

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	11
Application for incorporation under section 14 of the Act:		
(a) Company limited by share	1000	224
(b) Company limited by guarantee	3000	671
(c) Unlimited company	1000	224
For registration of a company with share capital:		
• Not exceeding RM 1,000,000 (USD 223,714)	5,000	1,119
• RM 1,000,001 to RM 10,000,000 (USD 223.7K) to (USD 2.24 Million)	20,000	4,474
• RM 10,000,001 to RM 50,000,000 (USD 2.24 Million) to (USD 11.19 Million)	40,000	8,949
• RM 50,000,001 to RM 100,000,000 (USD 11.19 Million) to (USD 22.37 Million)	60,000	13,423
• Exceeding RM 100,000,000 (USD 22.37 Million)	70,000	15,660
For registration of a company without share capital	70,000	15,660

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

Location	RM		USD	
	From	To	From	To
Alor Setar, Kedah	19.00	27.00	4.25	6.04
Georgetown, Pulau Pinang	27.00	38.00	6.04	8.50
Ipoh, Perak	17.00	24.00	3.80	5.37
Kuala Lumpur*	65.00	118.00	14.54	26.40
Petaling Jaya, Selangor	60.00	69.00	13.42	15.44
Seremban, Negeri Sembilan	20.00	32.00	4.47	7.16
Melaka	26.00	38.00	5.82	8.50
Johor Bahru, Johor	27.00	48.00	6.04	10.74
Kuantan, Pahang	16.00	27.00	3.58	6.04
Kuala Terengganu, Terengganu	30.00	40.00	6.71	8.95
Kota Bharu, Kelantan	12.00	28.00	2.68	6.26
Kota Kinabalu, Sabah	16.00	65.00	3.58	14.54
Kuching, Sarawak	22.00	38.00	4.92	8.50

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

*Rental excludes Petronas Twin Towers

Source: CBRE/WTW Research, March 2020 (via MIDA)

Cost of Prime Office Space in Penang

Type	Penang Island		Mainland, Penang
	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

USD 1.00 = MYR 4.47 as of 16-Aug-2022

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
Bukit Minyak Industrial Park (85 units)	Semi-Detached	5,834	15,518	RM 460,000 to RM 2,480,000	RM 8,050 USD 1,801
	Terrace - Standard Unit	2,304	2,594	USD 102,908 to USD 554,810	RM 2,926 USD 655
	Corner Unit	2,334	3,417		RM 2,964 USD 663
Bayan Lepas Industrial Park (Phase IV)	Semi-Detached	5,856	16,221-16,533	RM 2,550,000 USD 570,470	RM 13,468 USD 3,013
	Terrace - Standard Unit	2,303	2,594	RM 1,190,000 USD 266,219	RM 5,043 USD 1,128
	Corner Unit	2,335	4,079 - 4,585	From RM 1,190,000 From USD 266,219	RM 5,390 USD 1,206

Based on JPPH valuation @ 2021

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	RM 975,000 USD 218,121	RM 4,630 USD 1,036

Source: PDC (Updated as at May 2022)

Cost of Ready-built Factory in Penang

Type	Location	RM	USD
Selling price p.s.f. of floor area	Penang Island	RM180.00 - RM440.00	USD 40.27 - USD 98.43
	Penang Mainland	RM150.00 - RM350.00	USD 33.56 - USD 78.3
Rental p.s.f. per month	Penang Island	RM2.00 - RM3.50	USD 0.45 - USD 0.78
	Penang Mainland	RM1.80 - RM2.50	USD 0.4 - USD 0.56

Source: MIDA

USD 1.00 = MYR 4.47 as of 16-Aug-2022

Cost of Industrial Land

Location	Selling Price (per sq. ft.) (Subject to change)	
	RM	USD
Penang Science Park	55	12.30
Penang Science Park North	55	12.30
Batu Kawan Industrial Park	60	13.42

Source: PDC

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

	RM	USD
Factory with reinforced concrete structure	300 - 380	67.11 - 85.01
Steel portal frame on reinforced concrete	320 - 400	71.59 - 89.49
Factory with clean room facilities	350 - 430	78.30 - 96.20

** Assumption : Base built with fire-fighting, smoke spill (local code) & incoming electrical to sub station, 10-15kN per sm floorload and 11kV power supply

Source from different consultants

Additional Information:

Unit cost depends on cleanroom class, floor loading, floor loading, column spacing, building height and other special specifications.

Types	Class 100K		Class 10K	
	RM	USD	RM	USD
1 Clean room and ACMV (Air Conditioning and Mechanical Ventilation)	240 - 300	54 - 67	300 - 450	67 - 101
Include: 1.1 Water side equipment (Chiller, chilled water pump, condenser water pump, cooling tower), air side equipment (AHU, dry cooling coils, FFU), ducting and piping, partition, ceiling, electrical outgoing cable, lighting and DB's 1.2 Raised floor (Applicable to Class 100 and Class 1K cleanroom only)	Class 1K		Class 100	
	RM	USD	RM	USD
	420 - 660	94 - 148	500 - 850	112 - 190

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

		per. sq. ft.	
		RM	USD
2	Fire protection (sprinklers, hydrants, hose reel, conventional FA, etc.)	14 - 22	3 - 5
3	Non-clean room ACMV (water-cooled packaged units)	35 - 60	8 - 13

***Source from different consultants. No or negligible cost variance between Penang Island and Penang Mainland.

USD 1.00 = MYR 4.47 as of 16-Aug-2022

2. Taxation

Tax	Rate
Company Tax	17% - 24%
Personal Tax	1% - 28%
Sales & Service Tax (SST)	0% - 10%

Note: As announced in budget 2021, corporate tax rate is 24% and corporate tax rate for SMEs is 17%, from the year of assessment 2020

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 45* hours in one week
Paid holiday	At least 11 gazetted public holidays (inclusive of five compulsory public holidays; National Day, Birthday of the Yang Dipertuan Agong, Birthday of Ruler/Federal Territory Day, Labour day and Malaysia Day) in one calendar year and on any day declared as a public holiday under section 8 of the Holiday Act 1951

*Effective Sep 1, 2022

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 Order 2022

The new minimum wages is RM1,500 (USD336) 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.

Source: International Labour Organization

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

USD 1.00 = MYR 4.47 as of 16-Aug-2022

Statutory Contributions

Employees Provident Fund

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

Age Group	Employers	Employees
60 years and below	(i) Monthly wages RM5,000 (USD1,119) and below - Minimum of 13% of the employees' monthly wages (ii) Monthly wages exceed RM5,000 (USD1,119) – Minimum of 12% of the employees' monthly wages	Minimum of 11% 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 1.12) per employee per month	11% of the employees' monthly wages
60-75 years	RM5.00 (USD 1.12) per employee per month	5.5% of the employees' monthly wages

Source: MIDA

Social Security Organisation (SOCSCO)

SOCSCO administers two social security schemes for workers earning wages not exceeding RM4,000 (USD895) per month. Once covered, workers remain covered irrespective of their wages. However, the maximum contribution is based on wages of RM4,000 (USD895) 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 SOCSCO's act. Categories of employees exempted from SOCSCO'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

	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%) Based on employees' monthly wages	Employer (1.25%) Based on employees' monthly wages
Note	All employees who have not reached the age of 60, must contribute under 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/>
USD 1.00 = MYR 4.47 as of 16-Aug-2022

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 of paid-up capital, are given the option to register with HRDF	0.5% of employees' monthly wages

Source: MIDA

Employment Insurance System 2017 - Act 800 (EIS)

- Employment insurance system administered by the Social Security Organization is to provide certain benefits and re-employment placement program for insured persons in the event of loss of the employment
- Beginning Jan 1, 2018, employers and employees will each have to contribute 0.2% of the employees' wages towards an accumulated EIS fund.
- The contribution to the fund is capped at wage level of RM4,000 (USD895) a month, although a person may earn more than RM4,000 (USD895) 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	Payment of Fees
A	<p>Employment Pass (PG) This pass is issued for key-post and term-post position subject to the following conditions:</p> <ul style="list-style-type: none"> • minimum period of employment's contract is (2) years and stamping; and • salary not less than RM 5,000 (USD 1,119) 	<p>i. Employment Pass:</p> <ul style="list-style-type: none"> • Key Post RM 300 (USD 67) • Term Post RM 200 (USD 45) <p>ii. Processing Fees RM 50 (USD 11)</p> <p>iii. Journey Perform Visa RM 500 (USD 112) Per post/application (subject to visa entry requirement according to each country of origin)</p> <p>iv. No levy</p>
B	<p>Visit Pass [VP (TE)] - PLKS Visit Pass (Temporary Employment) is issued only for domestic helpers (maid).</p>	<p>i. Levy (per year): RM 1,200 (USD 268)</p> <p>ii. Processing Fees: RM 50 (USD 11)</p> <p>iii. Journey Perform Visa (if applicable) RM 500 (USD 112)</p>

Source: MIDA

USD 1.00 = MYR 4.47 as of 16-Aug-2022

Wage Rates (Monthly)

Position	Qualification(s)	Experience	Minimum		Maximum	
			RM	USD	RM	USD
Finance						
Financial Analyst	Degree	3-4 years	4,500	1,007	6,800	1,521
Accountant	Degree/ Professional Cert	4-5 years	6,000	1,342	8,000	1,790
Office support						
Administrator	Diploma/Degree	3-5 years	3,000	671	5,000	1,119
Sales, Marketing & Advertising						
Customer Service Executive	Diploma/Degree	2-3 years	3,000	671	4,000	895
Marketing Executive	Diploma/Degree	2-4 years	3,000	671	4,000	895
Marketing Manager	Higher Diploma/Degree	8 years	6,000	1,342	9,000	2,013
Human Resources						
HR Manager	Diploma/Degree	6-8 years	8,000	1,790	12,000	2,685
HR Officer / Executive	Diploma/Degree	2-3 years	2,800	626	4,500	1,007
HR Assistant	High School/Diploma	1-2 years	2,000	447	3,500	783
Information Technology						
IT Executive	Degree	2 years	5,500	1,230	7,500	1,678
Programmer	Degree	1-2 years	4,500	1,007	7,000	1,566
Help Desk Analyst	Degree	2-3 years	4,500	1,007	7,000	1,566
Web Designer	Degree	2 years	7,000	1,566	10,000	2,237
Software Engineer	Degree	2-3 years	7,000	1,566	12,000	2,685
Systems Analyst	Degree	3-5 years	6,000	1,342	9,000	2,013
Business Development Manager	Degree	3-5 years	5,000	1,119	7,000	1,566
Project Manager	Degree	3-5 years	5,000	1,119	8,000	1,790
Helpdesk Tech Support (Foreign Languages)	Degree	2-3 years	6,000	1,342	12,000	2,685
Logistic & Warehousing						
Shipping Supervisor	Diploma/Degree	3-5 years	4,000	895	5,000	1,119
Warehouse Executive	Diploma	2-3 years	2,500	559	4,500	1,007
Buyer	Diploma/Degree	2-3 years	3,000	671	5,000	1,119
Logistic Coordinator	Diploma/Degree	3-5 years	3,500	783	5,500	1,230
Warehouse Manager	Diploma/Degree	4-5 years	6,000	1,342	12,000	2,685
Engineering & Technical						
QA Inspector	Degree	4-5 years	4,000	895	6,000	1,342
Sales Engineer	Technical/ Diploma/ Degree	3-4 years	4,000	895	6,500	1,454
Mechanical Engineer	Engineering Degree	5-7 years	6,000	1,342	10,000	2,237
Electrical & Instrument Engineer	Degree	4-6 years	6,000	1,342	9,000	2,013
Product Engineer	Engineering Degree	4-6 years	6,000	1,342	9,000	2,013
Service Engineer	Degree	3-4 years	3,500	783	5,500	1,230
Technical Manager	Technical/ Diploma/ Degree	4-5 years	9,000	2,013	11,000	2,461
Maintenance Engineer	Degree	3-4 years	4,000	895	6,500	1,454
Assembly Engineer	Degree	2-3 years	4,000	895	6,500	1,454
Chemical Engineer	Diploma/Degree	3-4 years	4,000	895	6,500	1,454
R&D Engineer	Diploma/Degree	2-3 years	4,000	895	6,500	1,454

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

Source: Malaysia Employment Outlook & Salary Guide 2021/22 by Persolkelly

USD 1.00 = MYR 4.47 as of 16-Aug-2022

4. Utilities

Electricity Rates (Peninsular Malaysia)

TARIFF CATEGORY	CURRENT RATE	
	RM	USD
TARIFF D – LOW VOLTAGE INDUSTRIAL TARIFF		
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	0.1 /kWh
<i>The minimum monthly charge</i>	7.20	1.61
TARIFF E1 - MEDIUM VOLTAGE GENERAL INDUSTRIAL TARIFF		
For each kilowatt of maximum demand per month	29.6 /kW	6.62 /kW
For all kWh	0.337 /kWh	0.08 /kWh
<i>The minimum monthly charge</i>	600	134.23
TARIFF E2 - MEDIUM VOLTAGE PEAK/OFF-PEAK INDUSTRIAL TARIFF		
For each kilowatt of maximum demand per month during the peak period	37.00 /kW	8.28 /kW
For all kWh during the peak period	0.355 /kWh	0.08 /kWh
For all kWh during the off-peak period	0.219 /kWh	0.05 /kWh
<i>The minimum monthly charge</i>	600	134.23
TARIFF E3 - HIGH VOLTAGE PEAK/OFF-PEAK INDUSTRIAL TARIFF		
For each kilowatt of maximum demand per month during the peak period	35.5 /kW	7.94 /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
<i>The minimum monthly charge</i>	600	134.23

(Source: Tenaga Nasional Berhad on August 2021)

Water Rate (Penang)

Category	RM per 1,000 litres	USD per 1,000 litres
Tariff 2: Trade ordinary		
Minimum charge:	12 per month	2.68 per month
First 20 m ³	0.85	0.19
More than 20 m ³ to 40 m ³	1.05	0.23
More than 40 m ³ to 200 m ³	1.30	0.29
More than 200 m ³	1.45	0.32

(Source: Perbadanan Bekalan Air Pulau Pinang Sdn Bhd, as on Feb 2021)

Comparison of Water Rate by States in Malaysia

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

Source: MIDA

USD 1.00 = MYR 4.47 as of 16-Aug-2022

Sewerage Rates

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

Industrial Customers

Premises receiving sewerage services	RM2.50 (USD 0.56) per head per month
Premises with individual septic tanks	RM2.00 (USD 0.45) 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
A	Mineral Oil Wastes <i>Wastes containing lubricating oil, hydraulic oil, etc.</i>
B	Organic Chemical Wastes Containing Halogens and/or Sulphur > 1% <i>Freon, PVC wastes, chloroform, solvents, capacitors and transformers containing PCB, etc.</i>
C	Waste Solvents Containing Halogens and/or Sulphur < 1% <i>Acetone, alcohols (eg. ethanol, methanol), benzene, turpentine, xylene, etc. Waste should be pumpable, containing < 50% water and 18MJ/kg calorific value</i>
H	Organic Chemical Wastes Containing Halogens and/or Sulphur < 1% <i>Glue, latex, paint, phenol, printing ink, synthetic oils, soap, epoxy, etc.</i>
K	Wastes Containing Mercury <i>Mercury, vapour lamps, COD-fluids, mercury batteries, etc.</i>
T	Pesticide Wastes <i>Insecticides, fungus and weed killers, rat poison, etc</i>
X	Inorganic Wastes <i>Acids, alkaline, sodium hypochlorite, inorganic salts, metal hydroxide sludge, chromate and cyanide waste, etc.</i>
Z	Miscellaneous <i>Medicine wastes, lab-packs, asbestos wastes, mineral sludges, isocyanates (MDI,TDI), batteries, etc.</i>

Organic Wastes for Incineration

Waste Group	Packaged Wastes*				Wastes			
	Pumpable liquid (per tonne)		Solid (per tonne)		Pumpable liquid (per tonne)		Solid (per tonne)	
	RM	USD	RM	USD	RM	USD	RM	USD
A	810	181	-	-	630	141	-	-
B	3,150	705	3,600	805	-	-	-	-
C	1,350	302	-	-	-	-	-	-
H/Z	1,890	423	2,790	624	1,800	403	2,700	604
T	3,150	705	3,600	805	-	-	-	-

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

(Source: MIDA)

USD 1.00 = MYR 4.47 as of 16-Aug-2022

Liquid Inorganic Wastes for Physical/Chemical Treatment

Waste Group	800-litre Pallet Tank (per tonne)		200-litre Drum (per tonne)	
	RM	USD	RM	USD
Acid Wastes Without Chromate (X)	1,440	322	1,620	362
Alkaline Wastes Without Cyandie (X)	1,440	322	1,620	362
Chromate Wastes (X)	1,800	403	1,980	443
Cyanide Wastes (X)	1,800	403	1,980	443
Mercury Wastes (K)	3,600	805	3,780	846

Inorganic Wastes for Solidification

Waste Group	Packaged Wastes* (per tonne)		Waste in Bulk (per tonne)	
	RM	USD	RM	USD
X / Z	810	181	765	171

Inorganic Wastes for Direct Landfill

Waste Group	Packaged Wastes* (per tonne)		Waste in Bulk (per tonne)	
	RM	USD	RM	USD
X / Z	495	111	450	101

Encapsulation

Waste Group (Z)	Packaged Wastes* (per tonne)	
	RM	USD
Contaminated Crushed Drum and Other Contaminated Waste	1,500	336

Cementation

Waste Group (Z)	Packaged Wastes* (per tonne)	
	RM	USD
Dry Cell Batteries and Other Miscellaneous Wastes	900	201

Source: MIDA

USD 1.00 = MYR 4.47 as of 16-Aug-2022

Transportation Rates

KM	State	Per Pallet				Per Metric Tonne	
		1st Tier min. 18 pallet		2nd Tier Above 18 pallet		RM	USD
		RM	USD	RM	USD		
114	Negeri Sembilan	52.88	11.83	26.44	5.91	66.10	14.79
248	Kuala Lumpur (Wilayah Persekutuan)	59.73	13.36	29.87	6.68	74.66	16.70
274	Melaka	60.71	13.58	30.36	6.79	75.89	16.98
374	Selangor	65.61	14.68	32.80	7.34	82.01	18.35
652	Perak	79.32	17.74	39.66	8.87	99.14	22.18
722	Johor	82.25	18.40	41.13	9.20	102.82	23.00
760	Pahang	84.21	18.84	42.11	9.42	105.26	23.55
1050	Penang	113.59	25.41	56.79	12.70	141.98	31.76
1152	Terengganu	180.17	40.31	90.09	20.15	225.22	50.38
1166	Kedah	181.15	40.53	90.58	20.26	226.44	50.66
1190	Kelantan	183.11	40.96	91.56	20.48	228.89	51.21
1240	Perlis	184.09	41.18	92.04	20.59	230.11	51.48

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.kualitiam.com.my

Natural Gas Tariff - Industrial

No	Tariff Category	Price (RM/MMBtu)		Applicability Range MMBtu/year
		RM	USD	
1	Tariff C	31.60	7.07	601 - 5,000
2	Tariff D	30.90	6.91	5,011 - 50,000
3	Tariff E	30.10	6.73	50,001 - 200,000
4	Tariff F	30.00	6.71	200,001 - 750,000
5	Tariff L	29.95	6.70	> 750,000

Effective Oct 1, 2021 until Dec 31, 2021

Source: Gas Malaysia Berhad - www.gasmalaysia.com

USD 1.00 = MYR 4.47 as of 16-Aug-2022

5. Transportation Costs

(Note: Figures shown are before pandemic, could be revised following the latest pandemic situation)

Container Haulage Rates

Haulage base: Port Klang (North Port)

Area	Haulage Rates	Road Toll	FAF	Total	
	20' & 40'	Effective 1st Jan 2007	19.71%	20' & 40'	
		Actual at Cost		RM	USD
	(RM)	(RM)			
PORT KLANG - Shah Alam	533.00	19.80	105.05	657.85	147.17
PETALING JAYA - Sungai Way	605.00	23.20	119.25	747.45	167.21
SELANGOR - Banting	677.00	18.80	133.44	829.24	185.51
PERAK - Tanjong Malim	1,515.00	59.80	298.61	1873.41	419.11
PENANG - Butterworth/ Seberang Perai	2,883.00	194.80	568.24	3646.04	815.67
KEDAH - Kulim	2,847.00	240.00	561.14	3648.14	816.14
PERLIS - Kangar	3,488.00	240.00	687.48	4415.48	987.80
NEGERI SEMBILAN - Nilai	1,162.00	56.40	229.03	1447.43	323.81
MELAKA - Air Keroh Industrial Area	1,762.00	103.40	347.29	2212.69	495.01
KELANTAN - Kota Bharu	3,963.00	358.60	781.11	5102.71	1141.55
PAHANG - Kuantan	2,328.00	216.80	458.85	3003.65	671.96
TERENGGANU - Kerteh	2,782.00	275.80	548.33	3606.13	806.74
JOHOR - Pasir Gudang	2,818.00	211.00	555.43	3584.43	801.89

Source: PFFA, updated as of Dec 22, 2021

Courier Service Rates

Various Malaysian and international companies provide courier services in Malaysia.

Destination Country	Documents (Max 2.5kg)				Merchandise (Max 30kg)							
	First 500 gm		Next 500 gm		First 500 gm		Next 500 gm					
	RM	USD	RM	USD	RM	USD	RM		USD			
Australia	135	30	52	12	270	60	15	-	63	3	-	14
Germany	216	48	81	18	344	77	23	-	80	5	-	18
Japan	135	30	52	12	270	60	15	-	63	3	-	14
UK	216	48	81	18	344	77	23	-	80	5	-	18
USA	211	47	35	8	283	63	22	-	70	5	-	16

USD 1.00 = MYR 4.47 as of 16-Aug-2022

Note/Remark



Thank you!

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