880	-	-	-	-	

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

(Source: MIDA)

Liquid Inorganic Wastes for Physical/Chemical Treatment

Waste Group		Pallet Tank onne)	200-litre Drum (per tonne)		
	RM	USD	RM	USD	
Acid Wastes Without Chromate (X)	1,440	352	1,620	396	
Alkaline Wastes Without Cyandie (X)	1,440	352	1,620	396	
Chromate Wastes (X)	1,800	440	1,980	484	
Cyanide Wastes (X)	1,800	440	1,980	484	
Mercury Wastes (K)	3,600	880	3,780	924	

Inorganic Wastes for Solidification

Waste Group	. •	l Wastes* onne)	Waste in Bulk (per tonne)	
	RM	USD	RM	USD
X / Z	810	198	765	187

Inorganic Wastes for Direct Landfill

Waste Group	. •	Wastes* onne)	Waste in Bulk (per tonne)		
	RM	USD	RM	USD	
X / Z	495	121	450	110	

Encapsulation

Waste Group (Z)	Packaged Wastes* (per tonne)		
	RM	USD	
Contaminated Crushed Drum and Other Contaminated Waste	1,500	367	

Cementation

Waste Group (Z)	Packaged Wastes* (per tonne)		
	RM	USD	
Dry Cell Batteries and Other Miscellaneous Wastes	900	220	

Source: MIDA

Transportation Rates

			Per F		Per Metric		
KM	State	1st Tier		2nd Tier		Tonne	
14171		min. 18 pallet		Above 1	Above 18 pallet		Tollie
		RM	USD	RM	USD	RM	USD
114	Negeri Sembilan	52.88	12.93	26.44	6.46	66.10	16.16
248	Kuala Lumpur	59.73	14.60	29.87	7.30	74.66	18.25
	(Wilayah Persekutuan)	39.73	14.00	29.67	7.50	74.00	16.25
274	Melaka	60.71	14.84	30.36	7.42	75.89	18.56
374	Selangor	65.61	16.04	32.80	8.02	82.01	20.05
652	Perak	79.32	19.39	39.66	9.70	99.14	24.24
722	Johor	82.25	20.11	41.13	10.06	102.82	25.14
760	Pahang	84.21	20.59	42.11	10.30	105.26	25.74
1050	Penang	113.59	27.77	56.79	13.89	141.98	34.71
1152	Terengganu	180.17	44.05	90.09	22.03	225.22	55.07
1166	Kedah	181.15	44.29	90.58	22.15	226.44	55.36
1190	Kelantan	183.11	44.77	91.56	22.39	228.89	55.96
1240	Perlis	184.09	45.01	92.04	22.50	230.11	56.26

Note: For waste on pallets, the rates are quotes in 2 tiers. The 1st tier is for a minimum of 18 pallets and the 2nd is for any pallets above the minimum 18 pallets in the same consignment.

Source: Kualiti Alam Shd. Bhd. - www.kualitialam.com.my

Natural Gas Tariff - Industrial

No	Tariff Category	Price Tariff Category (RM/MMBtu)		Applicability Range MMBtu/year
		RM	USD	iviivibtu/ yeai
1	Tariff C	30.74	7.52	601 - 5,000
2	Tariff D	31.04	7.59	5,0001 - 50,000
3	Tariff E	32.38	7.92	50,001 - 200,000
4	Tariff F	32.38	7.92	200,001 - 750,000
5	Tariff L	33.46	8.18	> 750,000

Effective 1 Jan 2019 until 30 June 2019, inclusive of GCPT surcharge of RM0.23/MMBtu

Source: Gas Malaysia Berhad - www.gasmalaysia.com

5. Transportation Costs Container Haulage Rates

Haulage base: Port Klang (North Port)

	Haulage Rates	Road Toll	FAF		Total	
Area	20' & 40'	Effective 1st Jan 2007	12.47% period from	20' & 40'		
	20 0 40	Actual at Cost	1st June	RM	USD	
	(RM)	(RM)	2011	TV.	002	
PORT KLANG - Shah Alam	533.00	19.80	86.29	639.09	156.26	
PETALING JAYA - Sungai Way	605.00	23.20	97.95	726.15	177.54	
SELANGOR - Banting	677.00	0.00	109.61	786.61	192.33	
PERAK - Tanjong Malim	1,515.00	59.80	245.28	1,820.08	445.01	
PENANG - Butterworth/ Seberang Perai	2,883.00	194.80	466.76	3,544.56	866.64	
KEDAH - Kulim	2,847.00	240.00	460.93	3,547.93	867.46	
PERLIS - Kangar	3,488.00	240.00	564.71	4,292.71	1049.56	
NEGERI SEMBILAN - Nilai	1,162.00	56.40	188.13	1,406.53	343.89	
MELAKA - Air Keroh Industrial Area	1,762.00	103.40	285.27	2,150.67	525.84	
KELANTAN - Kota Bharu	3,963.00	197.80	641.61	4,802.41	1174.18	
PAHANG - Kuantan	2,328.00	197.80	376.90	2,902.70	709.71	
TERENGGANU - Kerteh	2,782.00	197.80	450.41	3,430.21	838.68	
JOHOR - Pasir Gudang	2,818.00	211.00	456.23	3,485.23	852.13	

Source: MIDA

Ocean Freight Rates

Rates quoted are subject to:

1. THL/THD/DOC and EDI

2. BAF/ CAF/WAR RISK/ PEAK SEASON surcharges as per Conference announcement.

From Port Klang to:	20-ft container	40-ft container		
FIGHT FOIL Klang to.	USD	USD		
AUSTRALIA	450	900		
Main ports	430			
CHINA	100	200		
Shanghai	100	200		
EUROPE	1,625	3,400		
Main ports	1,023	5,400		
USA	1,800	2,200		
Los Angeles	1,800	2,200		
INDIA	600	1,200		
Navasheva	000			
JAPAN	400	800		
Main ports	400			
KOREA	400	800		
Pusan	400	000		
WEST MEDITERRANEAN	2,000	4,100		
Main ports	2,000			
NEW ZEALAND	950	1,900		
SOUTH AFRICA	1,300	2,500		

Source: MIDA

Courier Service Rates

Various Malaysian and international companies provide courier services in Malaysia.

Destination Country	Documents			Merchandise					
	First 500 gm		Next 500 gm		First 200 gm		Next 200 gm		Max. Weight Limit (kg)
	RM	USD	RM	USD	RM	USD	RM	USD	
Australia	70	17	25	6	80	20	7	2	
Germany	80	20	32	8	105	26	9	2	
Japan	55	13	15	4	80	20	7	2	30
UK	80	20	32	8	105	26	9	2	
USA	70	17	25	6	105	26	9	2	

Source: MIDA

Note/Remark



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