

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	241
(b) Company limited by guarantee	3000	723
(c) Unlimited company	1000	241
For registration of a company with share capital:		
• Not exceeding RM 1,000,000 (USD 240,964)	5,000	1,205
• RM 1,000,001 to RM 10,000,000 (USD 241.K) to (USD 2.41 Million)	20,000	4,819
• RM 10,000,001 to RM 50,000,000 (USD 2.41 Million) to (USD 12.05 Million)	40,000	9,639
• RM 50,000,001 to RM 100,000,000 (USD 12.05 Million) to (USD 24.1 Million)	60,000	14,458
• Exceeding RM 100,000,000 (USD 24.1 Million)	70,000	16,867
For registration of a company without share capital	70,000	16,867

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	4.58	6.51
Georgetown, Pulau Pinang	30.00	43.00	7.23	10.36
Ipoh, Perak	17.00	24.00	4.10	5.78
Kuala Lumpur*	65.00	108.00	15.66	26.02
Petaling Jaya, Selangor	48.44	59.00	11.67	14.22
Seremban, Negeri Sembilan	20.00	32.00	4.82	7.71
Melaka	26.00	38.00	6.27	9.16
Johor Bahru, Johor	34.45	57.00	8.30	13.73
Kuantan, Pahang	16.00	24.00	3.86	5.78
Kuala Terengganu, Terengganu	21.50	27.00	5.18	6.51
Kota Bharu, Kelantan	13.00	28.00	3.13	6.75
Kota Kinabalu, Sabah	27.00	43.00	6.51	10.36
Kuching, Sarawak	25.00	38.00	6.02	9.16

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

*Rental excludes Petronas Twin Towers

Source: CBRE/WTW Research, May 2018 (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 4.15 as of 9-May-2019

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	15,518-22,848	RM 460,000 to RM 2,480,000	RM 6,418 - RM 7,001 USD 1,547 - USD 1,687
	Terrace - Standard Unit	2,304	2,594	USD 110,843 to USD 597,590	RM 2,420 - RM 2,535 USD 583 - USD 611
	Corner Unit	2,334	3,417 - 6,148		RM 2,451 - RM 2,568 USD 591 - USD 619
Bayan Lepas Industrial Park (Phase IV)	Semi-Detached	5,856	16,221-16,533	RM 2,550,000 USD 614,458	RM 11,712 USD 2,822
	Terrace - Standard Unit	2,303	2,594	RM 1,190,000 USD 286,747	RM 4,376 USD 1,054
	Corner Unit	2,335	4,079 - 4,585	From RM 1,190,000 From USD 286,747	RM 4,670 USD 1,125

Based on JPPH valuation @ 2018

PDC SME Units

Location	Unit Type	Built-Up (sq.ft)	Land Area (sq.ft)	Sale Price per unit	Rental
SME Units Bukit Minyak Industrial Park (27 units)	Terrace	3,087	3,149 – 4,318	RM 975,000 USD 234,940	RM 4,724 USD 1,138
SME Village Batu Kawan Industrial Park (Phrse 4A)	Semi-detached	6,939	13,799.81	RM 3,745,290 USD 902,480	Not Applicable

Source: PDC (Updated as at Jan 2019)

Cost of Ready-built Factory in Penang

Type	Location	RM	USD
Selling price p.s.f. of floor area	Penang	RM180.00 - RM440.00	USD 43.37 - USD 106.02
	Mainland	RM150.00 - RM350.00	USD 36.14 - USD 84.34
Rental p.s.f. per month	Bayan Lepas / Bayan Baru	RM1.50 - RM3.50	USD 0.36 - USD 0.84
	Mainland	RM1.00 - RM1.70	USD 0.24 - USD 0.41

Source: MIDA

USD 1.00 = MYR 4.15 as of 9-May-2019

Cost of Industrial Land

Location	Selling Price (per sq. ft.) (Subject to change)	
	RM	USD
Penang Science Park	45	10.84
North Penang Science Park	45	10.84
Batu Kawan Industrial Park	45	10.84

Source: PDC

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

	Penang Island		Mainland	
	RM	USD	RM	USD
Factory with reinforced concrete structure	200 - 270	48.19 - 65.06	190 - 265	45.78 - 63.855
Steel portal frame on reinforced concrete	220 - 300	53.01 - 72.29	200 - 295	48.19 - 71.084
Factory with clean room facilities	270 - 350	65.06 - 84.34	260 - 360	62.65 - 86.75

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. sq. ft.	
	RM	USD
1 Clean room and ACMV (Air Conditioning and Mechanical Ventilation)	137.00	33.01
Assumptions:		
Chilled water system (CH's, CT's, piping and fittings within chiller plant room)	45.00	10.84
Clean room floor, ceiling, plenum, wall	32.00	7.71
Clean room electrical outgoing cable, clean room lighting, clean room DB's	12.00	2.89
Clean room AHU, control, ducting, piping	48.00	11.57
2 Non-clean room ACMV (water-cooled packaged units)	25.00	6.02
3 Fire protection (sprinklers, hydrants, hose reel, conventional FA, etc.)	12.00	2.89

Source from different consultants

USD 1.00 = MYR 4.15 as of 9-May-2019

2. Taxation

Tax	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
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

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 (Amendment) 2018

The Minimum Wages Order (Amendment) 2018 had laid down the minimum wages to be paid for all employees who fall within the First Schedule of the Employment Act 1955 is RM1,100 (USD270) per month. Minimum wages are defined as basic wages, excluding any allowances or other payments.

Shirt 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 4.15 as of 9-May-2019

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 (USD1,226) and below - Minimum of 13% of the employees' monthly wages (ii) Monthly wages exceed RM5,000 (USD1,226) – 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 1.2) per employee per month	11% of the employees' monthly wages
60-75 years	RM5.00 (USD 1.2) per employee per month	5.5% of the employees' monthly wages

Source: MIDA

Social Security Organisation (SOCSO)

SOCSO administers two social security schemes for workers earning wages not exceeding RM4,000 (USD980) per month. Once covered, workers remain covered irrespective of their wages. However, the maximum contribution is based on wages of RM4,000 (USD980) 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 (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 4.15 as of 9-May-2019

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 (USD980) a month, although a person may earn more than RM4,000 (USD980) 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	Employment Pass (PG) This pass is issued for key-post and term-post position subject to the following conditions: <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 1,205) 	i. Employment Pass: <ul style="list-style-type: none"> • Key Post RM 300 (USD 72) • Term Post RM 200 (USD 48) ii. Processing Fees RM 125 (USD 30) iii. Journey Perform Visa RM 500 (USD 120) Per post/application (subject to visa entry requirement according to each country of origin) iv. No levy
B	Visit Pass [VP (TE)] - PLKS Visit Pass (Temporary Employment) is issued only for domestic helpers (maid).	i. Levy: RM 410 (USD 99) ii. Processing Fees: RM 125 (USD 30) iii. Journey Perform Visa (if applicable) RM 500 (USD 120)

Source: MIDA

USD 1.00 = MYR 4.15 as of 9-May-2019

Wage Rates (Monthly)

Position	Qualification(s)	Experience	Minimum		Maximum	
			RM	USD	RM	USD
Finance						
Financial Analyst	Degree	3-4 years	4,600	1,108	7,800	1,880
Accountant	Degree/ Professional Cert	4-5 years	6,200	1,494	8,400	2,024
Office support						
Administrator	Diploma/Degree	3-5 years	3,600	867	5,300	1,277
Sales, Marketing & Advertising						
Customer Service Executive	Diploma/Degree	2-3 years	3,000	723	4,000	964
Marketing Executive	Diploma/Degree	2-4 years	3,100	747	4,800	1,157
Marketing Manager	Higher Diploma/Degree	8 years	7,200	1,735	10,500	2,530
Human Resources						
HR Manager	Diploma/Degree	6-8 years	8,000	1,928	12,000	2,892
HR Officer / Executive	Diploma/Degree	2-3 years	3,100	747	4,700	1,133
HR Assistant	High School/Diploma	1-2 years	2,100	506	3,200	771
Information Technology						
IT Executive	Degree	2 years	3,600	867	4,700	1,133
Programmer	Degree	1-2 years	3,900	940	4,800	1,157
Help Desk Analyst	Degree	2-3 years	4,600	1,108	5,800	1,398
Web Designer	Degree	2 years	4,600	1,108	5,300	1,277
Software Engineer	Degree	2-3 years	6,400	1,542	6,300	1,518
Systems Analyst	Degree	3-5 years	6,200	1,494	9,000	2,169
Business Development Manager	Degree	3-5 years	6,000	1,446	8,500	2,048
Project Manager	Degree	3-5 years	8,000	1,928	14,000	3,373
Helpdesk Tech Support (Foreign Languages)	Degree	2-3 years	5,200	1,253	8,400	2,024
Logistic & Warehousing						
Shipping Supervisor	Diploma/Degree	3-5 years	2,600	627	4,900	1,181
Warehouse Executive	Diploma	2-3 years	2,300	554	4,200	1,012
Buyer	Diploma/Degree	2-3 years	3,600	867	5,300	1,277
Logistic Coordinator	Diploma/Degree	3-5 years	3,100	747	5,300	1,277
Warehouse Manager	Diploma/Degree	4-5 years	6,200	1,494	8,400	2,024
Engineering & Technical						
QA Engineer	Degree	4-5 years	3,500	843	7,000	1,687
Sales Engineer	Technical/ Diploma/ Degree	3-4 years	3,200	771	6,500	1,566
Mechanical Engineer	Engineering Degree	3-4 years	3,300	795	6,500	1,566
Electrical & Instrument Engineer	Degree	4-6 years	6,000	1,446	8,000	1,928
Product Engineer	Engineering Degree	4-6 years	5,000	1,205	8,000	1,928
Service Engineer	Degree	3-4 years	3,500	843	6,500	1,566
Technical Manager	Technical/ Diploma/ Degree	4-5 years	8,000	1,928	13,000	3,133
Maintenance Engineer	Degree	3-4 years	3,300	795	6,500	1,566
Assembly Engineer	Degree	2-3 years	3,300	795	6,500	1,566
Chemical Engineer	Diploma/Degree	3-4 years	3,500	843	6,500	1,566
R&D Engineer	Diploma/Degree	2-3 years	3,500	843	6,500	1,566

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

USD 1.00 = MYR 4.15 as of 9-May-2019

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	0.11 /kWh
<i>The minimum monthly charge</i>	7.20	1.73
TARIFF E1 - MEDIUM VOLTAGE GENERAL INDUSTRIAL TARIFF		
For each kilowatt of maximum demand per month	29.6 /kW	7.13 /kW
For all kWh	0.337 /kWh	0.08 /kWh
<i>The minimum monthly charge</i>	600	144.58
TARIFF E2 - MEDIUM VOLTAGE PEAK/OFF-PEAK INDUSTRIAL TARIFF		
For each kilowatt of maximum demand per month during the peak period	37.00 /kW	8.92 /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
<i>The minimum monthly charge</i>	600	144.58
TARIFF E3 - HIGH VOLTAGE PEAK/OFF-PEAK INDUSTRIAL TARIFF		
For each kilowatt of maximum demand per month during the peak period	35.5 /kW	8.55 /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	144.58

(Source: Tenaga Nasional 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	2.89 per month
First 20 m ³	0.85	0.20
More than 20 m ³ to 40 m ³	1.05	0.25
More than 40 m ³ to 200 m ³	1.30	0.31
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 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 4.15 as of 9-May-2019

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 the in Johor Bahru, Kelantan, Sabah and Sarawak.

Industrial Customers

Premises receiving sewerage services	RM2.50 (USD 0.6) per head per month
Premises with individual septic tanks	RM2.00 (USD 0.48) 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*				Bulk 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	195	-	-	630	152	-	-
B	3,150	759	3,600	867	-	-	-	-
C	1,350	325	-	-	-	-	-	-
H/Z	1,890	455	2,790	672	1,800	434	2,700	651
T	3,150	759	3,600	867	-	-	-	-

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

(Source: MIDA)

USD 1.00 = MYR 4.15 as of 9-May-2019

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	347	1,620	390
Alkaline Wastes Without Cyandie (X)	1,440	347	1,620	390
Chromate Wastes (X)	1,800	434	1,980	477
Cyanide Wastes (X)	1,800	434	1,980	477
Mercury Wastes (K)	3,600	867	3,780	911

Inorganic Wastes for Solidification

Waste Group	Packaged Wastes* (per tonne)		Waste in Bulk (per tonne)	
	RM	USD	RM	USD
X / Z	810	195	765	184

Inorganic Wastes for Direct Landfill

Waste Group	Packaged Wastes* (per tonne)		Waste in Bulk (per tonne)	
	RM	USD	RM	USD
X / Z	495	119	450	108

Encapsulation

Waste Group (Z)	Packaged Wastes* (per tonne)	
	RM	USD
Contaminated Crushed Drum and Other Contaminated Waste	1,500	361

Cementation

Waste Group (Z)	Packaged Wastes* (per tonne)	
	RM	USD
Dry Cell Batteries and Other Miscellaneous Wastes	900	217

Source: MIDA

USD 1.00 = MYR 4.15 as of 9-May-2019

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	12.74	26.44	6.37	66.10	15.93
248	Kuala Lumpur (Wilayah Persekutuan)	59.73	14.39	29.87	7.20	74.66	17.99
274	Melaka	60.71	14.63	30.36	7.32	75.89	18.29
374	Selangor	65.61	15.81	32.80	7.90	82.01	19.76
652	Perak	79.32	19.11	39.66	9.56	99.14	23.89
722	Johor	82.25	19.82	41.13	9.91	102.82	24.78
760	Pahang	84.21	20.29	42.11	10.15	105.26	25.36
1050	Penang	113.59	27.37	56.79	13.68	141.98	34.21
1152	Terengganu	180.17	43.41	90.09	21.71	225.22	54.27
1166	Kedah	181.15	43.65	90.58	21.83	226.44	54.56
1190	Kelantan	183.11	44.12	91.56	22.06	228.89	55.15
1240	Perlis	184.09	44.36	92.04	22.18	230.11	55.45

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	30.74	7.41	601 - 5,000
2	Tariff D	31.04	7.48	5,001 - 50,000
3	Tariff E	32.38	7.80	50,001 - 200,000
4	Tariff F	32.38	7.80	200,001 - 750,000
5	Tariff L	33.46	8.06	> 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

USD 1.00 = MYR 4.15 as of 9-May-2019

5. Transportation Costs**Container Haulage Rates**

Haulage base: Port Klang (North Port)

Area	Haulage Rates	Road Toll	FAF	Total	
	20' & 40'	Effective 1st Jan 2007	12.47% period from 1st June 2011	20' & 40'	
		Actual at Cost		RM	USD
	(RM)	(RM)			
PORT KLANG - Shah Alam	533.00	19.80	86.29	639.09	154.00
PETALING JAYA - Sungai Way	605.00	23.20	97.95	726.15	174.98
SELANGOR - Banting	677.00	0.00	109.61	786.61	189.54
PERAK - Tanjong Malim	1,515.00	59.80	245.28	1,820.08	438.57
PENANG - Butterworth/ Seberang Perai	2,883.00	194.80	466.76	3,544.56	854.11
KEDAH - Kulim	2,847.00	240.00	460.93	3,547.93	854.92
PERLIS - Kangar	3,488.00	240.00	564.71	4,292.71	1034.39
NEGERI SEMBILAN - Nilai	1,162.00	56.40	188.13	1,406.53	338.92
MELAKA - Air Keroh Industrial Area	1,762.00	103.40	285.27	2,150.67	518.23
KELANTAN - Kota Bharu	3,963.00	197.80	641.61	4,802.41	1157.21
PAHANG - Kuantan	2,328.00	197.80	376.90	2,902.70	699.45
TERENGGANU - Kerteh	2,782.00	197.80	450.41	3,430.21	826.56
JOHOR - Pasir Gudang	2,818.00	211.00	456.23	3,485.23	839.81

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
	USD	USD
AUSTRALIA Main ports	450	900
CHINA Shanghai	100	200
EUROPE Main ports	1,625	3,400
USA Los Angeles	1,800	2,200
INDIA Navasheva	600	1,200
JAPAN Main ports	400	800
KOREA Pusan	400	800
WEST MEDITERRANEAN Main ports	2,000	4,100
NEW ZEALAND	950	1,900
SOUTH AFRICA	1,300	2,500

Source: MIDA

USD 1.00 = MYR 4.15 as of 9-May-2019

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 200 gm		Next 200 gm		
	RM	USD	RM	USD	RM	USD	RM	USD	
Australia	70	17	25	6	80	19	7	2	30
Germany	80	19	32	8	105	25	9	2	
Japan	55	13	15	4	80	19	7	2	
UK	80	19	32	8	105	25	9	2	
USA	70	17	25	6	105	25	9	2	

Source: MIDA

USD 1.00 = MYR 4.15 as of 9-May-2019

Note/Remark

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