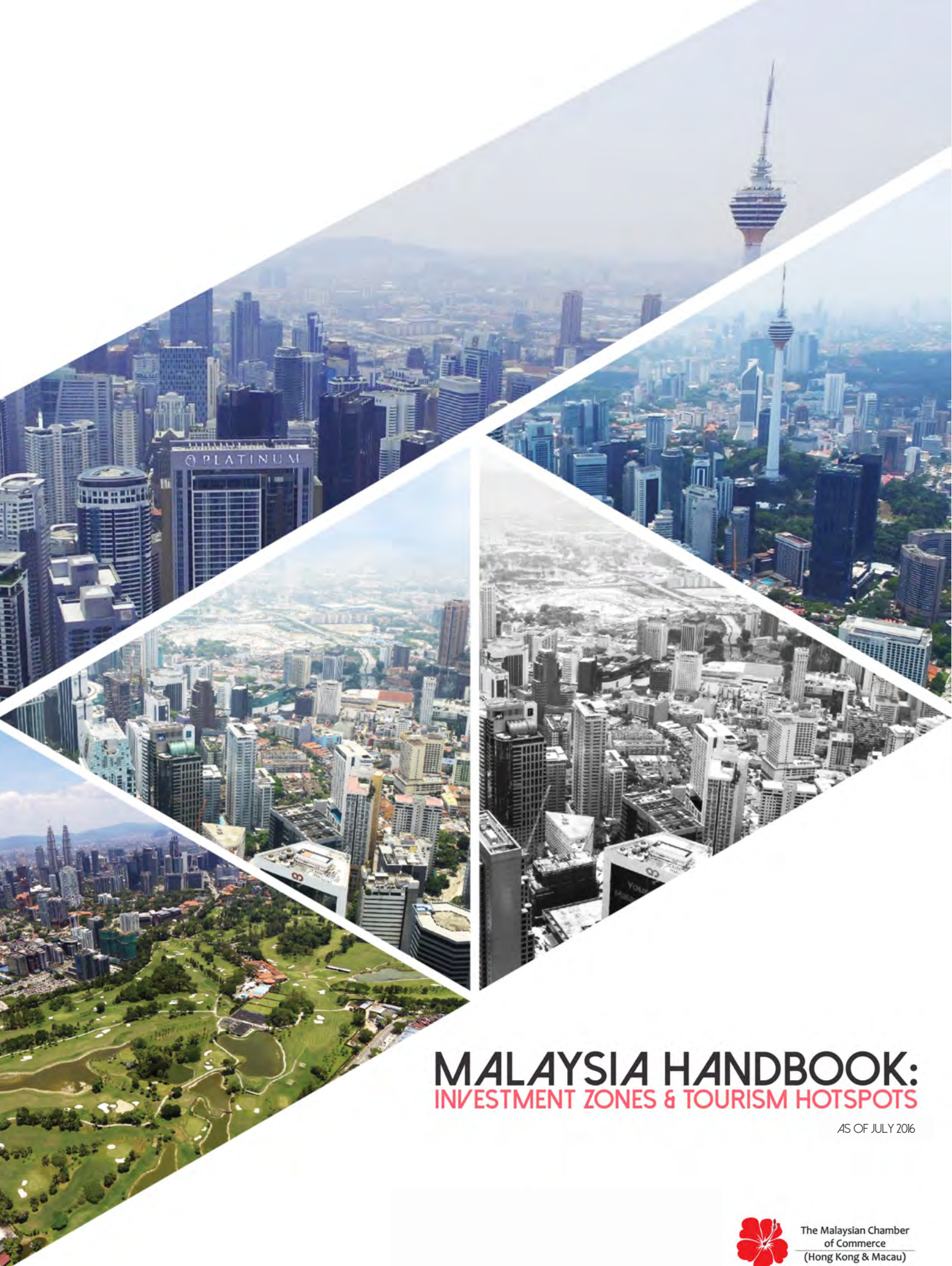




MALAYSIA HANDBOOK:

INVESTMENT ZONES & TOURISM HOTSPOTS

AS OF JULY 2016



The Malaysian Chamber
of Commerce
(Hong Kong & Macau)

MALAYSIA HANDBOOK:

INVESTMENT ZONES & TOURISM HOTSPOTS

AS OF JULY 2016

Prepared by:



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Prepared for:



The Malaysian Chamber
of Commerce
(Hong Kong & Macau)

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CHAPTER 1

**Malaysia
at a Glance**

Malaysia

is a Southeast Asian country occupying the Malaysian Peninsula and part of the island of Borneo. It's known for its beaches, rainforests and mix of Malay, Chinese, Indian and European influences. The sprawling capital, Kuala Lumpur, is home to colonial buildings, busy shopping districts such as Bukit Bintang and skyscrapers including the iconic, 451m-tall PETRONAS Twin Towers.

The administrative capital is Putrajaya.

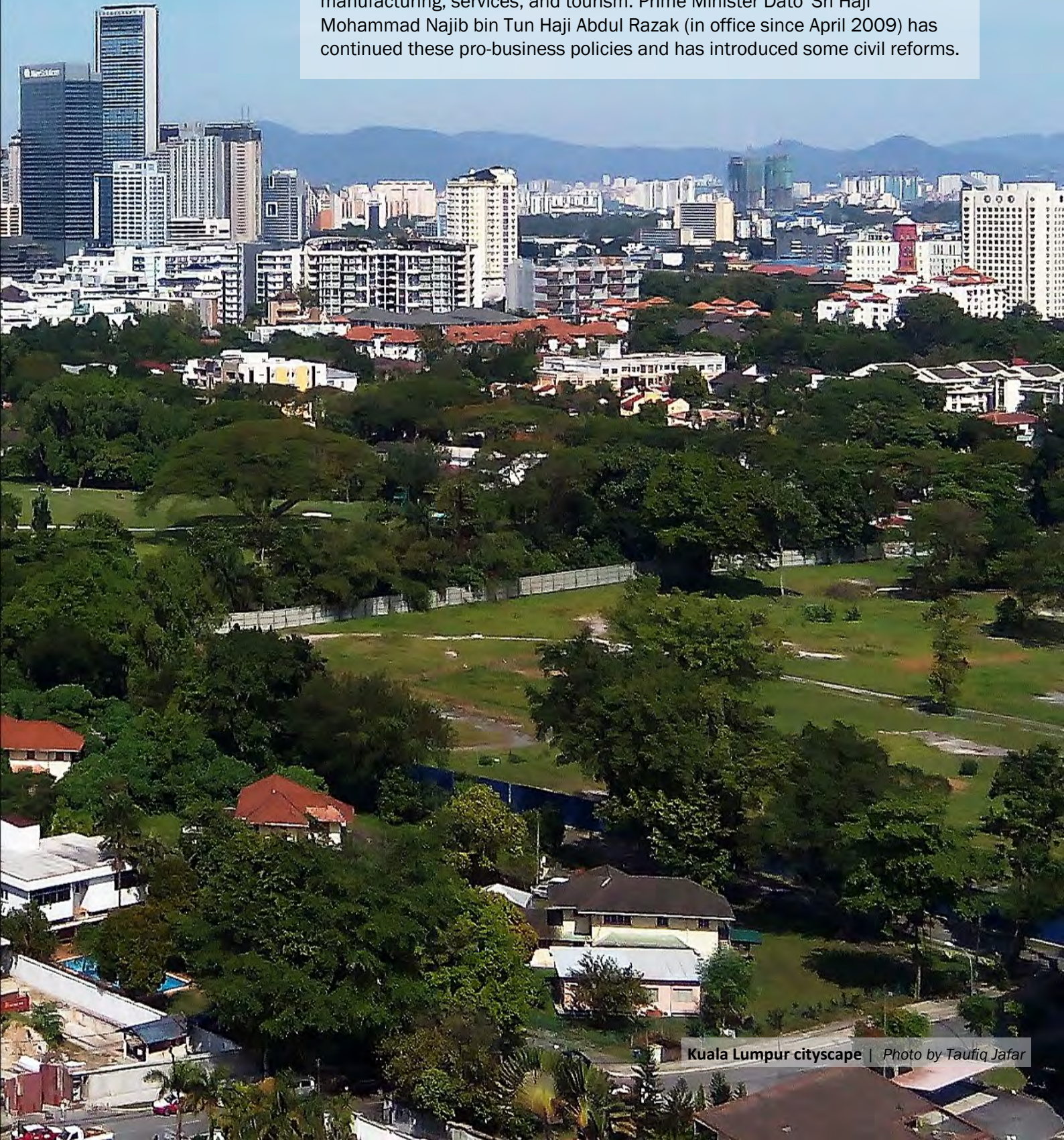


BACKGROUND

During the late 18th and 19th centuries, Great Britain established colonies and protectorates in the area of current Malaysia; these were occupied by Japan from 1942 to 1945. In 1948, the British-ruled territories on the Malay Peninsula except Singapore formed the Federation of Malaya, which became independent in 31st August 1957.

Malaysia was formed in 16th September 1963 when the former British colonies of Singapore, as well as Sabah and Sarawak on the northern coast of Borneo, joined the Federation.

During the 22-year term of Prime Minister Tun Dato' Seri Dr Mahathir bin Mohamad (1981-2003), Malaysia was successful in diversifying its economy from dependence on exports of raw materials to the development of manufacturing, services, and tourism. Prime Minister Dato' Sri Haji Mohammad Najib bin Tun Haji Abdul Razak (in office since April 2009) has continued these pro-business policies and has introduced some civil reforms.



Malaysia

AT A GLANCE



LOCATION AND AREA

Location:

Southeastern Asia, peninsula bordering Thailand and northern one-third of the island of Borneo, bordering Indonesia, Brunei, and the South China Sea, south of Vietnam.

Geographic coordinate:

2 30 N, 112 30 E

Area:

329,847 sq km
(land: 328,657 sq km,
water: 1,190 sq km)

Capital:

Kuala Lumpur

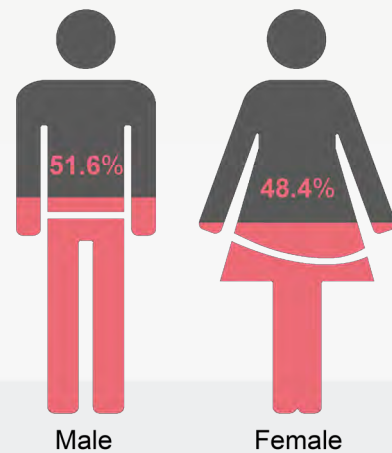
Administrative centre:

Putrajaya

POPULATION

Population: **30,995,000**

(Current Population Estimates, Dept. of Statistics Malaysia, 2015)



Male

Female

Malaysia

AT A GLANCE

ILLUSTRATION OF STATES IN MALAYSIA AND ITS GDP

Administrative divisions:

13 states — Perlis, Kedah, Pulau Pinang, Perak, Selangor, Negeri Sembilan, Melaka, Johor, Pahang, Kelantan, Terengganu, Sarawak, Sabah; and one federal territory (Wilayah Persekutuan) with three components, city of Kuala Lumpur, Labuan, and Putrajaya

PULAU PINANG

- Population
1,677,300
- GDP
RM 66,187
- GDP per capita
RM 42,186

PERLIS

- Population
244,900
- GDP
RM 4,809
- GDP per capita
RM 21,084

KEDAH

- Population
2,064,000
- GDP
RM 34,139
- GDP per capita
RM 17,321

KELANTAN

- Population
1,717,000
- GDP
RM 19,055
- GDP per capita
RM 11,815

SABAH

- Population
3,673,500
- GDP
RM 66,283
- GDP per capita
RM 19,672

PERAK

- Population
2,452,600
- GDP
RM 54,789
- GDP per capita
RM 24,207

SELANGOR

- Population
6,021,600
- GDP
RM 227,085
- GDP per capita
RM 40,701

FEDERAL TERRITORY OF KUALA LUMPUR

- Population
1,727,000

FEDERAL TERRITORY OF PUTRAJAYA

- Population
80,500

- *GDP
RM 152,439
- *GDP per capita
RM 91,097

**for Federal Territory of
Kuala Lumpur and
Putrajaya*

NEGERI SEMBILAN

- Population
1,078,300
- GDP
RM 35,943
- GDP per capita
RM 35,969

MELAKA

- Population
869,000
- GDP
RM 30,078
- GDP per capita
RM 35,969

JOHOR

- Population
3,509,000
- GDP
RM 93,737
- GDP per capita
RM 28,466

TERENGGANU

- Population
1,132,800
- GDP
RM 26,890
- GDP per capita
RM 26,573

PAHANG

- Population
1,582,000
- GDP
RM 43,810
- GDP per capita
RM 29,575

WILAYAH PERSEKUTUAN LABUAN

- Population
94,600
- GDP
RM 4,791
- GDP per capita
RM 56,025

SARAWAK

- Population
2,674,800
- GDP
RM 102,385
- GDP per capita
RM 44,437

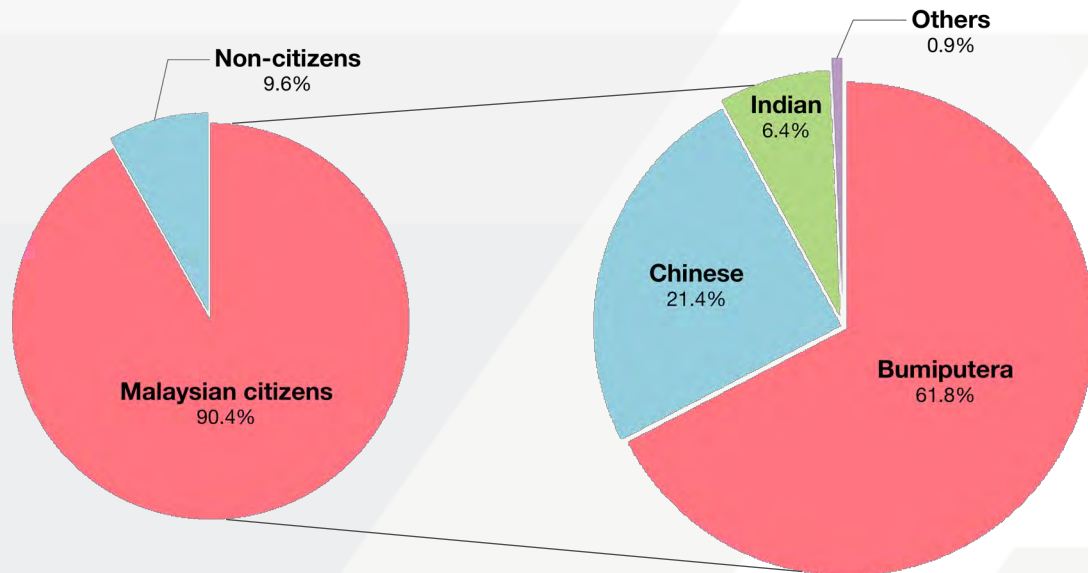
Note: GDP per state is in RM million
Currency: Ringgit Malaysia / RM
USD 1 = RM4.15
As of June 2016

Source: Department of Statistics Malaysia, 2014

Malaysia

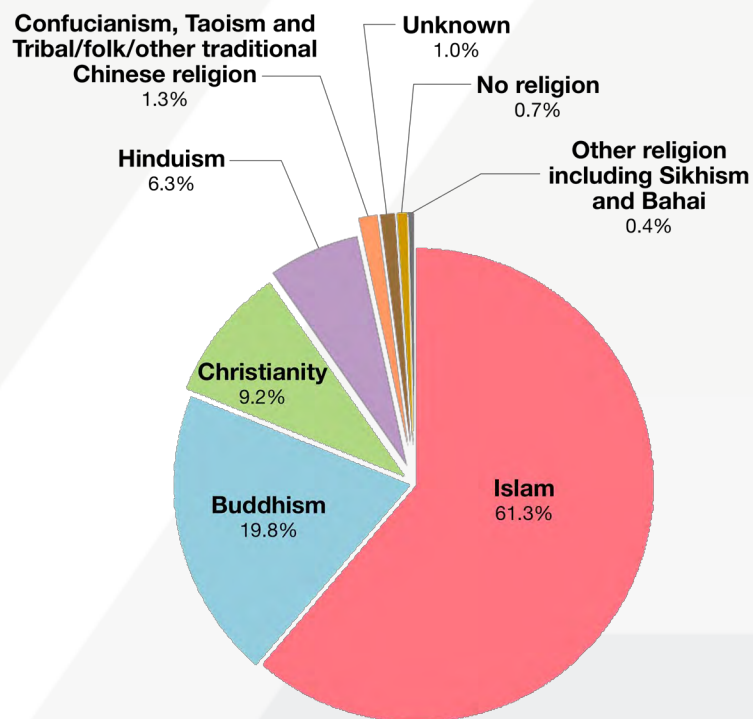
AT A GLANCE

ETHNIC GROUPS



(Current Population Estimates, Dept. of Statistics Malaysia, 2015)

RELIGIONS



(Population Distribution and Basic Demographic Characteristic Report, Dept. of Statistics Malaysia, 2010)

Malaysia

AT A GLANCE

LANGUAGES

Bahasa Malaysia (official language), English, Chinese dialects, Tamil, Telugu, Malayalam

Note: In East Malaysia there are several indigenous languages, most widely spoken are Iban and Kadazan.

Because of the very diverse culture in Malaysia, this is an enormous advantage for the business world.



CLIMATE

Malaysia has a tropical climate and the weather is warm all year round. Temperature range from 21°C to 35°C and the annual rainfall varies from 2,000mm to 2,500mm.

TIME

Malaysia Standard Time is 8 hours ahead of Greenwich Mean Time (GMT+8).

Malaysia does not operate Daylight-Saving Time.



WORKING DAYS

Government offices in all states, with the exception of Kedah, Kelantan, Terengganu and Johor, operate on a five-day week from Monday to Friday, closed on Saturday and Sunday.

Government offices in Kedah, Kelantan, Terengganu and Johor, operate on a five-day week from Sunday to Thursday, closed on Friday and Saturday.

Some private establishments are open for half a day on Saturday.

INFRASTRUCTURE

Electricity:

The voltage used throughout Malaysia is 220-240 volts, at 50 cycles per second. Standard 3-pin square plugs and sockets are used.

Telecommunication:

Malaysia is linked nationally and internationally by telephone, facsimile, telegraph and via the internet.

Most hotels provide international direct dial (IDD) telephone services.

Malaysia dialing code is +60.



AIR

Malaysia is home to four carriers, Malaysia Airlines, Firefly, AirAsia and AirAsiaX whose combined global network spans six continents.

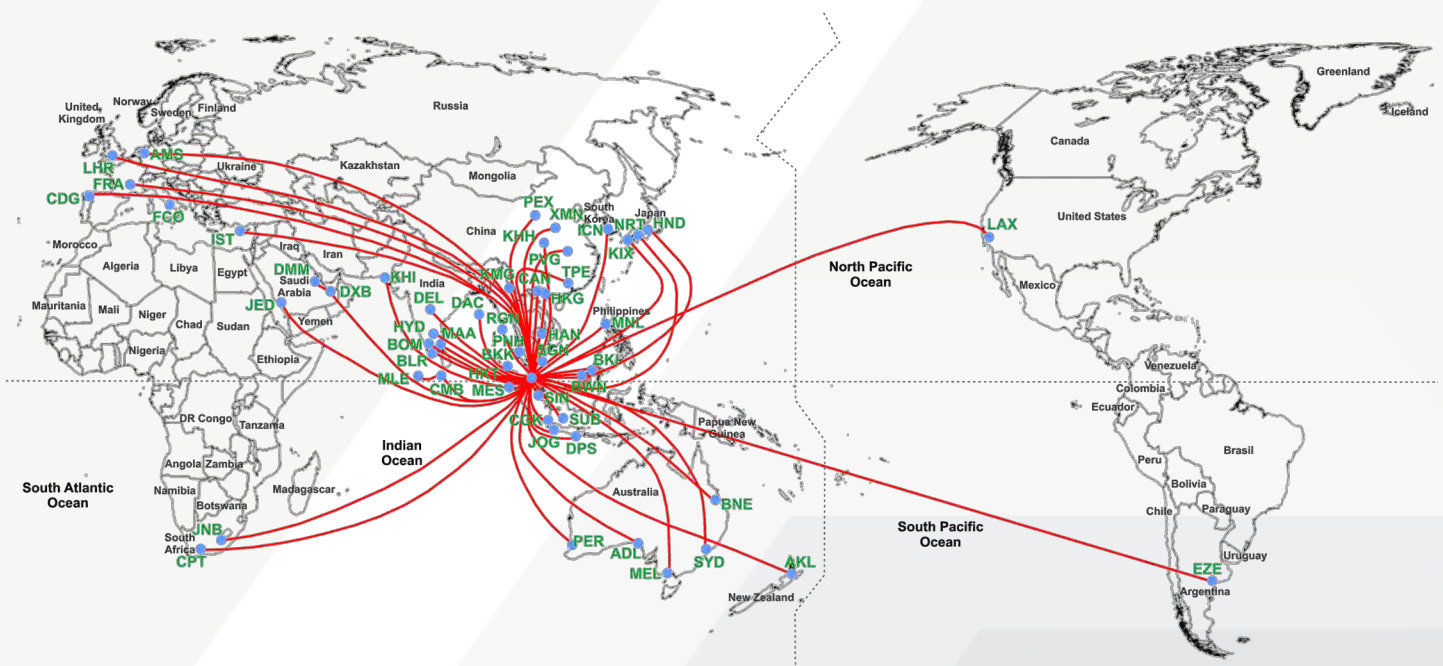
Malaysia Airlines is the national carrier of Malaysia and one of Asia's largest, serving 40,000 guests on 330 flights to more than 50 destinations daily. Malaysia Airlines operates flights from its home base, Kuala Lumpur International Airport.

The main gateway to Malaysia is through Kuala Lumpur International Airport (KLIA) at Sepang, which is located approximately 50km south of Kuala Lumpur. Kuala Lumpur International Airport 2 (KLIA2) is 2km away from KLIA, caters mostly to passengers of the budget airline, AirAsia.

Other international airports which serve as entry points are situated in Penang, Johor Bahru, Kuching, Kota Kinabalu and the Island of Langkawi.

From KLIA there are several transport options to the city among them being the high-speed KLIA Ekspres train, taxis and buses. KLIA Ekspres departs every 15 minutes during peak hours (5am-9am, 4pm-10pm) and every 20 minutes during off-peak times (9am-4pm, 10pm-12 midnight). A non-stop 28-minutes ride on the KLIA Ekspres will connect you from the airport to the KL City Air Terminal (KLCAT) at KL Sentral Station*.

**KL Sentral is the state-of-the-art transportation hub offers flight and baggage check -in services for Malaysia Airlines, Cathay Pacific and Royal Brunei Airlines.*



LAND



ROAD

Malaysia's road network covers 144,403 km (89,728 mi), of which 116,169 km (72,184 mi) is paved, and 1,821 km (1,132 mi) is expressways. The longest highway of the country, the North-South Expressway, extends over 800 km (497 mi) between the Thai border and Singapore. The road systems in Sabah and Sarawak are less developed and of lower quality in comparison to that of Peninsular Malaysia.

Recently, the construction of Pan-Borneo Highway (development of new routes and upgrading of certain existing routes) is approved under 2015 Malaysian Budget. The highway project span 1,663 km (936 km in Sarawak, 727 km in Sabah) mostly mirror the existing trunk road, and it involves the widening of the present three-metre wide single-carriageway into a dual-carriageway. Development and upgrading of Pan Borneo Highway Sarawak began with the Kick-Off Project located along a 43km stretch at Jalan Bintulu-Miri, from Jalan Nyabau to Jalan Bakun junctions. Works began at the end of April 2015. *Source: <http://panborneo.com.my/>*

Driving on the left has been compulsory since the introduction of motor vehicles in Federated Malay States in 1903 during British colonial era.



KTM

Rail service in Peninsular Malaysia is operated by Keretapi Tanah Melayu (KTM) offering privileged passes for easy travel. The railway system is state-run, and covers a total of 1,849 kilometres (1,149 mi). The main line extends from Thailand in the north, southwards to Singapore. Another line radiates from Gemas in Negeri Sembilan to Kota Bharu on the East Coast. In Sabah, a line connects from Kota Kinabalu through rainforests to Tenom and is not to be missed by train buffs. Trains are comfortable, efficient and economical means of exploring Malaysia. Sleeping berths are available for overnight journeys in air-conditioned comfort of travel.

Intra-city travel is through relatively inexpensive elevated Light Rail Transit systems and KTM Komuter are used in some cities, such as Kuala Lumpur. Currently, Malaysia is extending the existing LRT line and work on new LRT and Mass Rapid Transit (MRT) lines already started.

HIGH SPEED RAIL (HSR)



The HSR is expected to become the first high-speed railway in South East Asia, and the fastest mode of public transport between the two urban agglomerations (Kuala Lumpur and Singapore).

The line will connect Bandar Malaysia in Kuala Lumpur with Jurong East in Singapore over a length of approximately 350km.

It will facilitate seamless travel between the two fast-growing economic engines with a projected speed of 250 km/h.

This was expected to trim travel time between the two cities to approximately 90 minutes, compared with 4-5 hours by road, 7 hours by conventional rail services or 3 hours by air (including travel to and from the airports, check-in, boarding and other airport procedures).

The high-speed rail (HSR) project connecting Malaysia and Singapore is expected to start in 2017 and will be completed by 2022.

The HSR line will have a total of seven stops, including the two terminus stations at Bandar Malaysia and Jurong East (Singapore), and five transit stations at Seremban, Ayer Keroh (Malacca), Muar, Batu Pahat and Iskandar Puteri (formerly Nusajaya).

Train services, including a non-stop service from Malaysia to Singapore, are planned to run four times an hour. Express service will take a journey time of approximately 90min, while transit service will take 120min on the same route.

An inter-governmental collaboration between Malaysia and Singapore to construct the HSR network is in discussion. Tentative timeline for the train to start running is set at year 2022.



Malaysia at 4th spot in logistics ranking

Malaysia's drive to develop a world-class infrastructure and transport network has propelled it to the fourth spot in a closely watched annual ranking of the world's 45 leading emerging markets.

Malaysia surged past Saudi Arabia (5), Brazil (6) and Indonesia (7).

Source: Agility Emerging Markets Logistics Index 2016

PORT & HARBOURS

Malaysia is strategically located on the Strait of Malacca, one of the most important shipping lanes in the world. Malaysia has two ports that are listed in the top 20 busiest ports in the world, Port Klang and Port of Tanjung Pelepas, which are respectively the 2nd and 3rd busiest ports in Southeast Asia after the Port of Singapore.

Port Klang is Malaysia's busiest port, and the 13th busiest port in the world in 2013, handling over 10.3 million TEUs. Port of Tanjung Pelepas is Malaysia's second busiest port and the 19th busiest port in the world in 2013, handling over 7.6 million TEUs.



POLITICAL, LEGAL AND COURT SYSTEM

Malaysia is not an absolute or hereditary monarchy but its monarch, the Yang di-Pertuan Agong (supreme head of Malaysia), reigns for a term of five years according to a system that is unique in the world. The full title in Malay is Seri Paduka Baginda Yang di-Pertuan Agong. His queen consort is addressed Raja Permaisuri Agong. The couple is addressed in English as "His Majesty" and "Her Majesty".

The Yang di-Pertuan Agong is formally elected to a five-year term by and from among the nine rulers of the Malay states (nine of the thirteen states of Malaysia that have hereditary royal rulers), who form the Conference of Rulers (Majlis Raja-Raja).

The 14th and current Yang di-Pertuan Agong is Seri Paduka Baginda Yang di-Pertuan Agong Almu'tasimu Billahi Muhibbuddin Tuanku Alhaj Abdul Halim Mu'adzam Shah ibni Almarhum Sultan Badlishah of Kedah. His reign began on 13 December 2011 after his election by the Conference of Rulers. He is the first ruler to hold the position twice, having served as the fifth Yang di-Pertuan Agong from 1970 to 1975, as well as the oldest elected to the office at the age of 83. The installation of the new Yang di-Pertuan Agong was held on 11 April 2012, at the new Istana Negara at Jalan Duta (currently known as Jalan Tunku Abdul Halim).

NOTE: Malaysia is a federal constitutional monarchy, and the only federation in Southeast Asia. The system of government is closely modelled on that of the Westminster parliamentary system, a legacy of British colonial rule.



The Parliament building in Kuala Lumpur, Malaysia | Photo by @nad.nad

The Yang di-Pertuan Agong advisor is the Prime Minister, who exercises executive power, and the Cabinet.

The National Front (Barisan Nasional), is the main political party in Malaysia. It is multiracial and consists of 14 component parties, with the largest being the United Malays National Organization (UMNO).

The House of Representatives (Dewan Rakyat) consists of 192 members and is the legislative authority of Malaysia.

Representatives are elected by popular vote for terms of five years. The highest court in Malaysia is the Federal Court, with two High Courts directly underneath it. One High Court serves East Malaysia with the other serving West Malaysia.

LEGAL SYSTEM

Based on English common law; judicial review of legislative acts in the Supreme Court at request of supreme head of the federation; Islamic law is applied to Muslims in matters of family law and religion; has not accepted compulsory International Court of Justice jurisdiction

SUFFRAGE

21 years of age; universal

EXECUTIVE BRANCH:*Chief of state:*

Yang di-Pertuan Agong - Seri Paduka Baginda Yang di-Pertuan Agong Almu'tasimu Billahi Muhibbuddin Tuanku Alhaj Abdul Halim Mu'adzam Shah ibni Almarhum Sultan Badlishah (since 13 December 2011); (the position of the king is primarily ceremonial)

Head of government:

Prime Minister Dato' Sri Haji Mohammad Najib bin Tun Haji Abdul Razak (since 3 April 2009); Deputy Prime Minister Dato' Seri Dr. Ahmad Zahid Hamidi (since 29 July 2015)

Cabinet:

Appointed by the prime minister from among the members of Parliament with consent of the king

LEGISLATIVE BRANCH

Bicameral Parliament or Parliament consists of Senate or Dewan Negara (70 seats; 44 members appointed by the Yang di-Pertuan Agong, 26 elected by 13 state legislatures to serve three-year terms with a two term limit) and House of Representatives or Dewan Rakyat (222 seats; members elected by popular vote to serve up to five-year terms)

Elections:

House of Representatives - last held on 5th May 2013 (next to be held by June 2018)

Election results: House of Representatives - percentage of popular vote - BN coalition 47.38%, opposition parties 50.87%, others 1.75%; seats - BN coalition 133, opposition parties 89

JUDICIAL BRANCH

Civil courts include Federal Court, Court of Appeal, High Court of Malaya on Peninsular Malaysia, and High Court of Sabah and Sarawak in states of Borneo (judges are appointed by the king on the advice of the prime minister); sharia courts include Sharia Appeal Court, Sharia High Court, and Sharia Subordinate Courts at state-level and deal with religious and family matters such as custody, divorce, and inheritance only for Muslims; decisions of Sharia courts cannot be appealed to civil courts

POLITICAL PARTIES AND LEADERS

National Front (Barisan Nasional) or BN (ruling coalition) consists of the following parties:

Gerakan Rakyat Malaysia Party or PGRM; Liberal Democratic Party (Parti Liberal Demokratik - Sabah) or LDP; Malaysian Chinese Association (Persatuan China Malaysia) or MCA; Malaysian Indian Congress (Kongres India Malaysia) or MIC; Parti Bersatu Rakyat Sabah or PBRs; Parti Bersatu Sabah or PBS; Parti Pesaka Bumiputera Bersatu or PBB; Parti Rakyat Sarawak or PRS; Sarawak United People's Party (Parti Bersatu Rakyat Sarawak) or SUPP; United Malays National Organization or UMNO; United Pasokmomogun Kadazandusun Murut Organization (Pertubuhan Pasokmomogun Kadazan Dusun Bersatu) or UPKO; People's Progressive Party (Parti Progresif Penduduk Malaysia) or PPP; Sarawak Progressive Democratic Party or SPDP)

People's Pact (Pakatan Rakyat) or PR consists of the following parties:

Democratic Action Party (Parti Tindakan Demokratik) or DAP; Islamic Party of Malaysia (Parti Islam se Malaysia) or PAS; People's Justice Party (Parti Keadilan Rakyat) or PKR; Sarawak National Party or SNAP

Independent party:

Sabah Progressive Party (Parti Progresif Sabah) or SAPP

DIPLOMATIC MISSIONS

International organization participation:

UN, WTO, WHO

Regional organization participation:

ACD, ADB, ASEAN, APEC, AALCO

Organizations with various membership criteria:

OIC, Commonwealth of Nations, NAM, G-15

Source: <http://www.majlisraja-raja.gov.my>, <http://www.spr.gov.my/>,

CHAPTER 2

Why Invest in Malaysia

7 REASONS TO INVEST IN Malaysia

1. STRATEGIC LOCATION & ECONOMIC STRENGTH

As one of the most vibrant countries in Southeast Asia, Malaysia offers many advantages as an investment destination. This has been affirmed by robust growth in private investment in the country, which has expanded at a compounded annual growth rate of 13.9% in 2010 to RM146.1 billion (US\$39.89 billion) in 2014.

From manufacturing to distribution or technical expertise in the services sector, the country offers opportunities and capabilities across the value chain. Whether investors want to utilise Malaysia as their target market or as a regional gateway, organisations and their employees alike will find a myriad of opportunities upon their arrival here.

Backed by its sound economic fundamentals and further favourable prospects ahead, the time is ripe for investors to join in on the Malaysian growth story.

Source: Performance Management & Delivery Unit (PEMANDU)

ONE OF THE
BEST

Real GDP
6.2%
per annum

Malaysia has enjoyed one of the best economic growth records in Asia over the last five decades despite a multitude of challenges and economic shocks. The economy achieved a stable real GDP growth of 6.2% per annum since 1970, successfully transforming from a predominantly agriculture-based economy in the 1970s, to manufacturing in the mid-1980s, and to modern services in the 1990s.



Located at the heart of ASEAN, Malaysia offers a gateway to a regional market of over 600 million people. This is larger than the combined population of the US and Japan. It also boasts of a GDP of more than US\$2 trillion.

Moreover, since Malaysia is located in the middle of South East Asia, 60% of the world's population is within a five hour flight radius. Using a 5-hour flight radius, destinations that can be covered from Kuala Lumpur International Airport, comprise almost the entirety of Southeast Asia, China, India and even parts of Australia.

There are many natural resources found in Malaysia, such as agricultural land, forestry, copper, and many other minerals. Natural gas and crude oil are the other two main resources in Malaysia. This country is one of crude oil exporter in the world. The price of crude oil increases from time to time.



More than half of Malaysia's crude production is exported as the crude oil produced is of high quality blends with a low sulphur content thereby commanding a premium price over the benchmark Brent crudes.

Source: Petroliaam Nasional Berhad (PETRONAS)

2. SUPPORTIVE GOVERNMENT POLICIES

Government policies that maintain a business environment with opportunities for growth and profits have made Malaysia an attractive manufacturing and export base in the region. The private sector in Malaysia has work closely with the public sector in achieving the nation's development objectives.

A major factor that has attracted investors to Malaysia is the government's commitment to maintain a business environment that provides companies with the opportunities for growth and profits.

This commitment is seen in the government's constant efforts to obtain feedback from the business community through channels of consultation such as regular government-private sector dialogues.

These allow the various business communities to air their views and to contribute towards the formulation of government policies which concern them.

Source: Malaysia Investment Development Authority (MIDA)

Liberal Equity Policy

Since June 2003, foreign investors could hold 100% of the equity in all investments in new projects, as well as investments in expansion / diversification projects by existing companies irrespective of the level of exports and without excluding any product or activity.

Employment of Expatriates

Foreign companies in the manufacturing sector are allowed to employ expatriates where certain skills not available in Malaysia. A company with foreign paid-up capital of US\$2 million and above will be allowed up to 10 expatriate posts, including five key posts, that is, posts that are permanently filled by foreigners.

Attractive Tax Incentives

The corporate tax rate is 24% and the maximum individual tax rate 25%. Malaysia also offers a wide range of tax incentives for manufacturing projects under the Promotion of Investments Act 1986 and the Income Tax Act 1967.

The main incentives are the Pioneer Status, Investment Tax Allowance, Reinvestment Allowance, Incentives for High Technology Industries and Incentives for Strategic Projects and Incentives for the Setting-up of International/ Regional Service-based Operations.

3. DEVELOPED INFRASTRUCTURE

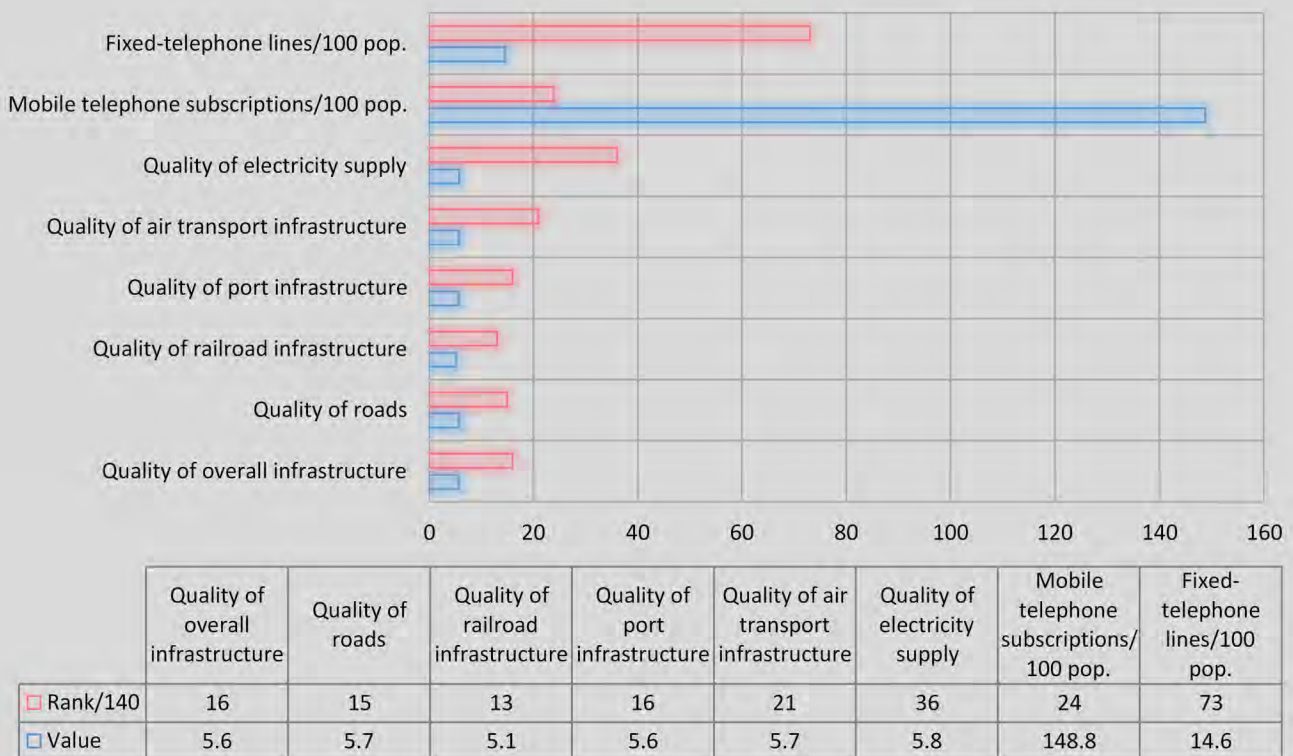
Malaysia's persistent drive to develop and upgrade its infrastructure has resulted in one of the most well-developed infrastructure among the newly industrialising countries of Asia.

The greatest advantage to manufacturers in Malaysia has been the nation's persistent drive to develop and upgrade its infrastructure. Over the years, these investments have paid off and serious bottlenecks have been avoided. Today, Malaysia can boast of having one of the most well-developed infrastructure among the newly industrialising countries of Asia.

Latest, the development of Kuala Lumpur Sentral, a futuristic self-contained city, providing the perfect live, work and play environment. A modern transportation hub integrating all major rail transport networks, including the Express Rail Link to the KLIA and Putrajaya, the government's new administrative centre. The transport facilities offered are on par with the best the world over .

Source: Malaysia Investment Development Authority (MIDA)

THE GLOBAL COMPETITIVENESS INDEX IN DETAIL
INDICATOR: INFRASTRUCTURE



Source: World Economic Forum GCI 2015-2016

4. PROGRESSIVE WORKFORCE

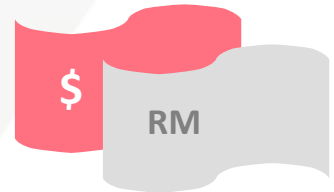
19th

Malaysia was ranked 19th out of 144 countries on the World Economic Forum's Global Competitiveness Report 2014-2015 for labour market efficiency. The country outperformed economies such as Australia (56th), Brazil (109th), China (37th), India (112th), Indonesia (110th) and Japan (22nd).

With the comparative salaries of its workforce, Malaysia offers a compelling proposition for companies seeking the most value out of their investments.

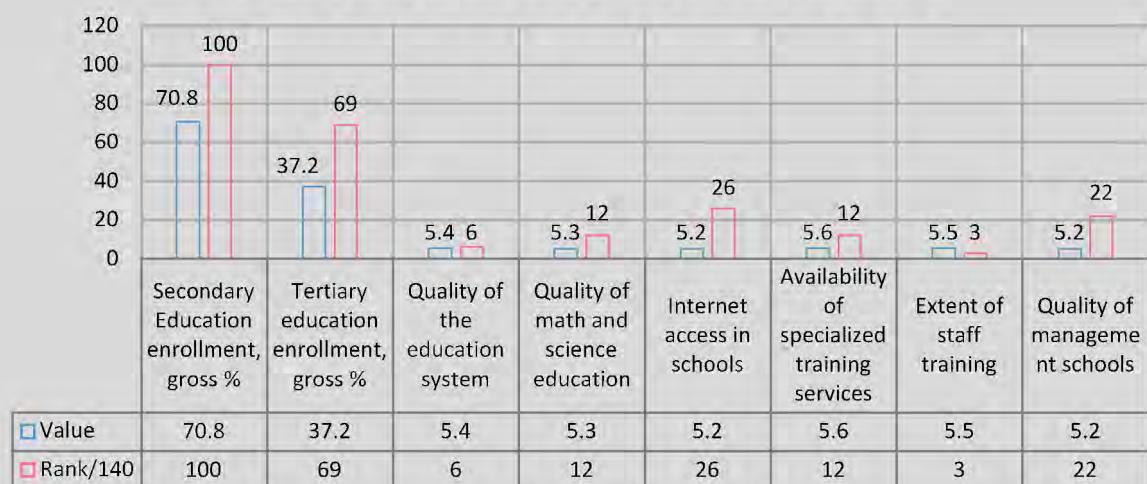
According to the 2015 Hays Asia Salary Guide, the average annual salary of finance directors/chief financial officers of multinational companies in Malaysia starts at RM480,000 (US\$31,020) compared to HK\$1.4 million (US\$180,578) in Hong Kong and CNY1 million (US\$161,214) in China.

The report also shows the average annual salary for management positions in the IT sector range up to RM240,000 (US\$65,532) in Malaysia, compared to SG\$260,000 (US\$191,466) in Singapore and CNY600,000 (US\$96,725) in China, while in the oil and gas sector, a petroleum engineer at the managerial level earns an average annual salary of around RM300,000 (US\$81,913) in Malaysia, against SG\$250,000 (US\$184,099) in Singapore and CNY400,000 (US\$64,480) in China.



Source: Performance Management & Delivery Unit (PEMANDU)

THE GLOBAL COMPETITIVENESS IN DETAIL INDICATOR: HIGHER EDUCATION AND TRAINING



Source: World Economic Forum GCI 2015-2016



5. VIBRANT BUSINESS ENVIRONMENT

Many of the existing foreign companies have continued to show their confidence in the country's potentials as an investment location through their numerous expansions and diversifications over the years. The government's supportive policies, market oriented economy and large local business community that is ready to do business with international corporations have made the country one of the top manufacturing and export base companies destination of choice.

Here are some of the major reasons that supports and help foreign companies flourish:

- Highly competitive manufacturing and export base
- K-Economy (Knowledge Economy) allows companies to do business in an environment geared towards information technology.
- Large pool of young, educated and trainable workforce (Median age of Malaysians 27 years old).
- English is widely used in business which facilitates foreign investors communications with local personnel and vendors.
- Legal and accounting practices derived from British system.
- The third best destination in the world for outsourcing activities after India and China according to A.T Kearney's 2009 Global Service Location Index (GLSI)
- Various Chamber of Commerce and Industry and trade association made up of corporations from different countries. Examples of such organizations are:
 - Malaysian International Chamber of Commerce and Industry (MICCI)
 - Federation of Malaysian Manufacturers (FMM)
 - The Japanese Chamber of Trade and Industry (JACTIM)
 - American-Malaysian Chamber of Commerce (AMCHAM)
 - Malaysian-American Electronics Industry (MAEI) Group
- Local Vendors – Malaysia has a large pool of ancillary and supporting industries vendors that are highly competent and competitive.

Source: Malaysia Investment Development Authority (MIDA)

6. QUALITY OF LIFE

Malaysia is among the most friendly and hospitable places in the world to work and live in. In addition, the country's tropical climate with its uniform temperatures allows light, comfortable clothing throughout the year.

Expatriates and their families will enjoy a safe and comfortable living environment with 21st century amenities, good healthcare and medical facilities, excellent educational institutions, and world-class recreational and sports facilities - at costs much lower than in their own countries.

One of the country's most distinctive features is its rich diversity of cultures, a heritage derived from its racial mix of some of the world's oldest civilisations - Malay, Chinese and Indian.

Multi-racial and culture has enabled Malaysians to speak at least two, and even three, languages - Malay (the national language), English, and their own mother tongue.

These are some of the great things that expatriates enjoy in Malaysia:

- Warm and welcoming communities
- Uniform temperatures throughout the year allowing light and comfortable clothing
- Safe and comfortable living environment with 21st century amenities
- Great healthcare and medical facilities
- Excellent educational institutions
- World-class recreational and sports facilities
- Comfortable Housing from 3-bedroom condominiums to luxury bungalows in posh neighborhood for relatively low prices.
- International schools
- Unlimited adventure – Malaysia offers a rich diversity of culture among its people that is both intriguing and exciting to explore along with many activities ranging from scuba diving, to cave exploring, or a game of golf or just relaxing at one of the many beautiful beaches in the country.
- Shopping – from international brands to local crafts and artifacts, expats will have unlimited choices to spoil their families and loved ones.

Source: Malaysia Investment Development Authority (MIDA)





7. COMPETITIVENESS RANKING

20th
out of 144

The World Economic Forum placed Malaysia 20th out of 144 countries ranked for competitiveness in its Global Competitiveness Report 2014-2015, four notches higher than in the previous year.

This put Malaysia ahead of other countries such as Australia (22nd), Indonesia (34th) and South Korea (26th). The report also ranked the country highly for its goods market efficiency and financial market development.

**MALAYSIA RANKED 18TH
IN WORLD BANK'S
DOING BUSINESS
2016 REPORT**



Source: Doing Business Report, 2016

**MALAYSIA FASTEST GROWING
ECONOMY IN ASEAN-5**



*ASEAN-5 comprises Indonesia, Malaysia, the Philippines, Singapore and Thailand.

Top

10

FDI hotspots

MALAYSIA A TOP FDI HOTSPOT

Malaysia is ranked among Asia Pacific's top 10 foreign direct investment (FDI) hotspots, according to a study by US-based global information company IHS Inc.

The other Asia Pacific FDI hotspots are China, Indonesia, Vietnam, the Philippines, Myanmar, Thailand, India, Sri Lanka and Bangladesh.



Kuala Lumpur cityscape | Photo by Taufiq Jafar

CHAPTER 3

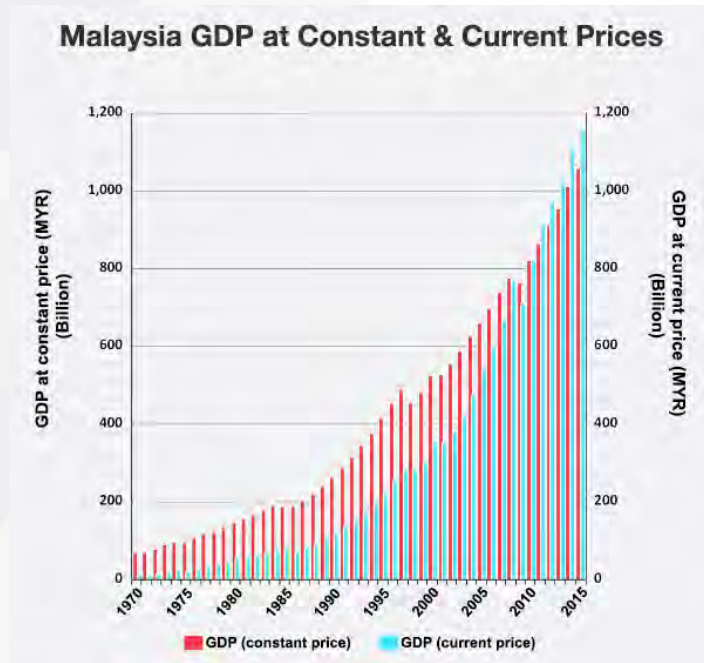
Economic Outlook

ECONOMIC OUTLOOK

Over the last five decades, Malaysia has gone through one of the best economic growth records in Asia in spite of a multitude of challenges and economic shocks.

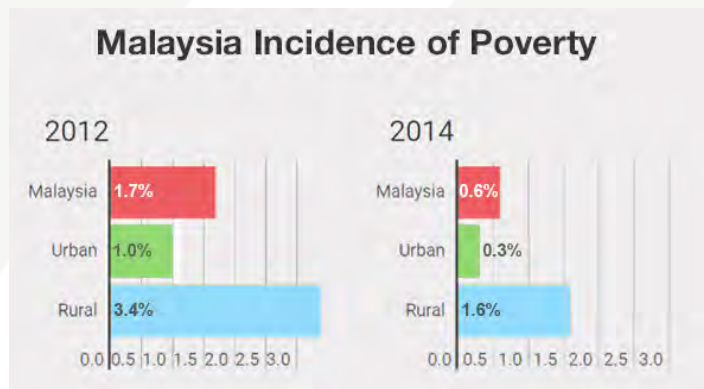
Malaysia economy achieved a stable real GDP growth of 6.2 percent per annum since 1970, successfully transforming from a predominantly agriculture-based economy in the 1970s, to manufacturing in the mid-1980s, and to modern services in the 1990s.

During the 1970s, Malaysia is ranked low-income economy and afterward rose to a high middle-income economy in 1992 till today.



Malaysia's national per capita income increase from US\$402 (1970) to US\$9,291 (2015). Malaysia is targeted to be a high-income economy by 2020 with the threshold per capita income of US\$15,000.

For year 2015, Malaysia's economy grew 5.0 percent with a value added stood at RM1,062.6 billion at constant prices and RM1,156.9 billion at current prices. Growth was accompanied by a dramatic reduction in poverty from 1.7 percent in 2012 to 0.6 percent in 2014. Poverty in urban and rural area in 2014 also decreased to 0.3 percent and 1.6 percent respectively as compared to 2012.



However, pockets of poverty remain and income inequality remains high relative to other developed countries: Malaysia's Gini coefficient declined by 3.0 percentage points from 0.431 in 2012 to 0.401 in 2014. This indicating the improvement in the Malaysian household income distribution.

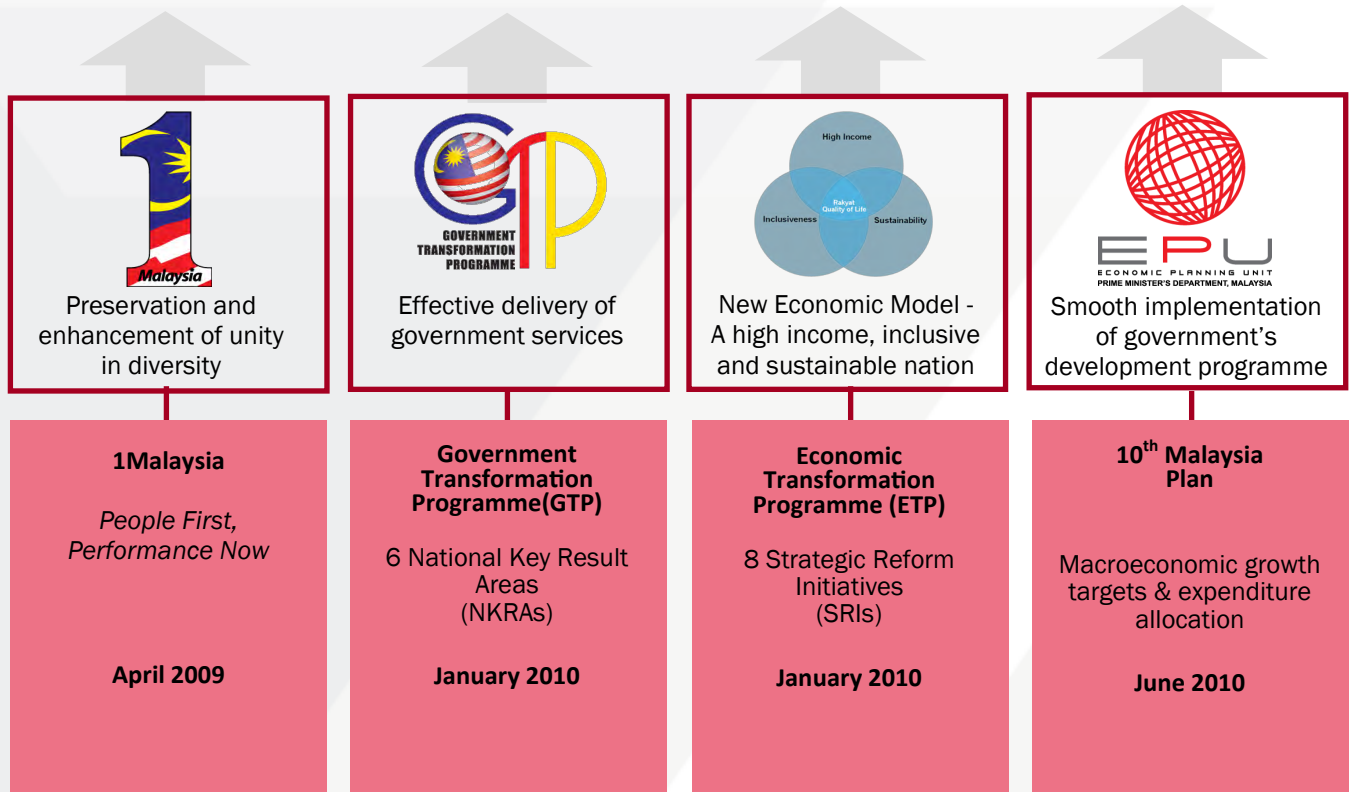
To move the country forward, the government has crafted a framework comprising four pillars that will drive change:

1. The Economic Transformation Plan (ETP), focuses on the 12 National Key Economic Areas (NKEAs) and driven by six Strategic Reform Initiatives (SRIs), which forms the basis of the relevant policy measures
2. The 1 Malaysia (People First, Performance Now) initiative
3. The Government Transformation Program (GTP) to strengthen public services in the National Key Results Areas (NKRAs)
4. The 11th Malaysia Plan, 2016–2020.

Source: Department of Statistics, Malaysia

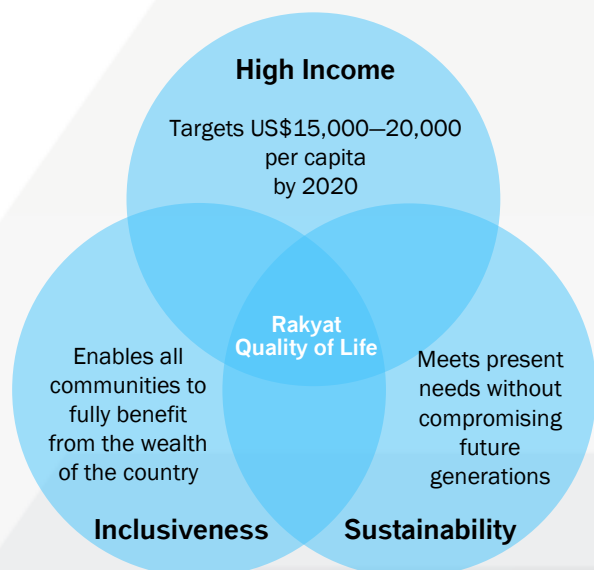
NEW ECONOMIC MODEL (NEM)

Vision 2020



The New Economic Model (NEM) is to be achieved through an **Economic Transformation Programme (ETP)**. Three other pillars have been launched over the past year. They are the 1Malaysia, the Government Transformation Programme (GTP) to strengthen public services in the National Key Results Areas (NKRAs), and the 10th Malaysia Plan 2011-2015 (current Malaysian Plan is the 11th Malaysian Plan 2016-2020), the economic blueprint that will set the tone of the whole country development over the next five years. It contains the new policy directions, strategies and programmes all targeted enabling Malaysia to emerge as a developed high-income nation.

GOALS OF NEM



Source: Economic Planning Unit, Prime Minister's Department Malaysia

THE NKEAs

Economic Transformation Programme (ETP), part of Malaysia's National Transformation Programme is a comprehensive effort to propel Malaysia into a high income nation that is inclusive and sustainable in line with Vision 2020. ETP focuses on the 12 National Key Economic Areas (NKEAs), representing economic sectors which account for significant contributions to GNI. Out of the 12 NKEAs, only one which is area specific: Greater KL.



Oil, Gas and Energy



Palm Oil & Rubber



Financial Services



Tourism



Business Services



Electronics & Electrical



Wholesale & Retail



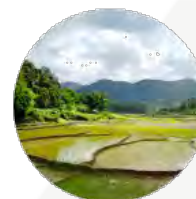
Education



Healthcare



Communications
Content and
Infrastructure



Agriculture



Greater Kuala
Lumpur/ Klang Valley

THE SRIs

The programme is also centered on raising Malaysia's competitiveness through the implementation of six Strategic Reform Initiatives (SRIs). The SRIs comprise policies which strengthen the country's commercial environment to ensure Malaysian companies are globally competitive.



Competition, Standards & Liberalisation 1



Public Finance 2



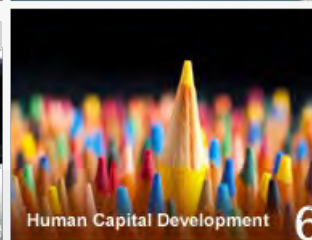
Public Service Delivery 3



Narrowing Disparity 4



Government's Role in
Business 5



Human Capital Development 6

Source: ETP Economic Transformation Programme

INTERNATIONAL TRADE

MALAYSIA'S FREE TRADE AGREEMENT INVOLVEMENT

International trade is an important contributor to Malaysia's economic growth and development. Malaysia's trade policy is to pursue efforts towards creating a more liberalizing and fair global trading environment. While Malaysia continues to accord high priority to the rule-based multilateral trading system under the World Trade Organization (WTO), Malaysia is also pursuing regional and bilateral trading arrangements to complement the multilateral approach to trade liberalization.

Free Trade Agreements (FTAs) are generally aimed at providing the means to achieve quicker and higher levels of liberalization that would create effective market access between the participants of the FTA. Traditionally confined to trade in goods, with the establishment of the WTO, trade in services has been included in many FTAs.

Today, FTAs currently pursued with selected countries are not confined to liberalization and market opening measures alone. They are comprehensive and include investment, trade facilitation, intellectual property rights (IPR) as well as economic cooperation in areas such as:

- competition policy;
- standards and conformity assessment;
- information and communication technology;
- science and technology;
- education and training;
- research and development;
- financial cooperation;
- Small and Medium Enterprises (SMEs) development; and
- paperless trading.

Malaysia's objectives in negotiating FTAs are to:

- seek better market access by addressing tariffs and non-tariff measures;
- further facilitate and promote trade, investment and economic development;
- enhance the competitiveness of Malaysian exporters; and
- build capacity in specific targeted areas through technical cooperation and collaboration.

Malaysia has established FTAs with the following countries:

- Japan;
- Pakistan;
- New Zealand;
- India;
- Chile; and
- Australia.

At the regional level, Malaysia and its ASEAN partners have established the ASEAN Free Trade Area. ASEAN has also concluded FTAs with China, Japan, Korea and India, as well as Australia and New Zealand.

Malaysia 's Free Trade Agreements Involvements

Malaysia-Australia	Malaysia-Chile	Malaysia-India	Malaysia-Japan	Malaysia-New Zealand	Malaysia-Pakistan
Malaysia-Turkey	ASEAN-China	ASEAN-India	ASEAN-Japan	ASEAN-Korea	ASEAN-Australia and New Zealand
Trade Preferential System-Organisation of Islamic Conference (TPS-OIC)					
Developing Eight (D-8) Preferential Tariff Agreement (PTA)					

EXPORTS AND IMPORTS

Malaysia is the 19th largest export economy in the world and the 25th most complex economy according to the Economic Complexity Index (ECI).

Malaysia recorded an increase of 1.2 percent in foreign trades to RM1.466 trillion in 2015, compared to RM1.448 trillion in the previous year.

This was supported by stronger growth of 5.1 percent in the second half (H2) of 2015 following a negative growth of 2.8 percent in the first half (H1). This was the 9th year that trade had exceeded RM1 trillion.

The increase was contributed by higher trade with the People's Republic of China (PRC), which increased by RM23.09 billion, ASEAN (↑RM12.38 billion), the United States of America (USA) (↑RM12.22 billion), the European Union (EU) (↑RM4.52 billion), Turkey (↑RM2.48 billion), India (↑RM1.59 billion), Switzerland (↑RM1.46 billion), Taiwan (↑RM1.29 billion) and Mexico (↑RM1.15 billion).

Exports grew by 1.9 percent despite the challenging economic environment, to reach a value of RM779.95 billion. Exports during H2 2015 were resilient and turned around sharply to record a 6.8% growth from -3.1 percent recorded in H1 2015.

The manufacturing sector contributed RM625.46 billion to the country's export performance.

Exports in December 2015 rose 1.4 percent year-on-year to RM68.3 billion. Major export products were:

- Electrical and electronic products valued at RM24.8 billion, with a share of 36.3 percent of total exports, increased by 6.4 percent from December 2014;
- Chemicals and chemical products (RM4.69 billion, 6.9%);
- Liquefied natural gas (RM3.8 billion, 5.6%);
- Palm oil and palm-based products (palm oil; palm kernel oil and other palm based products) (RM3.69 billion, 5.4 percent); and
- Petroleum products (RM3.6 billion, 5.3%).

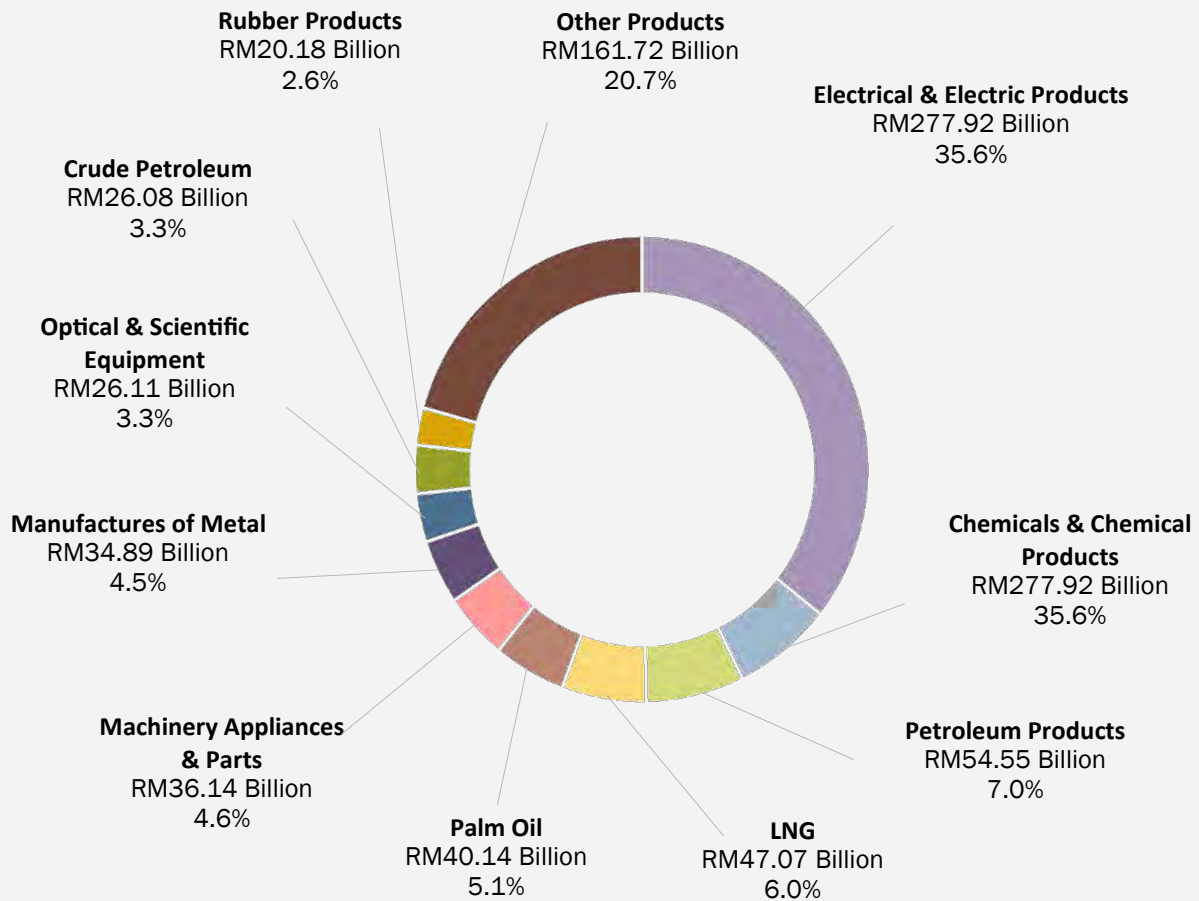
Imports increased by RM2.71 billion, a marginal growth of 0.4 percent to RM685.65 billion. Faster growth of exports in 2015 resulted in a higher trade surplus of RM94.29 billion, representing Malaysia's achievement of 18th consecutive year of trade surplus. The trade surplus registered a double-digit growth of 14.3 percent.

Imports in December 2015 increased by 3.2 percent to RM60.31 billion compared with December 2014. The three main categories of imports by end use were:

- Intermediate goods valued at RM35.36 billion or 58.6% of total imports, increased by 5.9%;
- Capital goods (RM8.07 billion or 13.4% of total imports; and
- Consumption goods (RM6.32 billion or 10.5% of total imports)

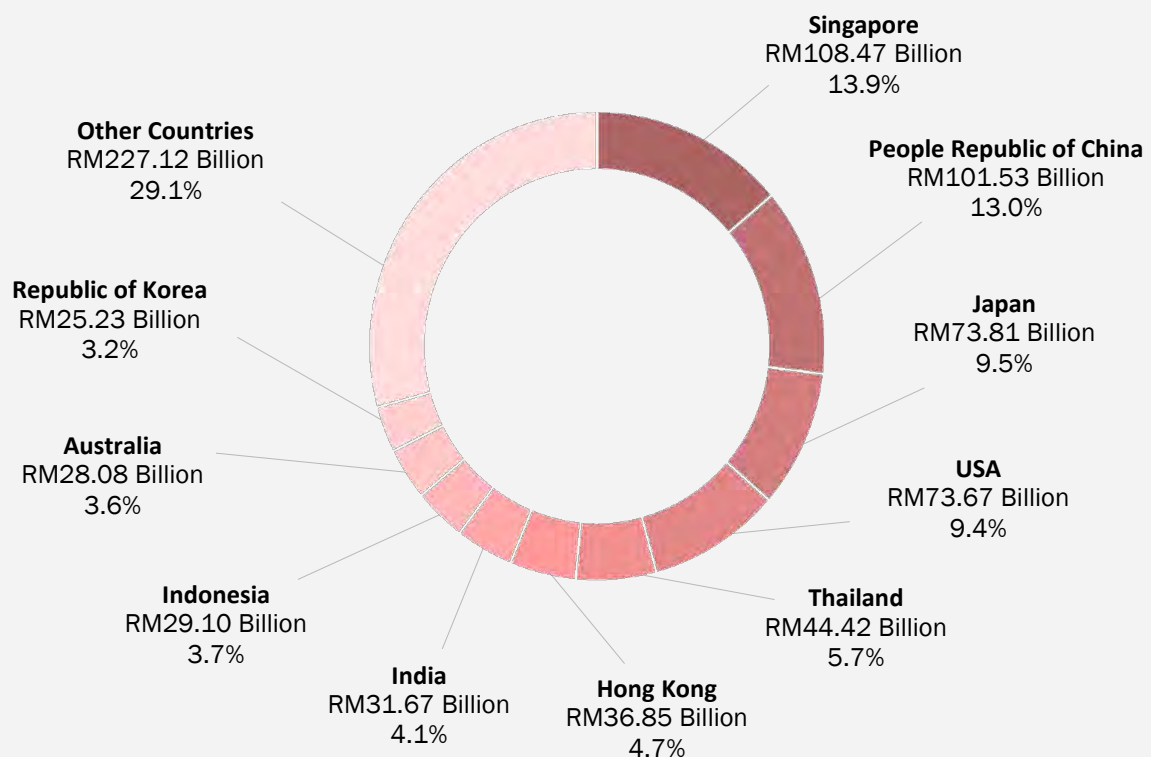
MAJOR EXPORT PRODUCTS, 2015

Total Exports: RM779.95 Billion



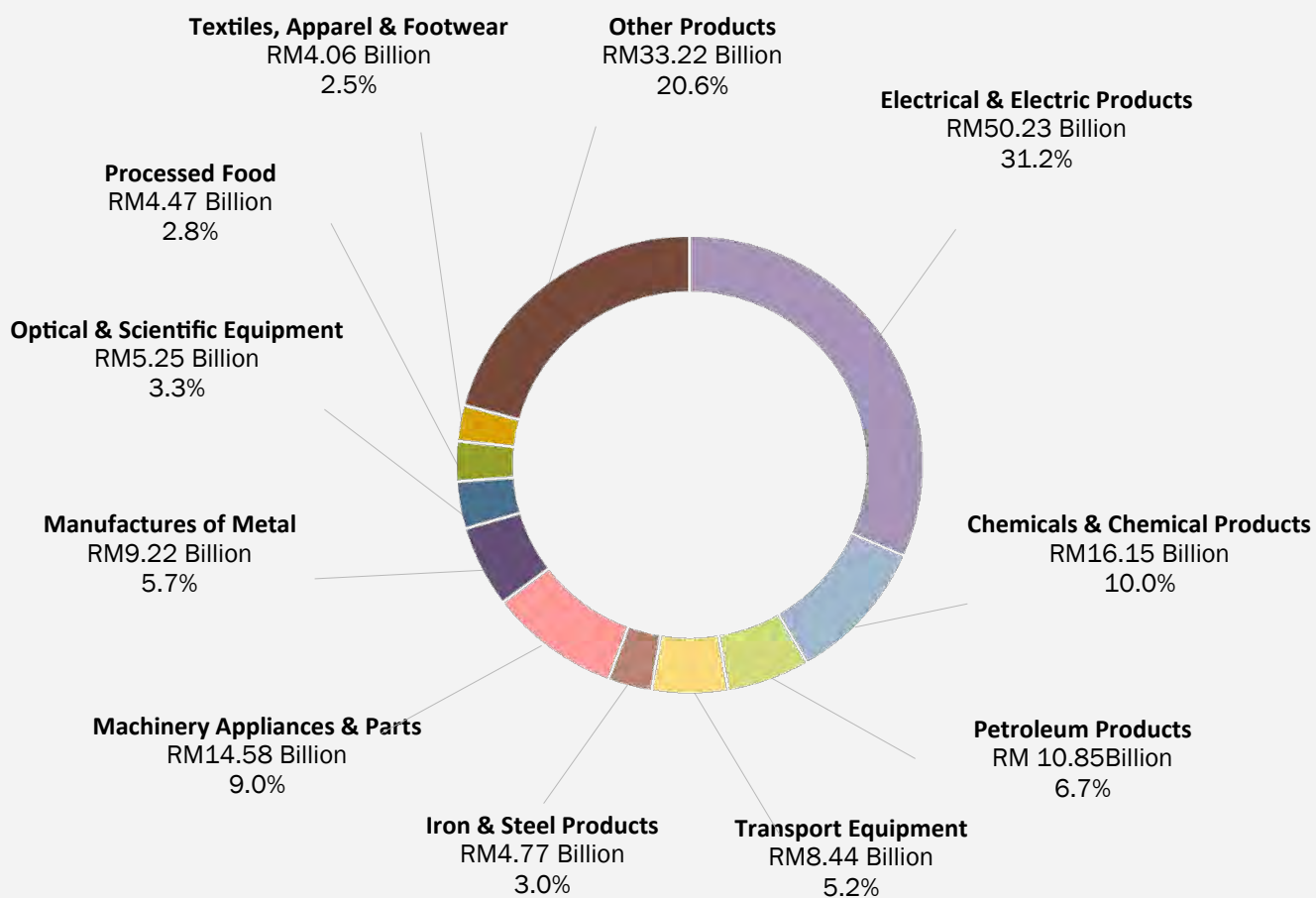
MAJOR EXPORT COUNTRIES, 2015

Total Exports: RM779.95 Billion



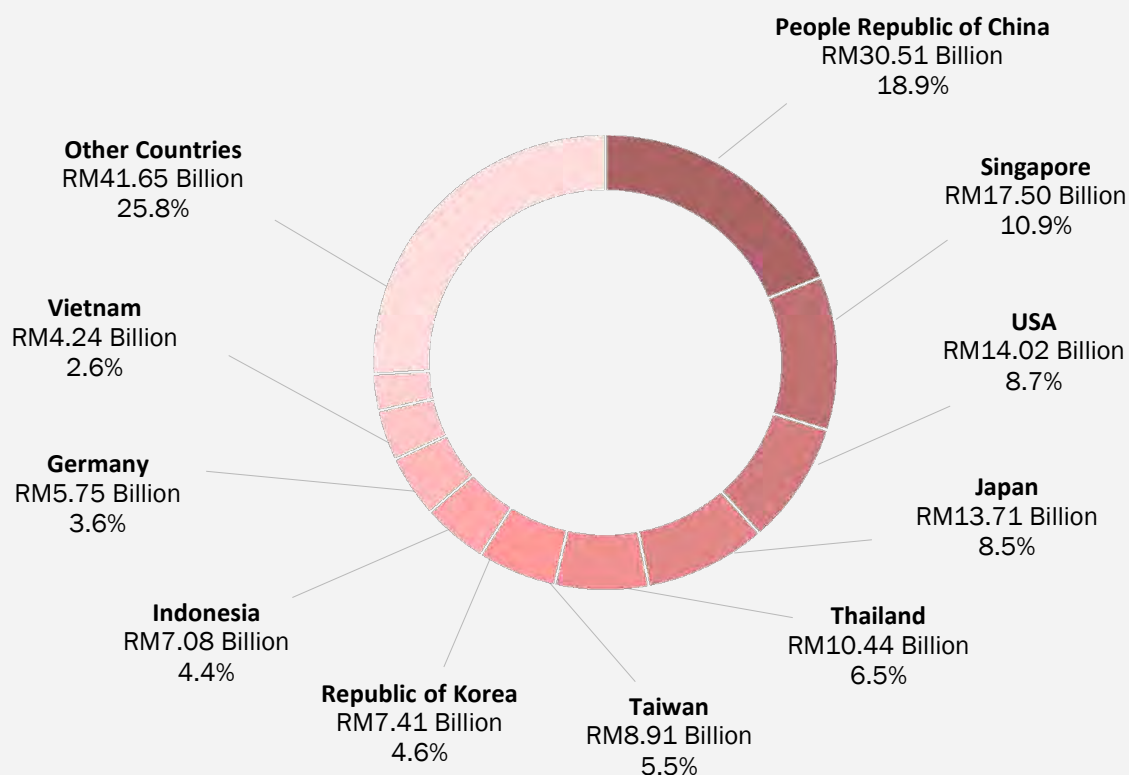
MAJOR IMPORT PRODUCTS, 2015

Total Imports: RM161.22 Billion



MAJOR IMPORT COUNTRIES, 2015

Total Imports: RM161.22 Billion



FOREIGN INVESTMENT

MALAYSIA EQUITY POLICY

The Companies Act, 1965 does not stipulate any equity conditions on Malaysian incorporated companies. However, to increase local participation in business, the government encourages joint-ventures between Malaysian and foreign investors.

Foreign Investment Committee Equity Guidelines

The Malaysian Government has liberalized its policy on foreign equity participation in businesses in Malaysia as one of its strategies to continuously attract new investments into the country.

In 2004, the Foreign Investment Committee (FIC) had liberalized its policy on foreign equity participation to allow foreigners to hold up to 70% of the equity in a Malaysian company. Of the remaining balance, 30% has to be allocated to Bumiputeras (ethnic Malays and other indigenous ethnicities in Malaysia).

Nevertheless, to promote selected strategic services sectors, up to 100% foreign equity participation is allowed in the case of companies that are granted incentives under the Promotion of Investments Act, 1986. These include International Procurement Centres (IPC)/Regional Distribution Centres (RDC), Operational Headquarters (OHQ), Market Support Services, Central Utility Facilities and other specialized services, except for Integrated Logistics Services (ILS) where foreign equity participation of up to 40% is permitted.

However, some types of business operations in Malaysia are required to comply with specific equity conditions when applying for operating licenses, permits and approvals. Such business operations include those in the logistics, distributive trade and industrial training sectors. Guideline on the acquisition of properties to clarify the procedure can be obtained from Economic Planning Unit, Prime Minister's Department Malaysia.

PROTECTION OF FOREIGN INVESTMENT

Equity Ownership

Malaysian Government offers a number of incentives and reassurances to encourage foreign investors that any company that has been approved with a certain equity participation will not be required to restructure its equity at any time, provided that the company continues to comply with the original conditions of approval and retains the original features of the project.

Investment Guarantee Agreements

Malaysia's readiness to conclude Investment Guarantee Agreements (IGAs) is a testimony of the Government's desire to increase the confidence of foreign investors in Malaysia.

An IGA will provide the foreign investor with the following:

- a) Protection against nationalisation and expropriation.
- b) Prompt and adequate compensation in the event of nationalisation or expropriation.
- c) Free transfer of profits, capital and other fees.
- d) Settlement of investment disputes under the Convention on the Settlement of Investment Disputes of which Malaysia has been a member since 1966.

This Government's Investment Guarantee Agreements (IGAs) has been concluded with a number of countries. For more information on which countries, please refer to the Malaysian Investment Development Authority (MIDA) website.

INTELLECTUAL PROPERTY PROTECTION

Intellectual property protection in Malaysia comprises of patents, trademarks, industrial designs, copyright, geographical indications and layout designs of integrated circuits. Malaysia is a member of the World Intellectual Property Organisation (WIPO) and a signatory to the Paris Convention and Berne Convention which govern these intellectual property rights.

In addition, Malaysia is also a signatory to the Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS) signed under the auspices of the World Trade Organisation (WTO). Malaysia provides adequate protection to both local and foreign investors. Malaysia's intellectual property laws are in conformance with international standards and have been reviewed by the TRIPs Council periodically.

CHAPTER 4

Investment Zones; Government Initiatives

This chapter is focus on the investment zones and initiatives that was initiated by Government and state government of Selangor to propel the economic development in Malaysia's state and regions. The investment zones are prescribed into 5 clusters based on their geographical location throughout Malaysia.

I. The Central Region of Malaysia

- Greater KL
- Malaysia Vision Valley (MVV)
- Selangor

II. South Malaysia

- Iskandar Malaysia

III. East Coast Malaysia

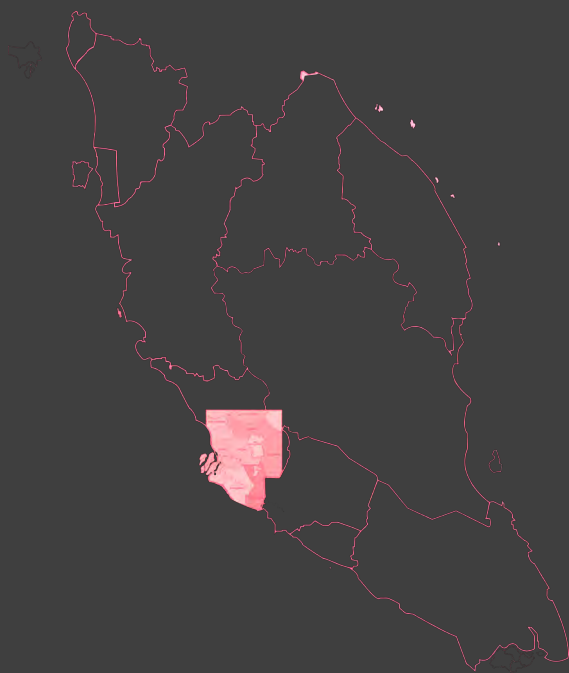
- East Coast Economic Region (ECER)

IV. Northern Malaysia

- Northern Corridor Economic Region (NCER)

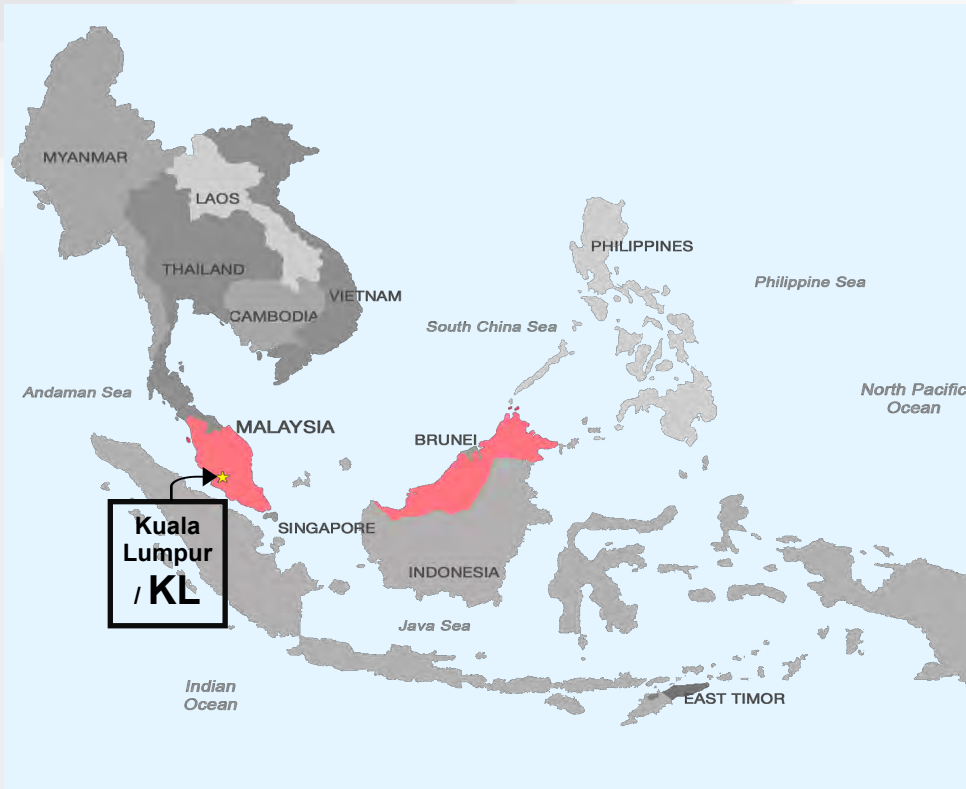
V. East Malaysia

- Sarawak Corridor of Renewable Energy (SCORE)
- Sabah Development Corridor (SDC)



THE CENTRAL REGION
OF MALAYSIA
**Greater Kuala
Lumpur**

KUALA LUMPUR



Kuala Lumpur: Malaysia's capital city

Kuala Lumpur also known as KL is the national capital and most populous global city in Malaysia.

Kuala Lumpur is the seat of the Parliament of Malaysia. The city was once home to the executive and judicial branches of the federal government, but they were moved to Putrajaya in early 1999.

Some sections of the judiciary still remain in the capital city of Kuala Lumpur. The official residence of the Malaysian King, the Istana Negara, is also situated in Kuala Lumpur.

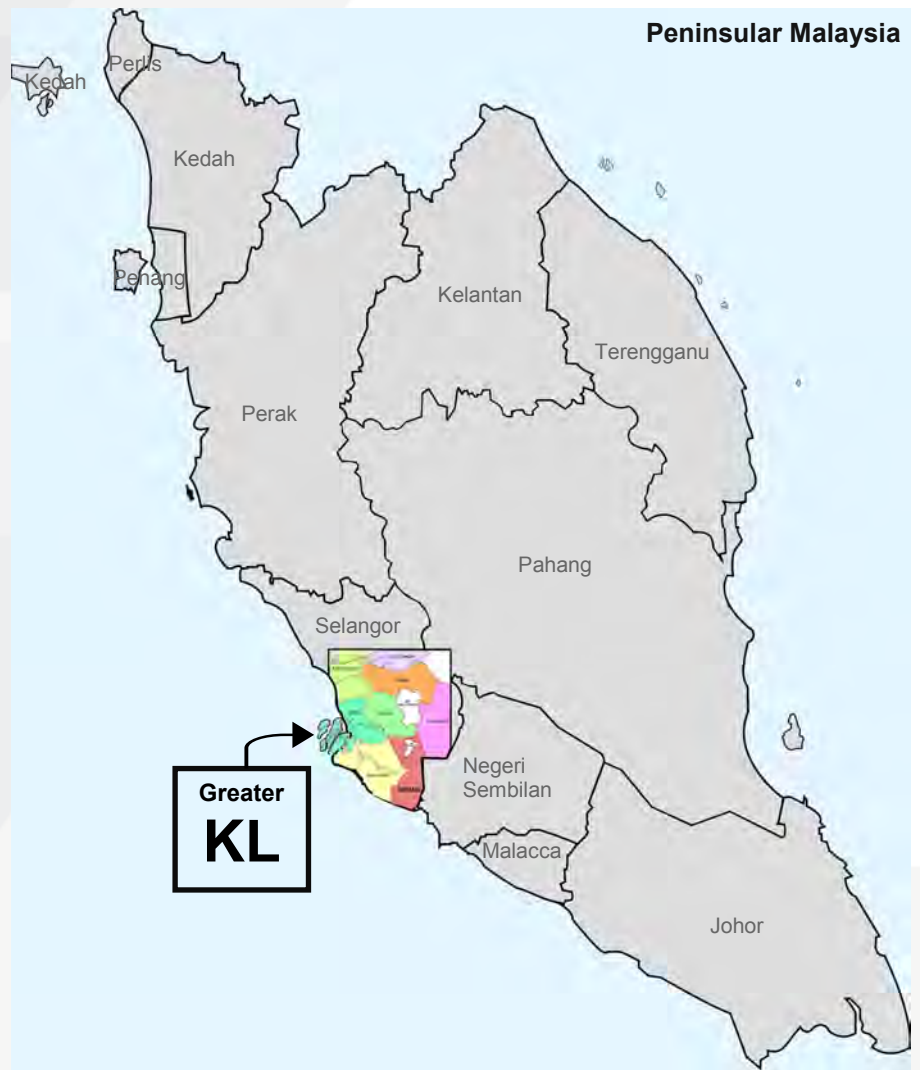
Kuala Lumpur is the cultural, financial and economic centre of Malaysia due to its position as the capital of Malaysia.

Kuala Lumpur is defined within the borders of the Federal Territory of Kuala Lumpur and is one of three Malaysian Federal Territories. It is an enclave within the state of Selangor, on the central west coast of Peninsular Malaysia.

Since the 1990s, the city has played host to many international sporting, political and cultural events including the 1998 Commonwealth Games and the Formula One Grand Prix.

In addition, Kuala Lumpur is home to the tallest twin buildings in the world, the Petronas Twin Towers, which have become an iconic symbol of Malaysia's futuristic development.





GREATER KUALA LUMPUR

The definition of the Greater Kuala Lumpur/Klang Valley Region is taken from the Economic Transformation Programme (ETP) (Source: *Pemandu*, 2010). Greater KL is covering similar area as the Klang Valley (an area in Malaysia which is centred in Kuala Lumpur, and includes its adjoining cities and towns in the state of Selangor), Greater Kuala Lumpur or Greater KL is an urban agglomeration of 7.5 million people as of 2012. It is among the fastest growing metropolitan regions in South-East Asia, in terms of population and economy.

Greater Kuala Lumpur or Greater KL was designated as a National Key Economic Area (NKEA) under Malaysia's Economic Transformation Programme (ETP). The overall aim is to transform the region into a world-class metropolis that will boast top standards in every area from business infrastructure to liveability. Also, this allows it to enjoy greater government support for business and investment as the country seeks to transform into a high-income nation by 2020.

As the country's capital, the region serves as the commercial pulse of Malaysia's economic activity and houses some of the world's largest multinational companies.

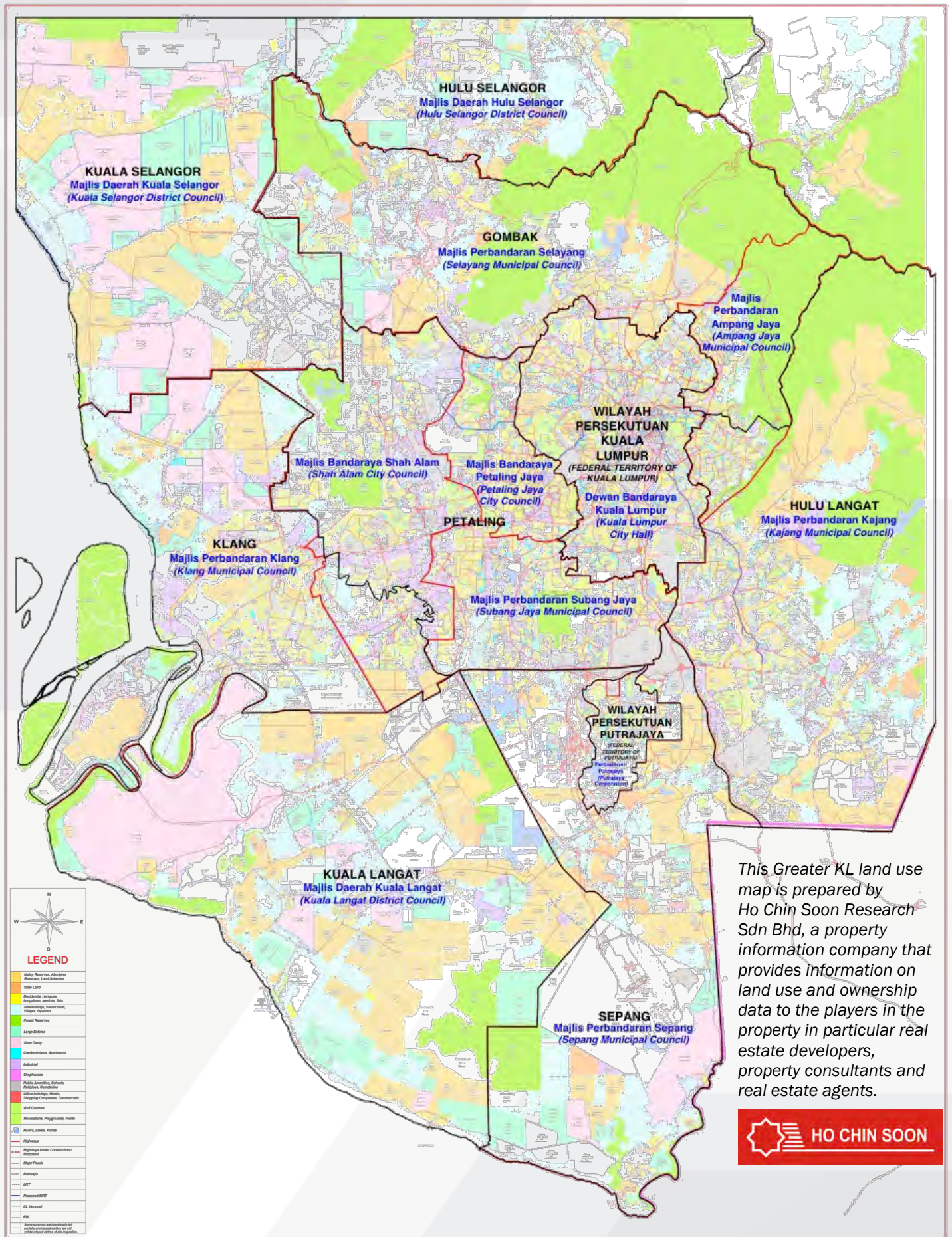
In order to position Greater KL as a world class city, a combination of economic growth and liveability strategies would be needed. The Kuala Lumpur International Financial district would be established as a global financial centre. The Malaysia Vision Valley would also get the green light. Also urban public transportation will be transformed through the mass rapid transit system to ensure seamless interconnectivity links.

DISTRICTS & LOCAL AUTHORITIES

Greater KL comprises Kuala Lumpur, Putrajaya and all districts in Selangor with the exception of Kuala Langat, Kuala Selangor, Sabak Bernam and Hulu Selangor.

Greater KL is covered by 10 municipalities surrounding Kuala Lumpur, each governed by local authorities:

- Dewan Bandaraya Kuala Lumpur (DBKL)
Kuala Lumpur City Hall
- Perbadanan Putrajaya
Putrajaya Corporation
- Majlis Bandaraya Shah Alam (MBSA)
Shah Alam City Council
- Majlis Bandaraya Petaling Jaya (MBPJ)
Petaling Jaya City Council
- Majlis Perbandaran Klang (MPK)
Klang Municipal Council
- Majlis Perbandaran Kajang (MPKj)
Kajang Municipal Council
- Majlis Perbandaran Subang Jaya (MPSJ)
Subang Jaya Municipal Council
- Majlis Perbandaran Selayang (MPS)
Selayang Municipal Council
- Majlis Perbandaran Ampang Jaya (MPAJ)
Ampang Jaya Municipal Council
- Majlis Perbandaran Sepang (MPSp)
Sepang Municipal Council

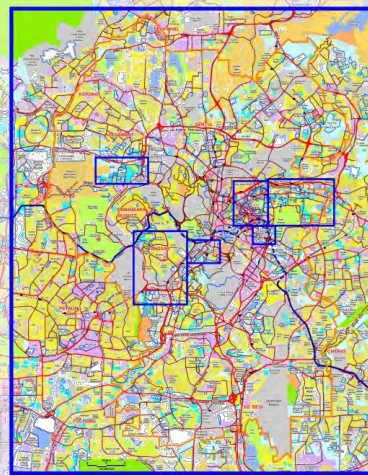


This Greater KL land use map is prepared by Ho Chin Soon Research Sdn Bhd, a property information company that provides information on land use and ownership data to the players in the property in particular real estate developers, property consultants and real estate agents.



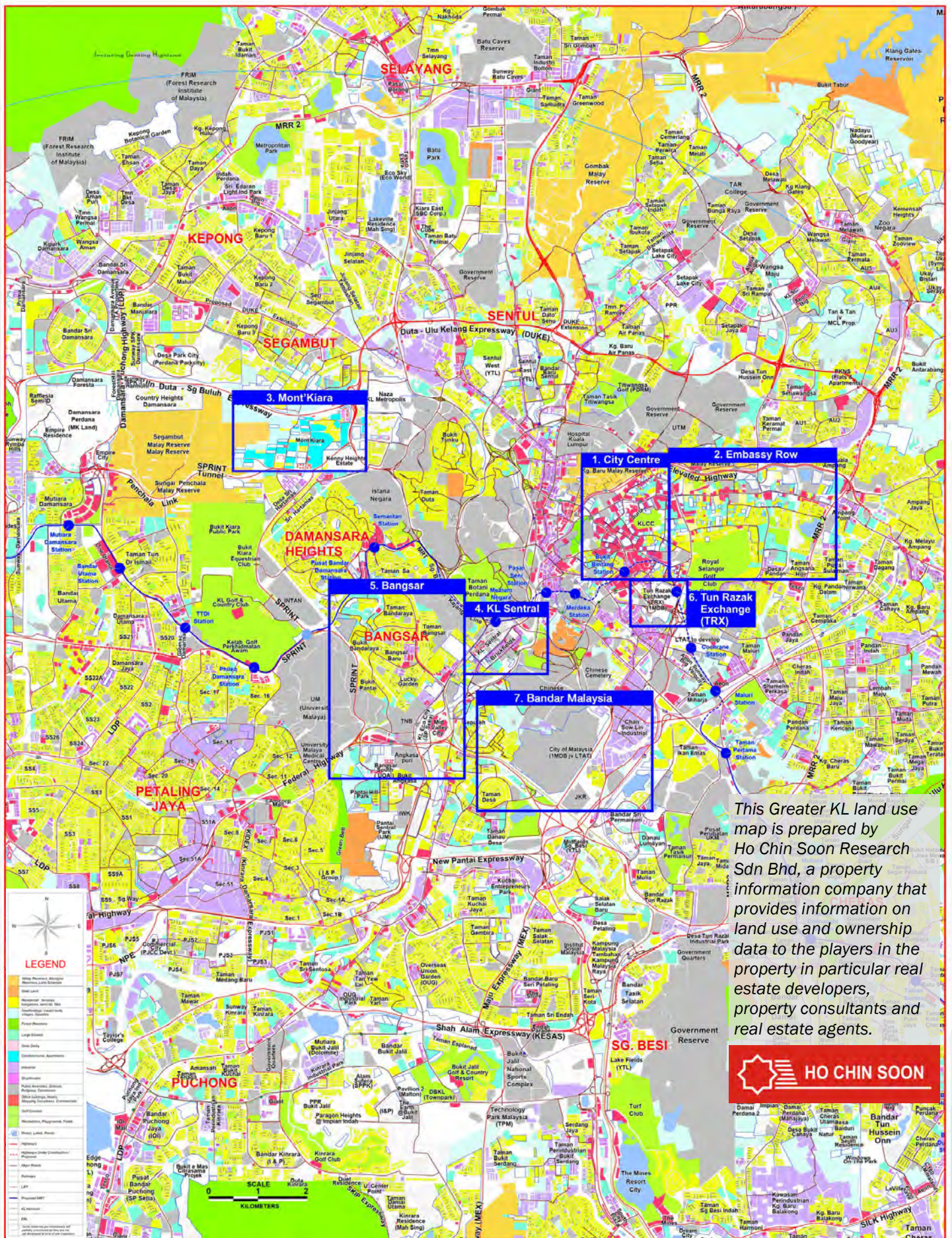
AREA OF INTEREST IN GREATER KL

Zoom in to Kuala Lumpur
and Petaling Jaya area,
see next page



This Greater KL land use map is prepared by Ho Chin Soon Research Sdn Bhd, a property information company that provides information on land use and ownership data to the players in the property in particular real estate developers, property consultants and real estate agents.

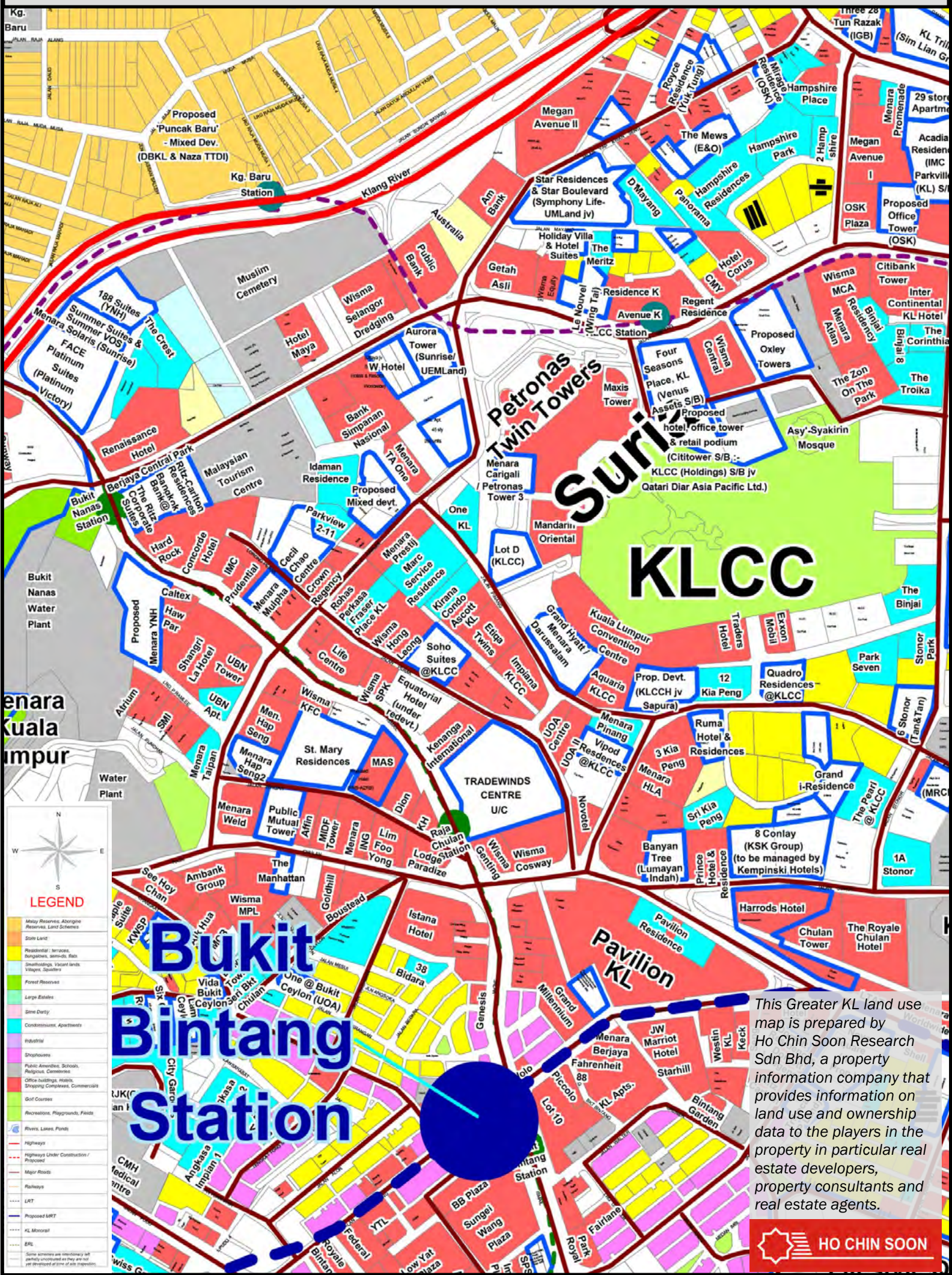




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1. CITY CENTRE



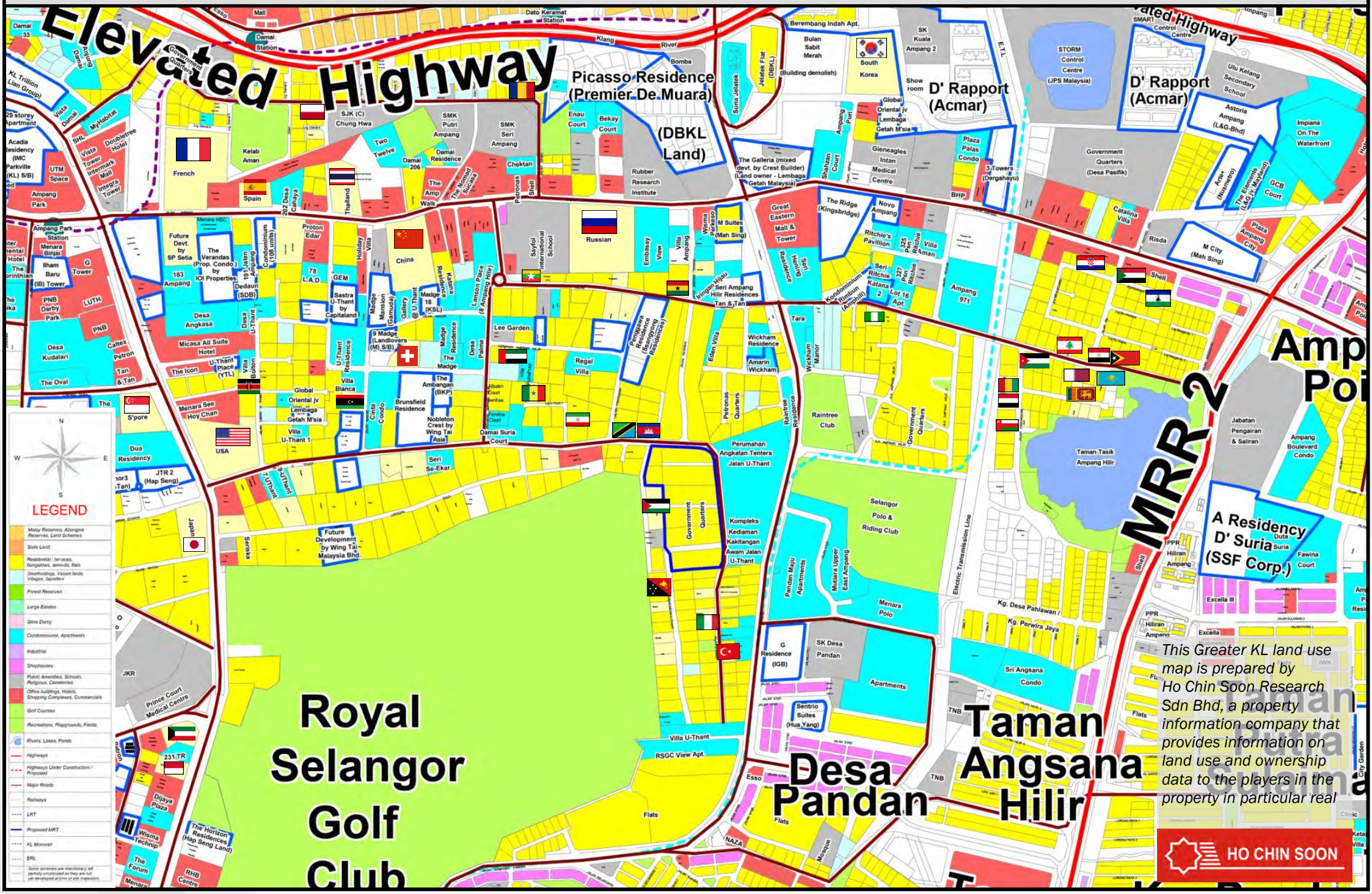


Kuala Lumpur City Centre (KLCC) is a master-planned, mixed-use development of prime land in the middle of Malaysia's capital city. The area is located around Jalan Ampang, Jalan P. Ramlee, Jalan Binjai, Jalan Kia Peng and Jalan Pinang.

Designed to be a city within a city, KLCC hosts the tallest twin buildings in the world (PETRONAS Twin Towers), shopping mall, hotels, office buildings and several hotels. A public park (KLCC Park) and a mosque (As Syakirin Mosque) is also built on the area and open to everyone. There are a number of shopping complexes such as Suria KLCC and Avenue K. There are also hotels within walking distance such as G Tower, Mandarin Oriental, Traders, Grand Hyatt Kuala Lumpur and InterContinental Kuala Lumpur hotel. The project's major landmark, the PETRONAS Twin Towers, undoubtedly will remain the development's primary anchor. The towers were officially declared the tallest buildings in the world in 1998 to 2004 and after that it has been surpassed by Taipei 101.

The success of KLCC was seen from the outset to be of national interest. The owner and developer—KLCC Holdings Berhad, an unlisted public company whose largest shareholder is Petroliaam Nasional Berhad (PETRONAS), the Malaysian national petroleum company—is responsible for the development and coordination of new projects undertaken directly or in joint venture with other firms.

2. EMBASSY ROW





Many embassies and high commissions are located in the Ampang area, and still remain there despite the Malaysian government's relocation to the new administrative centre in Putrajaya. The embassies are located along Jalan Ampang including those of the United Kingdom, France, China, Russian Federation, Indonesia, Ireland and Thailand. The Singapore High Commission and the U.S. embassy are also located near Ampang at the corner of Jalan Tun Razak and Jalan U Thant.

Most of the foreign embassies and high commissions located in Ampang which are close to KL. This area is one enormous melting pot of cultures, languages, flavours and ethnicities - creating a truly unique community made up of a wide plethora of colours, sounds and taste. This home to dignitaries from the world over ensures that amenities and facilities are of an international standard. Restaurants and convenience stores that provide a global array of variety. Therefore, many diplomats choose to live in here. While there are not as many air-conditioned restaurants on this side of KL, good ones can still be found.

The international schools in this area are the International School of Kuala Lumpur (ISKL), Fairview International School, and Sayfol International School. Gleanegles Intan Medical Centre is also reachable by foot, and there are Ampang Puteri Specialist Hospital and Prince Court Medical Centre nearby.

Expats will be able to get a Malaysian slice of life at the Ampang Point Shopping Centre where many interesting local products are sold. Over the bridge outside of the Ampang Point Shopping Centre, one will find Korea town which is a whole area that is dedicated to Korean goods, food, delicacies and even newspapers. Mini marts here sell purely Korean products, from Kimchi right down to Korean canned drinks and instant noodles.

High-end high-rise residential within this area are popular with foreign expatriates.



AFFLUENT CONDOMINIUM ENCLAVE

Mont'Kiara is an affluent township northwest of the city centre of Kuala Lumpur, Malaysia . The township consists mainly of residential condominiums and office complexes. It is located in the heart of Klang Valley, roughly halfway between Kepong and downtown Kuala Lumpur and adjacent to Sri Hartamas. Mont Kiara commercial projects include 1 Mont Kiara, Plaza Mont Kiara, Seni Mont Kiara, Solaris Mont Kiara and Solaris Dutamas. Mont Kiara is a 15-minute drive to either Petaling Jaya, Subang Jaya or downtown Kuala Lumpur. Taman Tun Dr. Ismail is a 10-minute drive away using Sprint Expressway. Mont'Kiara is under the authority of the Kuala Lumpur City Hall (*Dewan Bandaraya Kuala Lumpur*).

Mont'Kiara is the typical “suburban lifestyle” neighbourhood. Mont Kiara is crawling with expats. Lots of Japanese, Korean, French and other nationalities are live around Mont'Kiara. Virtually all of the families who live in Mont Kiara are expats due to the various international schools housed within the area. There are three international schools in Mont'Kiara, the British Garden International School, the Mont' Kiara International School, and the French school of Kuala Lumpur — Lycée Français Kuala Lumpur (LFKL).

There are more high-rise condominiums and also several serviced apartments in Mont Kiara than in any other suburbs (this can be seen by the ■ colour code on the map in the previous page), yet scattered throughout are also townhomes, semi-detached, as well as bungalow style homes. Many high-rise property also boast beautiful views of the KLCC skyline. Mont'Kiara is a self-contained township. The convenience of shopping malls and services are aplenty and some find there is no need to leave the area for just to shop, dine and chill.

Indeed, Mont'Kiara is a pleasant neighborhood for expats.



A WORLD CLASS TRANSPORTATION HUB

Kuala Lumpur Sentral (KL Sentral) or Sentral Kuala Lumpur is a transit-oriented development that houses the main railway station of Kuala Lumpur, the capital of Malaysia. Opened on 16 April 2001, KL Sentral replaced the old Kuala Lumpur railway station as the city's main intercity railway station. KL Sentral is the largest railway station in Malaysia. KL Sentral is designed as an intermodal transport hub. Most of Kuala Lumpur's passenger rail lines serve KL Sentral, while many intercity trains serving Peninsular Malaysia and Singapore start there. It is also a direct link to Kuala Lumpur International Airport, Putrajaya (the Federal Government Administrative Centre), Cyberjaya and key areas within the Multimedia Super Corridor. Such amazing connectivity has been established through direct access to six rail systems and links to major highways.

Originally, this self-sustained city-within-a-city has been planned around Malaysia's largest transportation hub Stesen Sentral to encourage use of public transportation as well as to reduce carbon foot-print, which in turn has significantly reduced traffic movement within Kuala Lumpur Sentral serving its green agenda. However, with the growing population, Kuala Lumpur Sentral continues to cater to specific needs of its tenants, residents as well as other stakeholders especially to enhance the parking facilities and increase provision for more. For better convenience and ease of travelers, the parking spaces will be nearly doubled in the next 3 to 5 years.

Source: KL Sentral (klsentral.com.my)



KTM Intercity

A central rail point for all rail destinations throughout Malaysia and as an international transit point for travellers/transits from Bangkok and Singapore. It is also part of the TransAsia Railway Network to Vietnam and China



KTM Komuter

Connects suburban towns of Rawang, Sentul, Port Klang & Seremban



Kelana Jaya Line (formerly known as PUTRA Line)

Ampang Line (formerly known as STAR Line)

Connects major points within KL city from Gombak to Lembah Subang



KL Monorail

Connects major hotspots within KL city from Jalan Pahang station to Stesen Sentral via Jalan Sultan Ismail, Bukit Bintang and Times Square



KLIA Transit

A link to Kuala Lumpur International Airport with transits in key areas within the Multimedia Super Corridor and the Federal Government Administrative Centre (Putrajaya & Cyberjaya), as well as Bandar Tasik Selatan and Salak Tinggi



KLIA Ekspres

A direct link to Kuala Lumpur International Airport with destination time of only 28 minutes

Source: KL Sentral (klsentral.com.my)

PETA TRANSIT BERINTEGRASI LEMBAH KLANG

KLANG VALLEY INTEGRATED TRANSIT MAP



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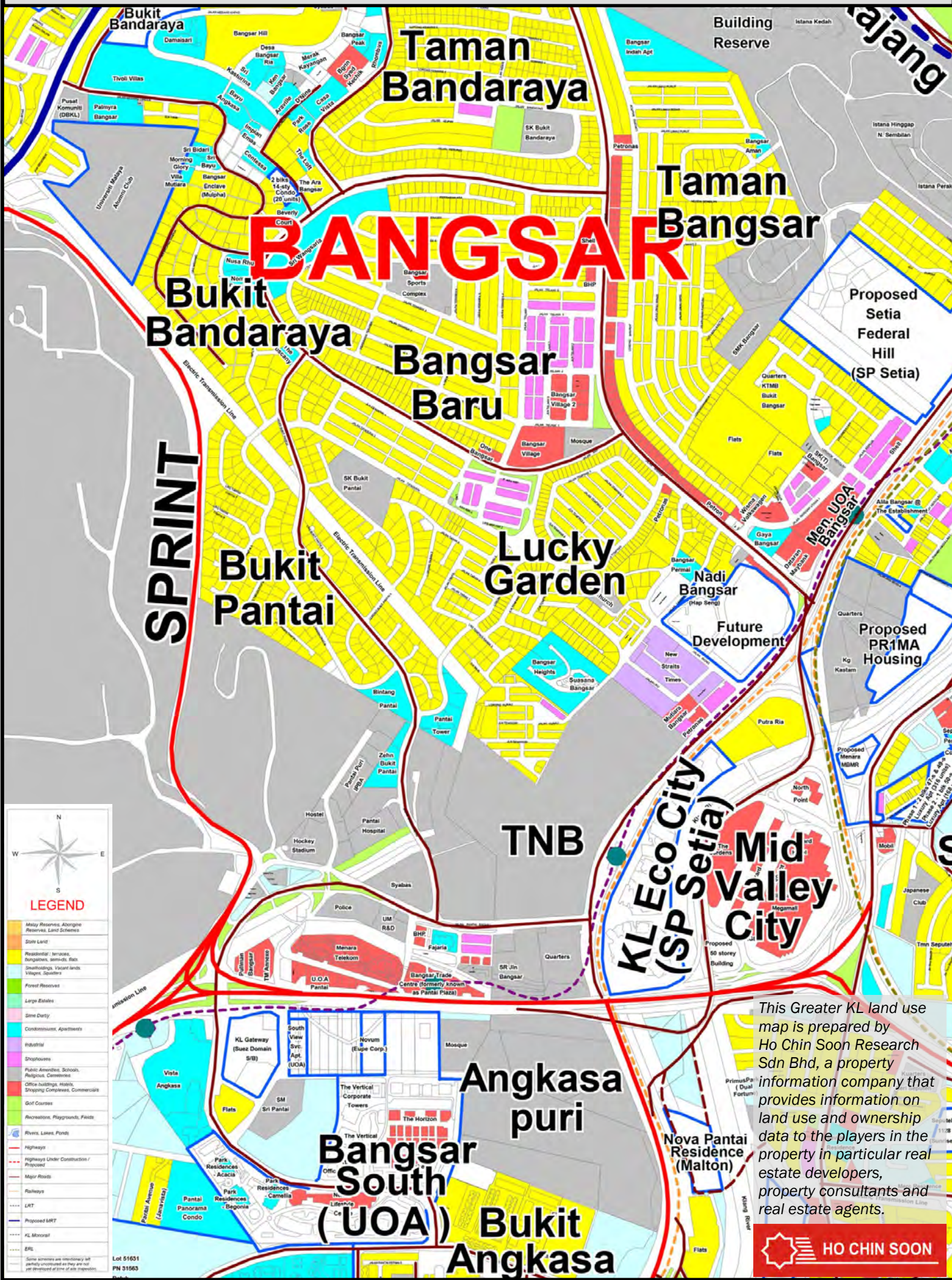
myrapid.com.my

myrapid

PUBLISHED DATE: 31 MARCH 2016

Source: MyRapid (myrapid.com.my)

5. BANGSAR





AFFLUENT RESIDENTIAL SUBURB

Bangsar is a wealthy residential suburb situated on the outskirts of Kuala Lumpur, just southwest of the city's center. Bangsar is an amazing neighbourhood full of both expats as well as middle and upper class locals living there. As one of the oldest expat destinations in Kuala Lumpur, Bangsar has a historical, retro feel to it. Bangsar is administered by Kuala Lumpur City Hall (*Dewan Bandaraya Kuala Lumpur —DBKL*).

Consequently, the neighborhood is now home to many shopping districts, cafés and bars. Bangsar is a mere 10 minutes from KLCC and is situated upon a hill boasting glorious views of the skyline, should one be lucky enough to find a home with a view. Bangsar is a great option for those needing to be close to the central city for work. Additionally, the neighborhood is located a short distance from KL Sentral, a central transportation location.

There are two shopping complexes in the area – Bangsar Village and Bangsar Shopping Centre. Both cater to the expat market, and one can find lots of familiar products and services, making shopping very easy and the availability of both local and imported goods common. Bangsar is also known for its thriving nightlife and street markets. There are also a couple choices for serviced apartments. Housing options range across the board and the residents are a nice balance of expat and local.

Near to Bangsar, there is Mid Valley Megamall, a home to a myriad of retail experiences unlike any other, ranging from a dazzling array of fashion and lifestyle innovations to home furnishings, cosmetics and healthcare essentials to wining, dining and all things entertainment. With 1.7 million square feet nett lettable and over four hundreds retailers in twelve categories, there are plenty to keep devoted shoppers grinning. It houses signature anchor tenants AEON, AEON BIG, Metrojaya, and Golden Screen Cinemas amongst 430 specialty stores including high fashion international brands Superdry, Cath Kidston, Bauhaus, Bershka, Forever 21, Guess, H.E. By Mango, Kipling, Miss Selfridge, Swarovski, Timberland, Topshop / Topman, Uniqlo and Zara and local brands such as Padini Concept Store. Wander around the massive complex and you might stumble upon some of the junior anchor specialty shops, including Celebrity Fitness, MPH Bookstores and the Mid Valley Exhibition Centre (MVEC), complete with an atrium and 3 halls within 67,621 square feet.



BANGSAR SOUTH

SEPTEMBER 2007

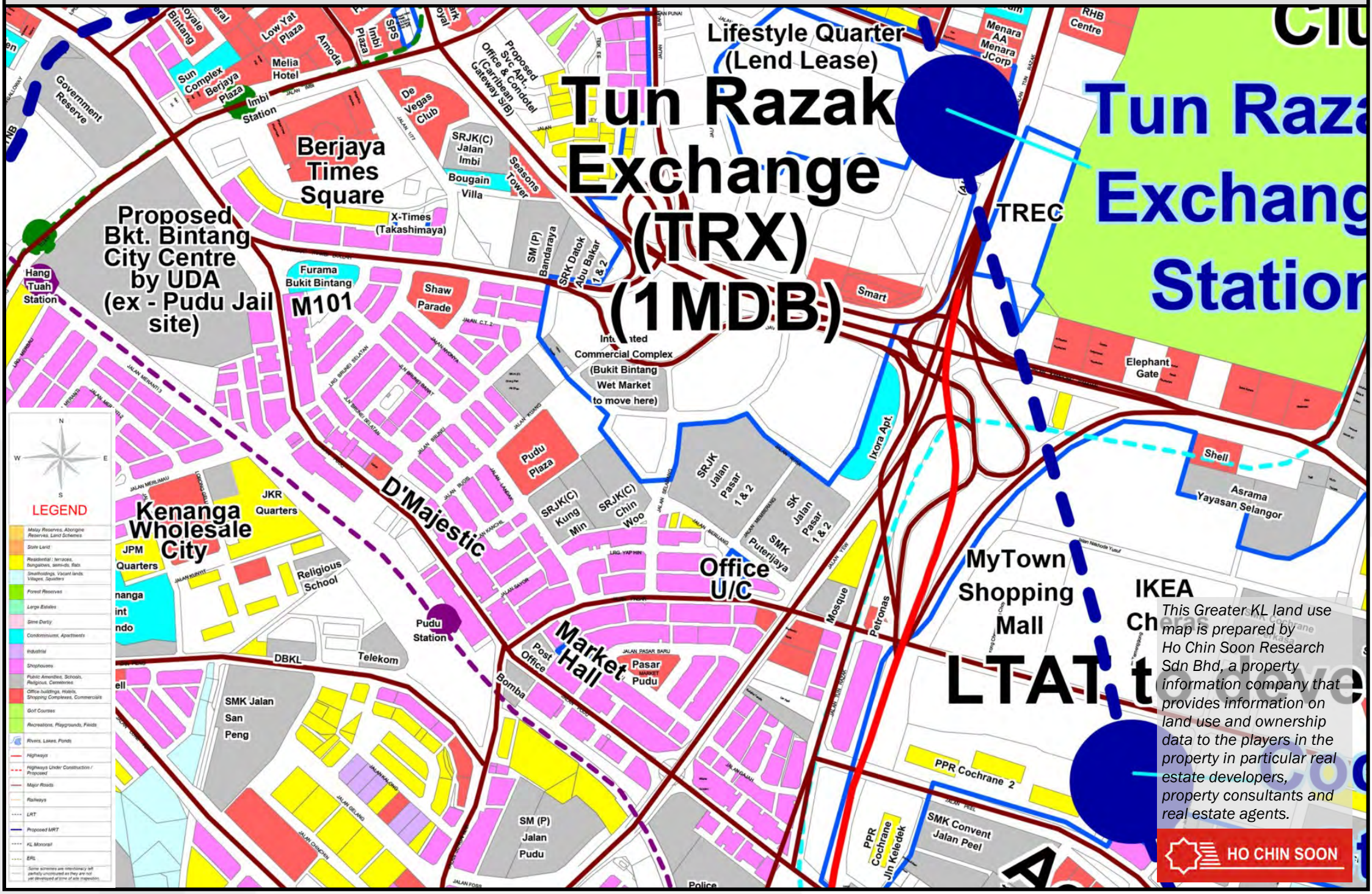
Photo by:
RCC AERODATA SDN BHD

BANGSAR SOUTH

MARCH 2016



6. TUN RAZAK EXCHANGE (TRX)





KUALA LUMPUR'S LEADING CENTRE FOR INTERNATIONAL FINANCE AND BUSINESS

Set to be built on more than 70 acres of land and house Malaysia's financial district, the Tun Razak Exchange (TRX) will make up yet another landmark development in Greater KL. Located just minutes from the Petronas Twin Towers, the TRX will not only serve Malaysia's thriving financial industry, it will also feature residential and retail space with hotel, cultural and leisure facilities. With an estimated Gross Development Value (GDV) of RM40 billion, the development will encompass investment grade A office space underpinned by world-class residential, hospitality, retail, leisure and cultural offerings.

TRX is a strategic enabler of the Malaysian government's Economic Transformation Programme (ETP) which will further strengthen Kuala Lumpur's role as the country's financial capital, by the creation of a seamless and central business environment for financial services firms, multinational companies (MNCs) and supporting ancillary businesses.

The project is seen as a strategic priority by Malaysian Prime Minister Najib Razak who assembled a special task force led by the Minister in charge of the Economic Planning Unit to assist with facilitating investments and business operations. **Several government incentives including income tax exemptions, stamp duty waivers and cost rebates have been introduced to attract international corporations and expedite the process of setting up businesses within TRX.** The district is expected to attract 250 global financial services companies and create 40,000 skilled and knowledge-based jobs. **The strong support from the Government includes focus on future rail-based transportation infrastructure such as the Mass Rapid Transit. The Tun Razak Exchange MRT station will directly serve the area. Completion expected in 2017.**

TRX will have a total of 25 buildings and over 21 million ft² of total building Gross Floor Area (GFA) spread across office, residential, hotel, retail, F&B and cultural offerings. TRX has a development period of 15 years to be completed in phases with the initial Phase 1 slated for completion in 2017/2018. Upon its completion, the district is expected to contribute towards job creation, attracting knowledge-based talent, increasing the number of world leading companies to the city, and drive greater economic growth for the country. This national project will vastly support ETP's goal to raise Malaysia's Gross National Income per capita to USD15,000, create 3.3 million jobs and secure USD444 billion in investments by 2020.

The Phase 1 development of TRX is anchored by up to four investment grade A office towers including the

TRX IN THE NEWS

THE STAR, TUESDAY 28 JUNE 2016

2 invest malaysia

MODELLED after global financial centres such as Canary Wharf in London and Marina Bay in Singapore, the Tun Razak Exchange (TRX) development was conceived to create a financial and commercial hub for Kuala Lumpur that is truly world class.

It will be one of the most transformative urban regeneration projects for the city, injecting new life into the area and redefining the future central business district of Kuala Lumpur.

As a financial and commercial centre, TRX aims to create a business ecosystem that enables companies to be more efficient because of the ease and convenience that it offers – access to a larger pool of talents, proximity to customers and partners, and greater opportunities for networking.

The 70-acre (28.3ha) district boasts grade-A office space, exclusive residential towers and hotels, and hospitality, retail and leisure offerings that offer world-class work, live and play environment – with an estimated gross development value of RM40bil.

Part of the Government's Economic Transformation Programme, TRX represents the physical nucleus to focus the groundwork that Malaysia has done – both in conventional and Islamic finance – and provide a physical hub to financial players and investors.

Aside from the clustering benefits of world-class financial institutions and homegrown companies in one place, TRX can also help in branding Kuala Lumpur as a global financial city, providing a world-class setting to support the city's future growth and job creations within the financial and services sectors.

Essentially, the TRX project is an investment opportunity especially for investors and financiers who see Kuala Lumpur as a leading emerging international financial city and first global hub of Islamic finance.

This proposition has appealed to local and foreign investors alike. TRX's roster of investors includes global infrastructure and property group Lendlease, Indonesian property giant Mulia Group, Veolia Water Technologies, Affin Bank Berhad, Lembaga Tabung Haji and the WCT Group.

Its master developer TRX City Sdn Bhd, which changed its name from 1MDB Real Estate Sdn Bhd last December, is in the final stage of an ownership transfer to the Finance Ministry.

With this, TRX City now has a firmer, more focused footing to create a dedicated financial hub for Malaysia.

This year has recorded strong progress for the project. In May, the concrete pouring for the Signature Tower, involving a massive 20,000m³ mat foundation, took place over two days – one of the biggest concrete pourings seen in the world.

The construction of the Signature Tower developed by Mulia is rapidly progressing. The early development of the tower is



The entire TRX district will be walkable, with shaded routes and connections between the MRT station and shopping mall through the park.

World-class transformation

crucial to the maturity of TRX as a whole, as it acts as an anchor landmark to the entire project.

It can also help catalyse the physical development for other parts of TRX and support the establishing of the overall TRX brand.

The tower, which is currently the only building in TRX offering office space for lease, will comprise 92 floors, with massive column-free floor plates averaging at 34,000sq ft. It is located within the prominent Financial Quarter of TRX, fronting Jalan Tun Razak and Jalan Sultan Ismail.

The development of TRX's Lifestyle Quarter has also seen solid progress since April, with rock blasting and excavation works being carried out.

The retail-led mixed-use development, which has a forecast gross development value of more than RM8bil, is a joint undertaking between TRX and Australia's Lendlease.

It occupies more than 17 acres (6.9ha) and, when completed, will comprise a new retail mall, several residential towers and a hotel, all connected to a roof-top

central TRX park.

The design and planning approval process for the lifestyle and residential components is currently in the advanced stages, and the development is expected to be launched in the second half of this year.

Ensuring the district is seamlessly connected and accessible has been a priority to TRX. Apart from hosting two MRT lines – the Sungai Buloh-Kajang line and the Sungai Buloh-Serdang-Putrajaya line – TRX will also undertake improvements of the road connectivity in the area, with new access points and an upgrade of existing roads.

The areas surrounding TRX are already seeing value uplifts as investors and real estate players anticipate the benefits of being close to an international financial district and a significant improvement in connectivity.

In early June, TRX City started the tender process for the next phase of its infrastructure work: the proposed traffic dispersal and improvement to part of Jalan Tun Razak, as well as construction of the TRX ingress and egress.

This contract will include the construction of Jalan Tun Razak-TRX Ingress and Egress (underground tunnel), MEX-TRX Ingress (elevated), SMART-TRX Ingress and Egress (underground tunnel), and related works.

TRX is spending an estimated RM3bil on its infrastructure to turn the 70-acre (28.3ha) land into a truly accessible international world-class financial hub.

This involves creating a loop tunnel system for TRX, which provides direct access to and from the major highways and to various points within the development, giving the district the best connectivity in the city.

The TRX Master Plan also includes rejuvenating and regenerating the surrounding areas such as Bukit Bintang, a plan that is aligned with Kuala Lumpur City Hall's vision to enhance the city and turn it into one of 20 most liveable cities in the world.

Moreover, TRX has in place a solid sustainability agenda – it is investing in green facilities covering waste water management, digital infrastructure and public spaces to create a truly

sustainable international financial district.

One of the advantages for TRX being developed at a master plan level is that, apart from having buildings that meet a required level of sustainability, its large infrastructure is outfitted at the district level – this allows businesses and residents to be even greener.

TRX is currently partnering with Veolia Water Technologies Southeast Asia for wastewater treatment and recycled water supply.

A key component of its sustainability framework, the district will be supported by Veolia's onsite water treatment system to reduce water consumption by recycling more than 90% of the wastewater.

This recycled water is to be used mainly for toilet flushing, cooling and irrigation and is expected to cut potable water demand from Syarikat Bekalan Air Selangor (Syabas) by about half. The recycled water will also be used for irrigation of the 12-acre (4.9ha) TRX central park, the green lung at the heart of the district.

The park and the rest of TRX landscape are important elements in helping the district create a desirable open space in making it a pedestrian-friendly district.

The entire TRX district will be a walkable neighbourhood with shaded routes, including connections between the MRT station and the shopping mall through the park.

Squares, gardens and parks will all be connected via a network of water features and streets lined with mature trees.

Grant Associates, the consultant for distinctive sustainable landscape such as Singapore's Gardens by The Bay, has been chosen to design TRX's Public Realm.

■ For more information, visit trx.my.



Once completed, TRX is set to become a world-class financial and commercial hub that will enhance the nation's capital.

TRX DEVELOPER INCENTIVES

To help kick-start this initiative, the Government has granted tax incentives for developers and for financial services players.

To encourage the state-of-the-art development envisaged for the TRX, a developer who develops buildings in the TRX in accordance within the requirements of the TRX master plan will be granted a tax exemption on 70% of the statutory income from the disposal of a building as well as from the rental of a building in the TRX. The time frames for these incentives are restricted as follows:

- For the disposal of a building, the exemption will be given for a maximum of 5 years up to the year of assessment 2022;
- For the rental of a building, the exemption will be given for a maximum of 5 years up to the year of assessment 2027.

The developer would need to obtain approval from the Ministry of Finance before the incentive can be enjoyed.

TRX MARQUEE INCENTIVES

Once the TRX has been developed, the next and vital stage is to attract financial services businesses to locate in the TRX.

Incentives, known as the **TRX Marquee** status incentives, have been designed to attract companies undertaking the following qualifying financial services activities to locate in the TRX:

- Retail and/or merchant banking
- Insurance
- Islamic banking
- Takaful operators
- Capital markets services

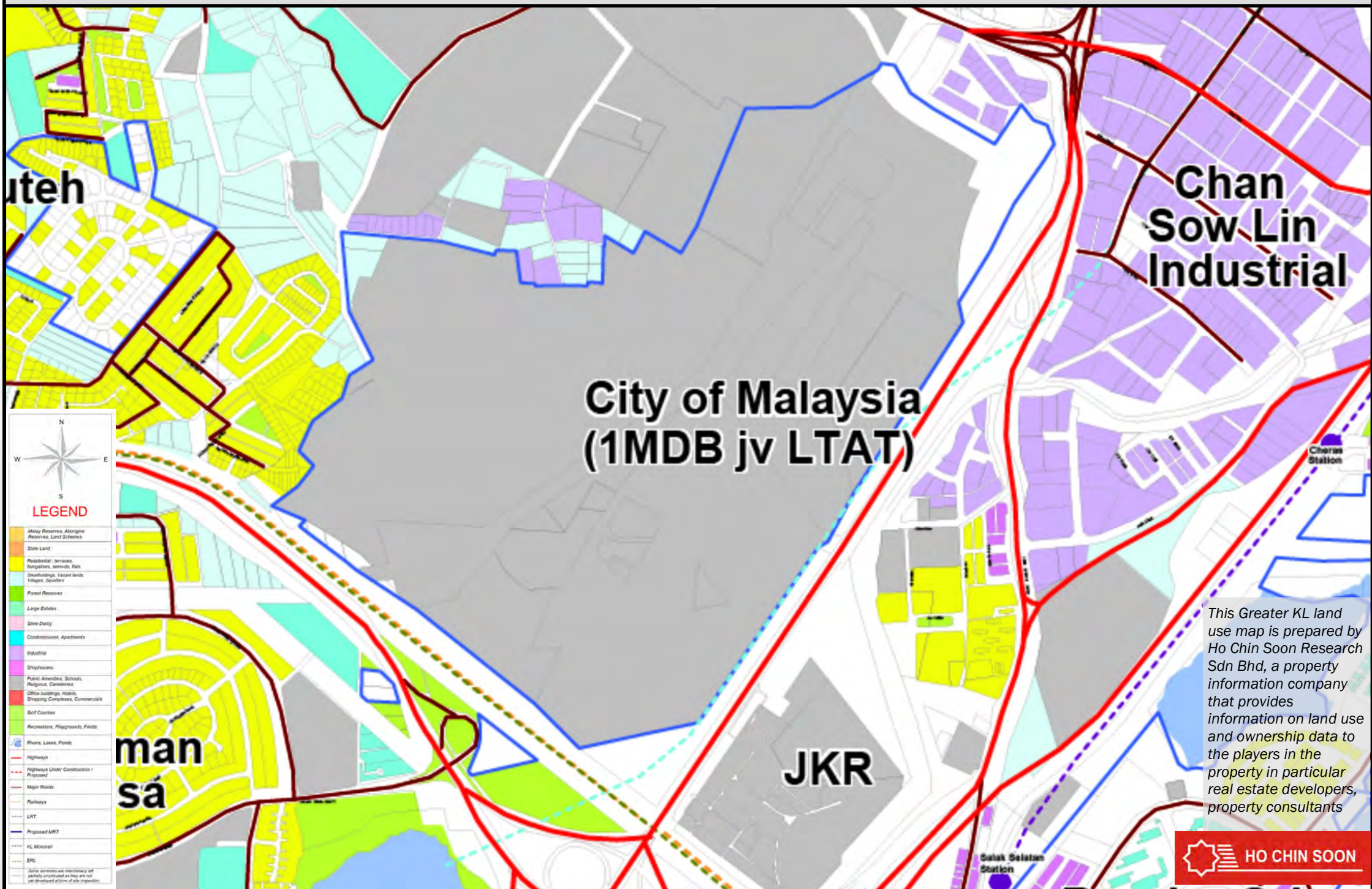
Such companies would need to first be licensed by Bank Negara Malaysia or the Securities Commission, as appropriate.

As with the incentive for developers, it should be noted that TRX Marquee status is not automatic and the status must be granted by the Ministry of Finance. Once a company has been granted the TRX Marquee status, it may claim the relevant incentives. The tax incentives comprise the following:

- an industrial building allowance of 10% per annum (for 10 years) on the cost of construction or purchase of a building in the TRX used for a qualifying financial services business
- a 150% deduction on the cost of renting a building in the TRX for a qualifying financial services business
- accelerated capital allowances on prescribed renovation costs on a building in the TRX used for a qualifying financial services business
- a deduction for prescribed relocation costs in relation to setting up or moving a qualifying financial services business into a building located in the TRX – either from overseas or from within Malaysia
- stamp duty exemptions on the purchase of a building in the TRX as well as on the related loan agreements; stamp duty exemptions on rental agreements for such buildings; and lastly, stamp duty exemptions on service agreements entered into by TRX Marquee status companies with a service provider for the provision of services to the former

Source: *Tun Razak Exchange Website (trx.my)*

7. BANDAR MALAYSIA





THE CATALYST FOR THE TRANSFORMATION OF GREATER KUALA LUMPUR

Bandar Malaysia, three kilometers away from the Tun Razak Exchange (TRX), is set to have the most innovative urban solutions for liveability in a new urban ecosystem, relooking at the relationship between people, buildings, traffic and nature in the capital city.

The urban redevelopment of the old airport in Sungai Besi is designed to support Greater KL as a new engine of growth. A mixed development, Bandar Malaysia will promote liveability as a distinctive urban character for Greater KL, housing green infrastructure, sustainable housing and a range of commercial and lifestyle facilities.

The 486-acre Bandar Malaysia is envisioned to be an inclusive, public transit-oriented city that is designed as a walkable community through a series of safe, secure and pleasant pedestrian and cycling networks, set against a backdrop of open spaces and greenery.

Bandar Malaysia aims to be the yardstick for sustainable urban housing within Malaysia. The township is earmarked to achieve the highest sustainability ratings, continuing the green development benchmark already set by the Tun Razak Exchange.

Bandar Malaysia will also include affordable urban housing reflecting 1MDB's commitment towards promoting liveability.

Its affordable housing concept aims to provide an affordable, quality family lifestyle in the city, emphasizing child-friendly facilities with a safe and secure living infrastructure.

FACTS AND FIGURES



486 acres



40 minutes to KLIA by car



10 minutes to KLCC by car

UPCOMING



Plot Ratio 4:0



90 minutes to Singapore by HSR



84 ml. sq.ft GFA



GBI Platinum Township certification



220,000 live/work population

Source: 1MDB (1mdb.com.my)

5 KEY ECONOMIC DRIVERS

1. TRANSIT ORIENTED DEVELOPMENT

Bandar Malaysia is strategically planned to become Malaysia's first integrated transit-oriented mixed-use cluster that will attract a vibrant mix of local and international business travelers, tourists and residents.

HIGHLIGHTS



Linked to the KL-Singapore HSR, MRT Line 2 and 3, KTM, ERL, BRT and major highway networks



Mix of world-class commercial, retail, hospitality & MICE facilities



Iconic arrival plaza greets visitors as they arrive at the HSR Terminus



Efficient internal transit via car-and-bicycle-hire schemes

The development will be home to the KL-Singapore high-speed rail terminus, ERL, KTM and the MRT line 2 and 3.

HSR, a collaborative effort between the Singapore and Malaysia governments, is the first-of-its-kind connection that will allow people to travel from Kuala Lumpur to Singapore in 90 minutes.

2. GLOBAL BUSINESS HUB

As the preferred address for world-class business, Bandar Malaysia will be a beacon for international businesses seeking to establish a footprint in Malaysia and in the region.

HIGHLIGHTS



Premium grade A offices, business-class hotels, suites and service centres



Innovative co-working spaces to support the next generation of collaborative and mobile global executives



A business-enabled environment with world-class infrastructure, security, connectivity and sustainability



A regional centre for executive learning and professional development

Bandar Malaysia will be a Global Business Hub which will offer premium Grade A premises, smart offices and robust digital infrastructure in a safe and secured environment. Supporting these will be a One-Stop Government Service Center whose aim is to facilitate commerce and free enterprise, and an Executive Learning Institution that aims to nurture industry-ready talent for today and tomorrow

3. RETAIL LIFESTYLE DESTINATION

Bandar Malaysia's Retail Lifestyle Component will introduce a new shopping experience to the city. Experiential shopping concepts will be combined with iconic architecture to create a vibrant shopping experience that would make the most of Bandar Malaysia's unique master-planned environment and public realm.

HIGHLIGHTS



Experiential shopping combining the best of both indoor and outdoor retail



Themed food centres catering to a variety of tastes and palates



Designer retail, for the upmarket and luxury seekers

Envisioned as a showcase of the world's best, the Retail Lifestyle Component in Bandar Malaysia will capture both global and local fashion designers, artisans and traders. The public realm of Bandar Malaysia will be leveraged upon to create a memorable shopping experience, with landscaped retail boulevards with wide pedestrianized corridors that can double up as fashion runways and parade grounds for events and festivals.

4. CREATIVE ENTERPRISE HUB

The Creative Enterprise Hub will provide a platform for knowledge-based industries to take root and flourish: to promote, market and commercialize trendsetting and innovative ideas in arts & culture, science & technology and fashion & design.

HIGHLIGHTS



Cutting edge, flexible workspaces catering to the future knowledge workers



R&D and Incubator Centres to support the growth of start-ups



Facilities and spaces to promote the showcasing of ideas and products



Office spaces for SME's

Bandar Malaysia's strategically planned commercialization and funding platforms, R&D centres and incubator spaces will support its creative enterprises. With its strong cultural offerings in the form of theatres, cultural museums and studios, the Creative Enterprise Hub will also ensure that it will be a magnet for talent, both local and foreign.

5. GASTRONOMY, LEARNING, ENTERTAINMENT AND WELLNESS (GLEW) TOURISM

Bandar Malaysia aims to strengthen the country's tourism industry by creating fresh, quality offerings in the GLEW sector: the Gastronomy, Learning, Entertainment and Wellness tourism markets. Each of these segments has its own requirements, and Bandar Malaysia is well-positioned to meet every one of these needs.

HIGHLIGHTS



Dynamic indoor and outdoor entertainment options, such as public performance spaces, outdoor cinemas and experiential retail



Entertainment destination for festivals, cultural shows, concerts and events



Gastronomy cluster with themed food streets and boulevards

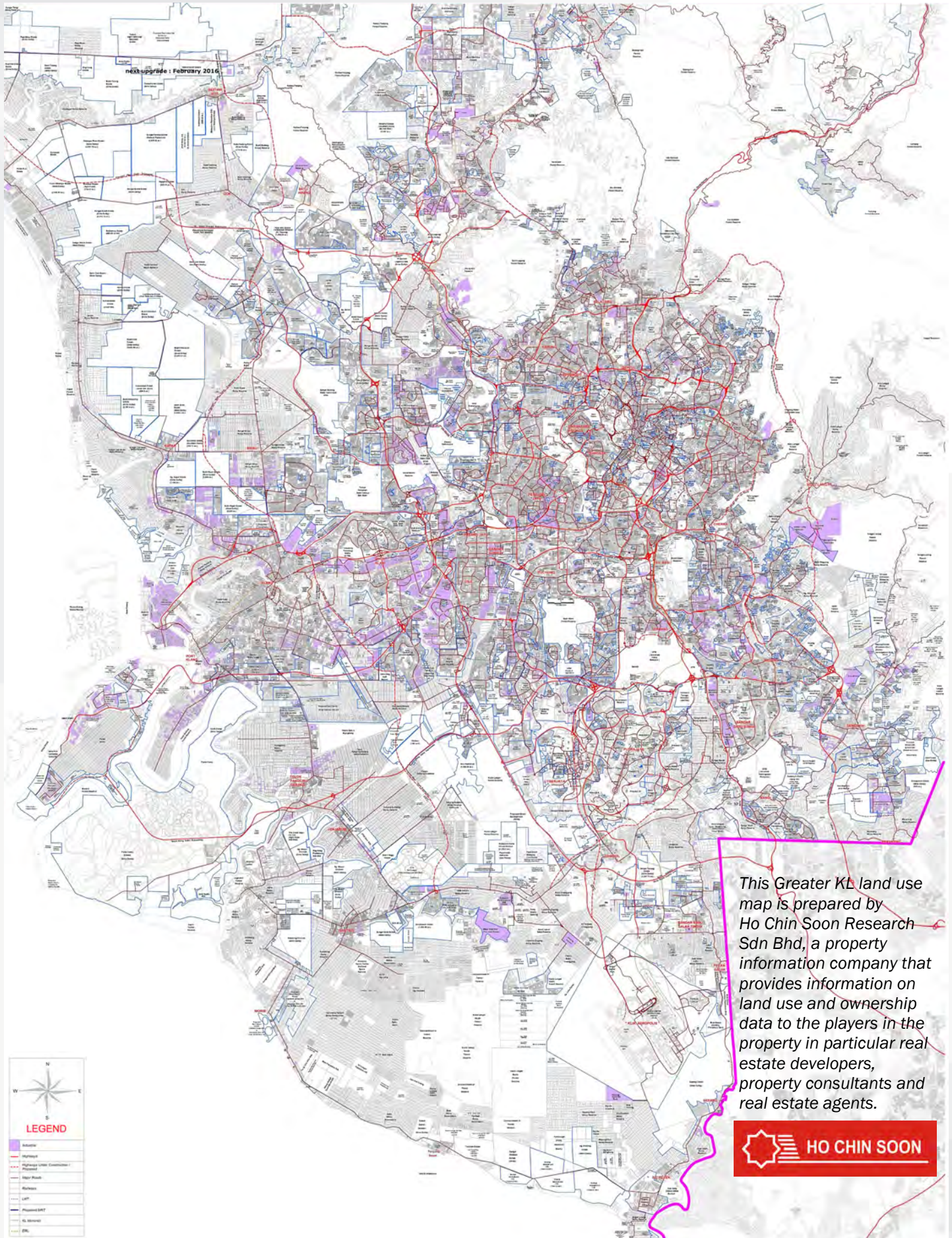


Health care and wellness facilities combine with well-designed public parks

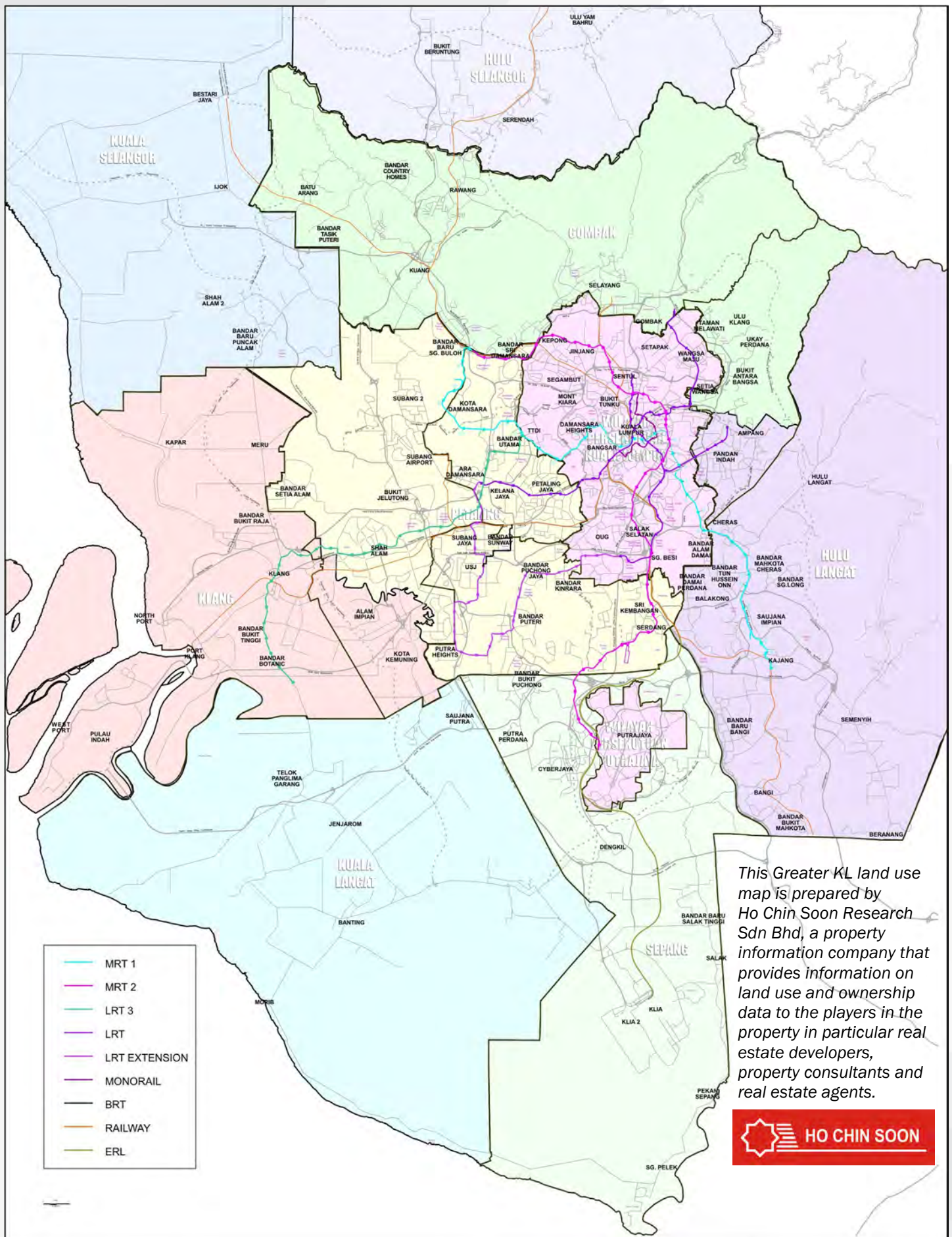
From vibrant retail clusters and food courts showcasing Malaysia's diverse gastronomic and culinary culture, to serene parklands and amenities promoting health and wellness, Bandar Malaysia will be a place where people from near and far will congregate to relax, recreate and rejuvenate.

Source: 1MDB (1mdb.com.my)

INDUSTRIAL AREA



TRANSPORTATION NETWORK



INCENTIVES

Greater KL represents a politically stable and investor friendly ecosystem, with incentives and tax policies, which facilitates ease of doing business.

Positioning Greater KL as a regional hub, the government is strongly supportive towards foreign investors that are planning to locate their operational headquarters, regional distribution centres and global shared services in Malaysia. Generous incentives are also provided for specific industries or sectors, for example, biotechnology, Halal business, manufacturing and services to attract investor to view Greater KL as a striking investment destination for business growth.

The InvestKL chief executive officer Zainal AmanShah has said Greater KL will benefit most from the new principal hub customised incentives announced in Budget 2015 to attract more multinational corporations to establish their global operational centres in Malaysia. Furthermore, Greater KL is benefit most from this new move as it will now have an even more compelling proposition when compared with other cities such as Singapore and Hong Kong because of its cost advantage, talent availability, infrastructure and business ecosystems.

When the Greater KL becomes the nerve centre of decision making for these multinational corporations, local small and medium enterprises that form part of the business ecosystem will benefit from the flow-over business opportunities and collaboration with the multinational corporations.



The commodity-trading companies also have the benefit of the Global Incentives for Trading Programme (GIFT). It offers multiple incentives such as a nominal corporate tax rate, tax exemption for fees paid to non-Malaysian directors, and a 50 percent exemption on gross employment income for non-Malaysian professional traders. In addition, the Malaysian Investment Development Authority (MIDA) provides specially tailored and customized incentives depending on the product promoted or activity carried out by the multinational companies in Malaysia.

In 2010, the Government launched the Economic Transformation Plan (ETP). The plan offers several business and investment opportunities within 12 National Key Economic Areas (NKEAs) identified. Malaysia is taking bold steps forward to transform into a high income nation by 2020 with the ETP. By 2020, the ETP aims to increase Gross National Income (GNI) to just over RM1.7 trillion (USD482 billion) which is 2.5 times 2009's GNI of RM660 billion (USD187 billion). In order to deliver growth for the 12 NKEAs, the ETP focuses on Entry Point Projects (EPPs) and Business Opportunities (BOs). These are developed through collaborations between the public and private sectors.

Within the 12 NKEAs, there are business and investment opportunities in the 131 EPPs and 60 BOs identified. Of the 12 NKEAs, Greater KL is expected to be the biggest driver of the GNI growth. It is already a significant economic contributor, accounting for 30% of the country's GNI and 20% of the population in 2010.

Greater KL is one of the 12 NKEAs identified by the government under Economic Transformation Programme. The region offers investors three propositions and can serve as:

- A central point to manage regional branches
- The main financial hub to execute financial transactions
- An offshore trading platform for commodities based businesses





InvestKL is a government entity under the purview of the Ministry of International Trade and Industry (MITI), Ministry of Federal Territories and PEMANDU (Performance Management and Delivery Unit) under the Prime Minister's Department to establish Greater Kuala Lumpur as a center for business, innovation and talent.

InvestKL works with other government ministries, entities and agencies to formulate attractive fiscal packages, and help corporations identify business opportunities while strengthening their competitiveness regionally and globally.

InvestKL has been mandated by the Malaysian Government to attract, facilitate and service large foreign multinational investments into Greater Kuala Lumpur.

Overseen by the Prime Minister's Office, reporting to three ministers and headed by a CEO, InvestKL focuses on attracting large global multinationals such as Fortune 500 and Forbes 2000 companies to set up their regional business, innovation and talent hubs in Greater Kuala Lumpur and strategically grow their business in Asia.

Services

Setting up a business in Kuala Lumpur is easy and seamless with the assistance of InvestKL team specialists who are ever ready to help ensure a smooth and expedited process.

InvestKL are available to assist investors in any stage of the investment process with services including:

- Collaborating in the formation of an effective business strategy for Greater Kuala Lumpur, Malaysia and Asia
- Formulating the most competitive fiscal package
- Introducing investors to the various specialized business hubs in Greater Kuala Lumpur
- Providing post investment services
- Proposing talent management programmes
- Recommending the best investment location
- Helping make investors feel "at home" in Greater Kuala Lumpur with familiarization programmes
- Ensuring seamless transitions from investors' current locations

Company Criteria

InvestKL's focus is on corporations fulfilling the following criteria:

- Local incorporation under the Companies Act 1965
- A minimum paid-up capital USD1.5 million
- A minimum total business spending (operating expenditure) of USD3.5 million per annum
- A sizeable network of companies outside Malaysia which includes the parent company or its head office and related companies
- Serve at least five related companies outside Malaysia
- Substantial employment (minimum 100) highly qualified professionals, technical and supporting personnel

For more info, see more at: *InvestKL (investkl.com)*

PRINCIPAL HUB INCENTIVE

The Principle Hub Initiative is an initiative designed to make Greater Kuala Lumpur even more attractive to foreign investors. The Principle Hub is considered the control tower, where multinational companies set up strategic regional bases to conduct and manage their regional and global operations across several countries more effectively and efficiently. This initiative provides investors with attractive incentives to establish Principal Hub in Greater Kuala Lumpur for the region to streamline operations and better optimise resources, capabilities and cost. InvestKL help investors to align the incentives with the investments commitment. It is designed to attract even more substance from the multinationals coming into Greater Kuala Lumpur and further enhance Greater Kuala Lumpur position as a regional headquarters.

MIDA is granting investment incentives to multinational companies and local corporations that establish Principal Hubs in Malaysia, under Section 127(3)(b) of the Income Tax Act of 1967.

Announced in April 2015, the Principal Hub Incentive has replaced all existing incentives such as International Procurement Centre's (IPC), Regional Distribution Centre's (RDC) and Operational Headquarters (OHQ) incentive schemes.

1. DEFINITION OF PRINCIPAL HUB

A locally incorporated company that uses Malaysia as a base for conducting its regional and global businesses and operations to manage, control, and support its key functions including management of risks, decision making, strategic business activities, trading, finance, management and human resource.

2. INCENTIVES FOR PRINCIPAL HUB

An approved Principal Hub company is eligible for a 3-tiered corporate taxation rate as follows:

3-tier Incentive	Tier 3		Tier 2		Tier 1	
Blocks (years)	5	(+ 5)	5	(+5)	5	(+5)
Tax rate	10%		5%		0%	

3. ELIGIBILITY CRITERIA FOR PRINCIPAL HUB INCENTIVE

- 3.1 Local incorporation under the Companies Act 1965.
- 3.2 Paid-up capital of more than RM2.5 million.
- 3.3 Minimum annual sales of RM 300 million (Additional requirement for goods-based applicant company).
- 3.4 Serves and control network companies in at least 3 countries outside Malaysia
Network companies "related companies or any entity within the group including subsidiaries, branches, joint ventures, franchises or any other company related to applicants' supply chain and business with contractual agreements".

3.5 Carry out at least three qualifying services, of which one of the qualifying services must be from the strategic services cluster as follows:

Qualifying Services under the Principal Hub Incentive		
1 Strategic Services	2 Business Services	3 Shared Services
- Regional P&L/ Business Unit Management, P&L Management focuses on the growth of the company with direct influence on how company resources are allocated - Strategic Business Planning and Corporate Development - Corporate Finance Advisory Services - Brand Management - IP Management - Senior-level Talent Acquisition and Management	- Bid and Tender Management - Treasury and Fund Management - Research, Development & Innovation - Project Management - Sales and Marketing - Business Development - Technical Support and Consultancy - Information Management and Processing - Economic/ Investment Research Analysis - Strategic Sourcing, Procurement and Distribution - Logistics Services	- Corporate Training and Human Resource Management - Finance & Accounting (Transactions, Internal Audit) - General Administration - IT Services

3.6 Employment Requirement

- i. Tier 3: 15 high value jobs, including 3 key strategic/management positions
- ii. Tier 2: 30 high value jobs, including 4 key strategic/management positions
- iii. Tier 1: 50 high value jobs, including 5 key strategic/management positions
 - Minimum monthly salary for high value jobs is at least RM5,000.00.
 - Minimum monthly salary of key strategic/management positions is at least RM25,000.00.

Definition of High Value Jobs

Jobs that require higher and more diverse set of managerial/ technical/professional skills such as management, analytics, communication, problem-solving, and proficiency in information technology. At least 50% of the high value jobs must be Malaysian by end of year 3.

Annual Business Spending

- i. Tier 3: RM 3 Million
- ii. Tier 2: RM 5 Million
- iii. Tier 1: RM10 Million

3.7 Must have HR training and development plan for Malaysians.

3.8 The applicant should be the planning, control and reporting centre for the qualifying services.

4. MALAYSIAN-OWNED AND INCORPORATED BUSINESSES ARE ENCOURAGED TO PROVIDE HEADQUARTERS-RELATED SERVICES AND EXPERTISE TO THEIR OVERSEAS COMPANIES.

4.1 Significant use of Malaysia's banking and financial services and other ancillary services and facilities (e.g trade and logistics services, legal and arbitration services, finance and treasury services).

4.2 Income tax exemption threshold received from services/goods-based company inside and outside of Malaysia is based on the ratio of 30 : 70 (inside:outside).

Note: Each tier (Tier 1 – Tier 3) can be considered for an extension up to 5 years within the tiers subject to fulfilling the above criteria and:

- a. Jobs: 20% incremental of the base commitment; and
- b. Business spending: 30% incremental of the base commitment

5. FACILITIES ACCORDED TO PRINCIPAL HUB

An approved Principal Hub company will enjoy the following facilities:

- 5.1 Bring in raw materials, components or finished products with customs duty exemption into free industrial zones, licensed manufacturing warehouses (LMW), free commercial zones and bonded warehouses for production or re-packaging, cargo consolidation and integration before distribution to its final consumers for goods-based companies.
- 5.2 No local equity / ownership condition.
- 5.3 Expatriate posts based on requirements of applicant's business plan subject to current policy on expatriates.
- 5.4 Use foreign professional services only when locally-owned services are not available.
- 5.5 A foreign-owned company is allowed to acquire fixed assets so long as it is for the purpose of carrying out the operations of its business plan.
- 5.6 Foreign Exchange Administration flexibilities will be accorded in support of business efficiency and competitiveness of companies under the Principal Hub.

6. MECHANISM

- 6.1 Incentives to be provided under section 127(3) (b) the Income Tax Act, 1967 and approved through the National Committee on Investment (NCI).
- 6.2 Commitments on annual business spending and high value jobs creation will be given flexibilities to comply by end of Year 3 of first block under each tier. Failing to do so claw back on tax will be taken from Year 1. This relaxation is not applicable for existing company who already enjoyed IPC/RDC/OHQ incentives.
- 6.3 Company must submit yearly report to MIDA for evaluation of performance. Failing to do so, the incentive will be withdrawn.
- 6.4 For existing companies that have completed IPC, OHQ or RDC incentive can be considered the Principal Hub incentive by complying the criteria of Tier 1 for a maximum incentive period of 5 years with corporate tax rate of 10%. Consideration is subject to the following commitment under Tier 1.
20% incremental commitment of the existing employment; and
30% incremental commitment of the existing business spending.

7. EFFECTIVE DATE OF APPLICATION

- 7.1 New applications received by Malaysian Investment Development Authority (MIDA) from 1 May 2015 until 30 April 2018 is eligible to be considered for this incentive.
- 7.2 Application for the extension of the incentive period must be submitted to MIDA six (6) months before the expiry of the initial incentive period.
- 7.3 The extended incentive period shall begin from the date following the end of the initial incentive period and continue for a period of five (5) years.

Source: Malaysia Investment Development Authority (MIDA) (mida.gov.my)

BUSINESS

“ Greater KL has been ranked by the Economist Intelligence Unit as the second-most competitive global city in Southeast Asia, offering multinational companies an ideal base for **Management, Finance** and **Trading** activities. ~ *InvestKL* ”

MANAGEMENT

1

Regional Nerve Centre

Multinational companies which establish their regional headquarters in Greater KL can look forward to the following incentives:

- 100% tax exemption of statutory income for 10 years on business income, interest income and royalties.
- Customs duty exemption for raw materials, components or finished products.
- Expatriates are taxed according to chargeable income attributable to the number of days spent in Malaysia.

The eligibility for regional headquarters comprise:

- Locally-incorporated entity.
- Minimum operating expenditure of USD500,000 (RM1.5 million) annually.
- Paid-up capital of USD165,000 (RM500,000).
- Serve three related companies outside Malaysia.
- Provide three multinational companies and their expatriate employees qualifying services to related companies.

2

Shared Services: Multimedia Super Corridor Companies

ICT and ICT-facilitated businesses which develop or use multimedia technologies to produce and enhance their products and services are encouraged to apply for Multimedia Support Corridor (MSC) status, which allows:

100% income tax exemption for 5 years.

- No duties on import of multimedia equipment used directly in the operation of business.
- No restriction on the employment of foreign knowledge workers.
- Support from the Multimedia Development Corporation ("MDeC")'s one-stop client centre that will expedite visas and other licenses and permits.
- Freedom of ownership.

The following requirements apply to be eligible for MSC Status:

- 70% export sales by end of Year 5 from the date of MSC Malaysia approval.
- Minimum 50 employees by end of Year 5 from the date of MSC Malaysia approval.
- Minimum 85% Knowledge Workers.
- Establish a separate legal business entity for MSC qualifying businesses and activities.
- Locate MSC operations within MSC designated locations.

Source: InvestKL (investkl.com)

FINANCE

1

Regional Treasury Management Centre

Malaysia's financial stability, as evidenced by its resilience through the recent global financial crisis, in addition to its established financial system and global leadership in Islamic finance, make it an ideal base as a regional Treasury Management Centre (TMC).

Coupled with the presence of a wide range of local and international banks as well as sound infrastructure, companies operating under the regional TMC banner can enjoy:

- 70% tax exemption for 5 years (effective 7.5% tax rate) on Qualifying TMC income earned outside Malaysia.
- Full exemption (for the portion less than or equal to 20% of all TMC Income) on Qualifying TMC income earned within Malaysia.
- Withholding tax exemption on interest payments to overseas banks and related companies.
- Stamp duty exemption on all loan and service agreements executed for conduct of qualifying TMC activities.
- Expatriates are taxed according to chargeable income attributable to the number of days spent in Malaysia.

The eligibility requirements for TMCs comprise:

- Local incorporation.
- Minimum total business spending of USD500,000 (RM1.5 million) per year.
- Paid-up capital of USD165,000 (RM500,000).
- Must provide any qualifying treasury services to at least three related companies outside of Malaysia.

Activities that enable a TMC to qualify for incentives include:

- Cash, Financing and Debt Management
- Investment Services.
- Financial Risk Management.

Source: InvestKL

TRADING

1

Global Offshore Commodities Trading

From oil and gas to crude palm oil, Malaysia has established itself as a global player in the commodities market. In an effort to move higher up the commodities value chain, the country is firmly focused on attracting global commodities traders to its shores, spearheaded by the Global Incentives

For Trading (GIFT) programme.

Originally introduced for petroleum and petroleum-related products, carbon credits and minerals, the GIFT programme now includes other commodities such as agriculture, refined raw materials, base minerals and chemicals.

Eligibility for the GIFT programme comprises:

- Generate a minimum turnover of US\$100 million annually.
- Incur business spending of at least USD1 million (RM3 million) annually.
- Employ at least three professional traders.
- Use and engage local support services.

The following is the list of incentives and benefits for the GIFT programme:

- Flat corporate tax rate of 3% (except LNG).
- 100% tax exemption for LNG trading companies for the first three years of operations, if they sign up for the GIFT programme before 31 December 2014. From 1 January 2015, these companies will revert to the 3% tax regime.
- 100% exemption on director fees for non-Malaysians.
- 50% exemption on gross employment income for non-Malaysians.
- Tax exemption of stamp duties for Labuan business activities.
- Tax exemption on dividends received by or from Labuan International Trading Commodity Company ("LITC").

Source: InvestKL (investkl.com)

MSC MALAYSIA STATUS

MSC Malaysia, formerly the *Multimedia Super Corridor* and known as the MSC within Malaysia, is a Special Economic Zone and high-technology business district in Malaysia. It is located in the Sepang district of Selangor state, in the Klang Valley and Greater Kuala Lumpur region of central-eastern Peninsular Malaysia.

The establishment of the MSC program was crucial to accelerate the objectives of Vision 2020 and to transform Malaysia into a modern state by the year 2020, with the adoption of a knowledge-based society framework. It is also a mark of world-class service and achievement and your passport and gateway to a host of privileges granted by the Government of Malaysia to the business entities.

MSC Malaysia status is awarded to 3 types of business entities, each with a set of different application criteria and guidelines. The qualifying business entities are:-

- Private limited companies (i.e. Sendirian Berhad)
- Institutions of Higher Learning
- Incubators

MSC Malaysia Cybercity and Cybercentre serve as the physical location and environment to catalyse and support the growth of ICT and ICT-enabled industries, and in tandem extend the benefits of ICT to the local community.

MSC-MALAYSIA VISION

MSC-Malaysia is a dedicated 15 X 50 km Corridor, stretching from the Petronas Twin Towers in the north to the Kuala Lumpur International Airport in the south; and encompasses Cyberjaya (the Technology Core) and Putrajaya (the new administrative capital of Malaysia). Implementation of MSC-Malaysia is divided into three phases from 1996 to 2020.

In Phase 1 (1996-2003), MSC-Malaysia was successfully created. Every milestone set for Phase 1 were surpassed. In Phase 2, a web of similar corridors will be established in Malaysia, and a global framework of cyberlaws will be passed; furthermore at least four of five intelligent cities will be linked to other global cities worldwide. In Phase 3, Malaysia will evolve into one Multimedia Super Corridor. An International Cybercourt of Justice will be established in MSC-Malaysia and 12 intelligent cities will be linked to the global information highway.

INFRA- AND INFOSTRUCTURE

The Malaysian Government has equipped core areas in MSC-Malaysia with high-capacity global telecommunications and logistics networks. Emphasis has been placed on eco-friendly, yet sophisticated urban structures for businesses, homes, education and recreation. MSC-Malaysia is also supported by secure cyberlaws, strategic policies; and a range of financial and non-financial incentives for investors.

SUCCESS FACTORS

There are several compelling factors for investors and ICT technopreneurs to conduct their business in MSC-Malaysia. Among them are:

- | | |
|--|---|
| 1. Comprehensive package for investors | 5. Competitive costs of doing business |
| 2. Strong socio-economic fundamentals | 6. Ready access to the Asia-Pacific markets |
| 3. Firm commitment from the Malaysian Government | 7. Widespread usage of English |
| 4. Accelerated human resource training and development | 8. Superlative quality of life |

TOP MSC INITIATIVES AND FLAGSHIP APPLICATIONS

Many innovative flagship applications have been developed in MSC-Malaysia to accelerate its growth. They are focused on the development of Smart Schools, Telehealth, e-Business, smart card technology, electronic government and technopreneurship.

A brand new initiative of MSC-Malaysia is the Creative Multimedia cluster, which aims to catalyse the development of the Malaysian creative content industry in Malaysia, engaging the participation of global producers. Furthermore, Cyberjaya is finding its niche as a regional outsourcing and shared services haven for international companies.

MULTIMEDIA DEVELOPMENT CORPORATION (MDeC)

MDeC is an agency that advises the Government on legislation, policies and standards for Malaysia's ICT and multimedia operations. It drives national ICT and digital initiatives, including MSC Malaysia and Digital Malaysia.

Visit www.mdec.my, www.mscomalaysia.my and www.digitalmalaysia.my for more info



MSC MALAYSIA LOCATION



Luxor Tech Centre Luxor Holdings Sdn. Bhd. Level 5M, Luxor Tech Centre No. 1A, Jalan Teknologi 3/4 Taman Sains Selangor 1 Kota Damansara PJU 5 47810 Petaling Jaya	The Paradigm Building Management Office Level 17, The Ascent Paradigm No 1, Jalan SS7/26A, Kelana Jaya 47301 Petaling Jaya	GTower GTower Cybercentre Management GTower Sdn Bhd Level 14, GTower 199, Jalan Tun Razak 50400 Kuala Lumpur	Jaya 33 Jaya 33 Sdn Bhd Jaya 33, Courtyard@4 No.3, Jalan Semangat Seksyen 13 46100 Petaling Jaya Selangor Darul Ehsan	UOA Damansara UOA Asset Management Sdn. Bhd. Wisma UOA Bangsar South Tower 1, Avenue 3, The Horizon Bangsar South City No. 8, Jalan Kerinchi 59200 Kuala Lumpur
Technology Park Malaysia (TPM) Technology Park Malaysia Corporation Sdn Bhd Level 5, Enterprise 4, Lebuhraya Puchong - Sg.Besi, Bukit Jalil 57000 Kuala Lumpur	UPM-MTDC Technology Development Centre Malaysian Technology Development Corporation Sdn. Bhd. (MTDC) Level 1, Block B, UPM-MTDC Technology Centre III, Universiti Putra Malaysia, 43400 Serdang, Selangor.	Symphony House Symphony House Berhad Level 8, Symphony House Pusat Dagangan Dana 1 Jalan PJU 1A/46 47301 Petaling Jaya, Selangor	Menara Worldwide Central Holdings Berhad, Incubation and Business Centre, Level 1, Menara Worldwide, Lot 198, Jalan Bukit Bintang, 55100 Kuala Lumpur.	Cap Square Tower UIR Malaysia Office 1 Sdn. Bhd. Level 25M, Cap Square Tower 10, Jalan Munshi Abdullah 50100 Kuala Lumpur
Kuala Lumpur City Centre (KLCC) KLCC (Holdings) Sdn. Bhd. Level 54, Tower 2 PETRONAS Twin Towers 50088 Kuala Lumpur City Centre Kuala Lumpur	KL Tower Menara Kuala Lumpur Sdn Bhd Jalan Punchak, Off Jalan P. Ramlee 50250 Kuala Lumpur	Quill 9 Quill International Holdings Sdn Bhd Level 7, Quill 9 112, Jalan Semangat 46100 Petaling Jaya	Menara Binjai Khor Joo Saik Sdn Bhd Level 6, Menara Binjai No.2, Jalan Binjai Off Jalan Ampang 50450 Kuala Lumpur	Damansara Uptown Damansara Uptown One-Stop-Centre Unit 704, Level 7, Uptown 1, 1, Jalan SS21/58, Damansara Uptown, 47400 Petaling Jaya, Selangor.
KL Sentral MRCB Technologies Sdn. Bhd. Suite 2A-3-1, Block 2A, Creative Innovation Centre Suite 1B-G-1, Block 1B, Ground Floor, Plaza Sentral, Jalan Stesen Sentral 5, KL Sentral, 50470 Kuala Lumpur	TM Cybercentre Complex Telekom Malaysia Berhad Level 1, North Wing Menara TM Jalan Pantai Baharu 50672 Kuala Lumpur	The Intermark The Intermark Sdn Bhd Unit 20-05, Level 20 Integra Tower The Intermark 348 Jalan Tun Razak 50400 Kuala Lumpur	Persoft Tower Persoft Properties Sdn Bhd Level 13, Persoft Tower 6B, Persiaran Tropicana Tropicana Golf & Country Resort 47410 Petaling Jaya Selangor Darul Ehsan	Sunway Resort City Sunway Pinnacle Sdn. Bhd. Management Office Level Lower Ground Sunway Pinnacle Persiaran Lagoon 47500 Bandar Sunway Selangor Darul Ehsan
Mid Valley City MVC Cybermanager Sdn Bhd Level 3A-09 The Gardens South Tower Suite 1B-G-1, Lingkaran Syed Putra 59200 Kuala Lumpur	i-City i-City MSC One Stop Centre D-1-1, Jalan Multimedia 7/Aj CityPark, i-City 40000 Shah Alam	Wisma Hamzah Kwong Hing Kumpulan Hamzah Kwong Hing Realty Sdn Bhd Level 22 Wisma Hamzah Kwong Hing No 1, Leboh Ampang 50100 Kuala Lumpur	Menara OBYU OBYU Holdings Sdn Bhd 13-01, Menara OBYU Jalan PJU 8/8A Damansara Perdana 47820 Selangor Darul Ehsan	One City One City Properties Sdn. Bhd. A-03-02 (3rd Floor), Sky Park @ One City Jalan USJ 25/1 47650 Subang Jaya Selangor Darul Ehsan
Bandar Utama Bandar Utama City Corporation Sdn Bhd 1, Persiaran Bandar Utama Bandar Utama 47800 Petaling Jaya	Bangsar South City Cybercentre Management UOA Development Bhd Wisma UOA Bangsar South Ground Floor, Tower 1, Avenue 3 The Horizon, Bangsar South City No. 8, Jalan Kerinchi 59200 Kuala Lumpur	Puchong Financial and Corporate Centre (PFCC) Flora Development Sdn Bhd Level 9, Two IOI Square IOI Resort 62502 Putrajaya	Menara Maybank Menara Maybank 100, Jalan Tun Perak 50050 Kuala Lumpur	Menara LGB GSL Development Sdn. Bhd. Unit 5-02, Level 5, Menara LGB, No.1, Jalan Wan Kadir, Taman Tun Dr. Ismail, 60000 Kuala Lumpur, Malaysia.

MIDA'S COLLABORATION TOWARDS ATTRACTING QUALITY INVESTMENTS

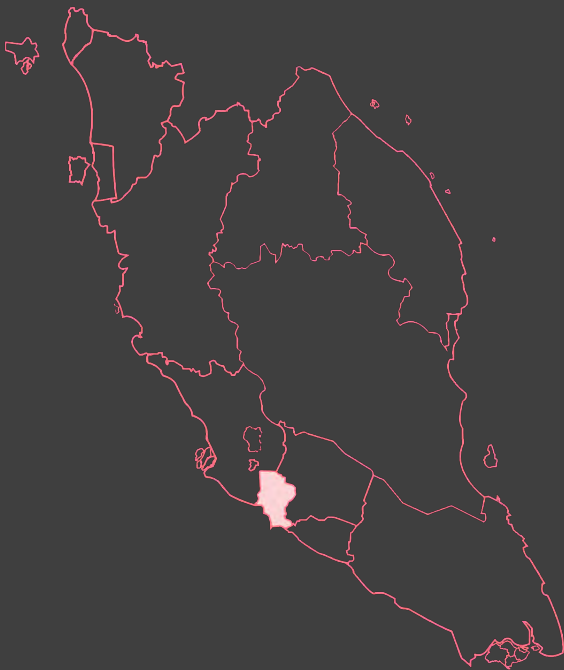
The Malaysian Investment Development Authority (MIDA) is the government's principal agency to oversee and drive investment into the manufacturing and services sectors in Malaysia. Starting operations in 1967, MIDA was given the mandate to promote investments in the manufacturing and services sectors; and to advise the Minister of International Trade and Industry (MITI) on industry matters including the formulation of related policies.

Today, MIDA is Malaysia's cutting-edge, dynamic and pioneering force in opening pathways to new frontiers around the globe. MIDA assists companies which intend to invest in the manufacturing and services sectors, as well as facilitates the implementation of their projects. The wide range of services provided by MIDA include providing information on the opportunities for investments, as well as facilitating companies which are looking for joint venture partners.

MIDA's collaborative efforts to spur investor confidence also extend to fostering good working relationships with several agencies with strategic mandates. These include Collaborative Research in Engineering, Science and Technology (CREST), the Multimedia Development Corporation (MDeC), the Halal Development Corporation (HDC), the Malaysia Biotechnology Corporation (BioTechCorp) and Talent Corporation Malaysia Berhad (TalentCorp).

Source: Malaysia Investment Development Authority (MIDA)

COLLABORATIVE RESEARCH IN ENGINEERING, SCIENCE AND TECHNOLOGY (CREST) CREST is the brainchild of a group of passionate people representing the interest of 3 key stakeholders of Malaysia's E&E Industry – the Industry itself, the Academia, and the Government. Visit crest.my for more info 	MULTIMEDIA DEVELOPMENT CORPORATION (MDeC) MDeC is an agency that advises the Government on legislation, policies and standards for Malaysia's ICT and multimedia operations. It drives national ICT and digital initiatives, including MSC Malaysia and Digital Malaysia. Visit www.mdec.my, www.mscomalaysia.my and www.digitalmalaysia.my for more info 	MALAYSIA BIOTECHNOLOGY CORPORATION (BIOTECHGROUP) BiotechCorp is the leading development agency for the biotech industry in Malaysia. It acts as a central point of contact providing support and advisory services for biotech and life sciences companies in Malaysia. Visit www.biotechcorp.com.my for more info 
HALAL INDUSTRY DEVELOPMENT CORPORATION (HDC) HDC coordinates the overall development of the Malaysian halal industry in an integrated and comprehensive manner. It is focused on the mission to make Malaysia the leading Global Halal Hub based on three strategic thrust, namely halal integrity, industry development and branding promotion. Visit www.Hdcglobal.com for more info 	TALENT CORPORATION (TALENTCORP) TalentCorp partners with leading employers and collaborates with institutional and stakeholders to drive human capital development initiatives built around Malaysia's three sources of talent: native Malaysians, Malaysians settled abroad and foreign nationals residing in Malaysia. Visit www.talentcorp.com.my for more info 	MINISTRY OF INTERNATIONAL TRADE & INDUSTRY (MITI) The Ministry of International Trade & Industry (MITI) is the key driver in making Malaysia the preferred location for quality investments and a globally competitive trading nation by 2020. Visit www.miti.gov.my for more info 



THE CENTRAL REGION
OF MALAYSIA
**Malaysia Vision
Valley (MVV)**

MALAYSIA VISION VALLEY

Malaysian Vision Valley (MVV) is a project covering Seremban, Port Dickson and Nilai districts, encompassing a total of 108,000 hectares of land.

As new integrated development project under the 11th Malaysia plan, this multibillion-development project will unveil a host of road infrastructure, facilities and exciting projects that will see the rise of Negeri Sembilan as a business district while the surrounding areas namely Nilai-Enstek-Sendayan, evolve into an education cum sports hub, and a 400ha Central Park in Galla.

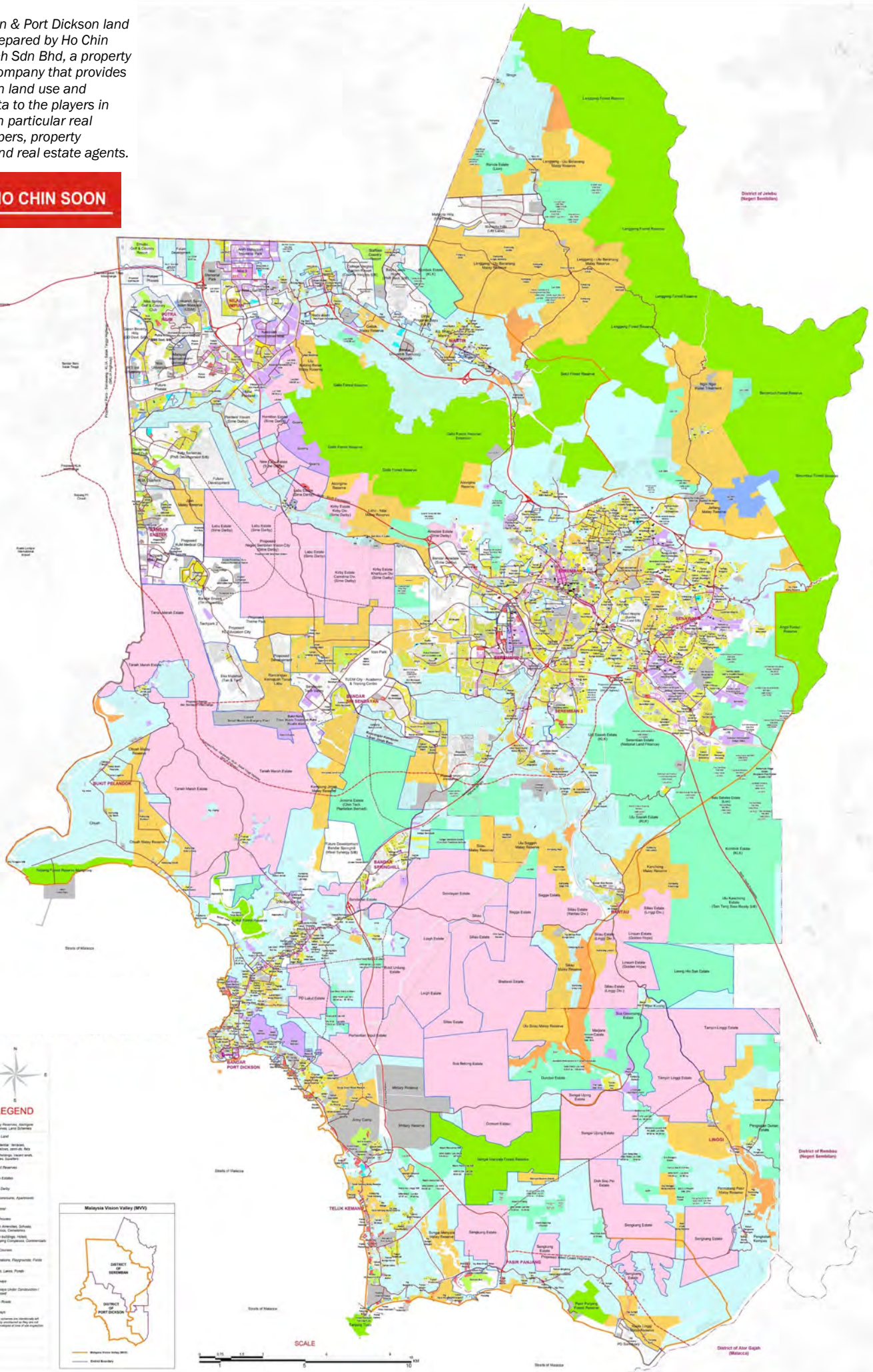
MVV is expected to increase the national GDP (gross domestic product) growth by 3.5%. MVV would be spearheaded by the private sector, with a gross development value of RM640billion over 30 years. MVV is where companies with large swaths of land coming together and forming something like a consortium to develop the area.

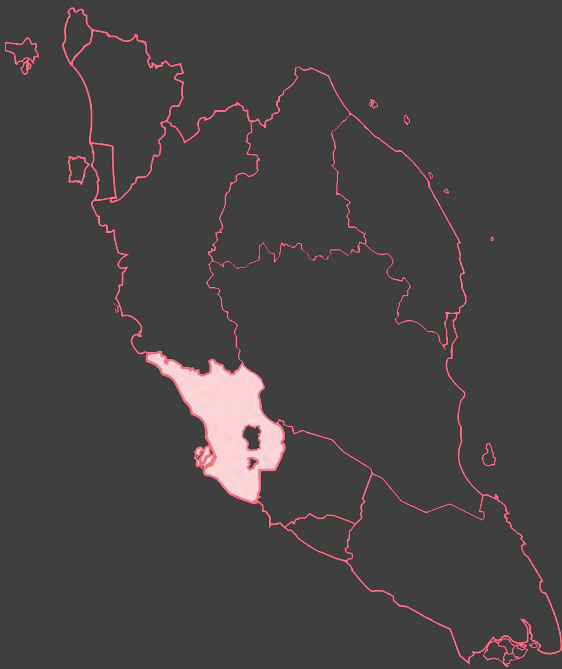
The consortium will be made up of three party with 40:40:20 shareholding structure. Two of the parties forming the proposed consortium are Sime Darby Berhad and Employees Provident Fund (EPF). Sime Darby Berhad secured automatic entry to the consortium as it owns over 40% of the land in the MVV. Meanwhile, EPF will be an investment partner taking up the minority 20% stake. The third party in the consortium is still being finalised.



SEREMBAN & PORT DICKSON MAP

This Seremban & Port Dickson land use map is prepared by Ho Chin Soon Research Sdn Bhd, a property information company that provides information on land use and ownership data to the players in the property in particular real estate developers, property consultants and real estate agents.





**THE CENTRAL REGION
OF MALAYSIA
Selangor;
The Golden
State of Malaysia**

SELANGOR

Selangor is one of the 13 states of Malaysia and it is Malaysia's most developed and progressive state.

It is located on the west coast of Peninsular Malaysia and is bordered by Perak to the north, Pahang to the east, Negeri Sembilan to the south and the Strait of Malacca to the west. It surrounds the federal territories of Kuala Lumpur and Putrajaya, both of which were once under Selangor's territorial sovereignty.

Selangor is the country's primary port of entry and strategically located around the capital city, Kuala Lumpur.

As Malaysia's largest economy, Selangor enjoys a highly developed infrastructure for major industry clusters and is a well-established investment haven backed by excellent state government support and an advanced commercial ecosystem.

Known for its highly skilled and innovative knowledge-workforce as well as an attractive cosmopolitan living standard, Selangor is a beacon of abundance and prosperity.



SELANGOR *at a glance*

AREA

7,957km²

GDP*

RM227 billion (2014)

STATE CAPITAL

Shah Alam

GDP GROWTH*

6.7% (2014)

POPULATION

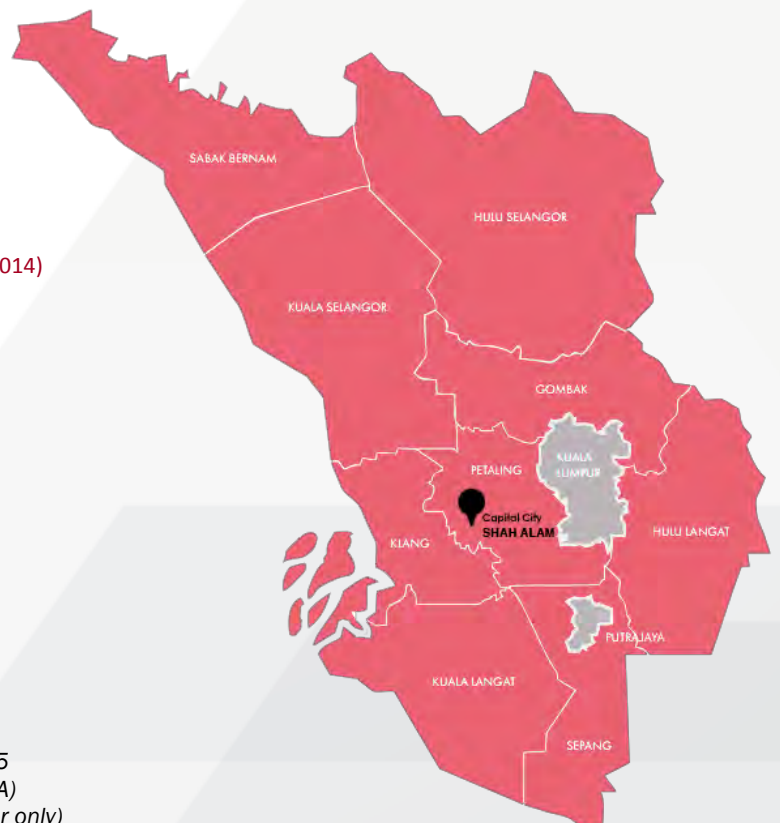
6.14 million (2015)

CONTRIBUTION TO NATIONAL GDP

22.4%

URBANISATION

91.4% (2010)



Source: * Malaysia Digital Economy Corporation (MDEC) 2015

** Malaysian Investment Development Authority (MIDA)
from 1987-2015 (statistics of manufacturing sector only)

SELANGOR *at a glance*



Close to
Kuala Lumpur
Business Centre



**Total investment
RM178.2b****
• Total FDI RM85.9b**
• Total DDI RM92.3b**



**Major investors
by country**
• Japan - RM24.2b**
• USA - RM14.6b**
• Singapore - RM10.4b**
• Germany - RM5.6b**
• Rep. of Korea - RM3.7b**



**672,227
employment
created****



**Producing more
than 40,000
graduates
annually**



**Attracted
7,250
manufacturing
projects****



5 core clusters :
electrical & electronics,
life sciences,
food & beverage
manufacturing, transport
equipment, machinery
& equipment



**Highest number of
companies awarded
with MSC status:
1,302***
MSC status is awarded by the
Government of Malaysia through
Malaysia Digital Economy
Corporation (MDEC) offering
an attractive incentive package
for the IT/ICT sector.



**Home of Sepang
Formula One
racing circuit**



**More than
35 golf courses**



**Best shopping and
tourism destination**

Source: * Malaysia Digital Economy Corporation (MDEC) 2015
** Malaysian Investment Development Authority (MIDA)
from 1987-2015 (statistics of manufacturing sector only)



6.7%

GDP Growth

Reasons to invest in SELANGOR



12th

busiest
container port
(Port Klang)



3

major airports
(KLIA, KLIA2 &
Subang Skypark)



Close Proximity
to Kuala Lumpur
Business Centre
and Putrajaya
Administrative Capital



Free
from natural
disasters



3.2 million
largest
workforce
(skilled &
multilingual)



More than
40,000
graduates per
annum



150
institutions of
higher learning



World
Class
cities &
towns



Cyberjaya
the national ICT Capital of Malaysia
and 15 other cyber centres



Literacy rate
98.7%

SELANGOR *state investment center*

INVESTORS

GOVERNMENT
AGENCIES



SOLUTION
PROVIDERS

Invest Selangor (formerly known as Selangor State Investment Center) is the first contact point for corporations planning to invest in Selangor. Invest Selangor is a one-stop agency, which provides information and advisory services to potential and existing investors as well as assistance in setting up operations in Selangor. Based on the experience of more than 15 years, Invest Selangor is considered a role model for other states in Malaysia, who have formed a similar mechanism. Staying ahead of the competition, Invest Selangor create new networks, services and competitive investment incentives provided by the Malaysian Investment Development Authority (MIDA).

Invest Selangor offer the following services to the investors, whom they meet as partners in developing a conducive investment environment:

- Providing relevant information on the investment process
- Supporting the contact management and communication with government agencies
- Facilitating the approval of applications with government agencies
- Identifying suitable industrial land and property for your investment project
- Introducing property and land owners



SELANGOR IN THE NEWS

THE STAR, TUESDAY 28 JUNE 2016

7

THIS IS SELANGOR

MALAYSIA'S ECONOMIC & INVESTMENT POWERHOUSE



As Malaysia's largest economy, Selangor is the place to be. It contributes immensely to the development of the nation through a sustainable ecosystem that realises potential for improved quality of life.

Your Journey Begins The Moment You Arrive In The Golden State of Malaysia.

Area: 7,957 km²



Capital:
Shah Alam



Machinery
& Equipment



Life
Sciences



Food &
Beverage



Electrical &
Electronics



Transport
Equipment



Selangor GDP:
RM227 bil
(2014)



Selangor
GDP Growth:
6.7%
(2014)



Contribution to
National GDP:
22.4%
(2014)



Urbanisation:
91.4%
(2010)



Population:
6.14 mil
(2015)



Total Direct Investment:
RM176.15 bil
(accumulated)



**SELANGOR
INTERNATIONAL
EXPO 2016**
Malaysia's Global Trading Hub

Invest Selangor is organising the **Selangor International Expo** for the second consecutive year. For more info, visit www.selangorexpo.com, contact **03-8949 5441** or email info@cnn.net.my.

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enquiry@investselangor.my
www.investselangor.my



@investselangor

INVEST
SELANGOR
THE GOLDEN STATE OF MALAYSIA

SELANGOR IN THE NEWS

THE STAR, TUESDAY 28 JUNE 2016

6 invest malaysia

Golden touch of Selangor

SELANGOR has always been at the forefront of investment and development in Malaysia. Dubbed the golden state, Selangor is not only a prime location for potential investors to make a mark here in Malaysia, it is one of the states with the best accessibility to business, and lifestyle infrastructure for investors and expatriates.

Invest Selangor, the state's investment promotion agency, is always on its toes to promote Selangor for foreign direct investment (FDI) and domestic direct investment (DDI).

Formerly known as the Selangor State Investment Centre (SSIC Berhad), Invest Selangor underwent a massive rebranding exercise to emphasise its relevance to the local and foreign investment scene and create a lasting branding impression. To date, Invest Selangor has received excellent feedback as a result of its rebranding.

This year has proved to be a challenging year so far for investments across the board in light of the recent slump in the global economic climate due to the drop in oil prices and the Malaysian ringgit.

However, Invest Selangor believes that every cloud has its silver lining and these challenges now present themselves as opportunities to allow Selangor to shine as a premier investment destination.

"The drop of the ringgit has become quite the advantage as the purchasing power among investors has increased and it is now cheaper to purchase land, factory lots and other infrastructures to start a business here in Selangor," says Hasan Azhari Idris, chief executive officer of Invest Selangor.

According to Hasan, Malaysian exporters also benefit from the lower prices compared with

previous years. Nevertheless, he hopes that the current economic climate will improve by the end of this year to further boost revenue for Selangor.

Over the last 16 years (1999 till 2015), the total direct investment Selangor has received is valued at RM13.6bil.

Last year, Invest Selangor managed to attract up to RM7.9bil of investment in the manufacturing sector – RM3.78bil of foreign direct investment and RM4.18bil of domestic direct investment.

In the establishing of investments within the service sector, specifically from global establishments, Selangor was ranked No.2 after Kuala Lumpur last year, with investments amounting to RM1.6bil.

This category covers a wide range of companies' regional functions and corporate services, including information technology, trading, distributions and financial services.

Invest Selangor has set a conservative estimate this year due to the slump in the global economy.

"Last year's investment target in the manufacturing sector was RM8bil but this year it is targeted at RM6bil, 24% lower than last year to make way for the stabilisation of the economic condition and further appreciation of the ringgit," says Hasan.

New horizons

To further boost investment opportunities in the state, Invest Selangor has set up councils to oversee industries that are now booming and gaining a global market attention.

The Selangor Information Technology and E-commerce Council (Sitec) was launched last year to develop Selangor as a trading centre for e-commerce and



The second soft launch of the Selangor International Expo 2016 officiated by the Selangor Mentri Besar Datuk Seri Mohamed Azmin Ali (third from left) in Tokyo, Japan, on May 16.

to uplift the startup ecosystem.

This council is chaired by Datuk Teng Chang Khim, the Selangor state senior executive councillor for investment, industry and commerce, small and medium enterprises (SMEs) and transportation. Sitec encourages SMEs and start-ups to embrace e-commerce and widen their market to promote their products.

"Since last June, Sitec, under Invest Selangor, set a target of a hundred SMEs to go online in a year by providing trainings in information technology and e-commerce. As of last month, Sitec surpassed the target with 170 merchants who have gone online," says Hasan.

Sitec is also responsible for the Selangor Digital Creative Centre (SDCC). Located in i-City Shah Alam, the 11,000sq ft (1,021.9sq m) centre comprises an incubator and co-working space for SMEs, start-ups and some established companies in the e-commerce sector.

In March, Invest Selangor established the Selangor Bio Council to meet the growing demand for research and development and the commercialisation of life sciences applications in the country.

This council will comprise academicians from University of Selangor (Unisel), Cyberjaya University College of Medical Sciences (CUCMS) and Malaysia Biotechnology Information Centre (Mabic), representatives from the Federal Government such as the International Trade and Industry Ministry (Miti), Malaysian Investment Development Authority (Mida) as well as key industry players in the future.

Biotechnology is one of Invest Selangor's focus industries under the life sciences wing beginning with the development of a 392.5ha site in Pulau Indah for the Selangor Bio Bay project.

This project is still in its initial stage and will be launched later this year. The Selangor Bio Council members will be in charge of

steering this project in terms of developing policies and facilities for the bay.

Another council that has been approved by the state government of Selangor is the Selangor Aerospace Council, which is spearheaded by Datuk Seri Mohamed Azmin Ali, the Mentri Besar of Selangor.

The inaugural meeting is scheduled for this year and will involve relevant key players from the government, industry and academia.

"The aerospace industry is given a special focus because more than 60% of the aerospace industry in Malaysia is located in Selangor. We want to leverage on Selangor's three aerospace sites, which are Sepang, Subang and Serendah (3S), of which the latter is developed by UMW. There are more investment opportunities for hard metal technology on the Serendah site," says Hasan.

Creating exposure

Selangor's service sector contributes 59.5% of Selangor's gross domestic product (GDP) and another 29.5% is contributed by the manufacturing sector.

Hence, Invest Selangor is looking to boost both these sectors by organising the Selangor International Expo 2016 for the second time running from Oct 20 to 22 at the Mines International Exhibition and Convention Centre (MIECC).

"The expo aims to promote Selangor as an investment destination and a gateway to investment opportunities in the Asean global trading hub in Malaysia. It is also an opportunity for investors to learn about the infrastructure, logistic partners and distribution centres available in Selangor and how they can leverage on them," says Hasan.

Since last year, Invest

Selangor has been focusing on five industry clusters, which are electrical and electronics, transport equipment (especially in the automobile and aerospace industries), life sciences (emphasis on pharmaceutical, nutraceutical, biotechnology and medical devices), food and beverages manufacturing, and machinery and equipment.

"We narrowed down our attention for Selangor International Expo 2016 from the five clusters and concluded that we should focus on life sciences, the halal industry and e-commerce based on our discussions with various chambers of commerce in Selangor and Malaysia in general," says Hasan.

Last year, the expo housed 400 booths from foreign and local investors with a make-up of 46% foreign investors and 54% local investors.

This year, Invest Selangor is targeting to showcase 600 booths and as of now, 60% of the booths have been reserved.

The expo will be targeting trade visitors from Asean nations, China, Japan, South Korea and some Middle East nations.

The second soft launch for the expo was held in Japan during Invest Selangor's annual investment promotion mission there, and is part of its 23-city global promotion mission.

Such missions are part of the efforts taken by Invest Selangor to engage with foreign investment chambers and conduct seminars to promote Selangor as an investment opportunity.

"Since February, we have been to nine countries and more than 20 cities around the world compared with just an average of five cities last year. These missions were a success in creating awareness of Selangor's potential as an investment hub among international industry players," says Hasan.

According to the latest *GDP by State, 2010 – 2014* report published by the Department of Statistics, Selangor contributed 22.4% to the national GDP, the highest of all the states.

Invest Selangor is optimistic that this trend will continue further with its efforts to boost the growth of both the state and the country.

■ For more information, visit www.investselangor.my.

New waves

SINCE the start of the year, new investment proposals have been buzzing in Selangor and these projects will not only contribute to the state's GDP but will open up more job opportunities.

1. UMW intends to establish a hard metal manufacturing park in Serendah targeting the aerospace industry, where the company will manufacture fan cases for aircraft engines for engine maker Rolls Royce.

2. Airbus has chosen local engineering solutions provider SDMK Sdn Bhd as one of its global suppliers of jigs for its composite repairs.

3. UMW Toyota to invest RM2bil in a second manufacturing plant that will be located at the Bukit Raja

Industrial Estate in Klang, Selangor, with land size of 670,000sq m.

4. Malaysia Airlines Bhd's parent company, Malaysia Aviation Group Bhd (MAG), has proposed a joint venture with Lufthansa Technik AG to set up a regional maintenance, repair and overhaul facility in Malaysia, which will be based in Selangor.

5. Oji Holdings Corporation Japan officially opened its new plant with an investment of RM40mil in Banting, Selangor, on June 2.

It is equipped with state-of-the-art technology and will produce disposable diapers and deliver orders to targeted markets across South-East Asia.

5 CORE CLUSTERS

These clusters include a range of industries from aerospace to pharmaceuticals, all of which will serve as the right tools in accelerating Selangor's growth and sustainability.



1. Electricals & Electronics



2. Life Sciences



3. Food & Beverages Manufacturing



4. Transport Equipment



5. Machinery & Equipment

CORE CLUSTERS



1. Electricals & Electronics

FOCUS AREAS:

Semiconductors,
Solar (Green-Tech),
LED Technologies,
Industrial/Integrated Electronics.

- 22% contribution towards the Selangor's manufacturing output.
- RM 35 billion of investments has been successfully attracted into Selangor and created over 177,000 of employment opportunities for the past 30 years.
- Large multinational companies and their subsidiaries with a few mid-tier local companies dominating the local E&E cluster. The majority of corporations is still focused on low-end manufacturing and assembly.
- Selangor State Government recognises the need for specialisation and continuous talent development to enhance the value chain in order to facilitate investors a wealth of opportunities.

GDP Contribution
(Manufacturing 2013)

RM12.3 Billion

Foreign
Direct
Investment
77%

Domestic
Direct
Investment
23%

**Annual Average
Direct Investment**
(2011-2015)

RM993.5 Million

Source: Invest Selangor

CORE CLUSTERS



2. Life Sciences

FOCUS AREAS:

Pharmaceuticals, Medical Devices, Specialty Chemicals, Biotechnology.

- Life sciences cluster contributes about 1/4 of Selangor's total manufacturing output.
- Several factors has driven the life sciences activities such as Selangor's strong economic growth, well-established infrastructures, easy access to educated workforce, influx of medical tourists as well as close proximity to Kuala Lumpur being the Business Centre and Putrajaya as Administrative Capital.
- The presence of vast development potentials is planned to advance the life sciences cluster to the next level and attract high quality investments into the state.

GDP Contribution
(Manufacturing 2013)

RM13.9 Billion

Foreign
Direct
Investment
46%

Domestic
Direct
Investment
54%

**Annual Average
Direct Investment**
(2011-2015)

RM880 Million

Source: Invest Selangor

CORE CLUSTERS



3. Food & Beverages Manufacturing

FOCUS AREAS:
Halal Food

- Food & beverages manufacturing is the fifth largest industry in Selangor.
- Food manufacturing has attracted more than RM 12 billion of investment throughout the years and produced over 33,000 of job opportunities.
- Beverages sector has attracted about RM 1.3 billion (including tobacco) of investment.
- Several factors has driven the growing achievements of Selangor's F&B such as favorable business environment, strong physical infrastructure, presence of large local and foreign multinational companies (MNCs), access to low to medium skill workforce, huge domestic market demand for food and diverse SMEs.

GDP Contribution
(Manufacturing 2013)

RM6.0 Billion

Foreign
Direct
Investment
52%

Domestic
Direct
Investment
48%

**Annual Average
Direct Investment**
(2011-2015)

RM1.0 Billion
(including tobacco)

Source: Invest Selangor

CORE CLUSTERS



4. Transport Equipment

FOCUS AREAS:

Aerospace,
Automotive,
Maritime.

- Transport equipment cluster contributes about 12% towards the Selangor's total manufacturing output.
- Successfully attracted more than RM 25 billion of investment for the past three decades, supporting over 68,000 jobs.
- Being strategically located in the centre of Malaysia, Selangor is the country's main port of entry and has two major airports (KLIA and Subang International Airport).
- Malaysia is targeting for the optimum usage of electric vehicle (electric busses, electric cars and electric scooters/ motorcycles) on the roads by 2020 to encourage sustainable mobility as well as to enhance the importance of automotive manufacturing within the state.

GDP Contribution (Manufacturing 2013)

RM6.7 Billion

Foreign
Direct
Investment

25%

Domestic
Direct
Investment

75%

Annual Average Direct Investment (2011-2015)

RM2.4 Billion

Source: Invest Selangor

CORE CLUSTERS



5. Machinery & Equipment

FOCUS AREAS:

Power Generating M&E,
Metalworking M&E,
Specialised/process M&E for specific
industries, General industrial M&E,
Components and Parts.

- Machinery & equipment (M&E) cluster plays a crucial part for most manufacturing activities and supports various industries (eg. oil & gas, automotive, agricultural, packaging, aerospace, E&E etc.).
- M&E contributes about 3% of the Selangor's manufacturing output.
- M&E drives the growth and export of products and expertise for the dominant palm oil industry in agriculture or the successful oil & gas sector. Furthermore, M&E also promotes and facilitates developments in the manufacturing sector.
- M&E successfully attracted nearly RM 9 billion of investments in Selangor, creating more than 42,000 jobs for the past 30 years.

GDP Contribution
(Manufacturing 2013)

RM1.7 Billion

Foreign
Direct
Investment
49%

Domestic
Direct
Investment
51%

**Annual Average
Direct Investment**
(2011-2015)

RM470.4 Million

Source: Invest Selangor

INCENTIVES

Note:

Examples of incentive listed above are for reference purposes only and may subject to change by respective authorities without prior notice.

For more information, please consult Invest Selangor officers via email enquiry@investselangor.my or phone +603-5510 2005.

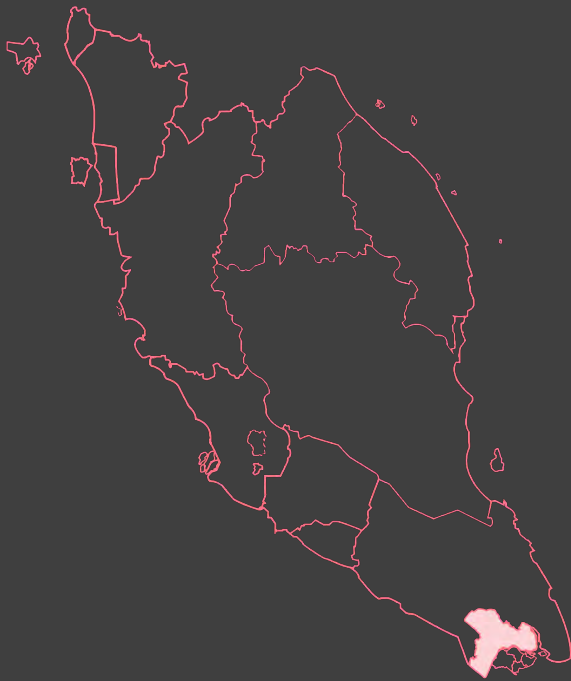
Income Tax Exemption & Investment Tax Allowance

Excise duty exemption

Customised training and R&D grants

Import duty exemption on R&D equipment

Special incentive on operational expenses



SOUTH OF MALAYSIA

Iskandar Malaysia

JOHOR

Johor situated at the southern tip of mainland Asia, is Peninsular Malaysia's second largest state made up of eight districts with an area of 19,984 square km. The state's varied landscape from the coast to the mountains and million-year old rainforest and theme parks, old-fashioned style village, bustling city centre and distinctive architecture are a must for visitors.

Johor Malaysia's southern most state bounded by the world's busiest shipping channel, the straits of Malacca, in the west and the South China Sea in the east is known by it's progressive economic and social development to the south is Singapore, separated by the Straits of Johor but linked via 1.2 km causeway.

Well-endowed with natural resources, Johor boasts of beautiful offshore, mystic jungle parks, sandy beaches, lush green golf courses and magnificent historical edifices, friendly and hospitable people and excellent infrastructure all of which contributed to its attractiveness to be the holiday getaway as well as investor's paradise.



ISKANDAR MALAYSIA

Iskandar Malaysia (IM) formerly known as Iskandar Development Region (IDR) is the main southern development corridor in Johor, Malaysia.

The Iskandar Malaysia was established on 8 November 2006. The project is administered by Iskandar Regional Development Authority (IRDA) and was named after the 24th and fourth Sultan of Johor, Almarhum Sultan Iskandar ibni Almarhum Sultan Ismail.

Iskandar Malaysia is set to become Southern Peninsular Malaysia's most developed region where living, entertainment, environment and business seamlessly converge within a bustling metropolis.

As one of the economic regions and corridors in Malaysia, Iskandar Malaysia brings more focussed economic and infrastructure investments to an already established urban conurbation located at the southernmost tips of Peninsular Malaysia.



VISION OF ISKANDAR MALAYSIA

To be A Strong and Sustainable Metropolis of International Standing

Indicator	2006	2025	Annual rate of change (%)
Population	1.6	3.0	4.63%
GDP Per capita (PPP) In USD	14,790	31,100	5.78%
Labour Force (mil)	0.62	1.46	7.00%

Projected Growth 2006 to 2025

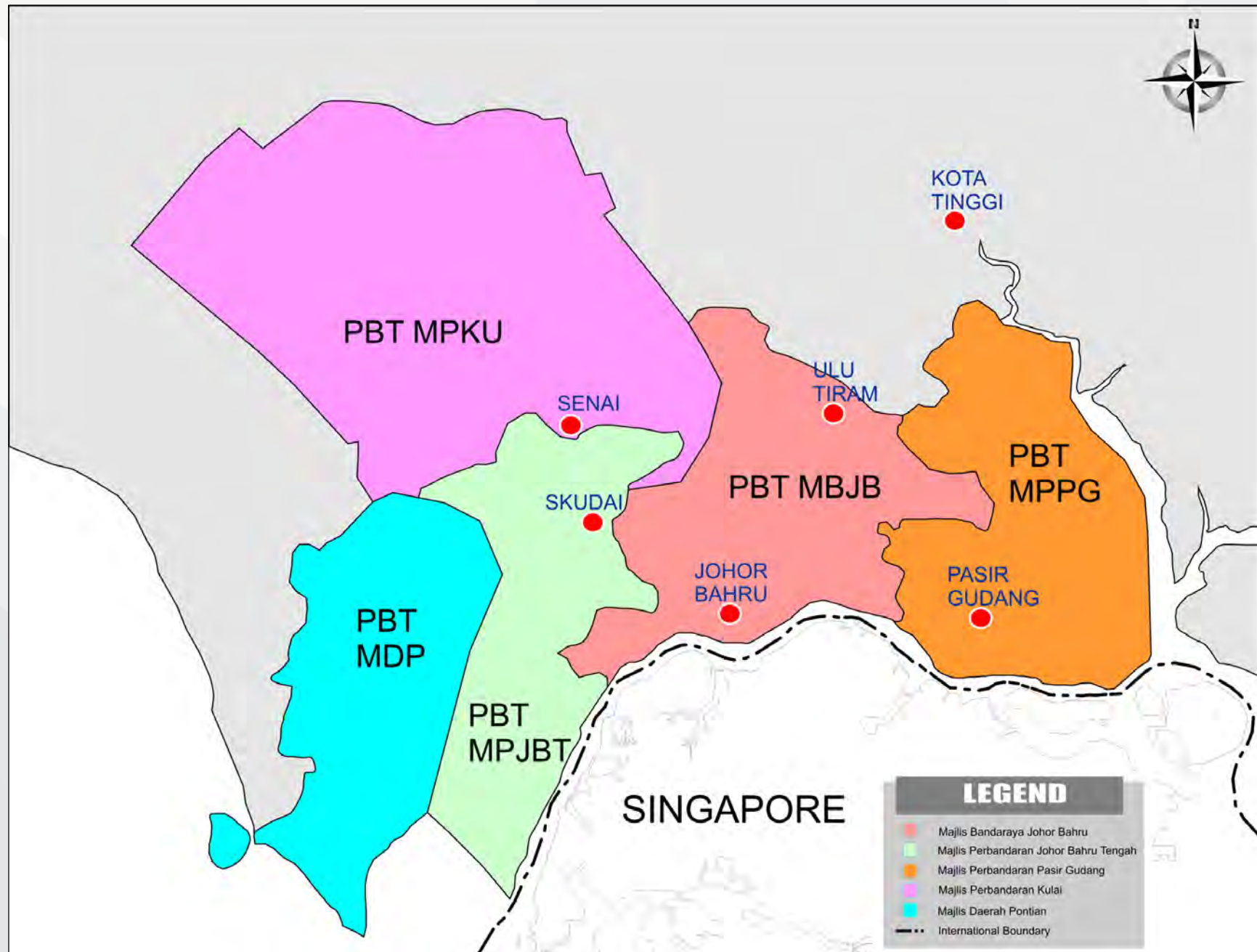
DISTRICTS AND LOCAL AUTHORITIES

Iskandar Malaysia encompasses five local authorities:

Flag	Districts
	Johor Bahru
	Batu Pahat
	Kluang
	Kulai
	Muar
	Kota Tinggi
	Segamat
	Pontian
	Tangkak
	Mersing

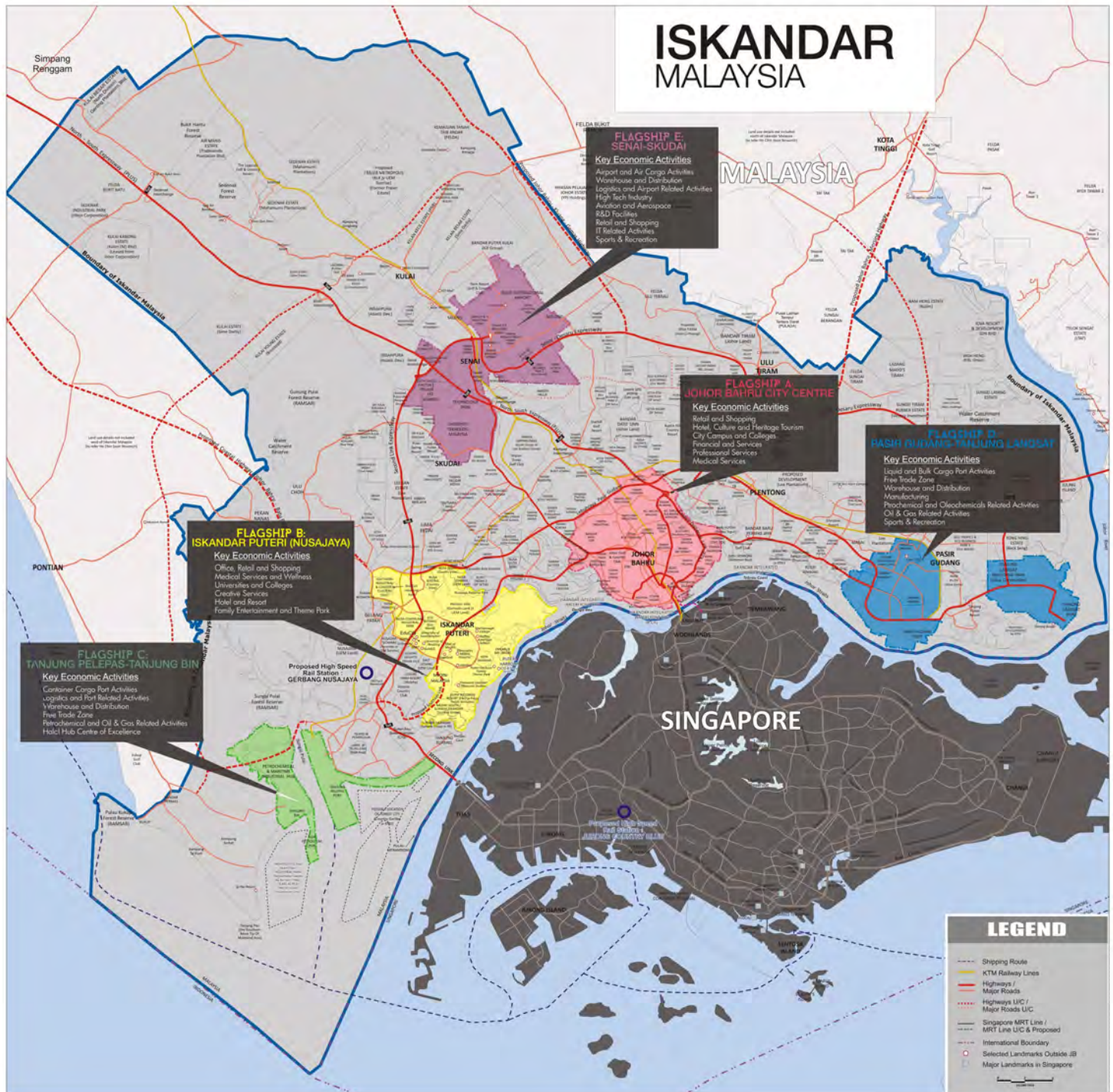
Daerah Johor Bahru	Daerah Kulaijaya
- Johor Bahru City Council - Johor Bahru Tengah Municipal Council - Pasir Gudang Municipal Council	Kulai Municipal Council

DISTRICTS AND LOCAL AUTHORITIES

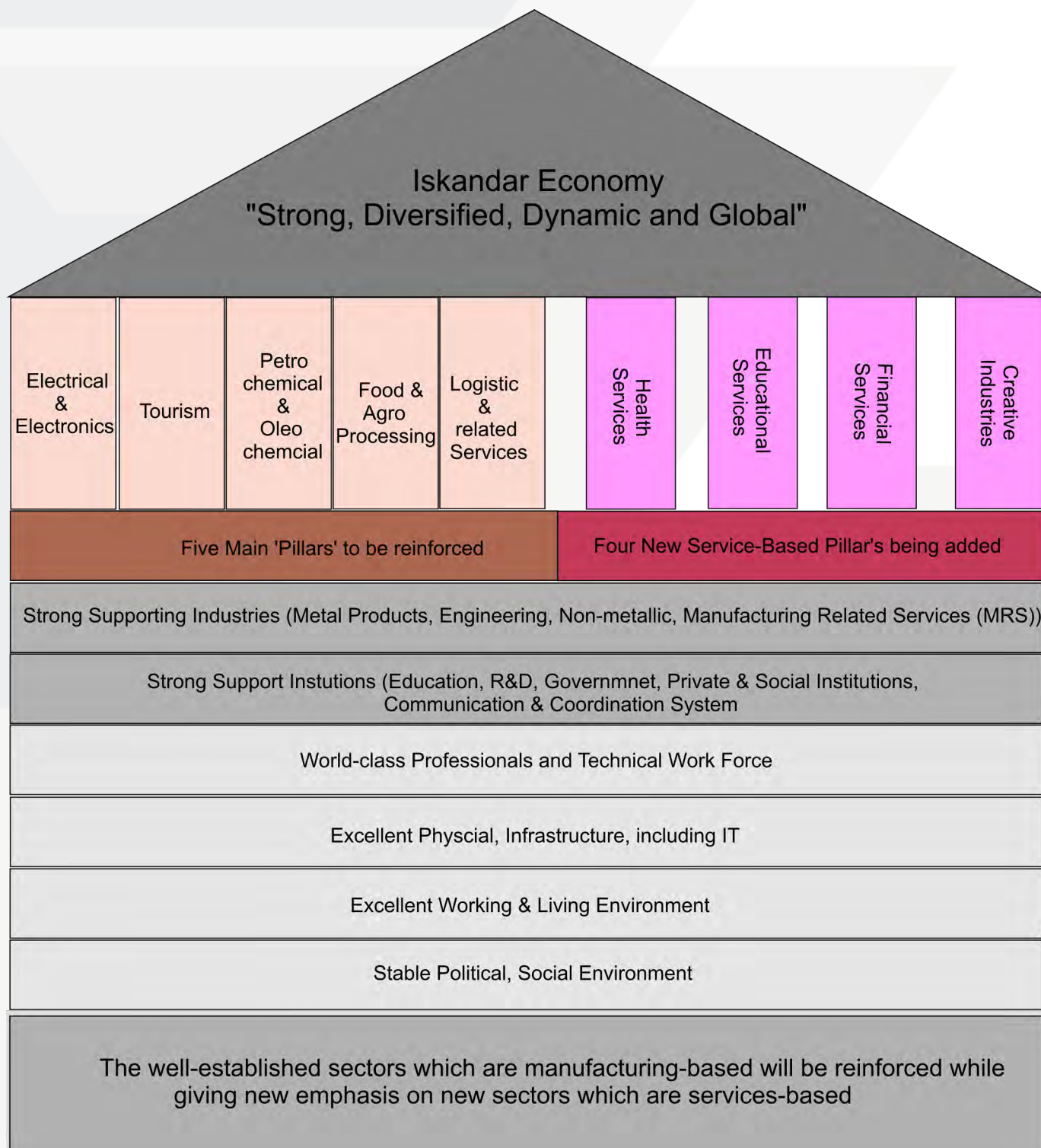


FLAGSHIP ZONES

The five flagship zones in Iskandar Malaysia have been designated as key focal areas for development within the region. These flagship zones have been envisaged to further strengthen existing economic sectors and also to promote and develop targeted economic sectors in the region.



ISKANDAR MALAYSIA'S KEY ECONOMIC THRUST



Source: Comprehensive Development Plan Iskandar Malaysia 2006-2025

ROLES AND RESPONSIBILITIES OF ISKANDAR REGIONAL DEVELOPMENT AUTHORITY (IRDA)

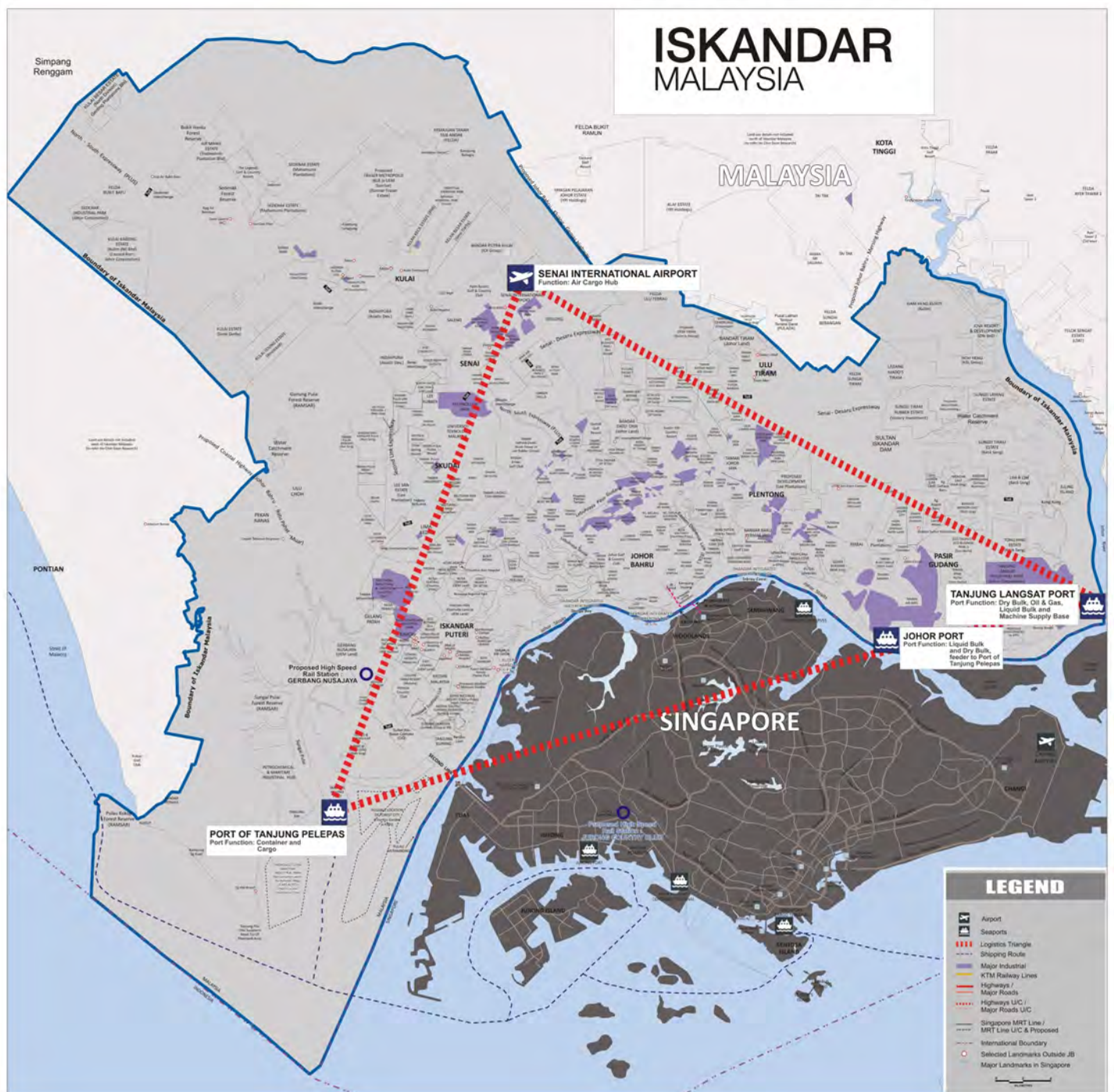
PLANNING	• Master Planning (inclusive of Social Planning) • Economic Planning Clusters • Recommend policies, laws, actions and incentives
PROMOTION	• Brand guardian of Iskandar Malaysia as an investment destination • Promote private and public investments in Iskandar Malaysia • Disseminate information to investors and public
FACILITATION	• Monitor and align sector developments • Coordinate and monitor enabler developments • Principal coordinating agent for approval

Source: Comprehensive Development Plan Iskandar Malaysia 2006-2025



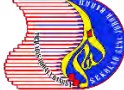
INDUSTRIAL AREA

Port Integration is project to integrate the three seaports namely Port Tanjung Pelepas, Johor Port, and Tanjung Pelepas Port under one banner of Port Iskandar Malaysia. The integration includes strategic collaboration between strengthen the seaports and Senai International Airport. The will strengthen the airport and seaports functions that are vital to economic funtions of the logistics sector and subsequently play an important role in regional growth.



EDUCATION SECTOR UPDATES

Committed Investment &
Completion of Education Project

ASIA Metropolitan University (Formerly known as Masterskill)	
UniKL	
Netherland Maritime Institute of Technology	
Newcastle Medical University	
Raffles University	
MRSM	
Marlborough College	
Southampton University	
UiTM	
Malaysia Art School	
Excelsior International School	
MDIS Malaysia	
University of Reading	
Raffles American School	

HEALTHCARE SECTOR UPDATES

Healthcare & Biotechnology Related
Development

	KPJ Hospitals
	Regency Specialist
	Columbia Asia
	Econ Medicare Centre
	Pasir Gudang Specialist Hospital
	JetaCare Aged Centre
	Bio-Xcel
	Landmark Medical Suites
	Dato Onn Int Specialist Hospital
	DB Medical Suites
	Gleneagles Medini
	Thomson Hospital
 	Afini Medini & Avira Wellness Centre
	IHC Retirement & wellness

DEVELOPMENT IN PROGRESS

in Iskandar Malaysia

Flagship A
(Johor City)



Flagship B
(Nusajaya)



Flagship C



Flagship D



Flagship E



OVERVIEW – INVESTMENT INCENTIVES IN ISKANDAR MALAYSIA

FISCAL INCENTIVES

- Tax incentives are available for promoted sectors or activities conducted in promoted areas, e. g. MSC Status, Bionexus Status, Halal Hub
- IRDA works closely with MIDA to facilitate and obtain approvals for tax incentives for investments in these sectors / activities
- IRDA is a one stop facilitation center for investors in Iskandar Malaysia

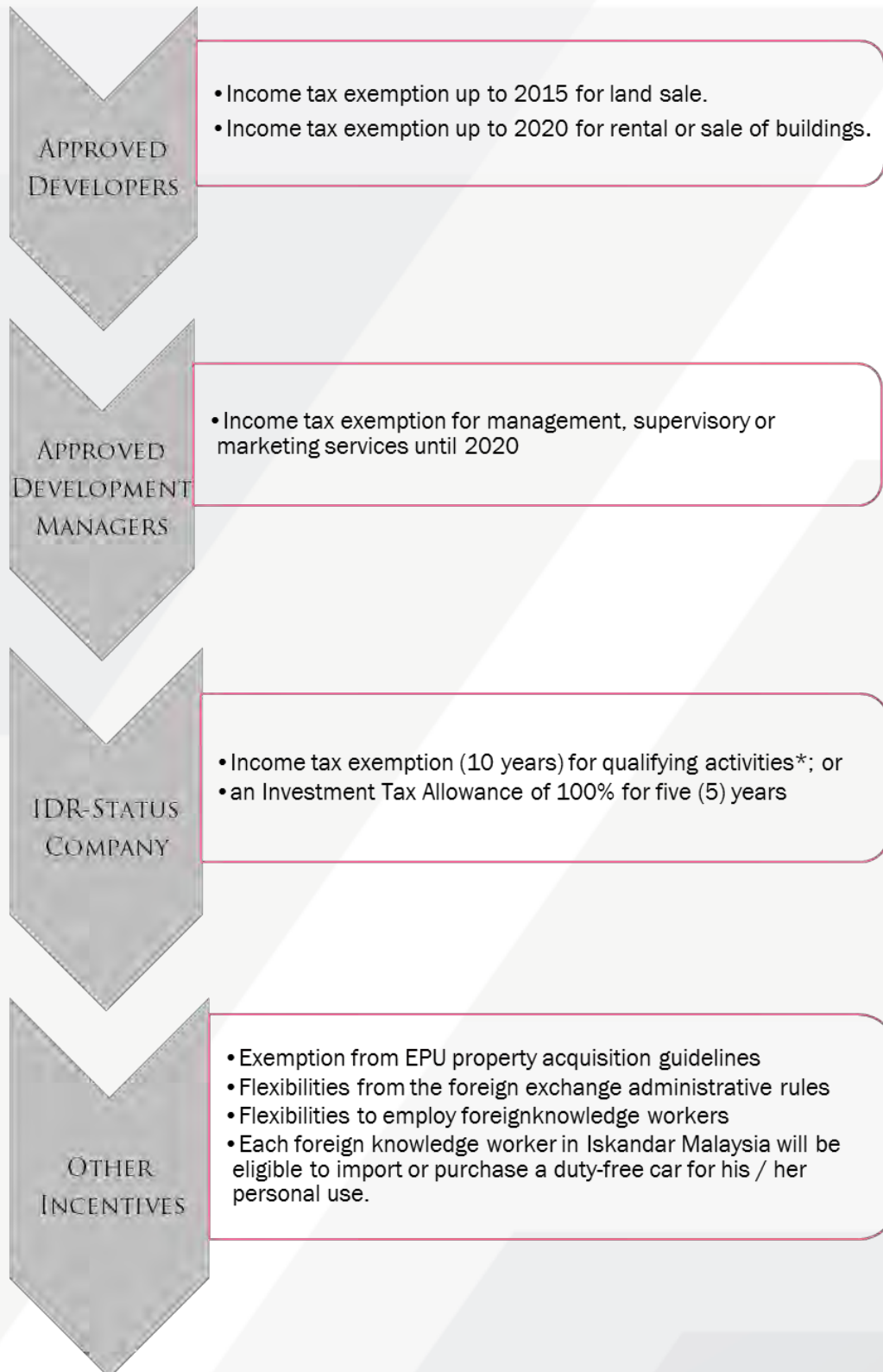
CUSTOMIZED INCENTIVES

- For high-impact projects of national importance, a customized incentive package, comprising fiscal and non-fiscal incentives, will be arranged
- IRDA works closely with MIDA and other relevant Federal authorities to secure approvals for the incentive package

LAND RELATED INCENTIVES

- Flexibilities will be granted to qualified developers for high impact projects from compliance with State development guidelines and also equity requirements.
- IRDA works closely with the relevant State agencies to secure the approvals for such flexibilities

MEDINI'S INCENTIVE AND SUPPORT PACKAGE (ISP)



THE 15% TAX RATE SCHEME (TRS) FOR KNOWLEDGE WORKERS IN ISKANDAR MALAYSIA

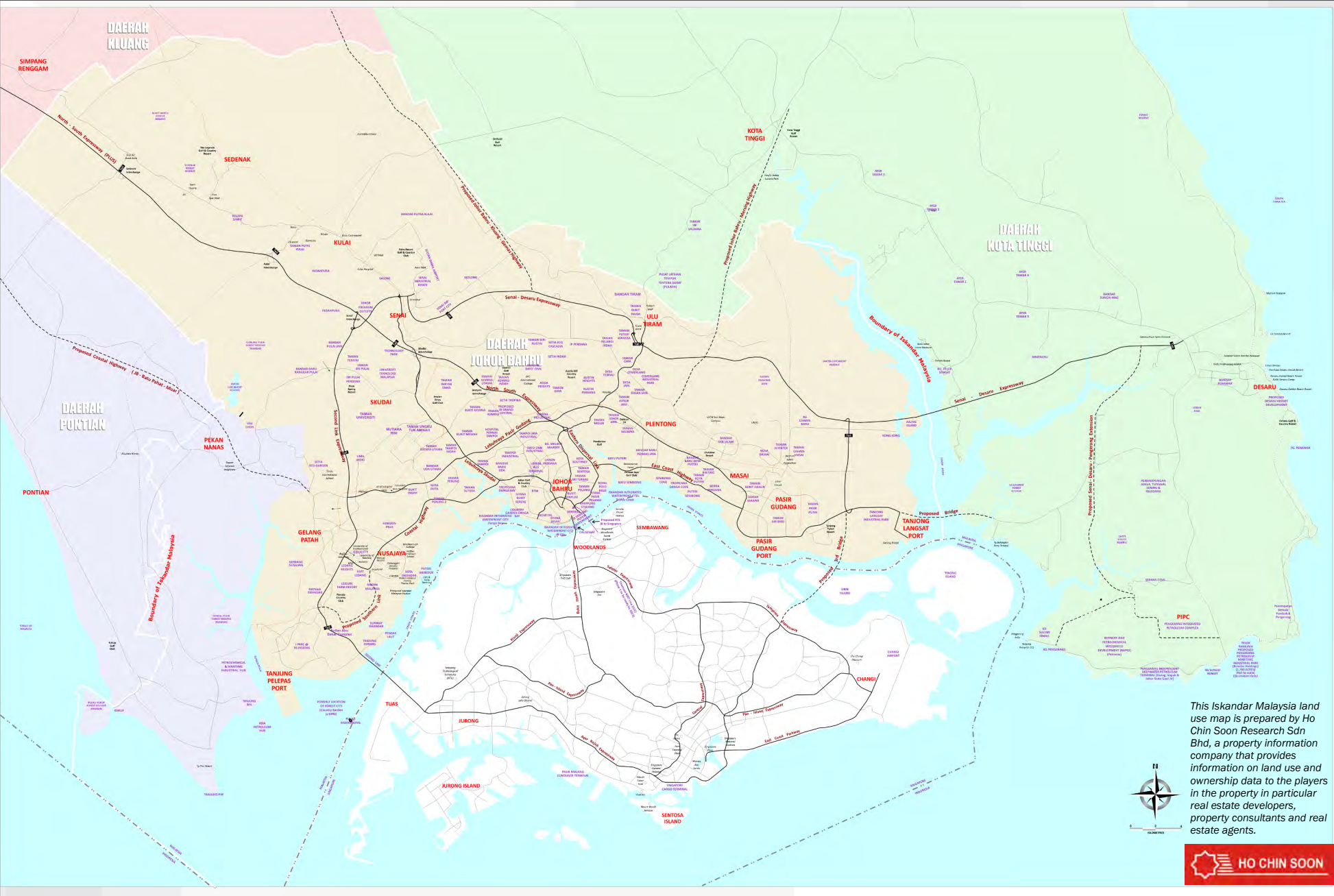
BACKGROUND

- Announced during the Year 2010 Budget by Prime Minister
- Aimed at attracting both Malaysian and foreign knowledge workers to reside and work in qualifying industry sectors in Iskandar Malaysia

WHO CAN APPLY

- Qualified knowledge workers:
 - I. employed by a designated company in Iskandar Malaysia between 24 Oct 2009 – 31 Dec 2015
 - II. Add value to any of the eight (8) promoted sectors
- Knowledge workers must apply to IRDA in order to opt for this scheme. Application must be filed within a year from employment commencement in Iskandar Malaysia

TRANSPORTATION NETWORK



FOREST CITY



The city is a key node of the 'One Belt One Road' initiative, the heartbeat of ASEAN, the meeting point of the East and West, a strategic maritime gateway to the Straits of Malacca, and a pivot of the Pan-Asian railway.

The Iskandar Malaysia has attracted approximately US\$ 40 billion of investment thus far, and more than 4 million cross the Singapore-Malaysia border people on a daily basis.

Prominent multinational companies such as LEGOLAND and Pinewood Studios have invested into the Iskandar Malaysia. They

are to be followed by the Temasek Group, Shangri-La Group, Maersk Line, and Columbia Hospital.

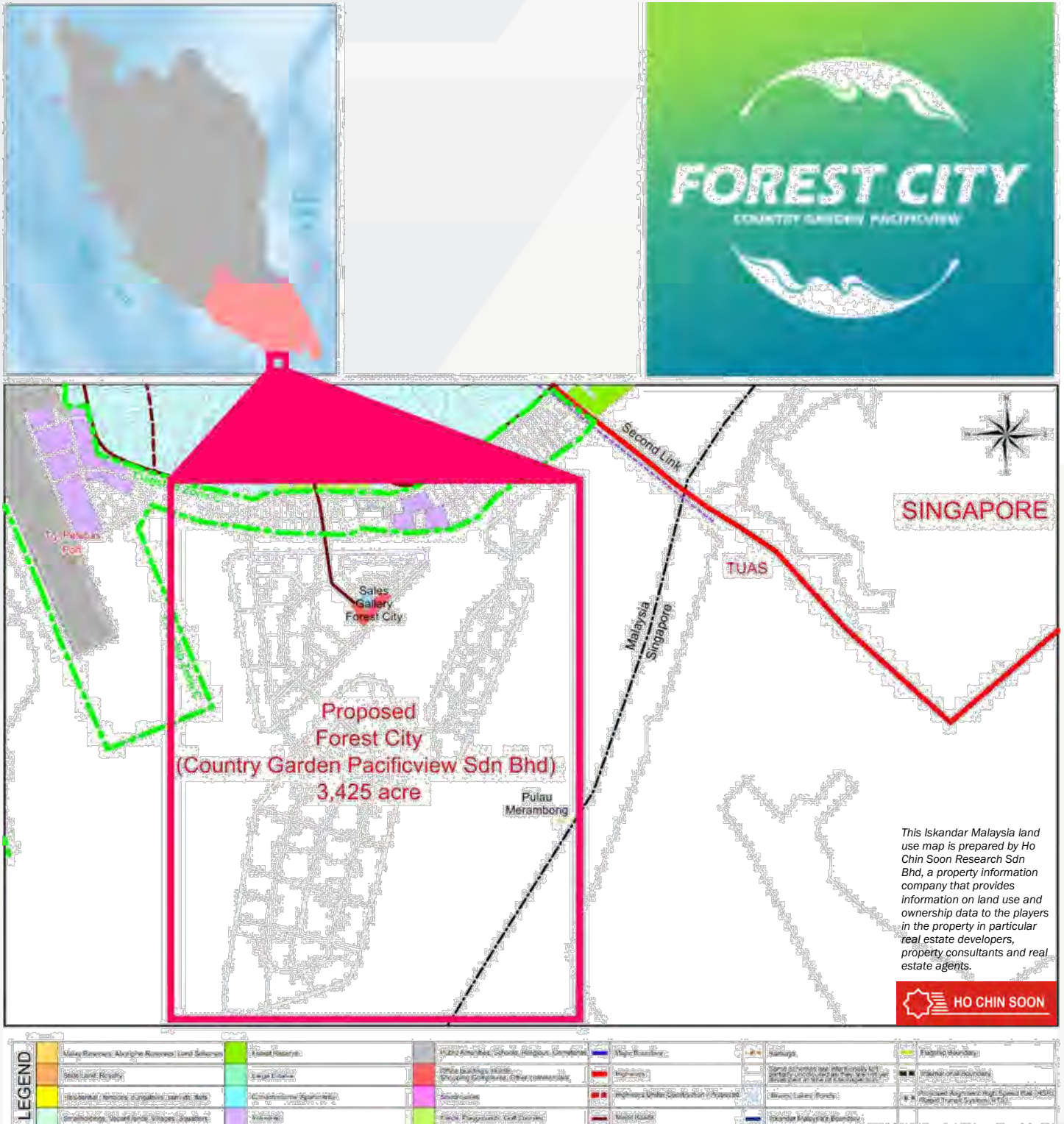
Forest City has been granted several special incentives. We are working on other incentives in the future such as a free trade zone and duty free zone, creating ample business opportunities. Forest City stands at the meeting point of the East and West. It is connected (by air) to the entire ASEAN within 2-4 hours and most major APEC countries within 6-8 hours. It is also close to the Straits of Malacca, which supports international logistic activities.

The Forest City is close to the Kuala Lumpur-Singapore High Speed Rail which links Kuala Lumpur to Singapore in about 90 minutes .

It is about 2km from Singapore, 35km from the Singapore CBD, and 55 km from the Changi Airport. We are merely a 30-minute drive to the Marina Bay Sand, Sentosa Island, and Orchard Road. We are also in the midst of applying for an independent customs and a 24-hour shuttle bus service linking the Forest City and Singapore.



LOCATION





Forest City Inaugural Opening with PM Najib Razak and Sultan Ibrahim Ismail

Forest City real estate development in Gelang Patah, to be graced by Malaysia Prime Minister Najib Razak and Sultan of Johor, Sultan Ibrahim Ismail. Forest City is expected to create more than 220,000 jobs for the locals by the year

Forest City granted Duty Free zone status

In the grand opening ceremony of Forest City, Prime Minister Dato' Seri Najib Tun Razak said, "To ensure the success of Forest City, I am pleased to declare duty free zone area at Forest City, enabling local residents, businesses and

Country Garden Forest City – Southeast Asia's Largest Green City

Country Garden Forest City Development is Southeast Asia's firsts and largest mixed-use green development in terms of the number of units to be built with a vertical greenery and smart city design theme. Country Garden Forest City revolves around a multi-layered three

Future of Country Garden in Forest City Development Project

Forest City is a smart city project, a benchmark project for Country Garden, with a building area of 1,370 hectares, investment of RM170 billion, and estimate to provide more than 220,000 job opportunities in Johor by 2035. "This is a fresh idea where it

Sustainable Eco-City Development Forum – Forest City Country Garden

Forest City is South-East Asia's first and largest mixed-use green development in terms of the number of units to be built with a vertical greenery and smart city design theme. Expected to fuel the economic development of Iskandar region.

INCENTIVES

New Entry Points **have been approved to support seamless connection with Singapore**



Forest City has been approved as a duty-free zone and set to enjoy various special incentives



Premium Hotel **is expected to operate in August 2016**



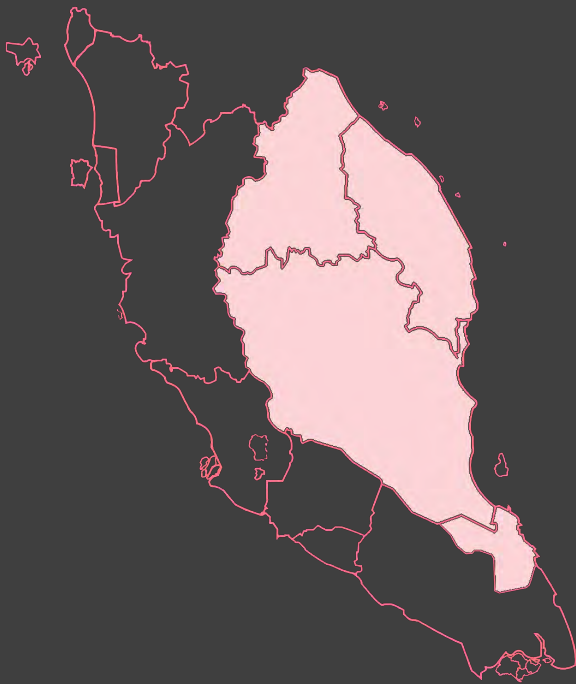
Highway Bridge is estimated to operate in October 2016

MoU signed with America's 4th largest medical group UIW/Christus



5 Star Hotel property services in 3 major languages, including Mandarin, English and Malaysia. It provides butler service, leasing and sale and other special services

Source: Forest City Johor (forestcityjohor.com)



EAST COAST MALAYSIA East Coast Economic Region (ECER)

INTRODUCTION



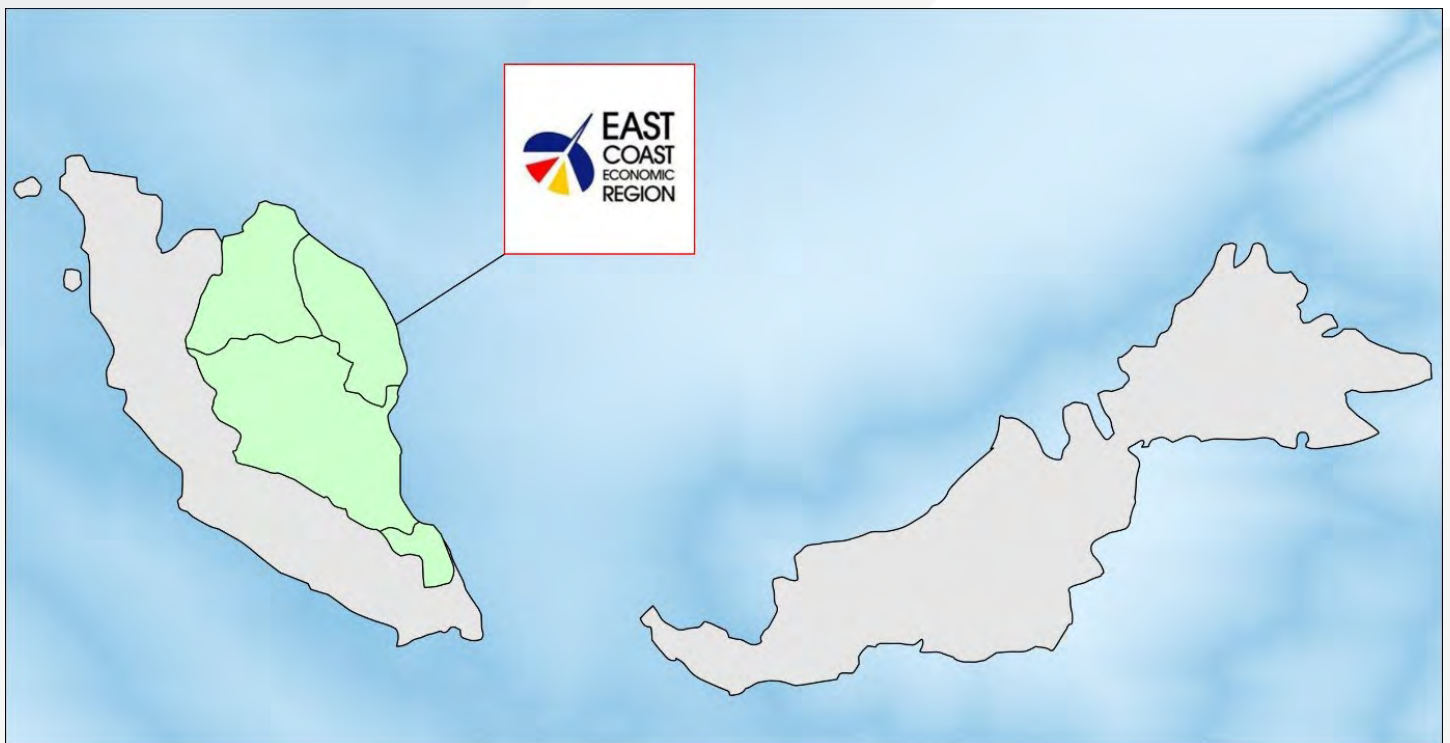
The East Coast Economic Region Development Council (ECERDC) is a statutory body established to spearhead the socio-economic development of the East Coast Economic Region (ECER). ECERDC plays a lead role in setting directions, formulating policies and developing strategies for the socio-economic development of ECER by promoting and facilitating investments into the Region.

The ECER of Malaysia covers Kelantan, Terengganu, Pahang and the district of Mersing in Johor. It occupies an area of 66,000 sq km or 51% of the total area of Peninsular Malaysia.

Five key economic clusters, namely Manufacturing, Oil, Gas & Petrochemicals, Tourism, Agriculture and Human Capital Development will drive the development of ECER in line with the Government Transformation Programme (GTP) and Economic Transformation Programme (ETP).

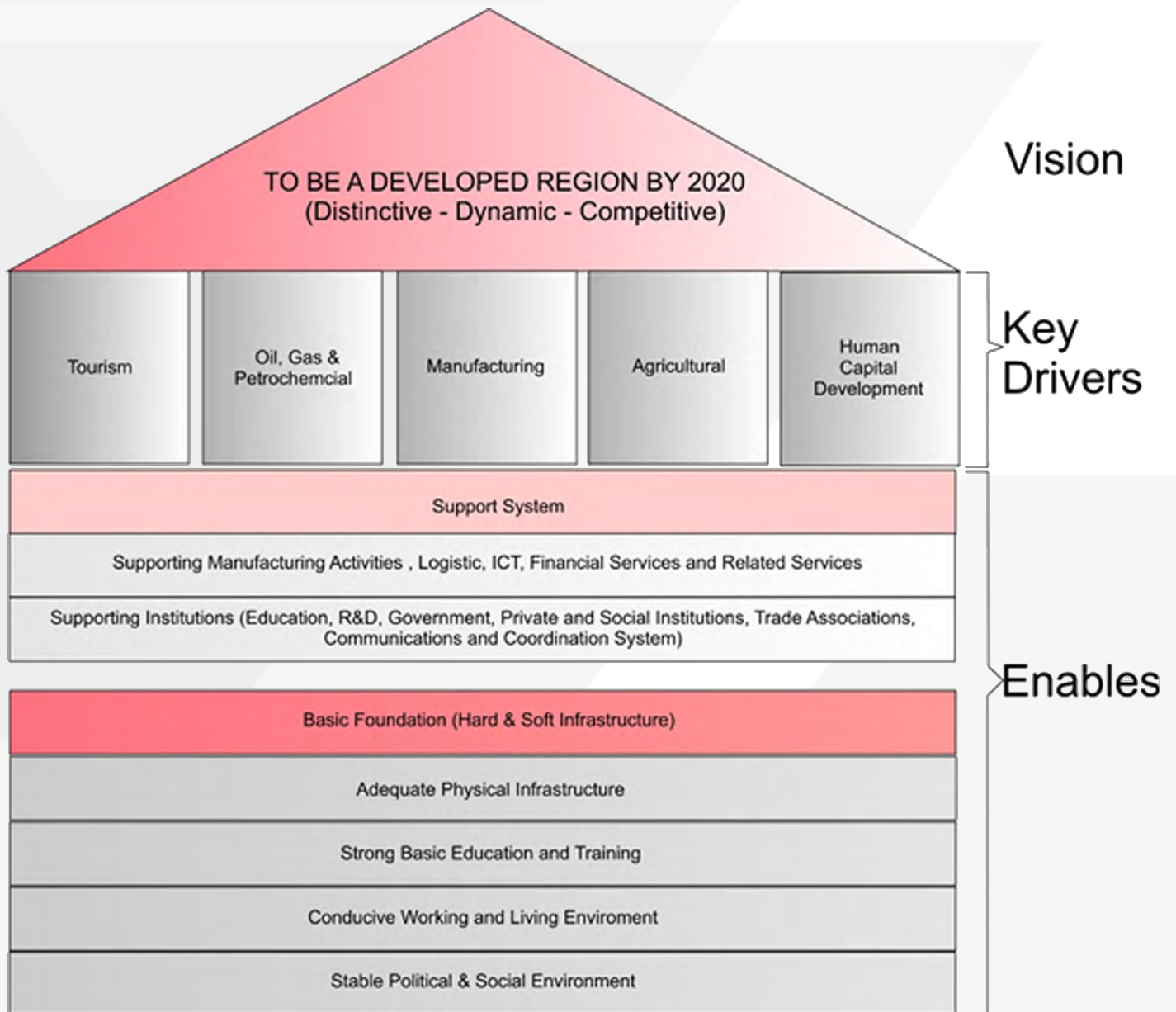
The ECER Master Plan, approved by the Government in 2008, was formulated as a basis to guide the development of ECER until 2020. It identifies projects and programmes to reduce regional socio-economic disparities, eradicate poverty and improve income and wealth distribution in a sustainable manner.

Source: East Coast Economic Region (ecerdc.com.my)



THE **ECER** OF MALAYSIA COVERS
KELANTAN, TERENGGANU, PAHANG
 AND THE DISTRICT OF **MERSING** IN **JOHOR**

ECER MASTER PLAN



Source: East Coast Economic Region (ecerdc.com.my)

ECER AREA

KELANTAN



Kelantan, the north eastern most State of ECER, will serve as the principal east coast cross-border trading and tourism hub. This positioning seeks to exploit Kelantan's geographical advantage as a border State to Thailand and the Indo-China Region. Towns such as Rantau Panjang, Bukit Bunga and Pengkalan Kubor will emerge as important cross-border tourism and trade centres.

Kelantan will also specialize in agro-based activities such as fisheries, aquaculture, herbal cultivation and poultry production. Halal food and products manufacturing will centre in Pasir Mas.

Source: East Coast Economic Region (ecerdc.com.my)

PAHANG



Pahang is being developed as ECER's main industrial and logistics hub. The State will focus on resource-based downstream manufacturing activities. Pahang is also ECER's hub for automotive manufacturing, assembly and distribution while automotive design is set to play a major role with the growing support of education institutions in the State.

The Kuantan Port, one of the major ports in the country, plays a crucial role in making ECER a gateway to the Far East, Asia Pacific Region and beyond.

ECER AREA

TERENGGANU



Terengganu is being positioned the Tourism Gateway to ECER, with its diverse tourism attractions in urban and coastal tourism, heritage and culture tourism and environment and ecotourism. The State is also developing Kuala Terengganu as a vibrant Heritage Waterfront City as part of its Kuala Terengganu City Centre project.

Terengganu is also known for its leading role in the Oil, Gas, & Petrochemical cluster with the State's Kertih Integrated Petrochemical Complex's (KIPC) 11 plants attracting global petrochemical players to its shore. KIPC produces ethylene-based petrochemical products, mainly for the export market.

Source: East Coast Economic Region (ecerdc.com.my)

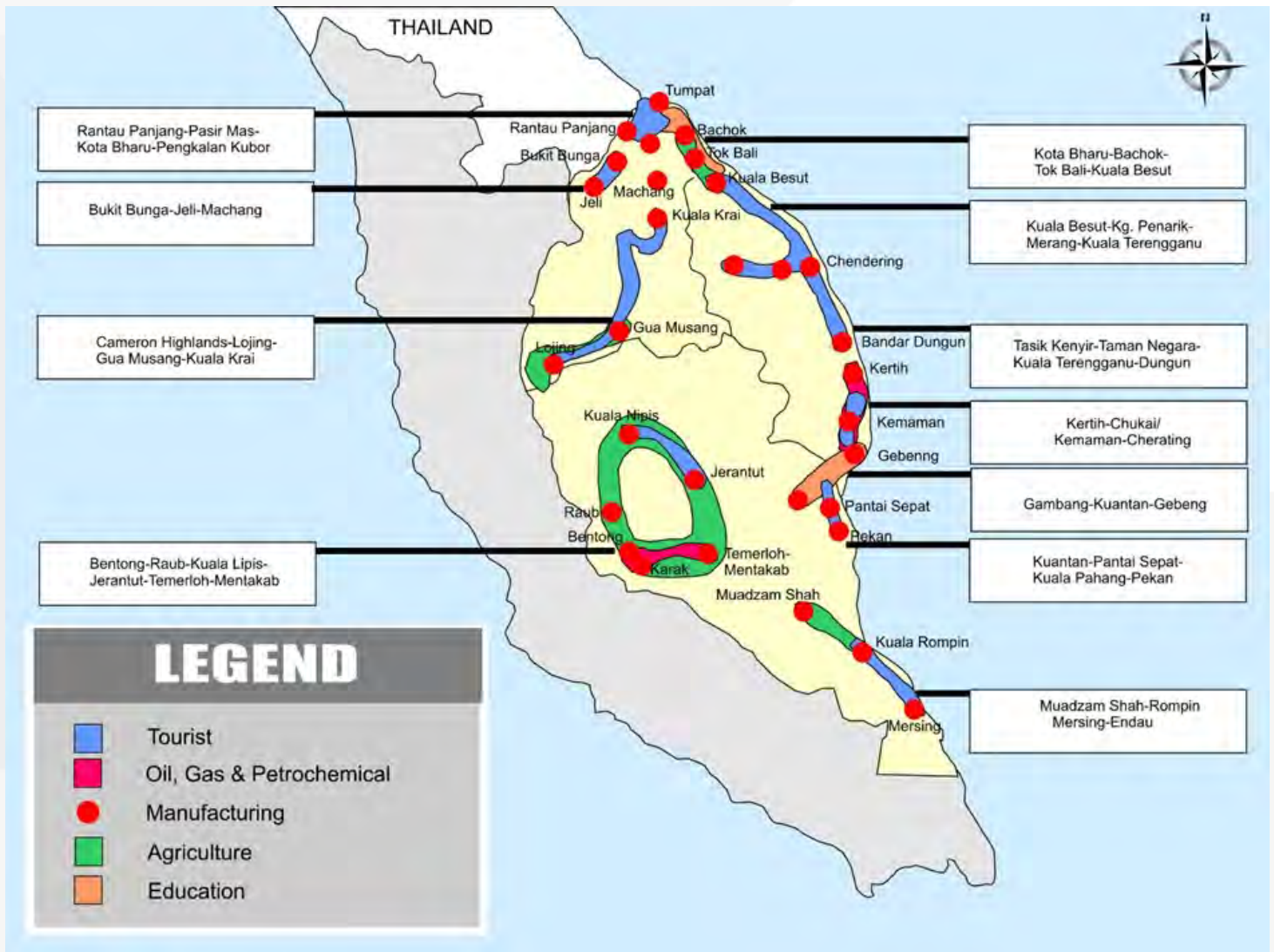
DISTRICT OF MERSING, JOHOR



Mersing is being developed as an important mainland coastal tourism destination in ECER Malaysia, with highly developed tourist facilities as tourist arrivals increase by the year.

Mersing is also set to become a centre for ecotourism by virtue of its geography: it is the gateway to the Endau Rompin National Park. It is also a point of embarkation to the islands of Pulau Tioman, Pulau Besar, Pulau Rawa, Pulau Aur, Pulau Sibu and Pulau Pemanggil, all known for their pristine beauty

ECER HOTSPOTS

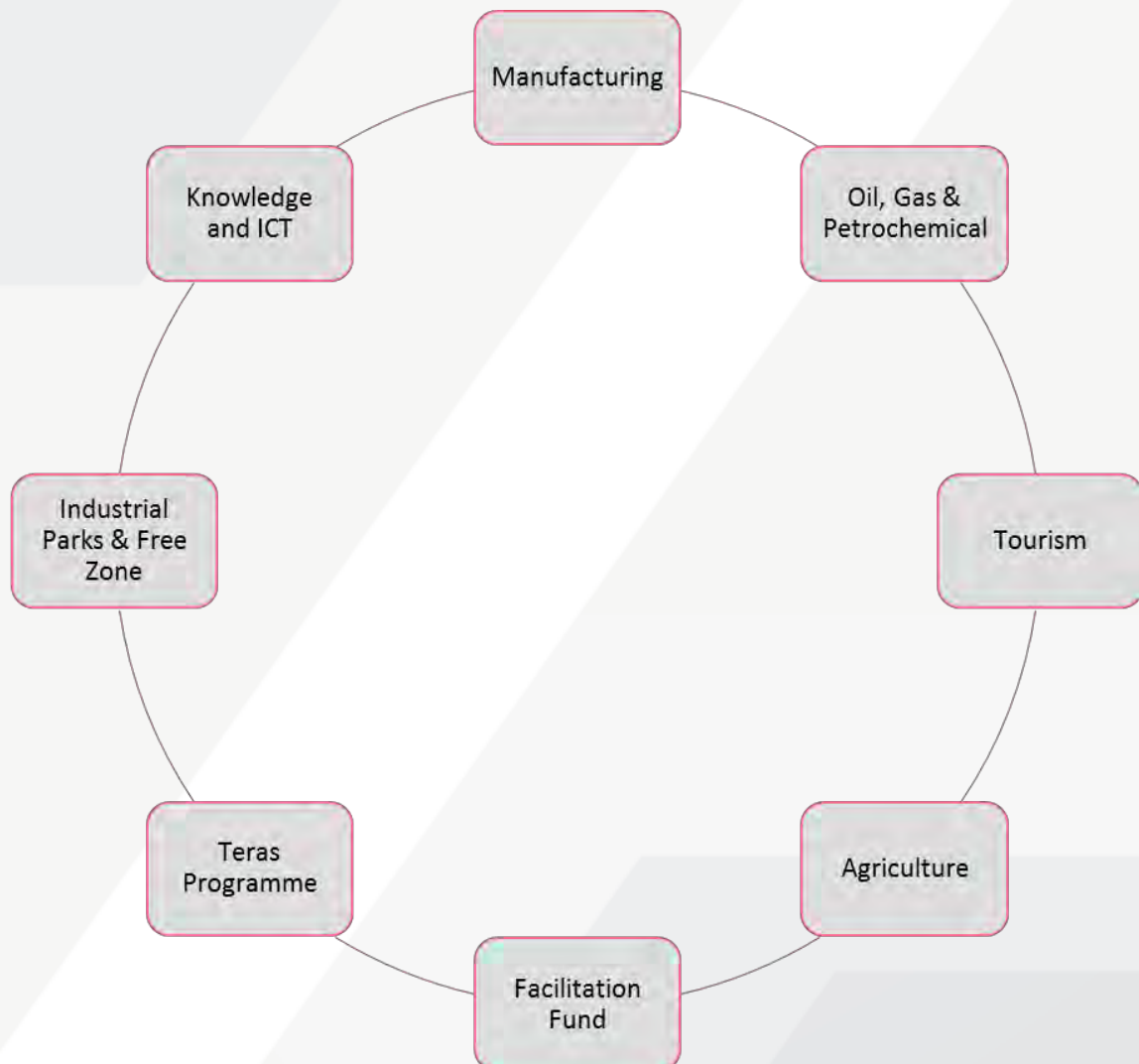


Source: East Coast Economic Region (ecerc.com.my)

INCENTIVES

Pioneer Status (PS)	Investment Tax Allowance (ITA)	Stamp Duty Exemption	Withholding Tax Exemption	Customised Incentives
Income Tax Exemption of 100% for 10 years commencing from the year company derives statutory income;	Income Tax Exemption of 100% of qualifying capital expenditure incurred in 5 years and to be written off against 100% of the statutory income;	Stamp duty exemption for all clusters promoted by ECERDC on transfer or lease of land or building.	Withholding Tax Exemption on royalty and technical fees	Customised incentives based on merit of each case.

INCENTIVES BY CLUSTER



Source: East Coast Economic Region (ecerdc.com.my)

ECER IN THE NEWS

THE STAR, TUESDAY 28 JUNE 2016

8 invest malaysia

THE East Coast Economic Region (ECER), comprising the peninsular east coast states of Pahang, Terengganu, Kelantan and the Mersing region of Johor, is no longer one that is lagging in economic terms as it was long thought to be.

So much has happened in its advancement since 2007, especially since the ECER Development Council (ECERDC), in collaboration with the state governments, laid down the strategies and guided its development.

This is a story that must be told so that investors will know that from today onwards, locating their investments within this region makes most sense for long-term growth and expansion.

The region has continued to attract both foreign and domestic investments of RM89.7bil, generating 133,000 jobs and creating 14,240 entrepreneurs across urban and rural areas in Kelantan, Terengganu, Pahang and Mersing in Johor.

This momentum is set to continue with the Government's support and strategic human capital, socioeconomic programmes and infrastructure projects implemented under the 9th and 10th Malaysia Plans.

To further accelerate ECER's growth towards becoming a developed and high-income region, the Government has allocated another RM1.2bil under the Rolling Plan 1 of the 11th Malaysia Plan (11MP – 2016 to 2020) to implement 12 new high-impact projects and human capital development programmes.

Strategic game-changing infrastructure

The development of strategic infrastructure in ECER is far from over. More is being, and will be, done.

The Kuantan Port expansion that will be completed by 2018 will be one of the game-changers. Once completed, it will be an 18m draught deep-water port with an additional 4km of berth space capable of handling 52 million freight weight tonnes and vessels of up to 200,000 deadweight tonnage (DWT). The port will be able to take in the largest ships such as those of the Panamax class.

Kuantan Port is poised to become the "Rotterdam of the East", where the expansion of the port will contribute to a quicker and direct route between ECER and other ports in China's eastern region and to the rest of the world.

Currently, it takes only three to four sailing days from Kuantan Port to Qinzhou Port in China, and four to five days to Osaka in Japan.

The Government has provided incentives and infrastructure to support the growth and connectivity in the ECER with the other parts of peninsular Malaysia and the rest of the world.

The East Coast Expressway (LPT1) has halved travel times between Kuala Lumpur and Kuantan. LPT2, which connects Jabor to Kg Gemuruh, Kuala Nerus, has been completed while LPT3 that will extend the reach of the expressway along the coast through Terengganu to Kota Baru,

ECER: preferred investment destination



Once Kuantan Port's expansion is completed in 2018, it will provide a quicker, more direct route to the rest of the world.

Kelantan, is already in the plan.

There is also the Central Spine Road being built now, a four-lane highway that runs from Bentong through western Pahang across Kelantan to Kota Baru.

This will open up access to more hinterlands in the two states and therefore more potential locations for resource-based investments.

On the horizon is another game-changer, the East Coast Rail Link (ECRL), that will provide rail connectivity from the Klang Valley to Kuantan, and up along the coast to Kuala Terengganu and Kota Baru.

Eventually, it will be the only standard-gauge rail line that connects Malaysia to Thailand and runs all the way to Kunming in China.

Given ECER's wealth of natural resources and land availability, it is cost-effective for investors, domestic or foreign, including those looking at expansion or relocation, to develop their businesses in the region as they will have easy access to raw materials and industrial land for future expansion, which will ultimately lead to a lower cost of doing business.

Industrial parks

Industrial parks play a key catalysing role for manufacturing in ECER. Cumulatively, ECER's 12 industrial parks have to date attracted RM23.2bil in investments, creating 30,000 jobs for the people.

The Malaysia-China Kuantan Industrial Park (MCKIP) began with 1,400 acres (566.6ha) but in the last year, the increasing demand for land from China investors has resulted in approved expansion in the area to become

3,000 acres (1,214ha) today.

Bioeconomy-based production in ECER has grown rapidly such that it is now the second-largest investment cluster in Terengganu.

This was catalysed by the Kertih Biopolymer Park and plans are being made to double the area of KBP in the immediate term.

Halal products are fast becoming a global economic component and ECER has two industrial parks dedicated as halal clusters.

These are the Gambang Halal Park in Pahang within the vicinity of Kuantan and its port and Pasir Mas Halal Park in Kelantan that is located near the Thai border, near to the future cross-border road and rail connectivity that will become a part of the New Silk Road of Asia.

The Kuantan Integrated Bio Park serves as a hub for investments in the production of palm oil and other biomass-based manufacturing and is the only industrial park in Malaysia tailored for this strategic cluster.

On the information and communications technology (ICT) front, the Pahang Technology Park has been identified as the first high-technology and cyber city within the ECER.

The technology park, which includes components such as biotechnology and an ICT and agritech centre, will allow investors to take advantage of the natural resources and raw materials available in the Region.

Meanwhile, the Pekan Automotive Park (PAP) has emerged as Asean's regional base for global brands such as Volkswagen, Suzuki and Mercedes Benz.

With the expansion of PAP scheduled for completion in 2020, it will consist of a dedicated



Datuk Seri Jebasingam Issace John.

industrial zone, National Automotive Testing Centre, integrated vendors' park as well as a residential and commercial zone.

Other parks include the Pahang Bio-aromatic Park, Herbal Integrated Cluster Development Chegar Perah, Herbal Integrated Cluster Development Pasir Raja, Tok Bali Integrated Fisheries Park and Kuantan Fish Processing Park.

Opportunities for investors to come into the ECER remains enormous as these industrial parks continue to improve its service and existing infrastructure.

At the same time, land prices are still relatively low in ECER and, in many cases, this is not a significant cost factor in an investment project.

Price levels of ready industrial land here is about 50% to 70% lower than in the more developed regions of peninsular Malaysia.

Property and lifestyle

Parallel to industrial development in ECER, the lifestyle aspect of the economy is also advancing.

Property development of increasing standards, tourism and leisure centres, public and private education establishments from schools to universities are growing in number.

Crowning such development is the Kuala Terengganu City Centre (KTCC) set to transform the city's standard of living into a 21st century place to live and work. Today, 40% of the KTCC area is already allocated to several development companies of hotels, a theme park, shopping mall, entertainment and retail outlets, commercial and residential components.

Policies

To further boost investments in the ECER, the Federal and state governments have put in place various incentives and pro-business investment policies to facilitate the growth of businesses.

These incentives cover tax exemptions, investment allowance

and even facilitation funds for high-impact projects.

In addition, human capital development programmes such as the ETEP is also in place to ensure that the right talents are available to make investments successful.

The ECERDC was set up by the Federal Government to act as a one-stop centre to fast-track investment applications and approvals as well as provide counselling, advisory services, process fiscal and non-fiscal incentives as well as various solutions to help make the process of making investments a fast and easy one.

Best gateway to the Asia-Pacific region

Although the economic disparity between ECER and the more developed regions in Malaysia is gradually being reduced, the cost of doing business in ECER is still advantageous without sacrificing much in terms of access to infrastructure, shipping and logistics and human capital.

In addition, the lower cost of living in the ECER has ensured that wages remain competitive and the quality of life that this region offers to working professionals makes it a very attractive place to live, work and even for recreation.

"ECER's location that faces the South China Sea, one of the world's busiest shipping routes, and proximity to China and the Far East makes it a strategic gateway or springboard for investors who want to penetrate the Asia-Pacific region, particularly Asean, China and the Far East, which comes with a larger potential market of four billion people and a combined GDP of US\$17 trillion (RM69.3 trillion)," says Datuk Seri Jebasingam Issace John, chief executive officer of the East Coast Economic Region Development Council (ECERDC).

He says, "The ECER is rapidly transforming into one of Malaysia's most dynamic regions, offering diverse business opportunities to both domestic and international investors. This is possible because of our strategic collaboration with the International Trade and Industry Ministry (MITI), Malaysian Investment Development Authority (MIDA) and the state governments of Pahang, Terengganu, Kelantan and Johor.

"Therefore, this is the right time to make fresh investments, expansion or relocation of production and services in ECER, to increase competitiveness and to be in the game-changing location that is fast becoming Malaysia's investment destination and gateway for trade and investments for Asia-Pacific."

■ For more information, visit www.ecerdc.com.my.

ECER IN THE NEWS

THE STAR, TUESDAY 28 JUNE 2016

ADVERTORIAL



ECER Malaysia : Premier Investment Destination and Gateway to Asia Pacific

ECER INDUSTRIAL PARKS

ECER is rapidly transforming into one of Malaysia's most dynamic economic region offering diverse investment opportunities.

12 industrial Parks have been developed, providing investors access to readily available feedstock, support and logistics facilities and connectivity to ECER's major export hubs.



INDUSTRIAL PARK



Malaysia-China Kuantan Industrial Park (MCKIP)

- Location : Kuantan, Pahang
- Land size : 1214 hectares
- Focus area : High-end and high technology industries such as stainless steel products, electrical and electronics, information communication technology and renewable energy
- Cluster : Manufacturing

TECHNOLOGY PARK



Pahang Technology Park (PTP)

- Location : Gambang, Pahang
- Land size : 60 hectares (phase 1) and 385 hectares (phase 2)
- Focus area : Development of Cybertech City, Science Park for IT and science & technology industries
- Cluster : Manufacturing

HALAL PARK



Pasir Mas Halal Park (PMHP)

- Location : Pasir Mas, Kelantan
- Land size : 44 hectares
- Focus area : Nutraceuticals/herbs, spices, sauces, agro-based and meat-based products
- Cluster : Manufacturing



Gambang Halal Park (GHP)

- Location : Gambang, Pahang
- Land size : 79 hectares
- Focus area : Food-based and non-food based halal products
- Cluster : Manufacturing

BIOPOLYMER PARK



Kertih Biopolymer Park (KBP)

- Location : Kertih, Terengganu
- Land size : 170 hectares
- Focus area : Industry that emphasises on renewable energy and green technology. Bio-economy hub for biopolymer and bio-based chemical products
- Cluster : Bio-economy

AUTOMOTIVE PARK



Pekan Automotive Park (PAP)

- Location : Pekan, Pahang
- Land size : 96 hectares (phase 2)
- Focus area : High-value added manufacturing with special focus on producing premium and alternative technology vehicle
- Cluster : Manufacturing

BIO PARK



Kuantan Integrated Biopark (KIBP)

- Location : Gebeng, Pahang
- Land size : 297 hectares
- Focus area : Biotech-related activity based on oil palm and woody biomass
- Cluster : Bio-economy



Pahang Bioaromatic Park

- Location : Maran, Pahang
- Land size : 180 acres
- Focus area : Upstream and midstream activities in producing high quality aromatic plants for flavour and fragrance industry
- Cluster : Bio-economy

REAL ESTATE



Perspective view of
Kuala Terengganu
City Centre (KTCC)
Development

HERBAL PARK



Herbal Integrated Cluster Development Pasir Raja

- Location : Dungun, Terengganu
- Land size : 150 hectares
- Focus area : Upstream and midstream activities in producing high quality raw materials for nutraceutical industries
- Cluster : Agribusiness



Herbal Integrated Cluster Development Chegar Perah

- Location : Chegar Perah, Pahang
- Land size : 320 hectares
- Focus area : Upstream and midstream activities in producing high quality raw materials for nutraceutical industries
- Cluster : Agribusiness

FISHERIES PARK



Tok Bali Integrated Fisheries Park (TBIFP)

- Location : Tok Bali, Kelantan
- Land size : 103 hectares
- Focus area : Fisheries hub for downstream marine-based products
- Cluster : Agribusiness



Kuantan Fish Processing Park (KFPP)

- Location : Kuantan, Pahang
- Focus area : Integrated fish processing targeted to produce 13,000 metric tonnes of fish-based products annually
- Cluster : Agribusiness

WHY INVEST IN ECER

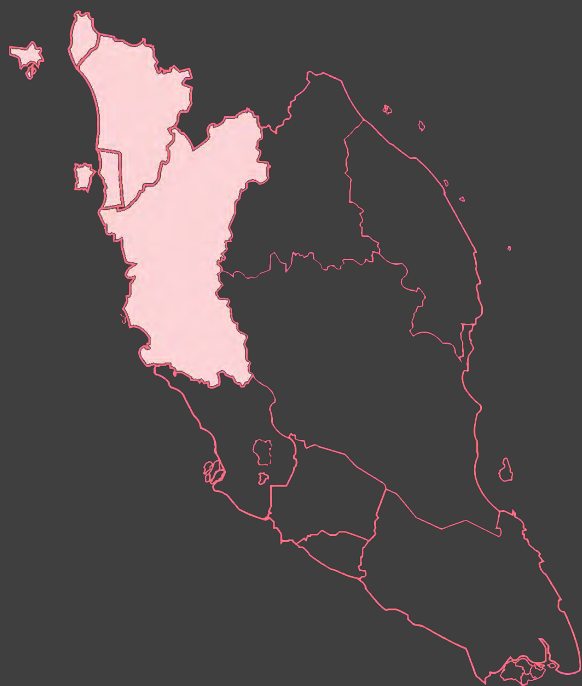
- Competitive land prices
- Industrial park ready with infrastructure
- Flexibility in employment of expatriates
- Facilitations of human capital development
- Strong support from Federal and State governments with pro business and liberal investment
- Advantageous geographical orientation - Gateway to Asia Pacific Region
- Strong resources endowment - crude oil, natural gas, tin, timber, palm oil and others
- Abundance of land to set up diverse range of business facilities
- Good accessibility and connection by highways, airports, seaports and railway
- Competitive wage rates compared to the West Coast states

- Multilingual workforce speaking two or three languages including English and Mandarin
- Large and established foreign business communities in all business sectors
- Market oriented economy - exporter of resource based and manufacturing products

KEY INCENTIVES (FISCAL)

- 100% income tax exemption for 10 YEARS (from the first day the company derive statutory income)
- 100% investment allowance on qualifying capital expenditure incurred for 5 YEARS
- CUSTOMISED incentive based on merit of each case
- Facilitate IMPORT DUTY EXEMPTION for raw materials, parts, components, machineries and equipment
- Facilitate STAMP DUTY EXEMPTION on transfer or lease of land or building used for development
- FLEXIBILITY in employment of expatriates and facilitation of human capital development
- FACILITATION FUND for high impact projects

For more information, visit www.ecerd.com.my



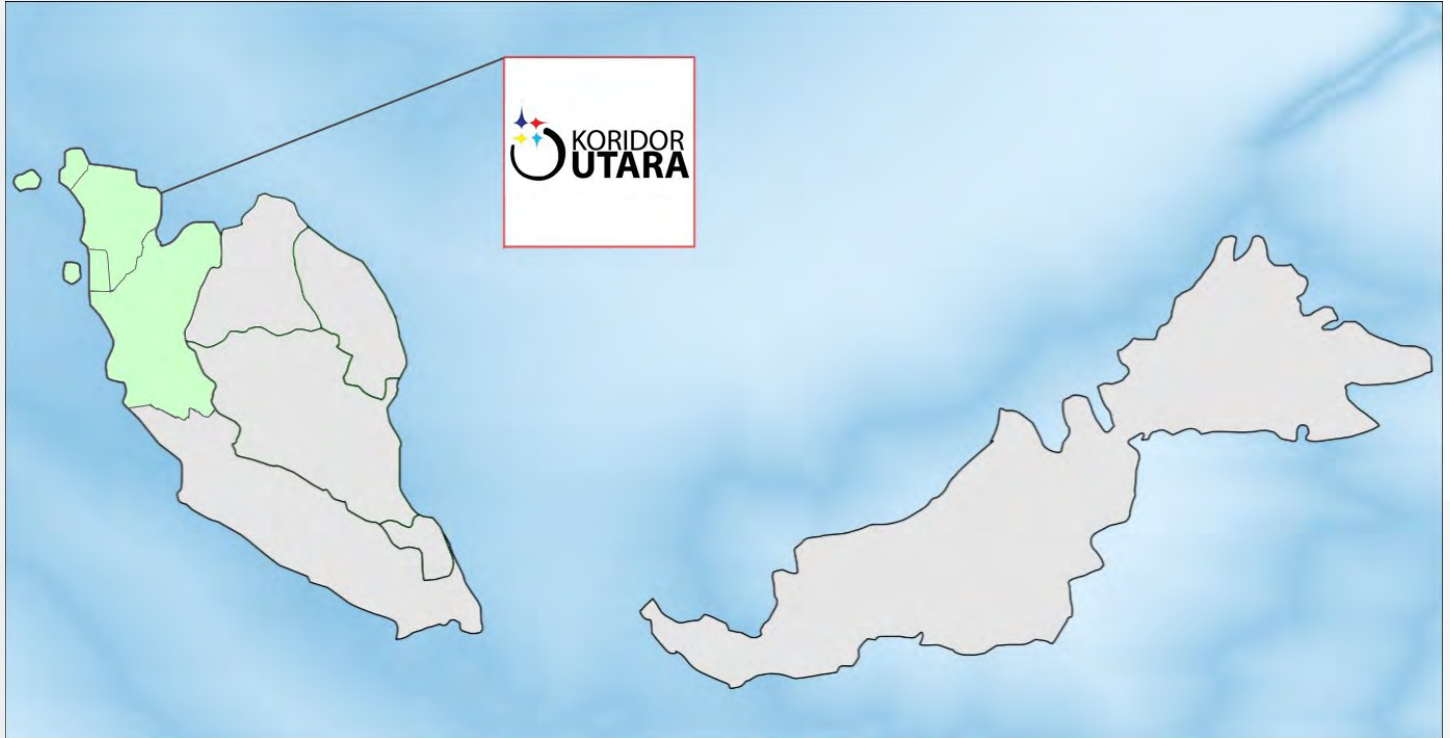
NORTHERN MALAYSIA Northern Corridor Economic Region (NCER)

INTRODUCTION

The Koridor Utara territory encompasses the northern states of Peninsular Malaysia i.e Kedah, Perak, Perlis and Penang.

With 40 years of experience in meeting the demands of the national and international business communities, Koridor Utara is well-known for its business-friendly ecosystem. It leverages on the existing economic activities in the region, specifically in four key economic sectors; agriculture, manufacturing, tourism and logistics.

Its uniquely strategic location-the borders of Malaysia and Thailand and facing the Straits of Malacca-proves to be advantageous in terms of boosting economic growth in the region.



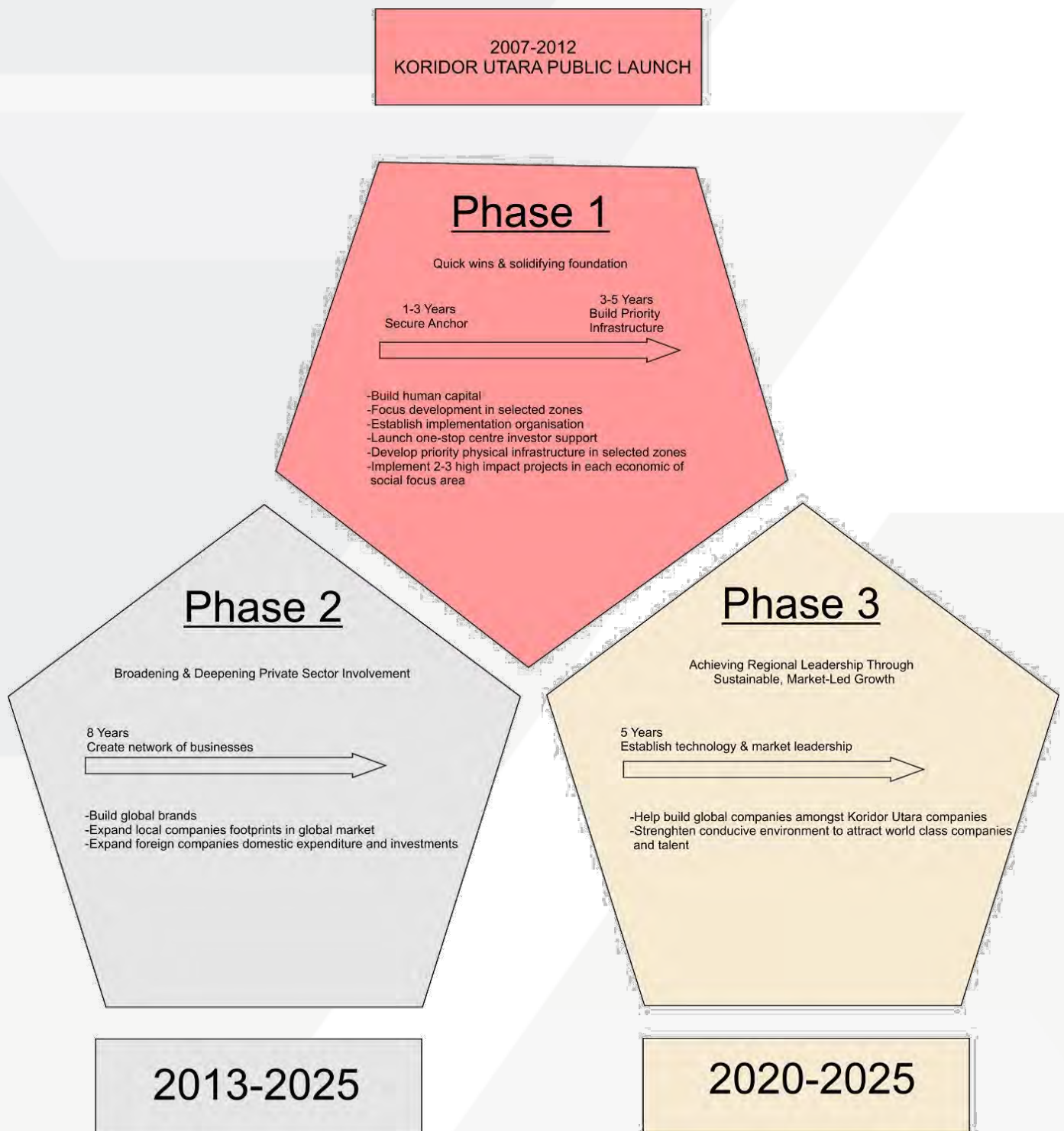
THE **NCER** OF MALAYSIA
COVERS
**PERLIS, KEDAH,
PERAK AND
PULAU PINANG**

NCER focus on:

- Modern Agriculture
- Manufacturing & Design
- Tourism
- Logistic
- Education & Health

Source: Koridor Utara | Northern Corridor Economic Region (dreamedge.jp/ncer/)

NCER MILESTONE



Source: Koridor Utara | Northern Corridor Economic Region (dreamedge.jp/ncer/)

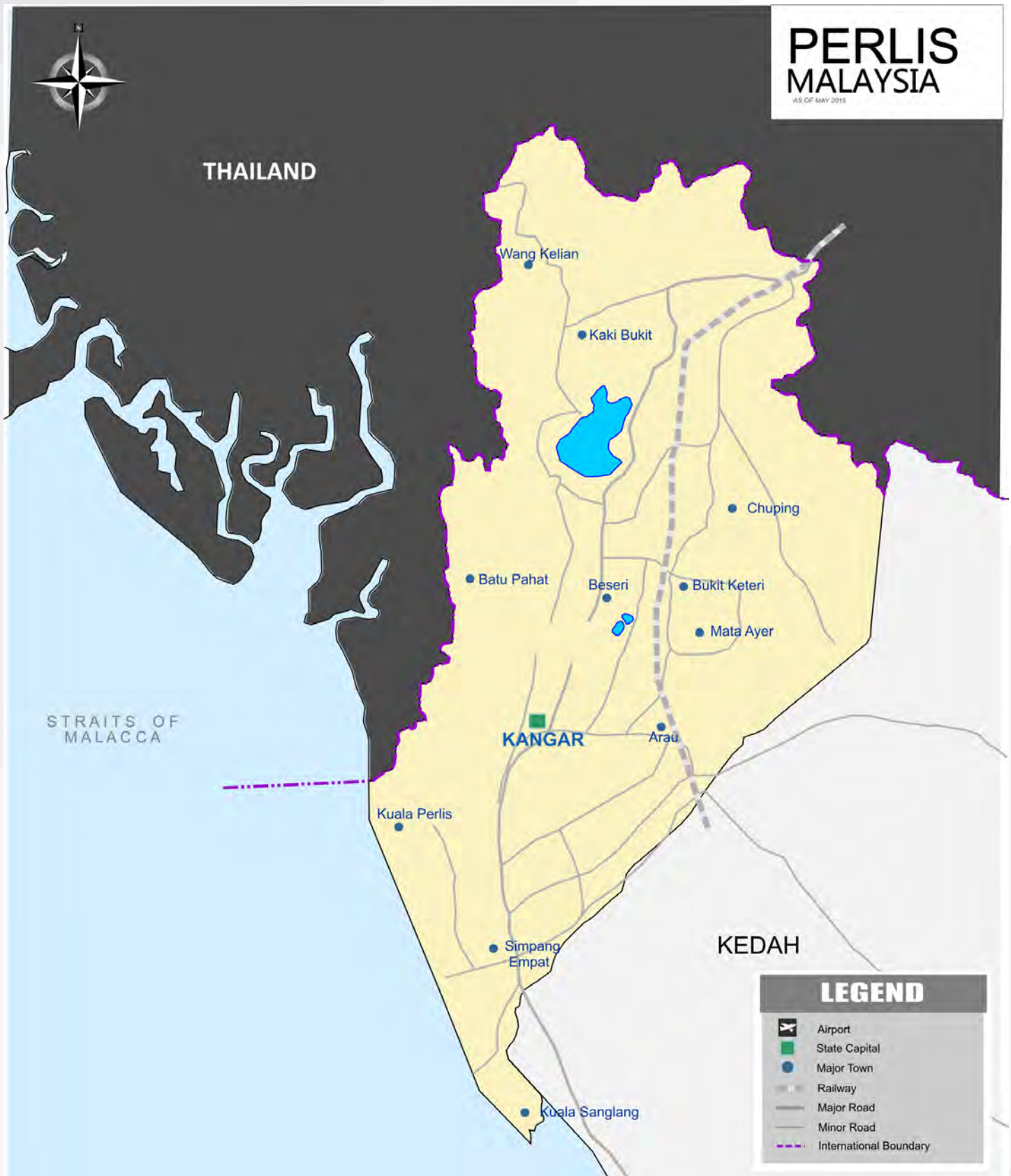
NCER AREA

PERAK



Perak is the second largest state in Peninsular Malaysia, bordering Kedah and the Yala Province of Thailand. Ipoh, the state capital of Perak, is known historically for its rich tin-mining activities until the drop of tin prices, which had severely affected the state economy. The royal capital is set in Kuala Kangsar, where the palace of the Sultan of Perak is located.

PERLIS



Perlis is the smallest state in Malaysia. It lies in the northern part of the west coast of Peninsular Malaysia, and has the Satun and Songkhla provinces of Thailand on its northern border. The capital of Perlis is Kangar, while the royal capital is Arau. Another important town is Padang Besar, at the Malaysian-Thailand border. The main port is the small village of Kuala Perlis, linking mostly to Langkawi Island. Perlis has a snake farm and Gua Kelam as tourist attractions, as well as the small yet beautiful Perlis State Park.

NCER AREA

KEDAH



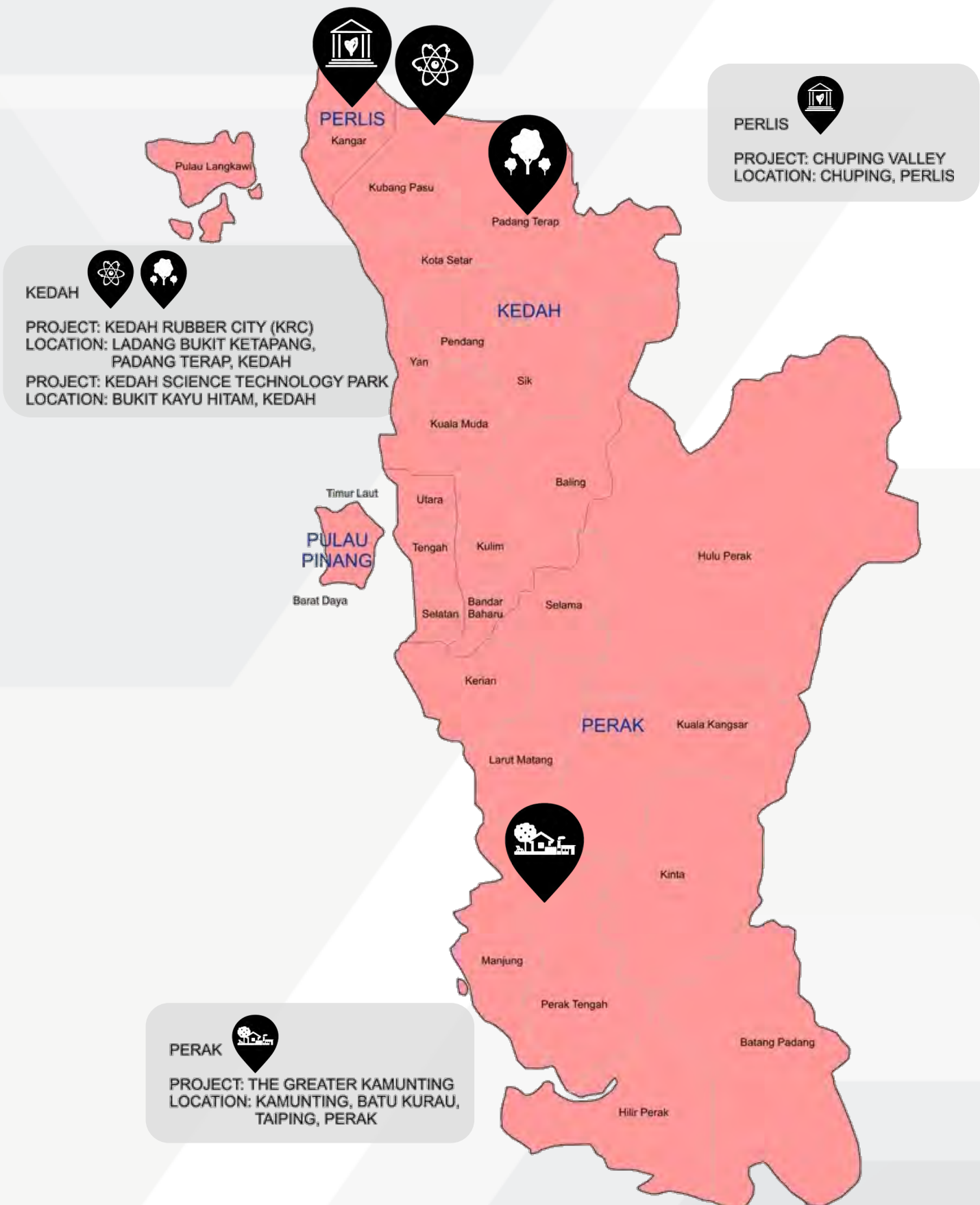
The state of Kedah is located in the northwestern part of Peninsular Malaysia, and covers a total area of 9,425 square kilometers, including the island of Langkawi. It consists mostly of flat rice growing areas, and was called Syburi (Thai : ไทรบุรี) by the Siamese when it was under their influence. Pedu Lake is the largest man-made lake in the state.

PULAU PINANG

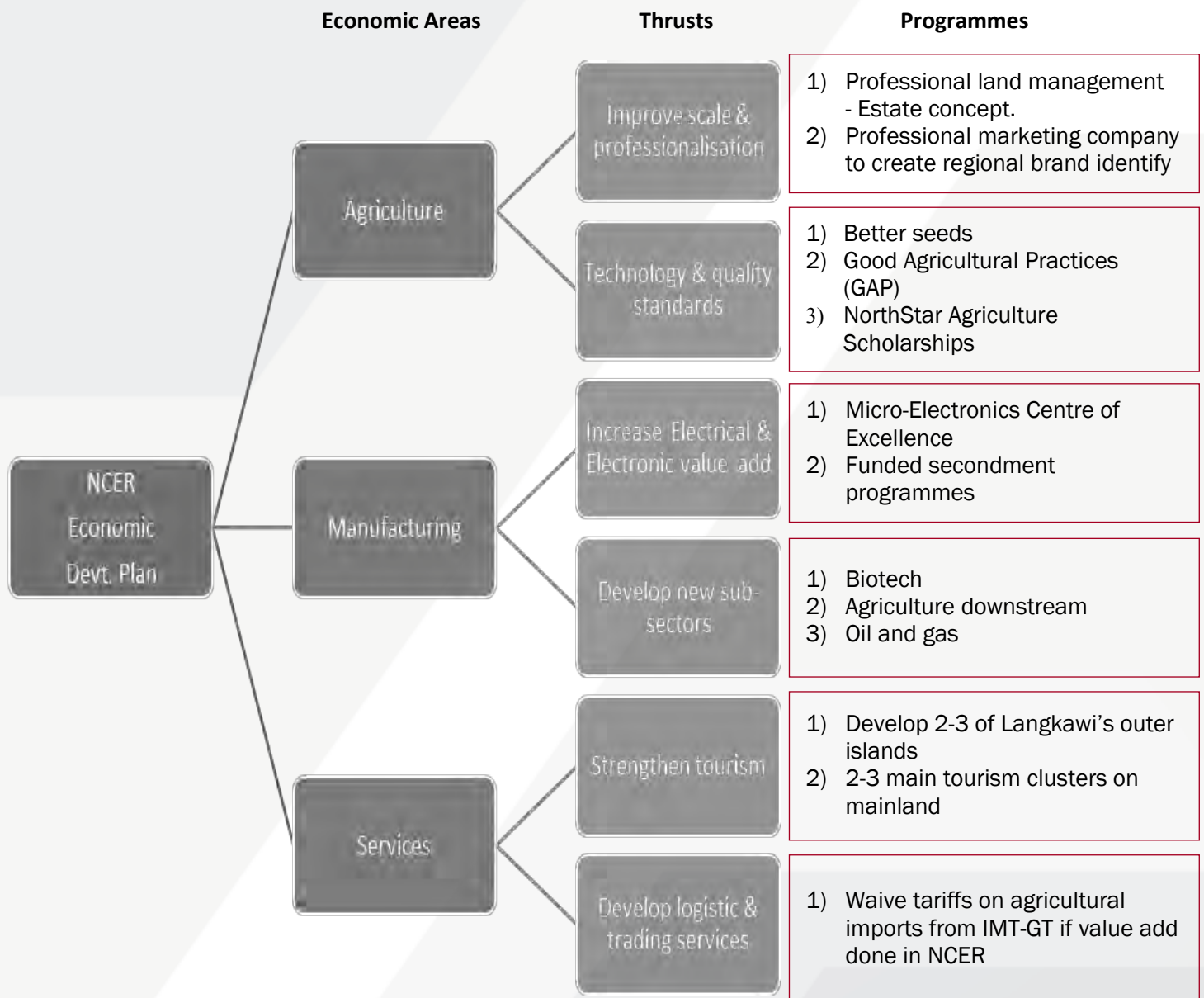


Penang is located on the northwest coast of Peninsular Malaysia by the Strait of Malacca. It is the second smallest state in Malaysia after Perlis. Penang, known as “Pearl of the Orient” to many people, is one of the famous islands in South-East Asia. It is renowned for its culture, food and heritage. In order to preserve the heritage of Penang, modern structures are built surrounding these pre-war buildings. Some of these structures are built more than 100 years ago. Penang was formally inscribed as a UNESCO World Heritage Site on 7th July 2008.

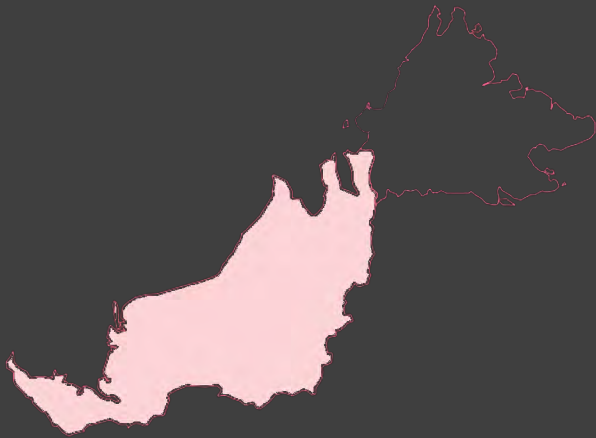
NCER GROWTH NODES



NCER GROWTH NODES



Source: Koridor Utara | Northern Corridor Economic Region (dreamedge.jp/ncer/)



EAST MALAYSIA Sarawak Corridor of Renewable Energy (SCORE)

SARAWAK CORRIDOR OF RENEWABLE ENERGY (SCORE)



square kilometres of the resource rich central region with a population of more than 600,000.

SCORE has a long coastline of more than 1,000 km, over 8 million hectares of forests, almost 5 million hectares of arable land and peat land suitable for agriculture. The corridor has 1.2 billion of known oil reserves, over 80 million tonnes of Silica sand and over 22 million tonnes of Kaolin of China clay, a key component of cosmetics, ceramics and, most recent, for combat area medical equipment.

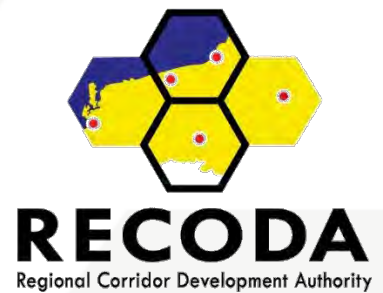


As more energy intensive industries establish themselves in SCORE, they will form the bedrock of the SCORE strategy, giving a robust boost to the development of the growth nodes which in turn will require training centres and technical colleges to train the population and create a core of skilled workers thereby raising the living standards of the population.

In 2014, SCORE accounts for 90% of Sarawak total foreign direct investment of RM 9.6 billion, and about 87.2% were from foreign investors. Chief Minister of Sarawak, Adenan Satem was quoted as saying that 19 projects with more than MYR 32 billion in FDI has been approved so far

The Sarawak Corridor of Renewable Energy (SCORE) is a new development corridor in central Sarawak, a state of Malaysia that is part of the island of Borneo. SCORE was launched on 11th February 2008 by then Malaysian fifth Prime Minister, Abdullah Ahmad Badawi. It is one of the five regional development corridors being developed throughout the country. SCORE is managed by Regional Corridors Development Authorities (RECODA).

In terms of land area, SCORE is the second largest of the corridors and covers an area of more than 70,000



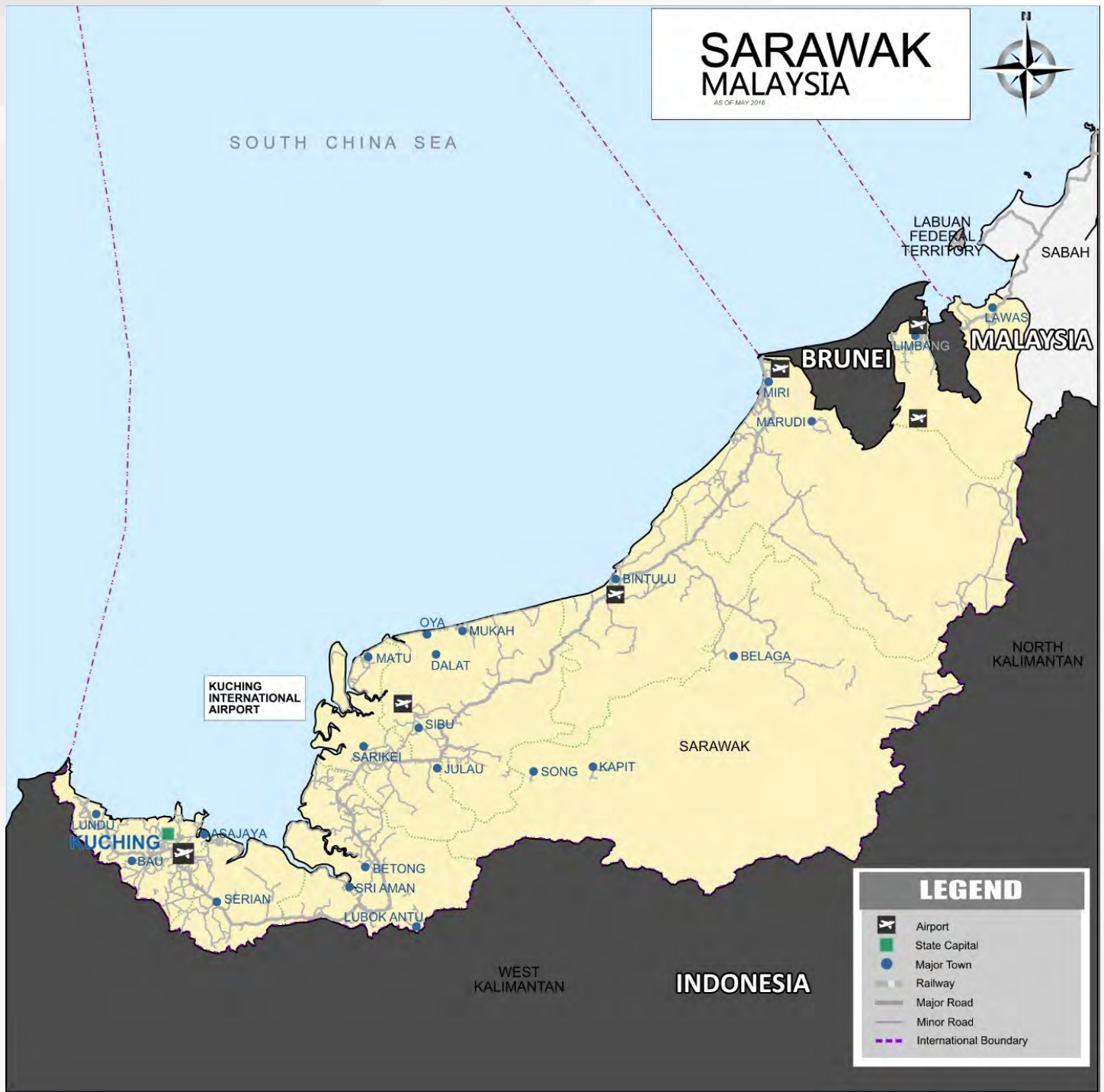


Sarawak is located on the North-Western shore of Borneo Island. It is the largest of the 13 states in the Federation of Malaysia and covers a total area of 124,449 sq km, which equates to nearly 40% of Malaysia's land mass. Sarawak borders Sabah in the North, Brunei in the northwest and the Indonesian province of Kalimantan to the east.

Sarawak's economy is largely driven by its abundant natural resources such as oil, gas and timber however, in the 1980's, Sarawak began diversifying and transforming its economy by focusing on manufacturing, high-tech industries, modern agriculture and the services sector. Sarawak is located strategically south of the booming North Asian markets of the Greater China (China, Hong Kong and Taiwan), Japan, South Korea, and also major economies including Australia and India.

In terms of logistics, access to these markets is relatively simple, as they are separated only by the South China Sea. These markets would be even more accessible as connectivity to the corridor rapidly improves. Sarawak has a great scope for assuming a new role as an industrial centre for these developed markets, especially as neighbouring regions and countries become more congested and their costs continue to rise.

DIVISION IN SARAWAK



Sarawak is comprised of 11 administrative divisions, namely Kuching division, Samarahan division, Sri Aman division, Betong division, Sarikei division, Mukah division, Kapit division, Bintulu division, Miri division, Sibu division and Limbang division.

The city of Kuching, located in the southern region, is the state capital. While Miri in the northern region, is known as Sarawak's Resort City. The other major Towns of Sarawak located in the SCORE region are Bintulu, Mukah and Sibu in the central region.

DEVELOPMENT STRATEGY

Identify & drive relevant investment for priority industries to 3 major growth nodes within the corridor from Tanjung Manis in the south, Mukah in the center and Samalaju in the north

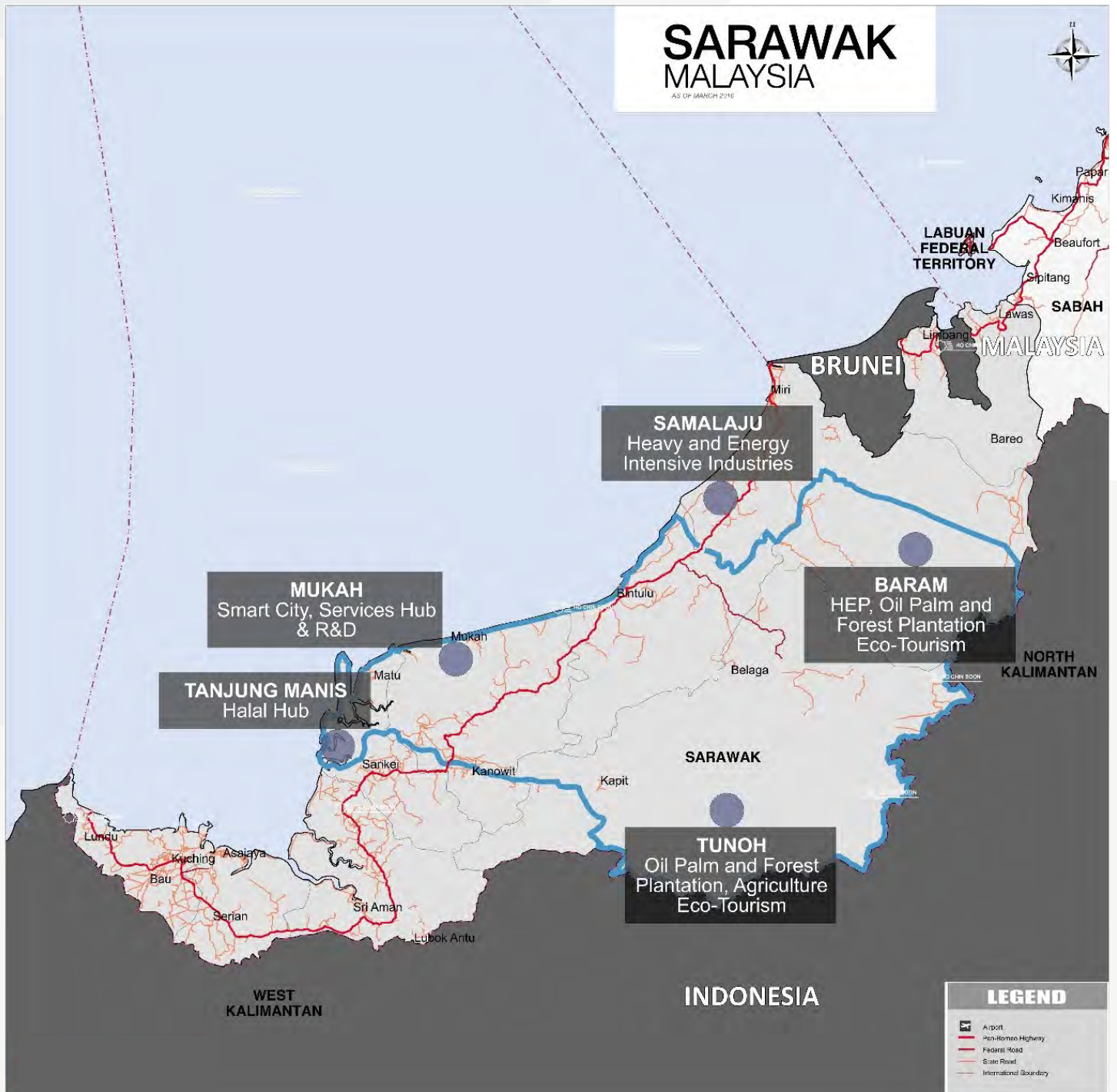
Establish world class standards in infrastructure and telecommunications to ensure accessibility and movement and reliable, unlimited supply of energy progressively moving into heartland.

Fast track development and supply energy from hydro power sites as Murum, Baram and Baleh and mobilise development of coal sites as required.

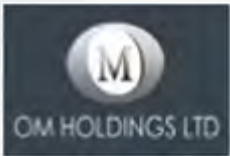
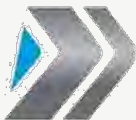
Accelerate human capital development within the corridor by creating new learning centres for Sarawakians and segmen specific immigration based on shareholder needs.

Seamlessly integrate the development of a sustainable tourism industry with a focus on the natural attractions of the central region such as the beaches in the north and upstream lakes.

SCORE AREAS



INVESTORS IN SCORE

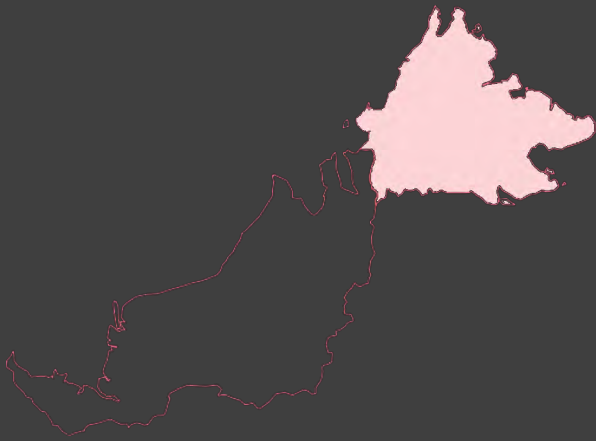
LOGO	COMPANY
	Asia Cement Co., Ltd. / Asia Advanced Materials Sdn. Bhd. Sarawak, Malaysia
	Asia Minerals Limited / Pertama Ferroalloys Sdn. Bhd. Wanchai, Hong Kong
	Elkem Carbon Malaysia Sdn. Bhd. Oslo, Norway
	Fieldmart Sdn. Bhd. Sarawak, Malaysia
	Iwatani-SIG Industrial Gases Sdn. Bhd. (SIGGas) Tokyo, Japan
	OM Holdings Ltd / OM Materials (Sarawak) Sdn. Bhd. Singapore
 Press Metal Berhad	Press Metal Sdn. Bhd. Selangor, Malaysia
	Sakura Ferroalloys Sdn. Bhd. Sarawak, Malaysia
	Sea Party Technology Sdn. Bhd. Sarawak, Malaysia
	Tokuyama Corporation / Tokuyama Malaysia Sdn. Bhd. Sarawak, Malaysia

INCENTIVES

The Federal Government of Malaysia offers a number of very attractive investment incentives, including Pioneer Status which allows for 100% tax exemption for 5 years, Investment Tax allowances, Reinvestment allowances and import duty exemption.

The State Government of Sarawak offers attractive incentives such as competitive land prices, electricity tariffs and water rates.

For more information on incentives please refer to the following documents: www.recoda.com.my



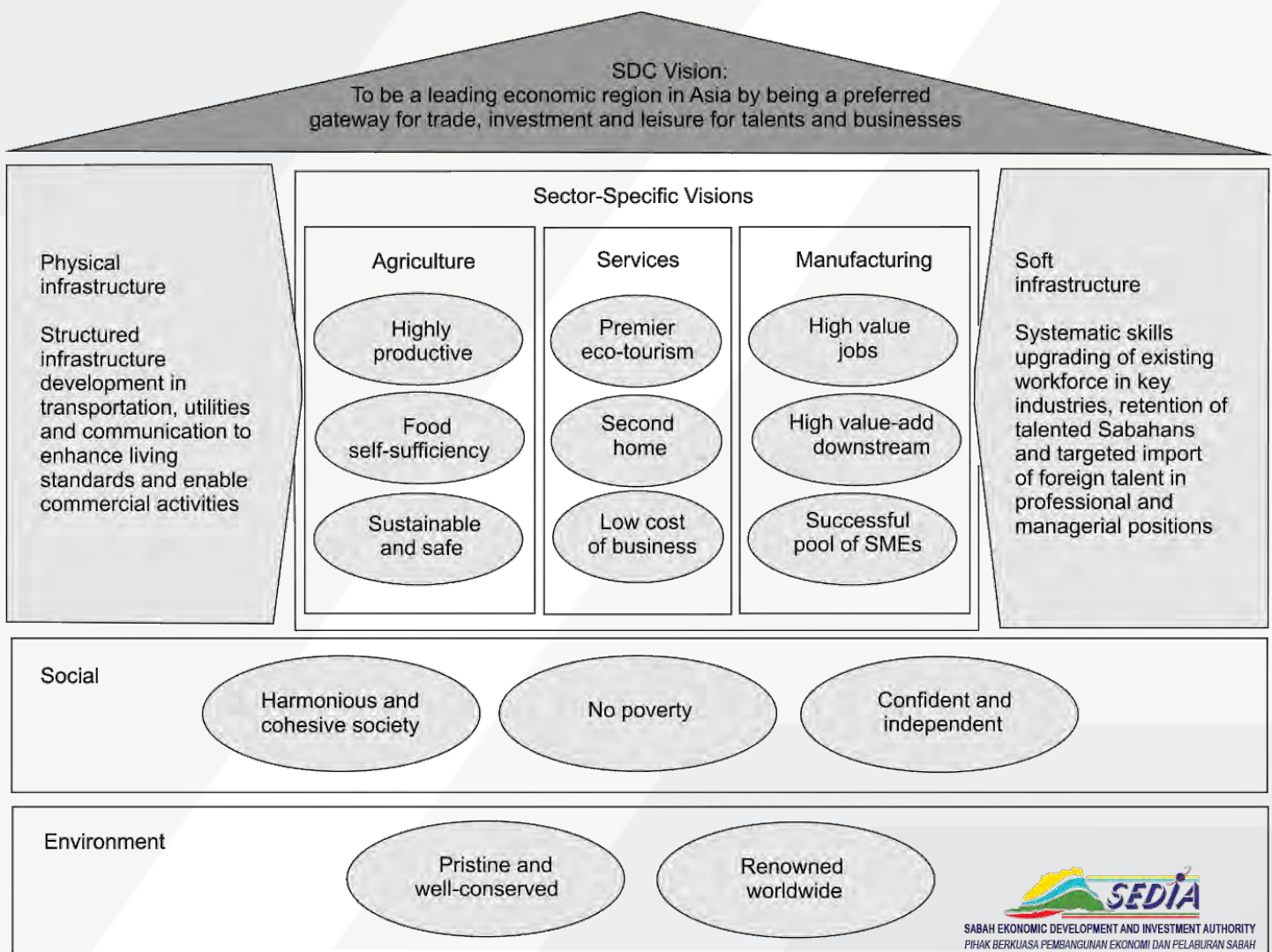
**WEST MALAYSIA
Sabah Development
Corridor
(SDC)**

SABAH ECONOMIC DEVELOPMENT AND INVESTMENT AUTHORITY (SEDIA)

The Sabah Economic Development and Investment Authority (SEDIA) is the one-stop authority tasked with driving Sabah Development Corridor (SDC) investment opportunities. The SDC aims to enhance the quality of life of the people of Sabah by accelerating the growth of the state's economy, promoting regional balance and bridging the rural-urban divide while ensuring sustainable management of the state's resources.

The year 2015 marked the end of the SDC's second phase (2011-2015) which saw greater participation in terms of private investment, small-medium enterprises (SMEs) and human capital development. The second phase of the SDC has been instrumental in accelerating Sabah's development. As at end of September 2015, a total of RM150.7 billion worth of cumulative investments had been committed since the launch of the SDC in 2008. Of this, RM55.1 billion in investments have been realised. These investments include completed high-impact projects and those undergoing construction within the tourism, oil, gas and energy, palm oil, agriculture, education and manufacturing and logistics sectors; as well as those within Greater Kota Kinabalu, the largest urban centre in Sabah.

SEDIA is now preparing to launch the third phase of the SDC, coinciding with the beginning of the First Rolling Plan under the 11MP. This is also timely, with the conclusion of Trans-Pacific Partnership Agreement negotiations. Going forward, SEDIA will place greater emphasis on ensuring the seamless movement of people, goods and services. This emphasis is timely as the state transforms into a diversified, knowledge-intensive with higher value-added economy. Efforts will be directed especially towards enhancing the efficiency of the logistics sector by improving the relevant infrastructure and the integration of land, sea and air services.



WHY INVEST IN SABAH

The Sabah Development Corridor is an economic corridor initiative that spans throughout the state of Sabah. Leveraging on its natural endowment as well as locational advantage to generate economic growth while ensuring optimum resource allocation, SDC with Greater Kota Kinabalu serving as the main growth pole, has designated six Strategic Development Areas (SDAs) in Sabah to complement the Greater Kota Kinabalu Initiative. These are the Bio-Triangle, Agro Marine Belt, Interior Food Valley, Kinabalu Gold Coast Enclave, and Brunei Bay Integrated Development Area and Oil and Gas Clusters. The SDAs have specific fiscal incentives package for investors.

Based on the alignment with the national agenda under the Economic Transformation Programme (ETP) and the National Key Economic Areas (NKEAs) to transform Malaysia into a high-income nation by the year 2020, key focus areas of SDC are agriculture, tourism, logistics and manufacturing; oil, gas and energy; higher education, and palm oil. Entry Point Projects (EPPs) with a target investment of RM77.5 billion by the year 2020 have been identified. Best known for its cultural heritage and natural endowment, SDC has great potential in the services industry and resource-based business ventures.

Sabah offers the following advantages to investors:

Strategic Location

Sabah serves as a connecting point to the rapidly growing BIMP-EAGA region and to the capital cities and market in North East Asia.

Oil, Gas and Energy

Oil and gas resources provide investors with an opportunity to invest in the petrochemical and gas industry. In recent years, the oil, gas and energy sector was the hive of much activity, with the commencement of various projects such as the Sabah Oil and Gas Terminal (SOGT), Sabah Sarawak Gas Pipeline (SSGP) Kimanis Power Plant (KPP) projects, a 30MW Geothermal power plant in Tawau, and the Sabah Ammonia and Urea project (SAMUR) in Sipitang.

Agricultural and Natural Resources

Sabah's fertile agricultural land, marine resources and forests offer great potential in resource-based manufacturing activities such as the timber and wood-based industry, food and agro-based as well as biotechnology industries. Almost 30% of Malaysia's oil palm production comes from Sabah.

Human Capital

The SDC offers green field opportunities in human capital development, especially in environmental, natural resources and biotech-related industries. With direct air accessibility to many capital cities in Asia, Sabah can serve as an education and research centre in environmental and conservation studies. The Danum Valley Field Research Centre has been harbouring research scientists in tropical rainforest from all over the world.

Biodiversity as Eco-Attractions

With more than 2,000 flora species, Mount Kinabalu, Southeast Asia's tallest peak, pristine national parks and conservation areas as well as access to the world renowned Coral Triangle with Sipadan island, Sabah's natural charm is hard to ignore. Mount Kinabalu is listed as an UNESCO heritage site. Sabah biodiversity resources have been well conserved and unaffected by the Ice Age.

Cultural Appeal

Known to be the home of 32 ethnic groups, Sabah's culture is distinct and unique. The multi-cultural environment can inspire creative minds and offers great opportunities in the tourism industry.

SABAH DEVELOPMENT CORRIDOR IMPLEMENTATION PHASES

Phase 1: 9MP 2008-2010

- Boot Up:
Articulate new vision, lay foundation for growth, invest in talent
- Clarify and communicate the vision and strategy of Sabah
- Focus on aligning SDC for growth: quick wins and medium term
 - Economic initiatives
 - Plug gaps in infrastructure
 - Social and environmental initiatives
- Implementation agency fully functional
- Key measure of success: all vital flagship projects kick-started with clear results

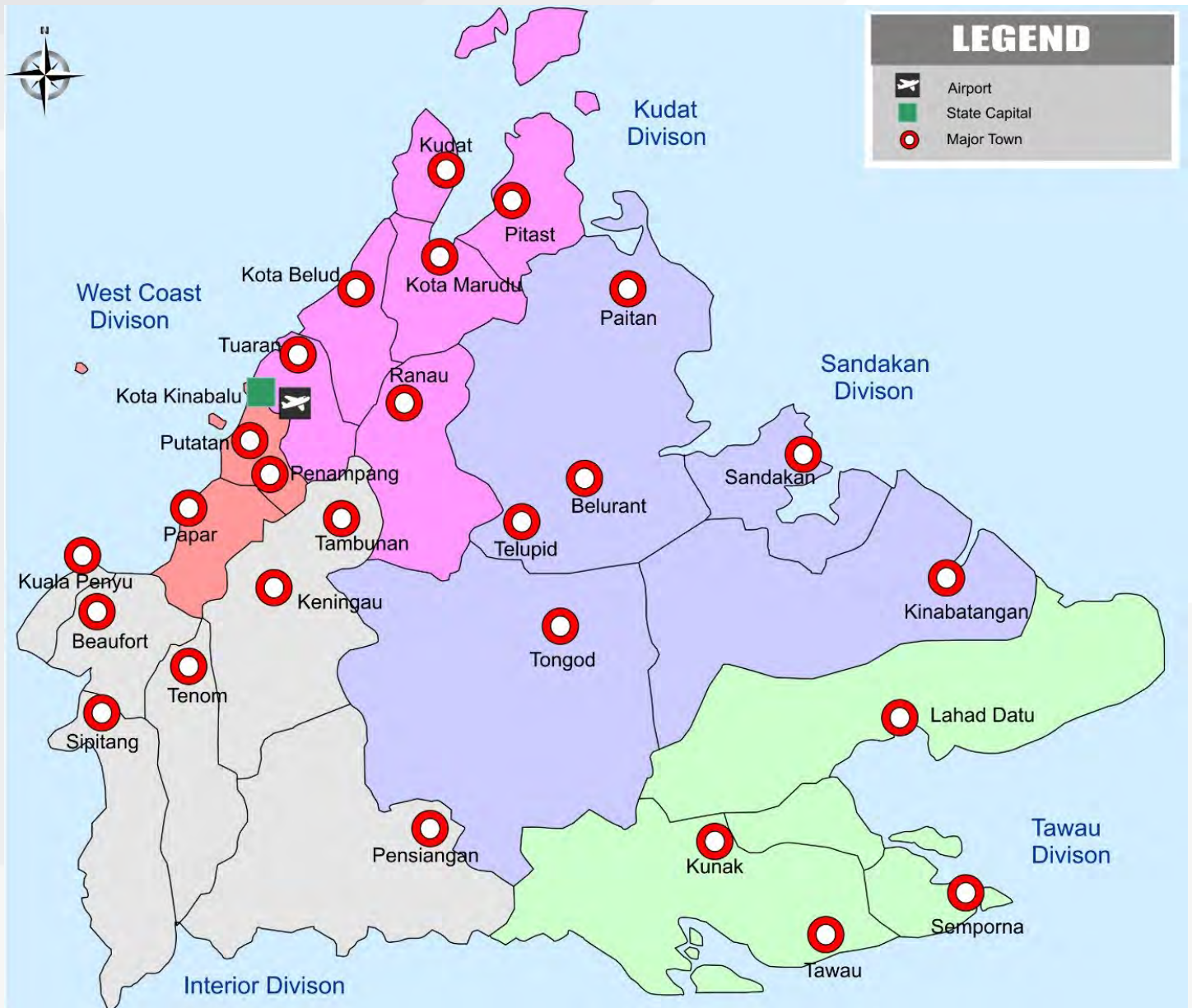
Phase 2: 10MP 2011-2015

- Accelerate:
Sustaining growth through first-class human capital and infrastructure
- Tourism to surpass 10% share of GDP
 - Agri businesses spawned in high potential non-timber forest products, horticulture, livestock, aquaculture and fisheries
 - Critical mass of SMEs serving downstream manufacturing companies created
 - Key measure: 2x increase in GDP by 2015

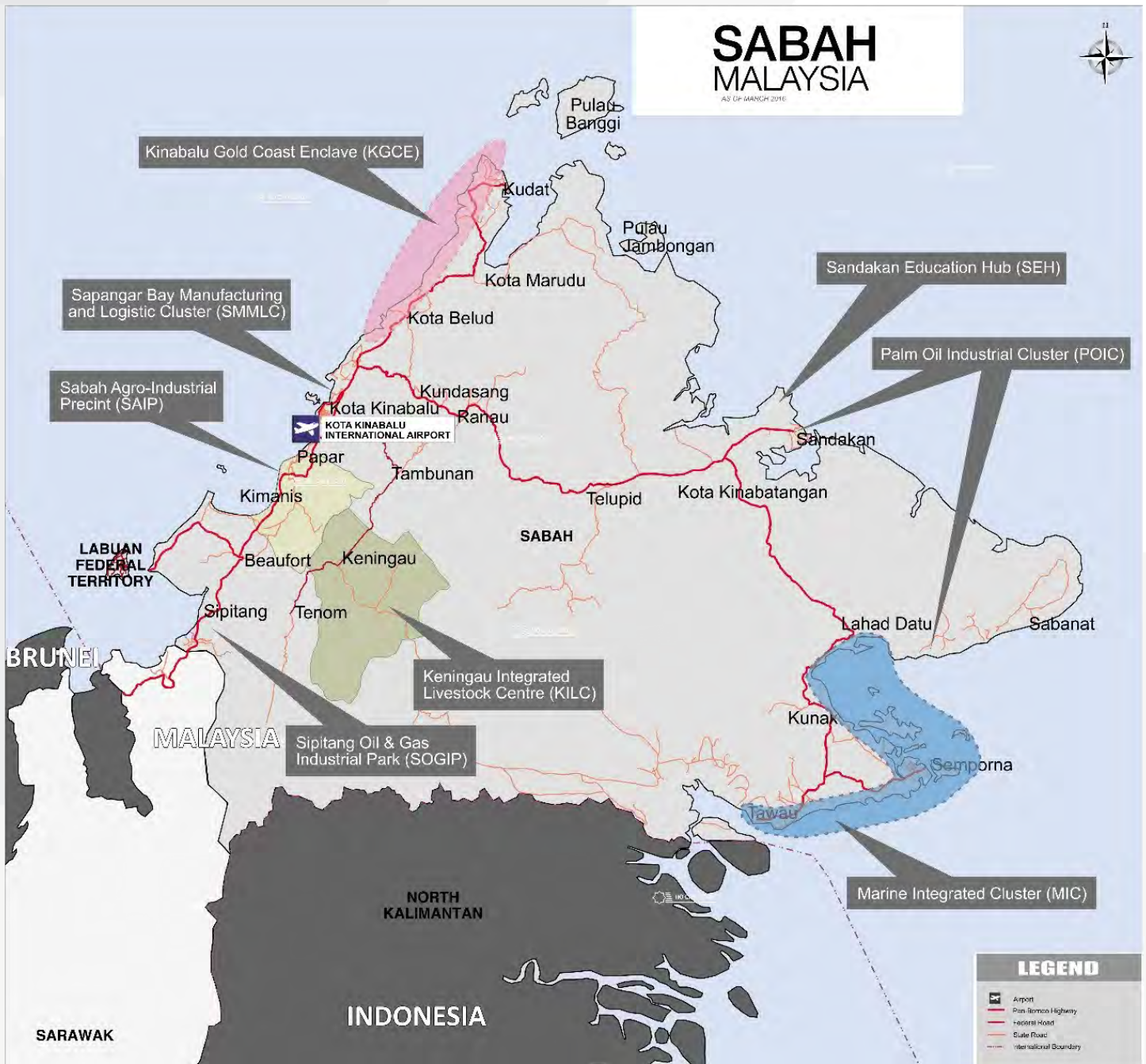
Phase 3: 11-12MP 2016-2025

- Expand:
Emerging as a leading economic region in Malaysia first, and Asia in the longer term
- Kota Kinabalu becomes one of the most liveable cities in Asia
 - Emerging metropolis which draws talent, capital and companies
 - People living in harmony regardless of race, language or religion
 - Key measure: #1 or #2 (Liveability Index) in home market and Top 5 in the region
 - By 2025, a leading economic region in Asia

DIVISION IN SABAH



SDC FLAGSHIPS



INCENTIVES

Location	Flagship and Qualifying Activities	Tax Incentives
KINABALU GOLD COAST ENCLAVE (KGCE) - KOTA KINABALU	A. Tourism Project • Hotel • Resort	A. Tourism Project Full tax exemption on statutory income for 10 years; or Investment Tax Allowance of 100% on qualifying capital expenditure for 5 years - can be offset against 100% of statutory income. Exemption on import duty and sales tax subject to current policy; and Stamp duty exemption on land acquired for development.
	B. Creative Cluster Design Academy - Product design - Fashion/ accessories design Academy of Art - Arts and crafts - Drawing - Sculpture School of Arts - Dance - Drama - Music	B. Creative Cluster Full tax exemption on statutory income for 5 years; or Investment Tax Allowance of 100% on qualifying capital expenditure for 5 years - can be offset against 100% of statutory income; and Full exemption on import duty and sales tax exemption subject to current policy.
INTEGRATED LIVESTOCK VALLEY (ILV) - KENINGAU	Downstream Activities • Manufacturing of cattle feed • Manufacturing of dairy-based products • Manufacturing of meat-based products	Full tax exemption on statutory income for 10 years; or Investment Tax Allowance of 100% on qualifying capital expenditure for 5 years - can be offset against 100% of statutory income, subject to qualifying activities/ products under the Promotion of Investment Act 1986.

INCENTIVES

Location	Flagship and Qualifying Activities	Tax Incentives
SABAH AGRO-INDUSTRIAL PRECINCT (SAIP) - KIMANIS, PAPAR	Production of Halal Food - Downstream Activities Processing of agricultural produce for: - Pharmaceuticals or biopharmaceuticals - Biodiagnostics - Food or feed supplements - Horticultural products - Nutraceuticals - Microbials & probiotics - Development & Production of: - Cell/ tissue cultures - Biopolymers - Biomaterials - Biotechnology process of waste treatment	A. Projects located within the Halal Hub Investment Tax Allowance of 100% for 10 years - can be offset 100% against statutory income.
		B. Projects located outside the Halal Hub Investment Tax Allowance of 100% for 10 years - can be offset 100% against statutory income. Exemption on import duty and sales tax, subject to current policy; Qualifying products/ activities will be determined.
PALM OIL INDUSTRY CLUSTER (POIC) - LAHAD DATU	Downstream Activities - Manufacturing - Oleochemical - Biofuel - Transfree Food Products	Full tax exemption on statutory income for 10 years; or Investment Tax Allowance of 100% on qualifying capital expenditure for 5 years - can be offset against 100% of statutory income, subject to qualifying activities/ products under the Promotion of Investment Act 1986.
SABAH OIL & GAS INDUSTRIAL PARK (SOGIP) - SIPITANG	Downstream Activities – Manufacturing Medium & Heavy Industries - Urea and ammonia production - Solar glass - Ship building and repairs - Marine supply base and fabrication yard - Iron ore palletising - Hot briquette iron - Combined cycle power plant	Full tax exemption on statutory income for 10 years; or Investment Tax Allowance of 100% on qualifying capital expenditure for 5 years - can be offset against 100% of statutory income, subject to qualifying activities/ products under the Promotion of Investment Act 1986. For ship building and repairs industry, incentives are offered under Income Tax Act 1967 as follows: - Full tax exemption on statutory income for 5 years; or - Investment Tax Allowance of 100% on qualifying capital expenditure for 5 years - can be offset against 100% of statutory income.

INCENTIVES

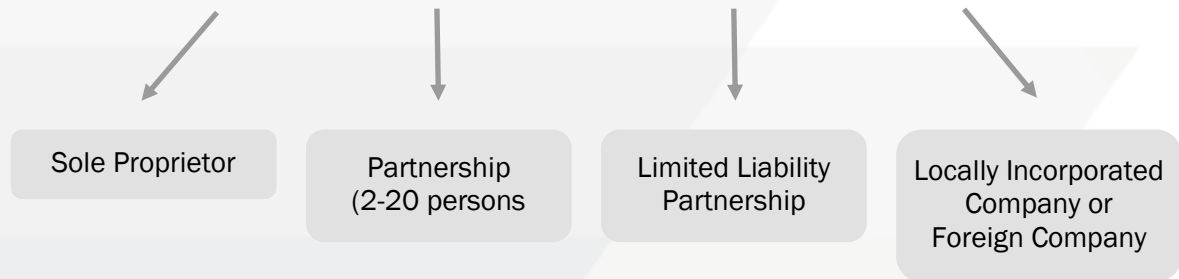
Location	Flagship and Qualifying Activities	Tax Incentives
SANDAKAN EDUCATION HUB - SANDAKAN	• Private Universities • Private Colleges • Training Centres • Skill Training Centres	• Full tax exemption on statutory income for 10 years; or Investment Tax Allowance of 100% on qualifying capital expenditure for 5 years - can be offset against 100% of statutory income. • Exemption on import duty and sales tax exemption on equipments and machineries used, subject to current policy.
MARINE INTEGRATED CLUSTER (MIC) - SEMPORNA	Downstream Activities: • Production of aquaculture products • Seafood • Fresh and dried export • Cosmetics material • Pharmaceutical products	• Full tax exemption on statutory income for 10 years; or Investment Tax Allowance of 100% on qualifying capital expenditure for 5 years - can be offset against 100% of statutory income. • Exemption on import duty and sales tax exemption on equipments and machineries used, subject to current policy.

CHAPTER 5

Business Formation

TYPES OF BUSINESS ENTITIES

In Malaysia, a business may be conducted in the term of:



However, sole proprietorship and partnerships are not available for foreigners as they are meant for Malaysians only.

A foreign company may carry on business in Malaysia by either:

Incorporating a local company with the Companies Commission of Malaysia (SSM)

or

Registering the foreign company in Malaysia with Companies Commission of Malaysia (SSM)

A locally incorporated company or a foreign company must be registered with the Companies Commission of Malaysia (SSM) under the Provisions of the Companies Act 1965 (CA 1965).

Foreign company is defined under the Companies Act 1965 (CA 1965) as:

- A company corporation, society, association, or other body incorporated outside Malaysia; or
- An unincorporated society association, or other body which under the law of its place of origin may sue or be sued, or hold property in the name of the secretary or other officer of the body association dully appointed for that purpose and which does not have its head office or principal place of business in Malaysia

INCORPORATION OF A LOCAL COMPANY

In Malaysia, a business may be conducted in the term of:

A company limited by shares

An unlimited company

A COMPANY LIMITED BY SHARES

A company having a share capital may be incorporated as a:

- Private Company
 - identified through the words 'Sendirian Berhad' or "Sdn Bhd" appearing together with the company's name
- Public Company
 - identified through the words "Berhad" or 'Bhd' appearing together with the company's name

(i) A minimum of two subscribers to the shares of the company (Section 14 CA);

(i) A minimum of two directors (Section 122); and

Requirements to form a company

(i) A company secretary who can be either:

- An individual who is a member of a professional body prescribed by the Minister of Domestic Trade Cooperative and Consumerism; or
- An individual licensed by the Companies Commission of Malaysia (SSM)

*Both the director and company secretary shall have their principal or only place residence within Malaysia

UNLIMITED COMPANY

The procedures and incorporation documents for the incorporation of an unlimited company is the same as company limited by shares. The only difference is that for an unlimited company, the liability of its members must be stated in the Memorandum of Association as unlimited.

INCORPORATION PROCEDURES

1. Application of Name Search

The steps are :

- (i) completion and submission of Form 13A CA (Request For Availability Of Name) to SSM ; and
- (ii) Payment of RM30.00 fee for each name applied.

(Where the proposed company's name is approved by SSM, it shall be reserved for three months from the date of approval.)

2. Lodgment of Incorporation Documents

Incorporation Documents must be submitted to SSM within 3 months from the date of approval of the company's name by SSM, failure of which a fresh application for a name search must be done.

(Steps (i) & (ii) to be repeated)

INCORPORATION DOCUMENTS TO BE LODGED WITH SSM

- 1. Memorandum and Article of Association
- 2. Form 48A
- 3. Form 6
- 4. Other additional documents

1. Memorandum and Article of Association

An original of the Memorandum and Article of association shall each be stamped at RM100.00. Stamps are affixed at the Inland Revenue Board's stamp office.

The first directors and secretaries shall be named in the Memorandum and Article of Association.

The subscribers to the company's shares shall sign the Memorandum and Articles of Association in front of a witness.

Table A of the Fourth Schedule in the CA can be adopted as the Article of Association of the company (Section 30 CA).

***NOTE :** For incorporation of a private company, the articles of association shall contain the following stipulations.

- i. Restriction on the right to transfer the company's shares;
- ii. Limitation on the number of members to not exceed fifty;
- iii. Prohibition to any invitation to the public to subscribe the shares/debentures of the company; and
- iv. Prohibition on public invitation to deposit money with the company.


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graph TD; A([2. Form 48A  
(Statutory Declaration By A Director or  
Promoter Before Appointment)]) --> B[The director or promoter declares under oath that:  
■ He/She is not a bankrupt, and  
■ He/She has not been convicted and imprisoned for any prescribed offences]; B --> C([3. Form 6  
(Declaration of Compliance)]); C --> D[This declaration states that all the requirements of the CA have been complied with. It must be signed by the  
company secretary who handles the registration and is named in the Memorandum and Articles of Association.]; D --> E([4. Additional Documents]); E --> F[■ Original copy of Form 13A]; E --> G[■ A copy of the letter from SSM approving the name of the company.]; E --> H[■ A copy of the identity card of each director and company secretary];
```

2. Form 48A
(Statutory Declaration By A Director or
Promoter Before Appointment)

The director or promoter declares under oath that:

- He/She is not a bankrupt, and
- He/She has not been convicted and imprisoned for any prescribed offences

3. Form 6
(Declaration of Compliance)

This declaration states that all the requirements of the CA have been complied with. It must be signed by the company secretary who handles the registration and is named in the Memorandum and Articles of Association.

4. Additional Documents

- Original copy of Form 13A
- A copy of the letter from SSM approving the name of the company.
- A copy of the identity card of each director and company secretary

REGISTRATION FEES

Each application for the incorporation of a company shall be accompanied with payment as per the schedule following:

AUTHORISED SHARE CAPITAL (RM)	FEES (RM)
Up to 400,000	1,000
400,001–500,000	3,000
500,001 –1 million	5,000
1,000,001–5 million	8,000
5,000,001–10 million	10,000
10,000,001–25 million	20,000
25,000,001–50 million	40,000
50,000,001–100 million	50,000
100,00,001 and above	70,000

CERTIFICATE OF CORPORATION

A certificate of Incorporation will be issued by SSM upon compliance with the incorporation procedures and submission of the duly completed Incorporation Documents.

Upon incorporation, the company is advised to obtain the required license/permit/approval from other relevant authorities prior to carrying on any business outlined in the Memorandum of Association.

REGISTRATION OF FOREIGN COMPANY

A foreign company may carry on business in Malaysia by either:

↓

Incorporating a local company with the Companies Commission of Malaysia (SSM)

or

↓

Registering the foreign company in Malaysia with SSM

Foreign company is defined under the Companies Act 1965 (CA 65) as:

- a company, corporation, society, association or other body incorporated outside Malaysia; or
- an unincorporated society association, or other body which under the law of its place of origin may sue or be sued, or hold property in the name of the secretary or other officer of the body or association duly appointed for that purpose and which does not have its head office or principal place of business in Malaysia.

REGISTRATION PROCEDURES

1. Application of Name Search

The steps are :

- (i) completion and submission of Form 13A CA (Request For Availability Of Name) to SSM ; and
- (ii) Payment of RM30.00 fee for each name applied.

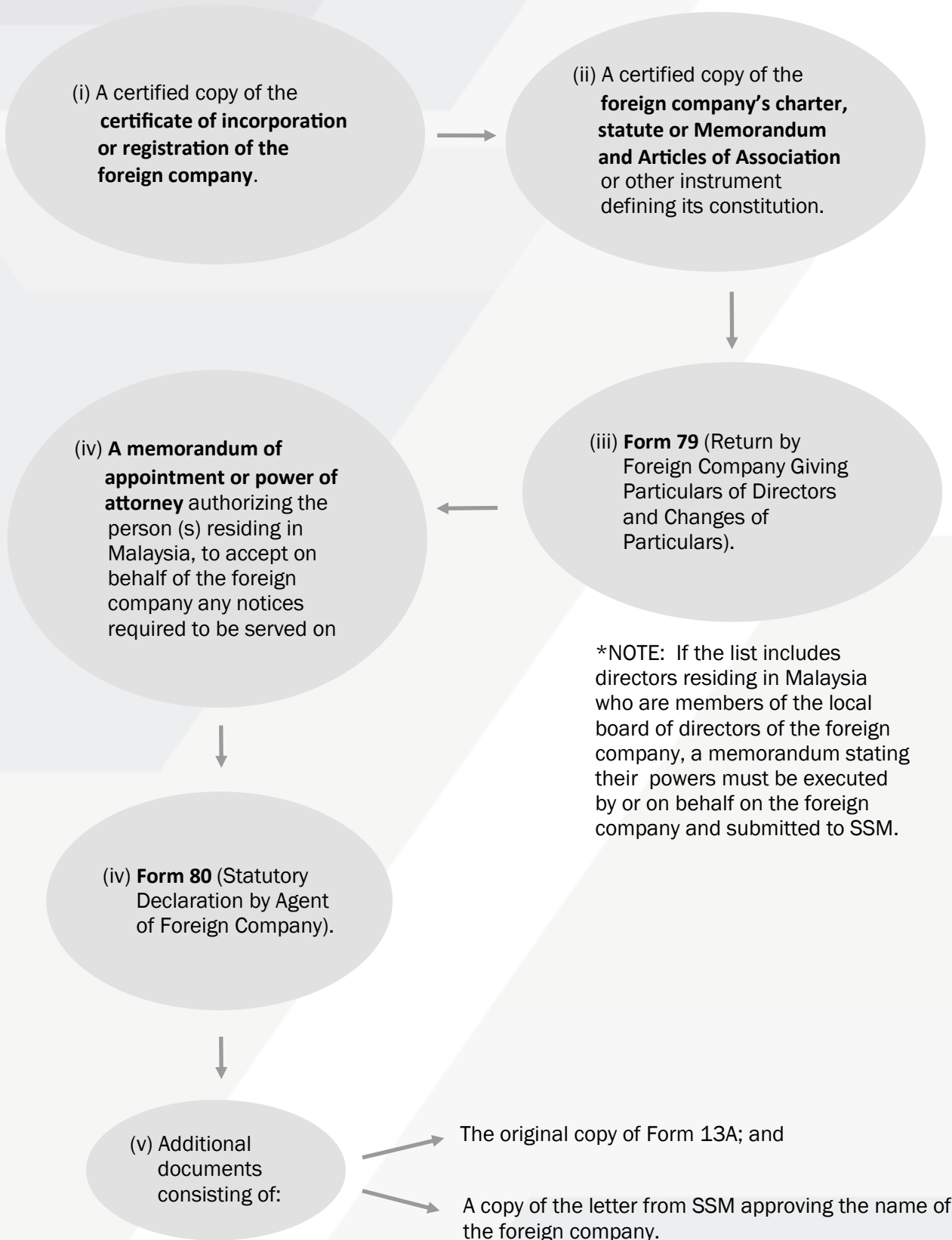
The name to be used to register the foreign company should be the same as registered in its country of origin. Where the proposed company's name is approved by SSM, it shall be reserved for three months from the date of approval.

2. Lodgment of Registration Documents

Registration Documents must be submitted to SSM within 3 months from the date of approval of the company's name by SSM, failure of which a fresh application for a name search must be done.

(Steps (i) & (ii) to be repeated)

REGISTRATION DOCUMENTS TO BE SUBMITTED TO SSM



REGISTRATION FEES

Registration fees shall be as per the payment schedule below:

NOMINAL SHARE CAPITAL (RM EQUIVALENT)	FEES (RM)
Up to 400,000	1,000
400,001–500,000	3,000
500,001 –1 million	5,000
1,000,001–5 million	8,000
5,000,001–10 million	10,000
10,000,001–25 million	20,000
25,000,001–50 million	40,000
50,000,001–100 million	50,000
100,00,001 and above	70,000

In determining the amount of registration fees, the nominal share capital of the foreign company should first be converted to the Malaysian currency (Ringgit Malaysia) at the prevailing exchange rate.

In the event a foreign company does not prescribe any share capital, a flat rate of RM 1,000.00 shall be paid to SSM.

CERTIFICATE OF CORPORATION

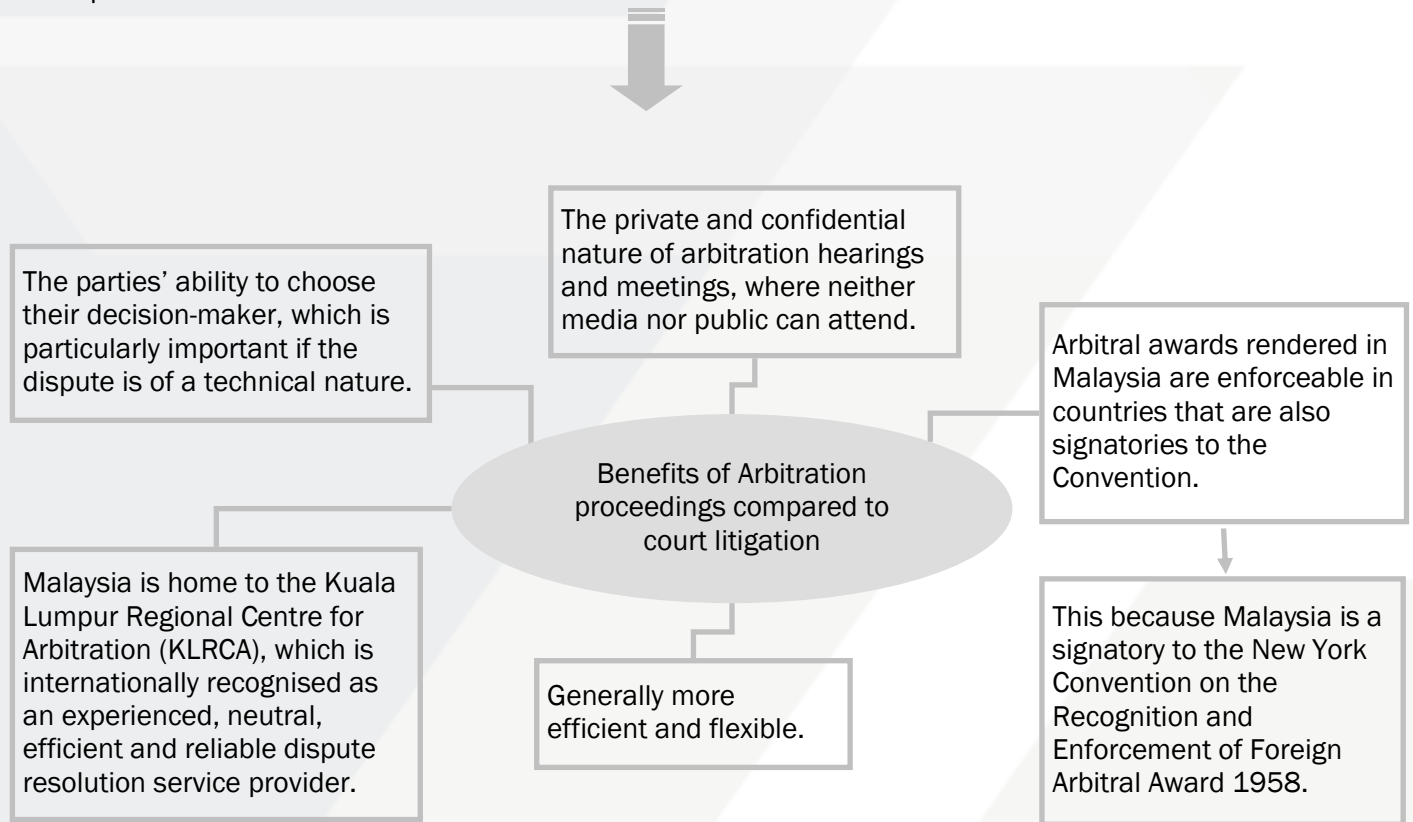
A certificate of registration will be issued by SSM upon compliance with the registration procedures and submission of duly completed Registration Documents.

If any of the described registration documents are in languages other than Malay or English, a certified translation of such documents in Malay or English shall be required.

ARBITRATION IN MALAYSIA

In Malaysia, *Arbitration* is considered as the important alternative to litigation for the commercial sector and it has become a normal practice to incorporate an arbitration clause into commercial contracts.

It appears to be that the contracting parties tend to choose arbitration as their preferred choice of dispute resolution forum.



While the courts have adopted fast track process for dealing with cases, thereby becoming more efficient and quicker, arbitration has an edge over court proceedings, particularly in relation to large commercial matters involving commercial matters involving complex issues which are technical in nature, given the panel of experienced domestic and international arbitrators from different fields of expertise at the KLRCA.

Although court proceedings may not be as costly as arbitration proceedings, the costs of arbitration proceedings at the KLRCA are lower than the costs of other established arbitral institutions.

CHAPTER 6

Accounting & Reporting

FINANCIAL REPORTING FRAMEWORK IN MALAYSIA

Accounting standards in Malaysia are issued by the Malaysian Accounting Standards Board (MASB) by virtue of the power conferred by the Financial Reporting Act 1997 (FRA).

The Financial Reporting Act also establishes the Financial Reporting Foundation, which is the body that is responsible to oversee MASB's performance and financial arrangement.

The functions of the MASB as set out in section 7(1) of the FRA shall be the determination and issuance of accounting standards for the preparation of financial statements which are required to be prepared or lodged under any law administered by:

- the Securities Commission.
- Bank Negara Malaysia.
- the Registrar of Companies.

MASB's sole responsibility would be the approval of MASB Approved Accounting Standards and related documents, such as the Conceptual Framework for Financial Reporting, Exposure Drafts, and other discussion documents.

Financial Statements which are required to be prepared or lodged under any law administered by the Securities Commission, Bank Negara Malaysia or the Registrar of Companies are divided into two categories :

■ Private Entities

■ Entities other than
private entities
(non private entities)

A private entity is a private company incorporated under the Companies Act 1965 that:

- is not itself required to prepare or lodge any financial statements under any law administered by the Securities Commission or Bank Negara Malaysia; and
- is not a subsidiary or associate of, or jointly controlled by, an entity which is required to prepare or lodge any financial statements under any law administered by the Securities Commission or Bank Negara Malaysia.

MASB APPROVED ACCOUNTING STANDARDS

The Malaysian Financial Reporting Standards (MFRS), is mandatory for *entities other than private entities*.

Private Entities shall comply with either :

- **Malaysian Private Entities Reporting Standard (MPERS)** in their entirety for financial statements with annual periods beginning on or after 1 January 2016; or
- **Private Entity Reporting Standards (PERS)** in their entirety for financial statements with annual periods beginning before 1 January 2016; or
- **Malaysian Financial Reporting Standards (MFRS)** in their entirety.

A Private Entity that has in the alternative applied **Financial Reporting Standards (FRS)** as its financial reporting framework shall disclose when it will first present financial statements in accordance with the **MFRS Framework** or the **MPERS**.

The entity shall not revert to apply **FRSs** if it has adopted the **MFRS Framework** or the **MPERS** even if it meets the criteria to do so.

Private entities that have applied FRSs shall apply either **MFRS** or the **MPERS** for annual periods beginning on or after **1st January 2018**.

FINANCIAL STATEMENTS AND AUDIT REQUIREMENT FOR MALAYSIAN-INCORPORATED COMPANIES

In accordance with the Companies Act 1965, every company and the directors and managers are required to keep accounting and other records that will sufficiently explain the transactions and financial position of the company.

They are also required to enable preparation of financial statements that shows a true and fair view and also to keep those records in such manner as to be conveniently and properly audited.



Appropriate entries of accounting and other records should be made within 60 days of the completion of the transactions to which they relate.

These accounting records should be kept for 7 years after the completion of the transactions or operations to which they respectively relate.

These records are also to be kept at the registered office of the company or at such other place in Malaysia as the directors think fit and shall at all times be open to inspection by the directors.



The accounting and other records of operations outside Malaysia may be kept by the company at a place outside Malaysia and there shall be sent to and kept at a place in Malaysia and be at all times open to inspection by the directors, such statements and returns with the respect to the business dealt with in the records so kept as will enable to be prepared true and fair profit and loss accounts and balance sheets and any documents required to be attached thereto.

If any accounting and other records are kept at a place outside Malaysia, the company shall, if required by the Registrar to produce those records at a place in Malaysia, comply with the requirements.



The Court may in any particular case order that the accounting and other records of a company be open to inspection by an approved company auditor acting for a director, but only upon an undertaking in writing given to the Court that information acquired by the auditor during his inspection shall not be disclosed to anyone except the director.

*** If default is made in complying with this section the company and every officer of the company who is in default shall be guilty of an offence against this ACT.**

*Penalty : Imprisonment of *six months or five thousand ringgit or both.*

FINANCIAL STATEMENTS AND AUDIT REQUIREMENT FOR FOREIGN COMPANIES CARRYING ON BUSINESS IN MALAYSIA

Every foreign company and the directors and managers must keep accounting and other records in Malaysia as will sufficiently explain the transactions and financial position of the foreign company (arising out of its operations in Malaysia) and shall cause those records to be kept in such manner as to enable them to be conveniently and properly audited.

Those records shall be audited by an approved auditor.



Appropriate entries of accounting and other records should be made within 60 days of the completion of the transactions to which they relate.

These accounting records should be kept for 7 years after the completion of the transactions or operations to which they respectively relate.

These records are also to be kept at the registered office of the foreign company or at such other place in Malaysia as the directors think fit and shall at all times be open to inspection by the directors.



The Court may in any particular case order that the accounting and other records of a foreign company be open to inspection by an approved company auditor acting for a director, but only upon an undertaking in writing given to the Court that information acquired by the auditor during his inspection shall not be disclosed to anyone except the director.

*** If default is made in complying with this section the foreign company and every officer of the company who is in default shall be guilty of an offence against this ACT.**

*Penalty : Imprisonment of *six months or five thousand ringgit or both.*

AUDITING REQUIREMENTS

All companies (the directors) must present financial statements to its shareholders in a general meeting not later than 18 months after incorporation and, subsequently, at least once in every financial year at intervals of not more than 15 months.

Companies Act 1965 requires every company to appoint an approved auditor to have their accounts audited every year before the Annual General Meeting (AGM).

The auditors shall conduct the audit in accordance with approved standards on auditing in Malaysia, which is the Malaysian Approved Standards on Auditing issued by Malaysian Institute of Accountants (MIA), which is based on the International Standards on Auditing (ISA).

In Malaysia, auditors usually hold office until the following AGM of their client company. They may be appointed or removed at any time.

However, if it is done outside of the AGM, the Company must hold an Extraordinary General Meeting (EGM) of shareholders.

CHAPTER

7

Human Resource

EMPLOYMENT REGULATION

Condition of Employment

Employment Act 1955 is an Act relating to employment issues in Malaysia.

Minimum conditions of employment:

■ Wages

The Minimum Wages Order 2016 come into operation on 1st July 2016.

This Order is not applicable to a domestic servant as defined under section 2 of the Employment Act 1955 [Act 265], section 2 of the Sabah Labour Ordinance [Cap. 67] and section 2 of the Sarawak Labour Ordinance [Cap. 76].

Minimum Wages Rates

- Minimum wages is defined as basic wages, excluding any allowances or other payments.
- The minimum wages rates payable to an employee shall be as follows:

Regional Areas	Minimum Wages Rates			
	Monthly	Daily		Hourly
		Number of working days in a week		
Peninsular Malaysia	RM1,000	6	RM38.46	RM4.81
		5	RM46.15	
		4	RM57.69	
Sabah, Sarawak and Federal Territory of Labuan	RM920	6	RM35.38	RM4.42
		5	RM42.46	
		4	RM53.08	

Rate of wages for employee paid based only on piece rate, tonnage, etc.

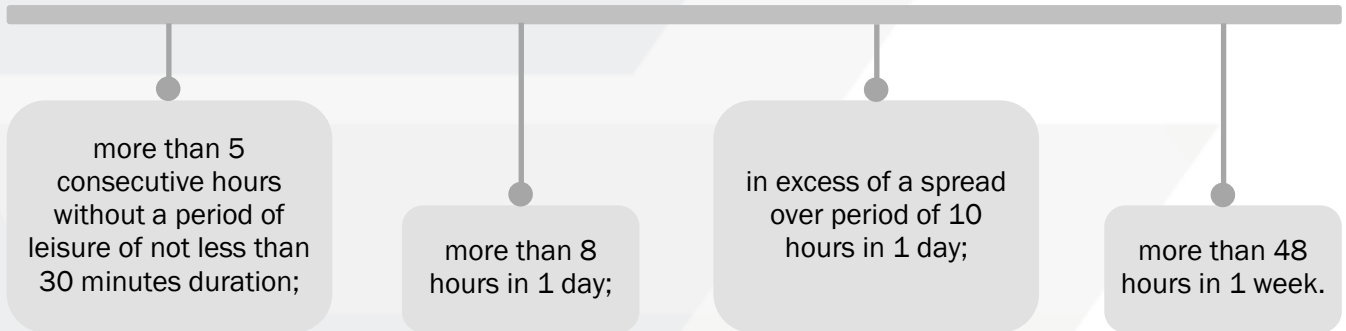
- Employee who is paid based on piece rate, tonnage, task, trip or commission, the rate of monthly wages payable to the employee shall not be less than the following rate:

Regional Areas	Rates of Wages (Monthly)
Peninsular Malaysia	RM1,000
Sabah, Sarawak and Federal Territory of Labuan	RM920

■ Hours of Work, Holidays and Leaves

Hours of Work

Except as provided in section 60A (1), an employee is NOT required to work:

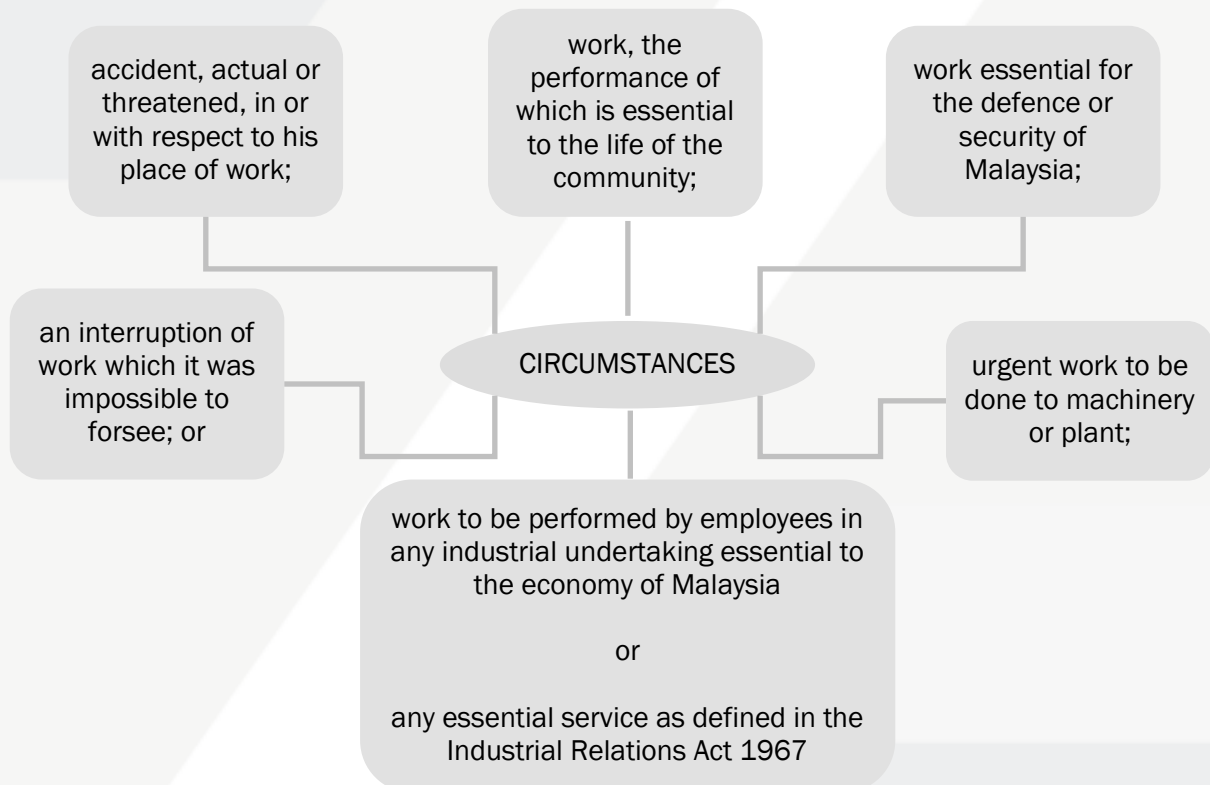


Rest Day

Every employee shall be allowed in each week a rest day of one whole day as may be determined from time to time by the employer

Work on Rest Day

An employee may be required by his employer to exceed the limit of hours prescribed and to work on a rest day, in the case of:



Provided that the Director General have the power to enquire and decide whether or not the employer is justified to call upon the employee to work in the circumstances specified above.

It is important to take note that, any overtime work carried out (number of hours of work carried out in excess of the normal working hours per day), the employee must be paid at a rate not less than one and half times his hourly rate of pay.

Its irrespective of the basis on which his rate of pay is fixed.

Holidays

Every employee shall be entitled to a paid holiday at his ordinary rate of pay on the following days in any one calendar year.

*on 11 Days - gazetted public holidays
(5 of which shall be)

- **National Day** (August 31)
- **Birthday of the **Yang di-Pertuan Agong** (1st Saturday in June)
- **Birthday of the Ruler or the ***Yang di-Pertua Negeri**
(State in which the employee wholly or mainly works under his contract of service, or the Federal Territory Day (February 01) if the employee wholly or mainly works in the Federal Territory)
- **Workers' Day** (May 01)
- **Malaysia Day** (September 16)

* on any day appointed as a public holiday for that particular year under section 8 of the Holidays Act 1951 [Act 369]

**Yang di-Pertuan Agong - the monarch and head of state of Malaysia.

***Yang di-Pertua Negeri - head of state (ceremonial governors of the Malaysian states without monarchs namely, Penang, Malacca, Sabah & Sarawak).

If any of the public holidays falls on a rest day or any other public holiday the working day following immediately the rest day or the other public holiday shall be a paid holiday in substitution of the first mentioned public holiday.

Employee working on any paid holiday is entitled for pay, in the case;

employee employed on a monthly, weekly, daily, hourly, or other similar basis

2 days' wages at the ordinary rate of pay

employee employed on piece rates

twice the ordinary rate per piece

regardless that the period of work done on that day is less than the normal hours of work.

Annual Leaves

An employee shall be entitled to paid annual leave of:

- 8 days - if employed for a period of less than 2 years;
- 12 days - if employed for a period of 2 years or more but less than 5 years;
- 16 days - if employed for a period of 5 years or more

If not completed 12 months of continuous service with the same employer during the year in which his contract of service ends, paid annual leave must be in direct proportion to the number of completed months of service.

Fraction of a day of annual leave to be calculated as:

- less than 1/2 of a day - disregarded
- 1/2 or more of a day - deemed to be 1 day

Sick Leave

An employee shall be entitled to paid sick leave,

(a) where no hospitalization is necessary-

- 14 days - if employed for less than 2 years;
- 18 days - if employed for 2 years or more but less than 5 years;
- 20 days - if employed for 5 years or more

or

(b) where hospitalization is necessary as certified by registered medical practitioner or medical officer :
60 days

Minimum Retirement Age

Minimum Retirement Age Act 2012

- The minimum retirement age of an employee shall be upon the employee attaining the **age of 60 years**.
- The Minister may, prescribe a minimum retirement age higher (> 60 years old) and subsequently the prescribed minimum retirement age shall supersede the minimum retirement age provided in the Act.

Premature Retirement

An employer shall not prematurely retire an employee before the employee attains the minimum retirement age.

An employer who fails to comply with the Act will be liable to a fine not exceeding **ten thousand ringgit**.

A premature retirement does not include an optional retirement and also the termination of a contract of service for any reason other than on the ground of age.

Optional Retirement

Although the minimum age of retirement is at 60 years, an employee may **retire earlier** upon attaining the age of optional retirement as agreed in the contract of service or collective agreement.

Employment of Women*Prohibition of night work*

Employer shall not require any female employee to work in any industrial or agricultural undertaking between 10.00 pm - 5.00am nor commence work for the day without having had a period of 11 consecutive hours free from such work.

Prohibition of underground work

No female employee shall be employed in any underground working.

Every female employee shall be entitled to:

- maternity leave (maternity leave: 60 days) for an eligible period in respect of each confinement; and
- receive maternity allowance

STATUTORY CONTRIBUTION

Employees Provident Fund (EPF)

It is mandatory monthly contributions on the amount of wages to be made by both the employer and the employee to a government-managed retirement fund.

The amount is calculated based on the monthly wages of an employee. The employees' monthly statutory contribution rates have been reduced from 11% to **8%** for members below age 60 and from 5.5% to **4%** for those age 60 and above.

This provision is effective from **March 2016 until December 2017 salary**.

However, members can opt to maintain the current contribution rate of 11% by completing the "*Notis Pilihan Mencarum Melebihi Kadar Berkanun (KWSP 17A Khas2016)*" and submit to their respective employers.

There is **no change to the employers'** statutory contribution rates.

* Current contribution rate is in accordance with wage/salary received. Applicable rates are as follows:

Age Group	Employee	Employer			
Member below age 60	8%	Employee's salary/wages is RM5,000 and below	13%	Employee's salary/wages is above RM5,000	12%
Members age 60 and above	4%	Employee's salary/wages is RM5,000 and below	6.5%	Employee's salary/wages is above RM5,000	6%

A member / employee who receives a wage / salary of more than RM20,000.00, the contribution must be calculated according to the chosen contribution rate from the wage / salary amount for the particular month and the contribution must be rounded up to the next ringgit.

It is considered to be an offence if fail to make appropriate contributions.

All foreign workers, expatriates and their employers are exempted from mandatory contributions. However, the employees and employers may choose to contribute at the applicable rates as following:

Age Group	Employee	Employer
Member below age 60	8%	RM5.00
Members age 60 and above	4%	RM5.00

A member / employee who receives a wage / salary of **more than RM20,000.00**, the contribution must be calculated **according to the chosen contribution rate** from the wage / salary amount for the particular month and the contribution must be **rounded up to the next ringgit**.

Social Security Organisation (SOCSO)

It is compulsory for all eligible Malaysian citizens and permanent resident employees to register. Mandatory contributions are to be made by both employee and the employer.

Employers and his employees must be registered with SOCSO not later than 30 days on which the Act becomes applicable to the industry.

SOCSSO contribution provides for TWO schemes;

Employment Injury & Invalidity Schemes

- All employees who have NOT attained **60 years** of age are required to contribute. (excluding those who have attained 55 years of age and have made no prior contributions before they reach 55 years)
- The rates of contribution under this category comprise of 1.75% employer's share and 0.5% of employee's monthly wages

Employment Injury Scheme

- Employees 60 years old and above and still working.
- Employees above 55 years old at the time of first register and contribute to SOCSO.
- Insured Person receiving Invalidity Pension and still working and receiving less than 1/3 of the average monthly wages before the invalidity.
- Contribution is paid by the employer for the Employment Injury Scheme.
- Rate of contribution is only 1.25% of the employee's monthly wages solely borne by the employer

SOCSSO — RATE OF CONTRIBUTIONS

No.	Actual monthly wage of the month	First category (Employment injury scheme and invalidity scheme)			Second category (Employment injury scheme)
		Employer's Contribution	Employee's Contribution	Total Contribution	Contribution by Employer only
1	Wages up to RM30	40 cents	10 cents	50 cents	30 cents
2	When wages exceed RM30 but not RM50	70 cents	20 cents	90 cents	50 cents
3	When wages exceed RM50 but not RM70	RM1.10	30 cents	RM1.40	80 cents
4	When wages exceed RM70 but not RM100	RM1.50	40 cents	RM1.90	RM1.10
5	When wages exceed RM100 but not RM140	RM2.10	60 cents	RM2.70	RM1.50
6	When wages exceed RM140 but not RM200	RM2.95	85 cents	RM3.80	RM2.10
7	When wages exceed RM200 but not RM300	RM4.35	RM1.25	RM5.60	RM3.10
8	When wages exceed RM300 but not RM400	RM6.15	RM1.75	RM7.90	RM4.40
9	When wages exceed RM400 but not RM500	RM7.85	RM2.25	RM10.10	RM5.60
10	When wages exceed RM500 but not RM600	RM9.65	RM2.75	RM12.40	RM6.90
11	When wages exceed RM600 but not RM700	RM11.35	RM3.25	RM14.60	RM8.10
12	When wages exceed RM700 but not RM800	RM13.15	RM3.75	RM16.90	RM9.40
13	When wages exceed RM800 but not RM900	RM14.85	RM4.25	RM19.10	RM10.60
14	When wages exceed RM900 but not RM1,000	RM16.65	RM4.75	RM21.40	RM11.90
15	When wages exceed RM1,000 but not RM1,100	RM18.35	RM5.25	RM23.60	RM13.10
16	When wages exceed RM1,100 but not RM1,200	RM20.15	RM5.75	RM25.90	RM14.40
17	When wages exceed RM1,200 but not RM1,300	RM21.85	RM6.25	RM28.10	RM15.60
18	When wages exceed RM1,300 but not RM1,400	RM23.65	RM6.75	RM30.40	RM16.90
19	When wages exceed RM1,400 but not RM1,500	RM25.35	RM7.25	RM32.60	RM18.10
20	When wages exceed RM1,500 but not RM1,600	RM27.15	RM7.75	RM34.90	RM19.40
21	When wages exceed RM1,600 but not RM1,700	RM28.85	RM8.25	RM37.10	RM20.60
22	When wages exceed RM1,700 but not RM1,800	RM30.65	RM8.75	RM39.40	RM21.90
23	When wages exceed RM1,800 but not RM1,900	RM32.35	RM9.25	RM41.60	RM23.10
24	When wages exceed RM1,000 but not RM2,000	RM34.15	RM9.75	RM43.90	RM24.40
25	When wages exceed RM2,000 but not RM2,100	RM35.85	RM10.25	RM46.10	RM25.60
26	When wages exceed RM2,100 but not RM2,200	RM37.65	RM10.75	RM48.40	RM26.90
27	When wages exceed RM2,200 but not RM2,300	RM39.35	RM11.25	RM50.60	RM28.10
28	When wages exceed RM2,300 but not RM2,400	RM41.15	RM11.75	RM52.90	RM29.40
29	When wages exceed RM2,400 but not RM2,500	RM42.85	RM12.25	RM55.10	RM30.60
30	When wages exceed RM2,500 but not RM2,600	RM44.65	RM12.75	RM57.40	RM31.90
31	When wages exceed RM2,600 but not RM2,700	RM46.35	RM13.25	RM59.60	RM33.10
32	When wages exceed RM2,700 but not RM2,800	RM48.15	RM13.75	RM61.90	RM34.40
33	When wages exceed RM2,800 but not RM2,900	RM49.85	RM14.25	RM64.10	RM35.60
34	When wages exceed RM2,900 but not RM3,000	RM51.65	RM14.75	RM66.40	RM36.90
35	When wages exceed RM3,000 but not RM3,100	RM53.35	RM15.25	RM68.60	RM38.10
36	When wages exceed RM3,100 but not RM3,200	RM55.15	RM15.75	RM70.90	RM39.40
37	When wages exceed RM3,200 but not RM3,300	RM56.85	RM16.25	RM73.10	RM40.60
38	When wages exceed RM3,300 but not RM3,400	RM58.65	RM16.75	RM75.40	RM41.90
39	When wages exceed RM3,400 but not RM3,500	RM60.35	RM17.25	RM77.60	RM43.10
40	When wages exceed RM3,500 but not RM3,600	RM62.15	RM17.75	RM79.90	RM44.40
41	When wages exceed RM3,600 but not RM3,700	RM63.85	RM18.25	RM82.10	RM45.60
42	When wages exceed RM3,700 but not RM3,800	RM65.65	RM18.75	RM84.40	RM46.90
43	When wages exceed RM3,800 but not RM3,900	RM67.35	RM19.25	RM86.60	RM48.10
44	When wages exceed RM3,900 but not RM4,000	RM69.05	RM19.75	RM88.80	RM49.40
45	When wages exceed RM4,000	RM69.05	RM19.75	RM88.80	RM49.40

Principal employers are required to contribute monthly for every employee that is eligible according to the rates as stipulated by the Act.

The rates are based on the total sum of the monthly wages received by an employee.

Contribution begins on the first month when the employee commences employment.

Human Resources Development Fund (HRDF)

HRDF is an organisation that drives development of a competent workforce to underpin the vision of a high income economy.

HRDF operates on the basis of a **mandatory levy payment system** imposed by the Government on certain specified group of employers for the purpose of employee training and skills upgrading.

Those categories of employers are liable to pay a Human Resource Development levy for each working employee at the rate of **1.0%** of the monthly wages of the employee.

It is to be noted that an employer who opts to be registered, shall pay a HRD levy in respect of each of his employees at the rate of **0.5%** of the monthly wages of the employee.

**The Minister of Human Resources, may by order published in the Gazette, reduce or increase the rate of the levy specified.*

*** Some employers may even be exempted fully or partially from the payment of this levy under the order of the Minister of Human Resources.*

CATEGORIES OF EMPLOYERS

Manufacturing Sector

Service Sector

Mining and Quarrying Sector

Sector	Requirement of Employers	Paid-up Capital (RM million)	Rate of Levy (%)
Manufacturing	Employers with 50 and above of Malaysian employees	-	1.0 (mandatory)
	Employers with 10 to 49 Malaysian employees	2.5 and above	1.0 (mandatory)
	Employers with 10 to 49 Malaysian employees (option to register with PSMB)	Below 2.5	0.5 (optional)

Sector	Requirement of Employers	Paid-up Capital (RM million)	Rate of Levy (%)
Services	Employers with 10 and above of Malaysian employees (applicable to selected industries)	-	1.0 (mandatory)
	Employers with 30 and above of Malaysian employees (applicable to food and beverages services)	-	1.0 (mandatory)
	Employers with 50 and above of Malaysian employees (applicable to hypermarkets, supermarkets and departmental stores)	-	1.0 (mandatory)

Sector	Requirement of Employers	Paid-up Capital (RM million)	Rate of Levy (%)
Mining and Quarrying	Employers with 50 and above of Malaysian employees	-	1.0 (mandatory)
	Employers with 10 to 49 Malaysian employees	2.5 and above	1.0 (mandatory)
	Employers with 10 to 49 Malaysian employees (option to register with PSMB)	Below 2.5	0.5 (optional)

EMPLOYMENT OF EXPATRIATE

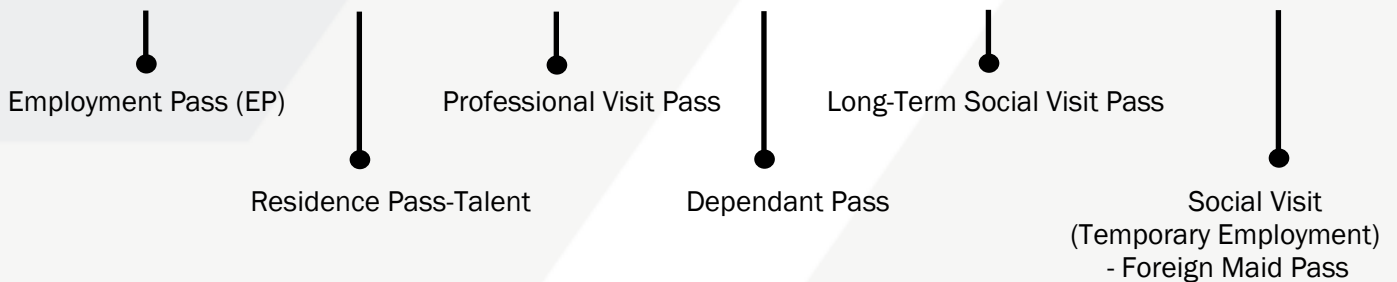
Expatriates are foreigners who are qualified and that fulfill certain positions thus, must hold valid and legal documentations in order to carry out their work here in Malaysia.

Preference to foreign talent employed in the 12 industries under National Key Economic Areas (NKEA) as outlined in the Economic Transformation Programme (ETP) of the Malaysian Government are:

- Business Services
- Education
- Electronics and Electrical
- Wholesale and Retail
- Financial Services
- Tourism
- Agriculture
- Healthcare
- Oil Gas and Energy
- Palm Oil
- Communication Content and Infrastructure
- Greater Kuala Lumpur / Klang Valley

The Expatriate Services Division (ESD) under the Immigration Department of Malaysia was established to provide services for expatriates and companies to submit expatriate related immigration matters.

Among the services offered are:



The Malaysia Expatriate Talent Service Centre (MYXpats Centre), commenced operation 1st July 2015, processes and issues all Employment Pass and related documents for expatriates wanting to work in Malaysia.

Once a company is registered and approved by the ESD system, it can submit applications for the Employment Pass and related-passes.

Employment Pass (EP)

Employment Pass is a work permit needed by an expatriate to take up employment with an organisation in Malaysia.

- **Validity**
 - up to 60 months, depending on the employment contract and upon discretion of the Expatriate Committee.
 - valid in Peninsular Malaysia only.
- **Work Rights**
 - Expatriate may only work for the company named in the Employment Pass. Any changes, they need to resubmit their application.
- **Other Passes**
 - **Dependant Pass, Long-Term Social Visit Pass, Social Visit (Temporary Employment).**
 - Only employment pass holder with salary above RM5,000 is eligible to apply.

**Employment Pass holders may apply for a:*

(A) Dependant Pass	for the following family members: -Spouse -Children (under 18 years of age) -A legally adopted child (under 18 years of age) -Parents / Parents-in-law
(B) Long-Term Social Visit Pass	for the following family members: -Children (over 18 years of age) -A legally adopted child (over 18 years of age) -Parents / Parents-in-law
C) Social Visit (Temporary Employment)	for a foreign maid

Professional Visit Pass (PVP)

Professional Visit Pass (PVP) is a pass issued to a foreigner for the purpose of engaging them on short-term contract with any agency not exceeding 12 months at any one time.

Categories of eligible professionals:

(A) Professionals / Volunteers	-researches recognised by the Government of Malaysia; -members of an international organisation; -invited lecturers / speakers; -experts in the installation or maintenance of machines; -those who provide technical trainings; etc
(B) Artistes	-those entering for filming or performance; -those entering for promotion of albums or new products; etc
(C) Missionaries (Islam or other religions)	-those entering for religious purposes

Residence Pass (RP) - Talent

The RP Talent is a pass that can be applied by any foreign talent who has been living and working in Malaysia. Talent' refers to high achieving individual with the capacity to drive business results that contribute towards Malaysia's economic transformation.

Those considered for RP Talent should have at least 3 years of continuous work experience in Malaysia.

Validity : 10 years

Spouse of the RP Talent is also eligible to work in Malaysia and RP Talent is only valid in Peninsular Malaysia.

CHAPTER

8

Taxation

TAXATION IN MALAYSIA

Income of any person including a company, accrued in or derived from Malaysia or received in Malaysia from outside of Malaysia is subject to income tax.

However, income received in Malaysia by any person other than a resident company carrying on the business of banking, insurance or sea or air transport for a year of assessment derived from sources outside Malaysia is exempted from tax.

Classes of Chargeable Income

The income upon which tax is chargeable is income in respect of:

- gains or profits from a business, for whatever period of time carried on;
- gains or profits from an employment;
- dividends, interest or discounts;
- rents, royalties or premiums;
- pensions, annuities or other periodical payments not falling under any of the foregoing paragraphs;
- gains or profits not falling under any of the foregoing paragraphs.

$$\text{Chargeable Income (CI)} = \text{Taxable Income} - \text{Tax Exemptions} - \text{Tax Reliefs}$$

Corporate Tax

Corporate income tax is imposed on income accrued in or derived from Malaysia for both resident and non resident company.

Income derived from sources outside of Malaysia and remitted by a resident company is exempted from tax, except those carrying on business in banking, insurance business or sea or air transportation.

A company is considered resident in Malaysia if its management and control of its business and affairs are done in Malaysia at any time during that basis year.

A non resident company which carries on a business through a permanent establishment in Malaysia is assessable on income accrues in or derived from Malaysia.

TAX RATE

■ Resident Company (other than company described below)		24%
■ Resident company : *with paid-up capital of RM2.5 million or less *that does not control or be controlled by another company directly / indirectly, that has paid-up capital of more than RM2.5 million	first RM500,000	19%
	excess over RM500,000	24%
■ Non Resident Company		24%

Personal Income Tax

Income **accrued in and derived** from Malaysia or received in Malaysia from outside Malaysia, by an individual is subject to income tax.

However, income **remitted to** Malaysia by a resident individual is exempted from tax.

Whereas, for a non-resident, only the income **earned** in Malaysia will be subject to income tax.

■ Residence Status of Individuals

The resident status of an individual is determined by reference to the physical presence of that individual in Malaysia and not by his nationality or citizenship.

An individual is qualified as a resident in Malaysia for the basis year if any of the following conditions is met, i.e. if he is :

(a) in Malaysia for **182 days or more** in a basis year

(b) in Malaysia for **less than 182 days** in a basis year but the period is **linked by or to:**

period of **182 days or more consecutive days** in the immediately **preceding** or **following year**.

* Temporary absence shall be taken to form part of period less than 182 days and / or more days consecutively, provided that the individual must be in Malaysia immediately prior to and after that 'temporary absence'.

Temporary Absence : - attending conferences or seminars or study abroad
 - ill-health involving self or immediate family (parent, spouse and children)
 - social visit not exceeding 14 days in aggregate

(c) in Malaysia for **90 days or more** (need not be consecutive days), if in each of any 3 out of 4 years immediately preceding that particular year of assessment he was either (i) *resident* or (ii) *in Malaysia for a period(s) amounting in all to 90 days or more*.

(d) if resident for the immediately following basis year and resident for the 3 immediately preceding years.

If an individual fails to meet any one of the conditions (a - d) stated, he is to be considered a non-resident for that basis year.

* *Present in Malaysia for part(s) of a day still regarded as present for one (1) day.*

Income tax rates for resident individuals:

Chargeable Income (RM)			Rate (%)	Cumulative Tax (RM)
First	5,000	(0-5,000)	0	0
Next	15,000	(5,001—20,000)	1	150
Next	15,000	(20,001—35,000)	5	900
Next	15,000	(35,001—50,000)	10	2,400
Next	20,000	(50,001—70,000)	16	5,600
Next	30,000	(70,001—100,000)	21	11,900
Next	150,000	(100,001—250,000)	24	47,900
Next	150,000	(250,001—400,000)	24.5	84,650
Next	200,000	(400,001—600,000)	25	134,650
Next	400,000	(600,001—1,000,000)	26	238,650
Exceeding	1,000,000		28	

Income tax rates for non resident individuals will be at a flat rate of **28%** of chargeable income.

Personal reliefs and allowances:

		RM
Self		9,000
Disabled self, additional		6,000
Medical expenses expended on parents	(maximum)	5,000
Medical expenses expended on self, spouse or child with serious disease, including up to RM500 for medical examination	(maximum)	6,000
Parental care	(each)	1,500
Basic supporting equipment for disabled self, spouse, child or parent	(maximum)	6,000
Purchase of sports equipment	(maximum)	300
Study course fee for skills or qualifications	(maximum)	7,000
Expenses on books for personal use	(maximum)	1,000
Spouse relief		4,000
Disabled spouse, additional		3,500
Child - basic rate	(each)	2,000
Child - higher rate	(each)	8,000
Disabled child	(each)	6,000
Disabled child, additional	(each)	14,000
Life insurance premiums and contributions to approved funds	(maximum)	6,000
Private retirement scheme contributions, deferred annuity premiums	(maximum)	3,000
Medical and / or education insurance premiums for self, spouse or child	(maximum)	3,000
Purchase of a personal computer	(maximum)	3,000
Deposit for a child into the National Education Savings Scheme	(maximum)	6,000
Contribution to Social Security Organisation	(maximum)	250

Rebates:

Chargeable income not exceeding RM35,000		RM
Individual - basic rate		400
Individual entitled to a deduction in respect of a spouse		800

Withholding Tax (WHT)

Withholding tax (WHT) is the amount withheld by the payer on income earned by a non resident (payee) and it is then paid to the Inland Revenue Board of Malaysia.

The person "payer" includes individual, a company, a body of persons, a limited liability partnership and a corporation sole.

WHT should be deducted and remitted to IRB within one (1) month from the date the payment is made to the non resident.

Withholding Tax Deduction:

Payment Type	Income Tax Act 1967	Withholding Tax Rate	Payment Form
Contract Payment	Section 107A (1) (a) & 107A (1) (b)	10%, 3%	CP 37A
Interest	Section 109	15%	CP 37
Royalty	Section 109	10%	CP 37
Special classes of income : Technical fees, payment for services, rent/payment for use of moveable property	Section 109B	10%	CP 37D
Interest (except exempt interest) paid by approved financial institutions	Section 109C	5%	CP 37C
Income of non-resident public entertainers	Section 109A	15%	Payment memo issued by Assessment
Real Estate Investment Trust (REIT) (i) Other than a resident company (ii) Non Resident company (iii) Foreign investment institution effective from (01/01/2007)	Section 109D	(i) 10% (ii) 25% (iii) 10%	CP 37E
Family Fund/Takaful Family Fund / Dana Am (i) Individual and other (ii) Non Resident company	Section 109E	8% 25%	CP 37E(T)
Income under Section 4(f) ITA 1967	Section 109F	10%	CP 37F

Any late payment of withholding tax (WHT) will be liable for a penalty of 10% on the amount of unpaid tax.

As for deductibility of expenses, *the payment* which is subject to WHT is not allowed unless the WHT is remitted to IRB before the due date for submission of the return.

If the tax return submitted to be found incorrect, penalty will be charged ranging from 10% to 100%.

Real Property Gain Tax (RPGT)

RPGT is a tax that is chargeable on gains arising from the disposal / sale of real properties or disposal of shares in real property companies (RPC).

The RPGT rates are as follows:

Category of disposal	RPGT Rates		
	Companies	Individuals (citizens and permanent residents)	Individuals (non-citizens and non-permanent residents)
	Rate (%)	Rate (%)	Rate (%)
Within 3 years	30	30	30
In the 4th year	20	20	30
In the 5th year	15	15	30
In the 6th year and subsequent years	5	0	5

Import Duty

Import duties are levied on those goods that are imported into the country and that are subject to import duties.

Generally, import duties are levied on an ad valorem basis (ranging from 2% to 60%) but may also be imposed on a specific basis.

Prohibition of import :

In order to protect the local industries and for reasons of security and public safety, import restrictions are imposed on certain range of products.

Categories of goods requiring a licence to import into Malaysia includes, but are not limited to :

- Animal and plant products
- Certain food products, medical devices, pharmaceuticals and cosmetics
- Certain electrical operated machinery
- Sugar
- Copying machines, colour toner other than black
- Motor vehicles for the transport of persons, goods or materials
- Motor cycles, auto-cycles and cycles fitted with an auxiliary motor
- High speed duplicator including master electronic control, master playback with or without loop pin and slave recorder
- Film or tapes for magnetic recording commonly known as pancakes excluding in cassettes or cartridge
- Liquid milk in any form including flavoured milk recombined or reconstituted
- Liquid sterilised flavoured milk including flavoured milk recombined or reconstituted
- Cereal flour
- Billets of iron or steel
- Alloy steel and high carbon steel
- Stranded wire, cables, cordage, ropes, plaited bands and the like of aluminium wire.
- Insulated electric wire, cable, bars and strip and the like, whether or not fitted with connectors
- Polymers of ethylene in primary forms
- Polymers of propylene in primary forms
- Heavy machineries
- Plastic waste
- Chlorofluorocarbons (CFCs)
- Medicines and pharmaceutical goods
- Petroleum
- Telecommunications equipment
- Tobacco products, alcoholic beverages
- Radioactive / nuclear materials / prescribed substances
- Hybrid Information Communication Technology (ICT) products which are integrated with a communication module for connecting to a public communications network or for radio communication utilising the frequency band up to 420THz

Excise Duty

A selected range of goods are subject to excise duties. Those goods can be either manufactured in Malaysia or imported into Malaysia.

Excise duties are imposed on the following goods:

- beer / stout
- cider and perry
- rice wine
- mead
- indentured ethyl alcohol
- brandy
- whisky
- rum and tafia
- gin
- cigarettes containing tobacco
- motor vehicles
- motorcycles
- playing cards
- mah-jong tiles

Licence

A manufacturer of tobacco, intoxicating liquor or goods subject to excise duties, unless EXEMPTED, must have a licence to manufacture such goods.

It also permits the holder to store such goods.

As for others, a warehouse licence is required for storage of goods that are subject to excise duty.

Payment of Excise Duty

Once the goods leave the place of manufacture, the duty imposed becomes payable.

However, it defers for predefined list of motor vehicles for transport of persons. Where the excise duty will only be payable once vehicles are registered with the Road Transport Department.

* No excise duty is payable on dutiable goods which are exported.

Goods and Services Tax (GST)

Scope and Charge

- GST is charged on goods and services that are supplied in Malaysia and also on importation of goods and sales into Malaysia.
- The Royal Malaysian Customs Department (RMCD) is the authority in place that administers issues related to GST.
- GST has been implemented with effect from 1st April 2015 at a rate of 6%.
- GST is a consumption tax in the form of value added tax (VAT) charged on all taxable supplies of goods and services in Malaysia EXCEPT those specifically exempted or given relief.
- In a nutshell, GST is charged on the taxable supply of goods and services made by a taxable person in the course or furtherance of business in Malaysia.

GST incurred on inputs is allowed to offset against output tax.



Types of Supply	Output Tax	Input Tax
Standard Rated	6%	Claimable
Zero Rated	0%	Claimable
Exempted	No GST Charged	Not Claimable

■ Taxable Person

Taxable person refers to a person who is or is required to be registered (which is mandatory) under the GST Act 2014 if their annual turnover exceeds RM500,000.00.

A person who makes taxable supplies below the threshold is not required to register but may do so on a voluntary basis.

Taxable person includes :

- natural and juridical persons, individual
- sole proprietor, partnership, company
- club, society, association, co-operative, trade union
- non profit body & unincorporated bodies, trust, trustee
- executor, administrator, joint venture
- Federal Government, State Government
- Statutory body & local authority

Standard Rated Supplies	• goods and services supplied by businesses which are subject to GST at a rate of 6%. • imported goods and services except those prescribed as zero rated and exempt supplies will be subject to GST at 6%.
Zero Rated Supplies	• refers to supply of goods or services specified in the GST Zero Rated Supplies Order and any export of goods. • GST paid on their inputs can be claimed as credits.
Exempt Supplies	• refers to any supply of goods and services specified in the GST Exempt Supplies Order (that do not attract GST). • GST paid on their inputs cannot be claimed as credit.

GST Tax Code For Sales (Output Tax)

Tax Code	Tax Rate (%)	Description
SR	6	Standard-rated supplies with GST charged.
ZRL	0	Local supply of goods or services which are subject to zero rated supplies.
ZRE	0	Exportation of goods or services which are subject to zero rated supplies.
ES43	0	Incidental Exempt supplies.
DS	6	Deemed supplies (e.g. transfer or disposal of business assets without consideration).
OS	0	Out-of-scope supplies.
ES	0	Exempt supplies under GST.
RS	0	Relief supply under GST.
GS	0	Disregarded supplies.

GST Tax Code For Sales (Input Tax)

Tax Code	Tax Rate (%)	Description
TX	6	Purchases with GST incurred at 6% and directly attributable to taxable supplies.
IM	6	Import of goods with GST incurred.
IS	0	Imports under special scheme with no GST incurred (e.g. Approved Trader Schemes, ATMS Scheme).
BL	6	Purchases with GST incurred but not claimable (Disallowance of Input Tax) (e.g. medical expenses for staff)
NR	0	Purchase from non GST - registered supplier with no GST incurred.
ZP	0	Purchase from GST - registered supplier with no GST incurred. (e.g. supplier provides transportation of goods that qualify as international services).
EP	0	Purchases exempted from GST. (e.g. purchase of residential property or financial services).
OP	0	Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas).
TX-E43	6	Purchase with GST incurred directly attributable to incidental exempt supplies.
TX-N43	6	Purchase with GST incurred directly attributable to non-incidental exempt supplies.
TX-RE	6	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies.
GP	0	Purchase transactions which disregarded under GST legislation (e.g. purchase within GST group registration).

■ Time of Supply

The time when a supply is made and often referred as the 'tax point'. It determines when a taxable person should account for GST in the return.

The basic tax point for supply of goods is:

- (a) the time the goods are removed
- (b) the time when the goods are made available
- (c) the time when the supply becomes certain or twelve (12) months after the removal, whichever is the earlier.

As for the supply of services the basic tax point will be at the time when the services are performed.

If the tax invoice is issued within 21 days after the basic tax point, then the date of the tax invoice would be taken as the date of supply.

■ Claim of Input Tax

A GST registered person is entitled to claim input tax for GST incurred on acquisitions of goods and services for business (provided GST incurred on those goods and services are claimable).

■ Taxable Period

The taxable period for a registered person is determined by the amount of the annual turnover.

- Annual turnover NOT exceeding RM5 million → Quarterly basis (every 3 months)
example: Apr'15, May'15 & Jun'15
- Annual turnover exceeding RM5 million → Monthly basis (every month)

However, to opt for other taxable period, the taxable person may apply in writing to the Director General.

■ Filing of GST Returns and Payment

Last day for filing return — GST return shall be submitted not later than the last day of the month following after the end of the taxable period.

Quarterly Taxable Period

Q1 : April'15, May'15 & June'15	➡	last date of submission : 31 July 2015
Q2 : July'15, August'15 & Sept'15	➡	last date of submission : 31 October 2015
Q3 : Oct'15, Nov'15 & Dec'15	➡	last date of submission : 31 January 2016

Monthly Taxable Period

M1 : April'15	➡	last date of submission : 31 May 2015
M2 : May'15	➡	last date of submission : 31 June 2015
M3 : June'15	➡	last date of submission : 31 July 2015

Last day to pay tax — Not later than the last day on which the taxable person is required to furnish the return.

■ Penalty for Offences

The late filing of return by the taxable person is considered to have committed an offence and will be liable to a fine not exceeding RM50,000 or imprisonment not exceeding 3 years or to BOTH.

Penalties will be imposed for the taxable period for which tax payment are due and payable. Rates of penalty are as per the table below:

Number of days tax due is not paid	Rate of penalty (%)
1 - 30	5
1 - 60	15
1 - 90	25
> 90	25 (maximum)

A fine of not exceeding RM20,000 will be imposed if the any person required to be registered for GST but fails to do so.

If incorrect return has been filed, the taxable person shall be liable :

- (a) to a fine of not exceeding RM50,000 or to imprisonment for a term not exceeding 3 years or to both; and
- (b) to a penalty equal to the amount of tax which has been / would have been undercharged if the return had been accepted as correct.

Double Taxation Agreement (DTA)

Double Taxation Agreement (DTA) is an agreement between two countries seeking to avoid double taxation of the same income by the two countries.

Taxes on various payments to non-residents:

No	Country	Interest (%)	Royalties (%)	Technical Fees (%)	S.4(f) Income*
1	Albania	10	10	10	10
2	Australia	15	10	NIL	10
3	Austria	15	10	10	10
4	Bahrain	5	8	10	10
5	Bangladesh	15	10	10	10
6	Belgium	10	10	10	10
7	Bosnia and Herzegovina	10	8	10	10
8	Brunei	10	10	10	10
9	Canada	15	10	10	10
10	Chile	15	10	5	10
11	China, People's Republic	10	10	10	10
12	Croatia	10	10	10	10
13	Czech Republic	12	10	10	10
14	Denmark	15	10	10	10
15	Egypt	15	10	10	10
16	Fiji	15	10	10	10
17	Finland	15	10	10	10
18	France	15	10	10	10

No	Country	Interest (%)	Royalties (%)	Technical Fees (%)	S.4(f) Income*
19	Germany	10	7	7	NIL
20	Hungary	15	10	10	10
21	Hong Kong	10	8	5	10
22	India	10	10	10	10
23	Indonesia	10	10	10	10
24	Iran	15	10	10	10
25	Ireland	10	8	10	10
26	Italy	10	10	10	10
27	Japan	10	10	10	10
28	Jordan	15	10	10	NIL
29	Kazakhstan	15	10	10	10
30	Kyrgyz Republic	10	10	10	10
31	Kuwait	10	10	10	10
32	Laos	10	10	10	10
33	Lebanon	10	8	10	10
34	Luxembourg	10	8	8	10
35	Malta	15	10	10	10
36	Mauritius	15	10	10	10
37	Mongolia	10	10	10	10
38	Morocco	10	10	10	10
39	Myanmar	10	10	10	10
40	Namibia	10	5	5	10

No	Country	Interest (%)	Royalties (%)	Technical Fees (%)	S.4(f) Income*
41	Netherlands	10	8	8	10
42	New Zealand	15	10	10	10
43	Norway	15	10	10	10
44	Pakistan	15	10	10	10
45	Papua New Guinea	15	10	10	10
46	Philippines	15	10	10	10
47	Poland	15	10	10	10
48	Qatar	5	8	8	10
49	Romania	15	10	10	10
50	Russia	15	10	10	10
51	San Marino	10	10	10	10
52	Saudi Arabia	5	8	8	10
53	Seychelles	10	10	10	10
54	Singapore	10	8	5	10
55	South Africa	10	5	5	10
56	South Korea	15	10	10	10
57	Spain	10	7	5	10
58	Sri Lanka	10	10	10	10
59	Sudan	10	10	10	10
60	Sweden	10	8	8	10
61	Syria	10	10	10	10
62	Switzerland	10	10	10	10

No	Country	Interest (%)	Royalties (%)	Technical Fees (%)	S.4(f) Income*
63	Thailand	15	10	10	10
64	Turkey	15	10	10	10
65	Turkmenistan	10	10	10	NIL
66	United Arab Emirates	5	10	10	10
67	United Kingdom	10	8	8	10
68	Uzbekistan	10	10	10	10
69	Venezuela	15	10	10	10
70	Vietnam	10	10	10	10
71	Zimbabwe	10	10	10	10

**S.4(f) Income: — Section 4 Income refers to gains and profits not specifically provided for under S.4 of the Income Tax Act 1967. Such income include commissions and guarantee fees.*

- (i) There is no withholding tax on dividends paid by Malaysia companies.
- (ii) To claim the DTA rate, Certificate of Tax Residence from the country of residence is significant.
- (iii) Where the rate provided in the Income Tax Act 1967 is lower than the DTA rate, the lower rate shall apply.

Income tax exemption order

Country	Interest (%)	Royalties (%)	Technical Fees (%)	S.4(f) Income*
Taiwan	10	10	7.5	10

Limited Agreement

No	Country	Interest (%)	Royalties (%)	Technical Fees (%)	S.4(f) Income*
1	Argentina	15	10	10	10
2	United States of America	15	10	10	10

The withholding tax rate on interest, royalties and fees for technical services is as provided in the ITA 1967.

Refund of withholding tax overpaid can be applied by the payer due to the reduction in DTA rates.

The application for refund must be sent to the Director, Non Resident Branch along with the following details as well :

(a) Tax resident certificate of the payee from the tax authority of the country where the payee is resident.

(b) Evidence to prove that the conditions stipulated in the are met.

(c) Proof of payment of withholding tax.

Tax Incentives

In Malaysia, tax incentives, both direct and indirect, are provided for in :

- Promotion of Investments Act 1986
- Income Tax Act 1967
- Customs Act 1967
- Sales Tax Act 1972
- Excise Act 1976
- Free Zones Act 1990

Sector	Ministry/Department/Statutory Reference	Possible Types of Incentives
Manufacturing Sector	• Promotion of investment Act 1986 • Application should be submitted to Malaysian Investment Development Authority (MIDA)	• Pioneer status or investment tax allowance
Property Development Sector	• Ministry of Housing and Local Government (MHLG) • Income Tax Act 1967 (Deduction for Expenses in Relation to Interest and Incidental Cost in Acquiring Loan for Abandoned Projects) • Income Tax (Exemption) (No.9)	• Double deduction • Exemption of stamp duty • Exemption of interest income
Agricultural Sector	• Ministry of Agriculture and Agro-based Industry • Application should be submitted to MIDA	• Pioneer status or investment tax allowance • Reinvestment allowance
Multimedia Super Corridor (MSC)	• MSC Malaysia (ICT industry) • Multimedia Digital Economy Corporation (MDeC) • Application for MSC Malaysia status should be submitted to MDeC	• Exemption of statutory income • Pioneer status or investment tax allowance • Industrial building allowance
Education Sector	• Requirements stipulated by Ministry of Education (MoE) should be fulfilled • Application should be submitted to MIDA	• Investment tax allowance • Industrial building allowance • Deduction of expenses • Exemption of import duty and excise duty
Healthcare	• Must have approved and licenced by the Ministry of Health (MOH) • Application should be submitted to MIDA	• Exemption of income tax
Integrated Logistics Sector	• Promotion of Investment Act 1986 • Must obtain operating licence from approved agencies	• Pioneer status or investment tax allowance

CHAPTER

9

**Tourism:
Malaysia,
Truly Asia**

MAP OF MALAYSIA



CENTRAL REGION

- Kuala Lumpur
- Putrajaya
- Selangor





AS OF MARCH 2016

AS OF MARCH 2016

 Airport
 State Capital
 Major Town
 Places of Interest
 Highway
 Federal Road
 State Road
 International Boundary
 MRT Line 1 (Underground & Stations)
 MRT Line 1 & Stations
 URT Line & Stations
 KL Monorail & Stations
 MRT Line 2 (Underground & Stations)
 MRT Line 2 & Stations
 KTM Komuter & Stations
 KLIA EXPRESS/KLIA Transit



HIGHLIGHTS



The Petronas Towers, also known as the **PETRONAS TWIN TOWERS** are twin skyscrapers located at Kuala Lumpur prestigious commercial address, the Kuala Lumpur City Centre (KLCC). According to the Council on Tall Buildings and Urban Habitat (CTBUH)'s official definition and ranking, they were the 8th tallest buildings in the world and remain the tallest twin towers in the world. The buildings are a landmark of Kuala Lumpur, along with nearby KL Tower.

MENARA KUALA LUMPUR (KL Tower) is a tall tower located in Kuala Lumpur, Malaysia. Its construction was completed on 1 March 1995. It is used for communication purposes and features an antenna that reaches 421 metres (1,381 feet) and is the 7th tallest telecommunications tower in the world. Savour sumptuous cuisine while enjoying a 360° view of the city's skyline at the Atmosphere 360° Revolving Restaurant @KL Tower.



The iconic **SULTAN ABDUL SAMAD BUILDING** is located in front of Dataran Merdeka and Royal Selangor Club, along Jalan Tunku Abdul Rahman. It was completed in 1897 by A.C. Norman. During the time of the British administration in Malaya, it was used to house several government departments. Today, this historical building houses the Supreme and High Courts. The building with unique Moorish designs and clock tower is widely photographed by visitors to the city centre. On important occasions, the building is decorated with colourful lights and flags.

DATARAN MERDEKA (Merdeka Square) is located exactly opposite the Sultan Abdul Samad Building and right beside the Royal Selangor Club. This is the historical place where the Union Flag was lowered and the Malayan flag was raised for the very first time at the struck of midnight of 31st August 1957. From then on, Dataran Merdeka has been the venue for the annual Merdeka Parade. At Dataran Merdeka you can find British Tudor-inspired Royal Selangor Club, the National History Museum and the impressive Moorish-architecture Sultan Abdul Samad Building which is quite a sight a night when it is illuminated.



PUTRAJAYA MALAYSIA

AS OF MAY 2016



HIGHLIGHTS



MERCU TANDA (PUTRAJAYA LANDMARK) which symbolizes the beginnings of Putrajaya with its time capsule structure is design based on a combination of a high-technology theme and the use of contemporary and traditional motifs. It is located at the highest point in Precinct 1, this park is spread over 70ha. and surrounded by Persiaran Sultan Salahuddin Abdul Aziz Shah. It acts as an intermediate between the natural domains to the north and the Government and commercial domains to the south and east. As the park is located on one of the highest grounds in the city, visitors can enjoy a panoramic view Putrajaya from there.

PERDANA PUTRA COMPLEX is located in Precinct 1 and overlooks Putrajaya Lake, Putra Mosque and Dataran Putra. This six-storey natural stone clad office complex comprises the Prime Minister's Office, the offices of the deputy Prime Minister and Chief Secretary to the Government. The design of Perdana Putra Complex incorporates elements of Islamic-Mogul architecture. Its green pitched roof converges at the onion-shaped glazed mosaic main dome - a replica of Masjid Zahir in Alor Setar, Kedah - and surrounded by four smaller domes denoting the Malay and Islamic heritage of the nation.



Facing the scenic Putrajaya Lake, the **PUTRA MOSQUE** is arguably Putrajaya's most distinctive landmark and one of the most modern mosques in the world. A showcase of how mosque designs have evolved in Malaysia, Putra Mosque's Islamic-architecture artistically blends traditional designs, local craftsmanship and the use of indigenous materials. The mosque is modeled after Persian Islamic architecture of the Safavid period with elements derived from other Muslim cultures. Incorporating Malaysian, Persian and Arab-Islamic architectural designs, the main entrance to the mosque is fashioned in the likeness of public building gates in Muslim Persia.

CRUISE TASIK PUTRAJAYA has hosted visitors since its official launch on 30 August 2003 by then Prime Minister Tun Dr Mahathir bin Mohamad. As the sole cruise service provider in Putrajaya, Cruise Tasik Putrajaya serves to complement the city's tourism appeal, allowing visitors to see and marvel at the stunning sights and more than 20 Putrajaya landmarks from a unique perspective. Set sail with us and enjoy the magnificent view that includes the iconic Putra Mosque, Seri Wawasan Bridge and Perdana Putra (Prime Minister's office). We offer sightseeing tours on board our traditional handcrafted perahu (gondola) as well as air-conditioned cruise boats with dining option. Apart from the regular boat tours, private boat charter and venue rental are also available.

PAHANG

-  Airport
-  State Capital
-  Major Town
-  Places of Interest
-  Railway
-  Major Road
-  Minor Road
-  International Boundary

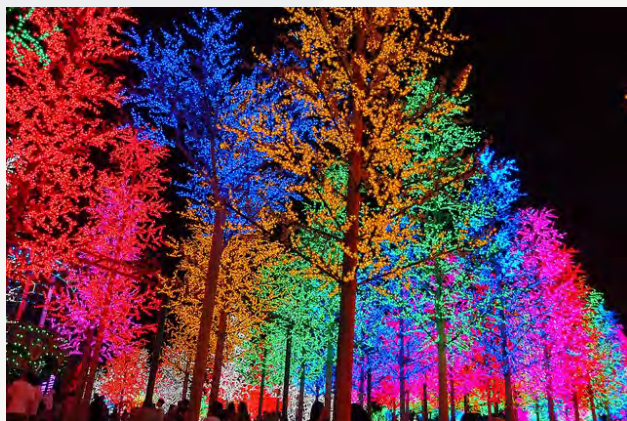
HIGHLIGHTS



The **SULTAN SALAHUDDIN ABDUL AZIZ SHAH MOSQUE**, also known as the "Blue Mosque" in Shah Alam is heralded as one of the largest mosques in Southeast Asia and the most stunning structures in the country. Its most distinguishing feature is its large blue and silver dome. The mosque has four minarets, one erected at each of the corners. Sultan Salahuddin Abdul Aziz Shah Mosque is a combination of Malay and Modernist style. Visitor are advised to cover themselves accordingly when entering the mosque.

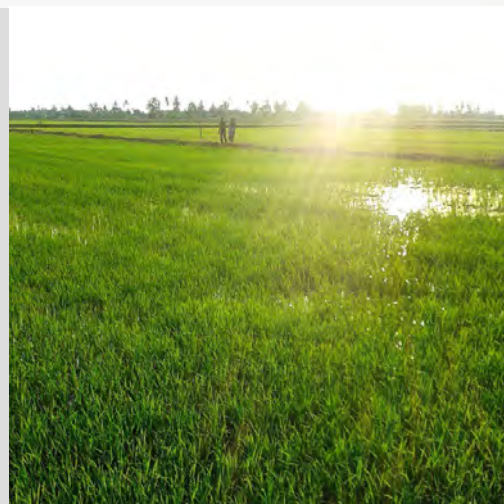
KELIP-KELIP KAMPUNG KUANTAN

(Kampung Kuantan Fireflies) is well known for its Fireflies. Lots of the fireflies nest only available here. Moreover, there has been opinion that magical fireflies are only available at certain places in the world and one of it is in Kampung Kuantan, Kuala Selangor, Malaysia. Here, you can witness the sight of millions of fireflies flashing in synchrony. At the night with no moon, the lush of greenery stood still along both sides of riverbank, the fireflies become extraordinary bright shine.



I-CITY, known as the city of digital lights is the first ever tourism destination with lots and lots of LED displays in Malaysia. There is also a Snowwalk, opened recently with Christmas theme. Snowwalk is icy cold but they do provide winter jacket for rent including in the entrance fees. There are a large variety of deco structure such as snowman, miniature castles, igloo structures and more. Of course, all of the deco structures are constructed with LED lights. In I-City, there is an amusement park filled with arcade games and kiddy rides near to the snow walk and is accessible with a short bridge.

DORANI HOMESTAY operates in Kampung Sungai Haji Dorani which is located in the north of Selangor, Malaysia. Homestay has definitely become an attraction to local and foreign tourists, who extremely wish for a wonderful and peaceful atmosphere of rural paddy field make it a perfect village holiday. Sungai Haji Dorani homestay comprises four villages. With a mainly ethnic Javanese population, the unique cultural performances of kuda kepang, barongan, gamelan and kompang jawa are not to be missed. The food, too, reflect the customs and traditions of the Javanese. Flying traditional kites, called wau, is the favourite past-time in the balmy late afternoons, and you can learn how to make and fly them. You can also participate in the time-worn art of batik painting, or play a round of lawn bowling.

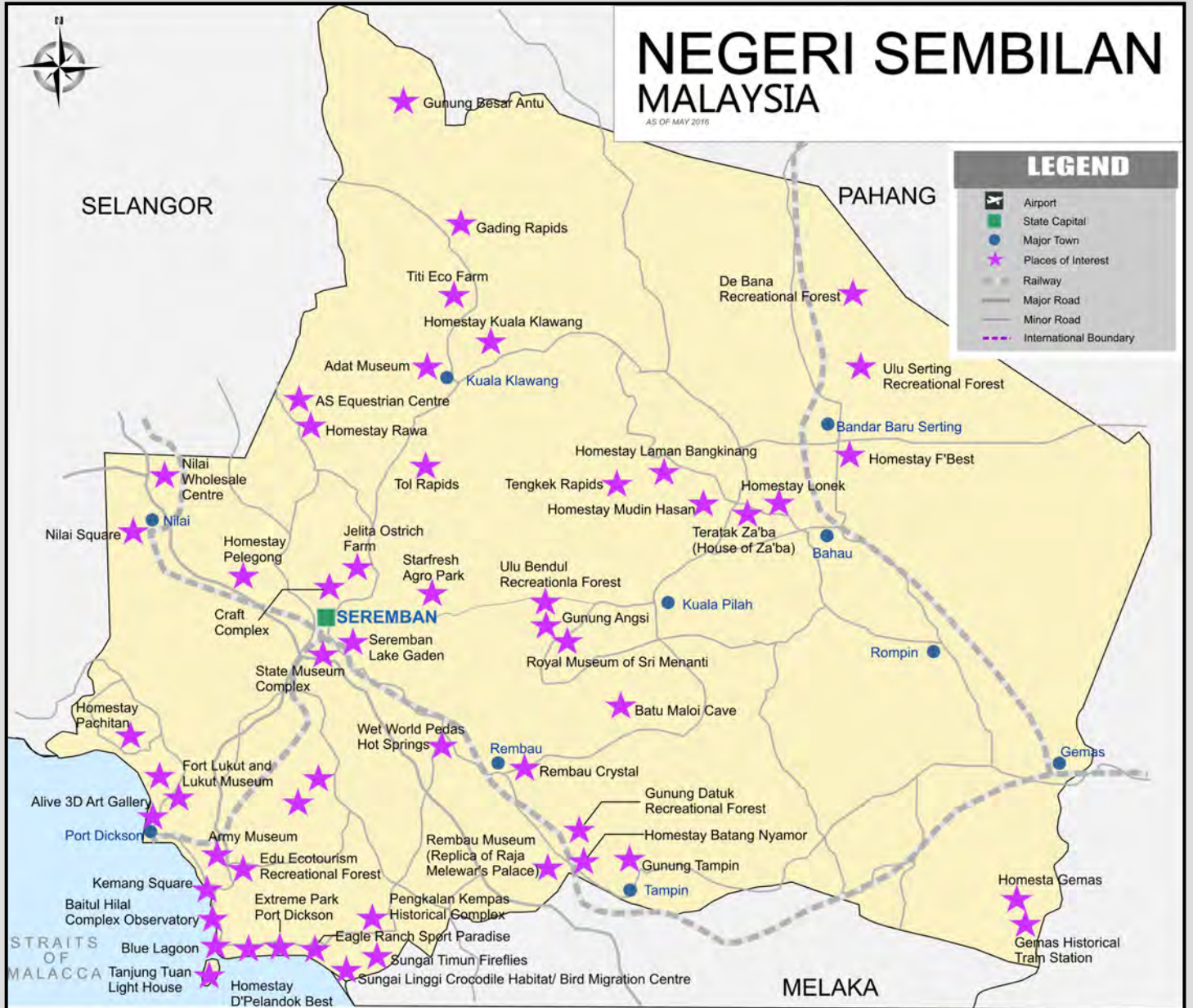


SOUTHERN REGION

- Negeri Sembilan
- Melaka
- Johor







HIGHLIGHTS

PORT DICKSON consist of approximately 18km of fine sandy beaches. One of the most popular beach retreats in the west coast, Port Dickson's close proximity to Kuala Lumpur – about 1½ hours' drive – makes it a popular getaway for urbanites. The beaches of Port Dickson are also ideal for a wide range of water sports and beach activities. Teluk Kemang, Tanjung Biru (Blue Lagoon) and Cahaya Negeri are among the most popular beaches here.



THE ROYAL MUSEUM OF SERI MENANTI is completed in 1908. The Royal Museum of Seri Menanti is one of the country's last remaining wooden palaces. Housing a host of royal insignia, the former official residence of the state's royal family was made a Royal Museum on the 14th of July, 1992.



NEGERI SEMBILAN STATE MUSEUM showcases the ancient traditions and history of Negeri Sembilan. Made up of three main buildings – Teratak Perpatih, Ampang Tinggi Palace and Negeri Sembilan House – it features the traditional Minangkabau design. One of its buildings is the State Museum, also known as the Teratak Perpatih.



JELITA OSTRICH FARM has been certified by the Malaysia Book of Records as the first ostrich farm in Malaysia. Nestling along lush green vegetation and facing the mountainous range lies this Malaysia's first ostrich farm. It is located on a 4.2 hectares site along Jalan Pantai, Seremban on the way to Kuala Klawang or Jelevu district of Negeri Sembilan. The location is about 9km from Seremban Town; an ideal location away from the urban environment. Surrounded by lush green vegetation and the fresh air from the hilly land which provide a serene backdrop, ostrich roam freely in sort of a free sanctuary and natural habitat in this farm.



HIGHLIGHTS

PORTA DE SANTIAGO is one of Melaka's most famous landmarks. It is one of the four main entrances to the A'Famosa fortress, which was built in 1511 by Alfonso d'Albuquerque, a Portuguese admiral. Even though the rest of the fortress was badly damaged during the Dutch invasion in 1641, its iconic gateway still stands to this day



The **STADTHUYS** (an old Dutch spelling, meaning city hall) is a historical structure situated in the heart of Malacca City, the administrative capital of the state of Malacca, Malaysia in a place known as the Red Square. The Stadthuys is known for its red exterior and nearby red clocktower. It was built by the Dutch occupants as the office of the Dutch Governor and Deputy Governor. Built in 1645, it now houses the Museum of History and Ethnography. Next to it is the similarly coloured Christ Church, a Dutch Reformed Church built in the 18th century.

THE MARITIME MUSEUM or **FLORA DE LAMAR** is a replica of the Portuguese ship which sank in the coast of Malacca while on its way to Portugal. The replica is a staggering 34 meters in height and 8 meters in width. The main focus of the museum is the maritime history of Malacca and the golden ages of Malacca's Sultanate as the Emporium of the East. There are also paintings which displays how the Straits of Malacca was a strategic location for traders from both the east and the west stop by at Malacca/Melaka and conduct their businesses while waiting for the monsoon winds to change direction.



The **MELAKA RIVER CRUISE** has Melaka River Cruise is a great way to see the sights of Melaka at a leisurely pace, in comfort and without breaking the bank. It is 45min boat ride on Sungai Melaka with audio commentary. The cruise offers new perspectives of the historical city center, Chinatown, Kampong Morten and other places in Melaka.



HIGHLIGHTS

LEGOLAND MALAYSIA is Malaysia's first international theme park that has opened in Iskandar Puteri, Johor, Malaysia on 15 September 2012 with over 40 interactive rides, shows and attractions. It is the first Legoland theme park in Asia and sixth in the world upon its establishment. The official opening of Legoland Malaysia was made by Sultan Ibrahim Ismail, Sultan of Johor on 22 September 2012. Only halal-certified food served at the Market Restaurant of Legoland Malaysia. This includes local and foreign delicacies.



MERSING GROUP OF ISLANDS. Johor has 72 islands in the waters of Mersing, 13 of which have been gazetted National Marine Park. Mersing's six most popular islands – Rawa, Pemanggil, Sibul, Aur, Besar and Tinggi – are regarded as the best spots in the country for fishing and angling activities.

JOHOR PREMIUM OUTLETS (JPO) is the premium brand outlet center with a collection of designer and name brand merchandise at savings of 25% to 65% every day. This shopping centre is located in Iskandar Malaysia, Johor, at Kulai District. It is the first luxury premium brand outlet in Southeast Asia.



NORTHERN REGION

- Perak
- Kedah
- Perlis
- Penang







HIGHLIGHTS



Previously named the Istana Kenangan, the **PERAK ROYAL MUSEUM** is a tribute to traditional building methods in Perak and was built entirely of precious woods, without the use of either nails or plans. An architectural masterpiece and cultural treasure, the structure is gaily painted in white, yellow and black, the colours of the Perak flag, and its interior walls are decorated with inlaid bamboo geometric motifs. It was built in 1926 for Sultan Iskandar Shah by the Malay carpenter Mr Sepian from Bukit Mertajam, with the assistance of his sons Zainal Abidin and Ismail. The palace had been the official residence between 1931 and 1933. However, upon completion of Istana Iskandariah, the Istana Kenangan was used to host royal receptions and where the palace guests stayed. Today it houses the Royal Museum of Perak.

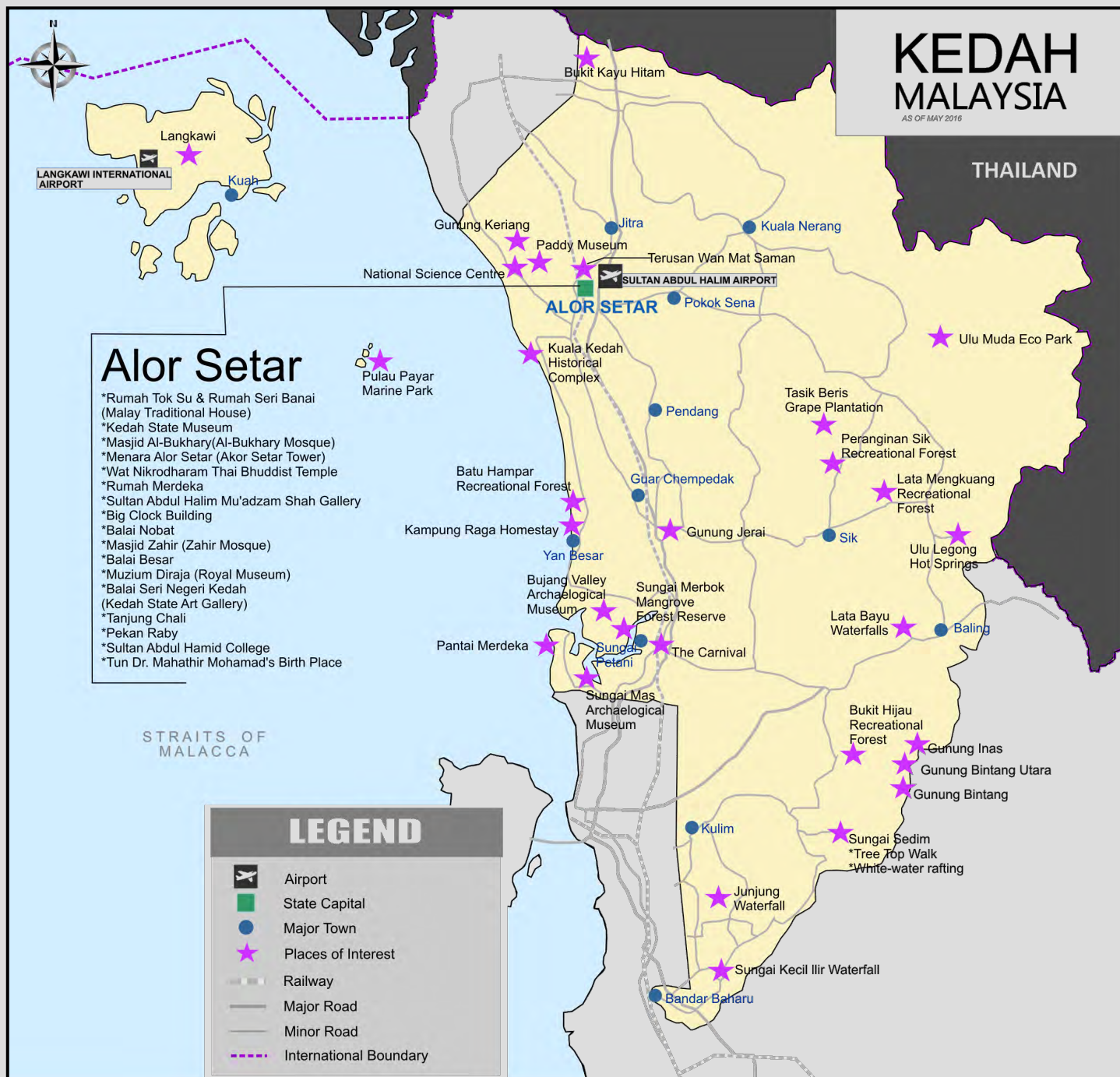
KELLIE'S CASTLE was meant to be a home away from home for Scottish Planter, William Kellie Smith in the 20th century. Being far away from home, Kellie desired his new residence to be reminiscent of his home back in Scotland. The castle is perched on top of a hill in what used to be a rubber estate.



PULAU PANGKOR (PANGKOR ISLAND), is endowed with scenic fishing villages, beautiful beaches, sparkling turquoise waters and a number of historical attractions such as Dutch Fort and Batu Bersurat (Ancient Inscribed Stone). Just off its coast is the privately-owned Pangkor Laut, a luxurious getaway

THE ROYAL BELUM STATE PARK is a huge park in the northern parts of Peninsular Malaysia. It is part of the even bigger Belum-Temengor Forest Complex (BTFC) that is shared with Thailand. Together with Taman Negara National Park it is one of the oldest rainforest in world, dating back over 130 million years. Royal Belum's unspoilt natural beauty is widely recognised. Its virgin rainforest possesses a complex ecosystem and is one of the few places in Malaysia where one can find the rare Rafflesia. It is also an important habitat for a number of endangered species such as the seladang, the Asian Elephant, the Malayan Tiger and the Sumatran Rhinoceros.





HIGHLIGHTS



Known as the Jewel of Kedah, **LANGKAWI** is part of an archipelago made up of 99 islands and is one of the country's most popular holiday destinations. Surrounded by sparkling emerald waters and fringed by powder-fine sandy beaches, the charming tropical island boasts some of the region's best natural attractions, earning it a UNESCO Global Geopark status in 2007. The island is also shrouded in myths and mystery, making it one exciting and intriguing destination. Pristine beaches and vast mountains aside, Langkawi's duty-free shopping is the next best reason to visit the tropical island. With a large concentration of duty-free stores that stock in-demand items ranging from cigarettes, liquor and chocolates to luggage, sports shoes, perfumes, and cooking utensils, Langkawi is undoubtedly a shopper's paradise.



Situated at the foot of Gunung Keriang, the **PADDY MUSEUM** houses exhibits and information relating to the country's staple crop. A revolving platform on the third level gives a panoramic 360° view of a lifelike mural depicting paddy fields and its surrounding. The word "paddy" is derived from the Malay word "padi" meaning rice plant.

BUJANG VALLEY (LEMBAH BUJANG) is the site of one of Southeast Asia's oldest ancient civilisations, believed to be more than 2000 years old. More than 50 ancient structures known as candi as well as close to 1,000 artefacts have been unearthed so far. Bujang Valley is home to an archaeological museum exhibiting collections and ruins which evidence the existence of a thriving civilisation in this area from the 3rd to the 14th centuries AD. Lembah Bujang was called 'Nusantara' and its strategic position was known to traders from China, India and the Middle East.





HIGHLIGHTS



Situated within the town of Kaki Bukit, **GUA KELAM RECREATIONAL PARK'S** main attraction is a 370m show cave called Gua Kelam or Dark Cave. Well-lit with a hanging bridge that leads through it, the cave is filled with interesting limestone formations and cave-dwelling bats.

A quaint border town, **PADANG BESAR** is one of the country's premier shopping destinations where a wide range of products can be purchased, from clothing to duty-free goods. The town has two main shopping hubs, Padang Besar Arcade and the duty-free Emas Kerajang Complex.



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PULAU PINANG MALAYSIA

AS OF MAY 2016



HIGHLIGHTS



GEORGE TOWN, was awarded UNESCO World Heritage City in 2008. Full of character, this city is filled with heritage buildings, historical landmarks and a colourful medley of different cultures. Many attractions are situated within walking distance of each other – in fact, walking the streets of George Town is a visual feast in itself. Alternatively, take a tour of the city on one of the cheerfully-decorated trishaws available at every corner.

Standing majestically on top of a hill overlooking the little town of Ayer Itam, **KEK LOK SI** is the finest and largest Buddhist temple complex in Southeast Asia. Founded more than a hundred years ago, its highlights include a striking seven-tiered pagoda called The Pagoda of Ten Thousand Buddhas and a 120-foot bronze statue of Kuan Yin, the Goddess of Mercy.



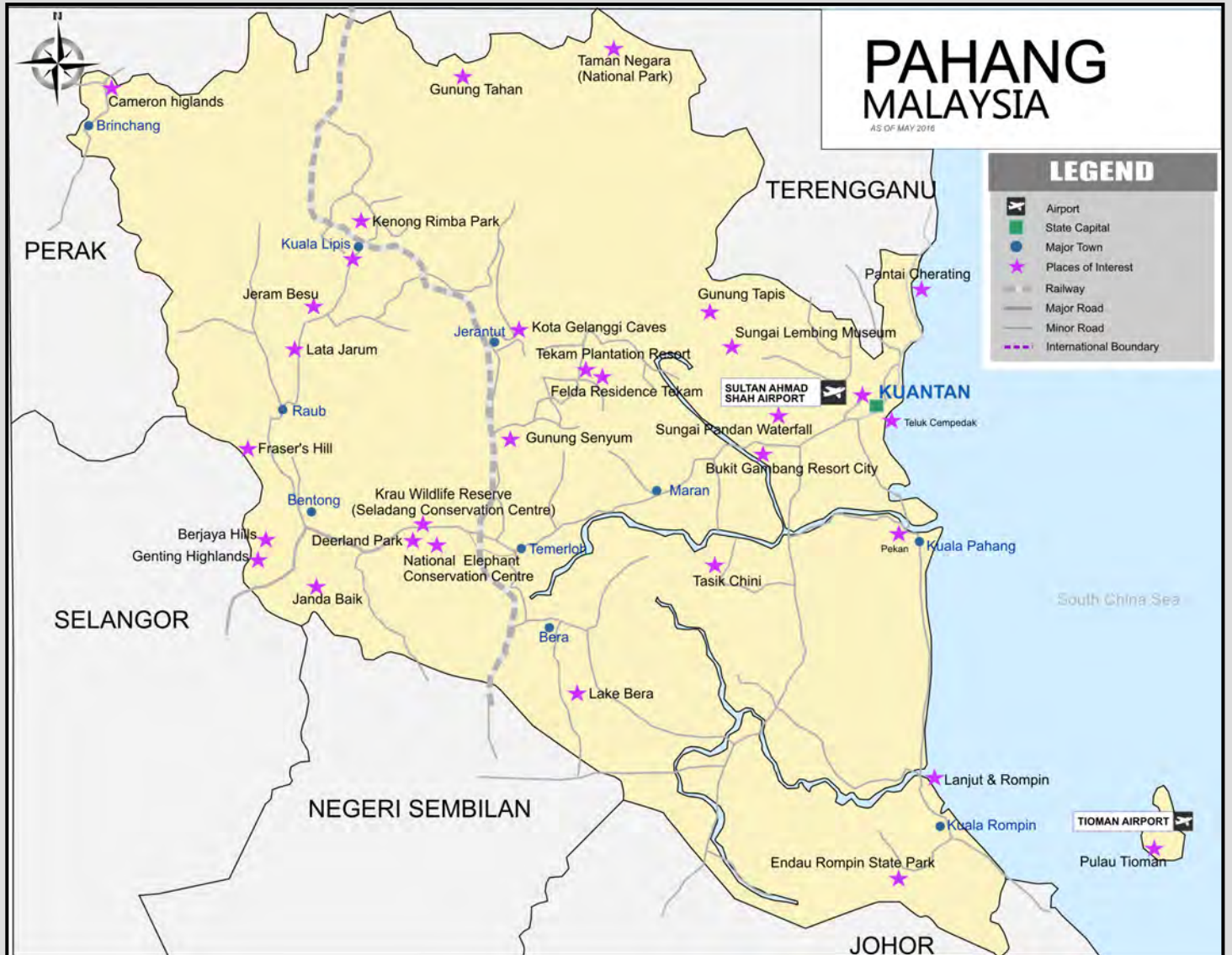
PENANG HILL, is one of Penang island's featured attractions. Well known for its cool and fresh climate from the tropical heat of George Town, it is a popular holiday retreat to the locals as well as tourists. Penang Hill is also known for its magnificently spectacular panoramic view of George Town, the mainland, the Penang Bridge and the Straits of Malacca which can be viewed from the Penang Hill Summit. The hill, also known as Bukit Bendera or Flagstaff Hill, is 833 m (2,723 ft) above sea level and stands out prominently from the lowlands as a hilly and forested area. Access to the hill is most enjoyable by the Penang Hill Railway, a two section funicular railway which climbs Penang Hill from Air Itam. The railway was opened to the public on October 21, 1923 and the total journey takes about half an hour, with passengers changing cars at the mid-point station .

EAST COAST REGION

- Pahang
- Terengganu
- Kelantan







HIGHLIGHTS

Consisting of three main townships – Ringlet, Tanah Rata and Brinchang – **CAMERON HIGHLANDS** is Malaysia's largest hill resort. Characterised by a refreshing temperate climate and mesmerising highland panorama, it is made up of undulating valleys, sprawling tea plantations, terraced flower gardens, vegetable farms and a strawberry park.



BUKIT TINGGI is a small town in the Bentong district of Pahang, Malaysia. This small town is located along Karak Expressway, notable for its famous restaurants that lure visitors coming from Genting Highlands. Experience century-old Alsace charm, medieval settings and French culture at 2,700 feet above sea level amidst 80 acres of rainforest in picturesque surroundings.



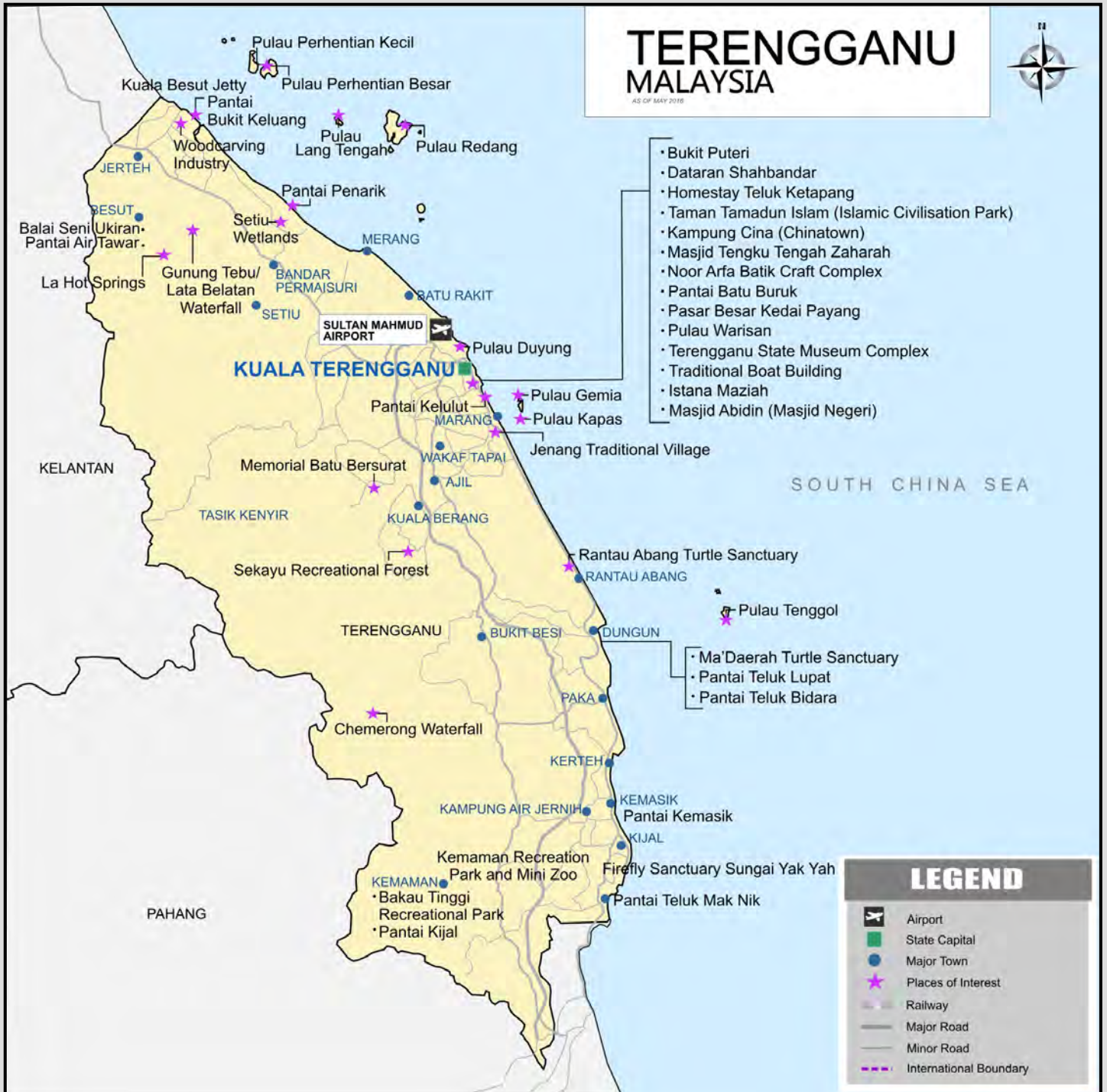
GENTING HIGHLANDS, otherwise known as Resorts World Genting, is a hill resort in Malaysia developed by Genting Group. The hill resort is at an average elevation of 1,740 metres (5,710 ft) within the Titiwangsa Mountains on the border between the states of Pahang and Selangor of Malaysia. Resorts World Genting is operated by Genting Malaysia Berhad, which also operates Awana chain of resorts & hotels. It is accessible by car from Kuala Lumpur in one hour, or also accessible by a cable car called Genting Skyway (3.38 kilometres (2.10 mi)) which at its opening was the world's fastest and South East Asia's longest gondola lift.



Hailed as one of the world's finest beach destinations, **PULAU TIOMAN** is steeped in legend and natural beauty. The island's waters are a diver's paradise, filled with a diverse range of aquatic species and vibrant corals.

TERENGGANU MALAYSIA

AS OF MAY 2016



HIGHLIGHTS

TERENGGANU STATE MUSEUM was officially opened on 20th April 1996 by the late Sultan Mahmud Al-Muktafi Billah Shah, the Sultan of Terengganu. It is located in Bukit Losong which is about 6km away from Kuala Terengganu. It covers an area of 27 hectares and is the largest museum in Malaysia. The main museum has 4 blocks of huge buildings. The Maritime Museum is also located within walking distance from the main museum. There are 5 traditional real houses which are placed on the compound behind the main museum.



Featuring the finest aspects of Islamic architecture, the **ISLAMIC CIVILISATION PARK** in Pulau Wan Man is one of the state's premier attractions. The gleaming steel-and-glass structure of Masjid Kristal (Crystal Mosque) forms its centerpiece, while its awe-inducing Monument Park features replicas of 22 of the world's most famous Islamic buildings such as Palestine's Dome of The Rock and India's Taj Mahal.

PULAU PERHENTIAN is a world-famous scuba diving paradise. Comprising two main islands, Pulau Perhentian Besar and Pulau Perhentian Kecil, its natural beauty is legendary with lush virgin rainforest at its centre and pristine sandy beaches along its coastline. Its superb water visibility and spellbinding underwater scenery make it a popular destination for snorkelling and diving.



TASIK KENYIR, an alternative gateway to Taman Negara, is the largest man-made lake in Southeast Asia. It is also where the country's largest hydroelectric dam is located. A thriving habitat for a variety of small animals, its challenging landscape of rugged terrains, rapids, waterfalls, caves and swamp areas make it an ideal venue for a variety of outdoor activities.



HIGHLIGHTS

One of the most photographed and widely-recognised scenes in the country, the **SITI KHADIJAH MARKET** is a visual feast where one can find a plethora of edible goods. An array of local foodstuff from snacks and pickles to fresh vegetables and spices as well as local desserts and other goodies can be found here.



Part of the Stong State Park, **GUNUNG STONG (STONG MOUNTAIN)** is one of the country's most popular spots for eco-adventure. The magnificent seven-tiered Jelawang Waterfall, reputedly the highest in Southeast Asia, as well as some exotic and endemic plant species can be found here.

GELANGGANG SENI, known as Cultural Centre in English, is the town's cultural center and where you should head for this region's dose of Malay tradition. Local cultural events, including *gasing uri* (top-spinning), *silat* (a Malay martial art), *wau* (giant kite-making), *rebana* (drumming) and *wayang kulit* (shadow-puppetry shows), are held regularly at the Gelanggang Seni.



KELANTAN'S TRADITIONAL CUISINE generally has a sweetish flavour. Local favourites include Ayam Percik, Nasi Kerabu, Budu, Serunding, Dodol, Akok, Tahi Itek and Jala Mas. The best places to sample these local fares are Jalan Padang Bus Station, Kampung Kraftangan, Pasar Siti Khadijah, Pantai Bachok and along Jalan Pantai Cahaya Bulan. There are a lot of restaurants and food courts selling local specialities in Kota Bharu, with food stalls available in almost every corner. Kota Bharu's Chinatown, situated between Jalan Padang Garong and Jalan Pengkalan Chepa, has a wide array of Chinese cuisine.

EAST MALAYSIA REGION

- Labuan
- Sarawak
- Sabah





LABUAN MALAYSIA

As of May 2016



SOUTH CHINA SEA



*Shipwreck Diving Sites
*Labuan Marine Park

LEGEND

- Airport
- State Capital
- Major Town
- Places of Interest
- Railway
- Major Road
- Minor Road
- International Boundary

1. Masjid Jamek An-Nur
2. Labuan Gurdwara Sahib (Sikh Temple)
3. Labuan Botanical Garden
4. Clock Tower
5. Labuan International Lawn Ball Arena
6. World War II Memorial
7. Tanjung Batu Beach
8. Labuan International Sea Sport Complex
9. Labuan Marine Museum
10. Financial Museum
11. Labuan Museum
12. Labuan Square
13. Homestay Kampung Patau-Patau 2
14. Kampung Patau-Patau 1 Water Village

HIGHLIGHTS



The largest memorial in Malaysia, **LABUAN WORLD WAR II MEMORIAL** is the final resting place of 3,908 soldiers who have perished in World War II. The World War II Memorial is the prime venue for Remembrance Day, an annual ceremony conducted in full military tradition to honour these war heroes. This graveyard was erected by Commonwealth War Graves Commission. Among those buried are Jack Mackey (1922–1945) and Tom Derrick (1914–1945), each of whom received the Victoria Cross.

THE SURRENDER POINT MEMORIAL MONUMENT

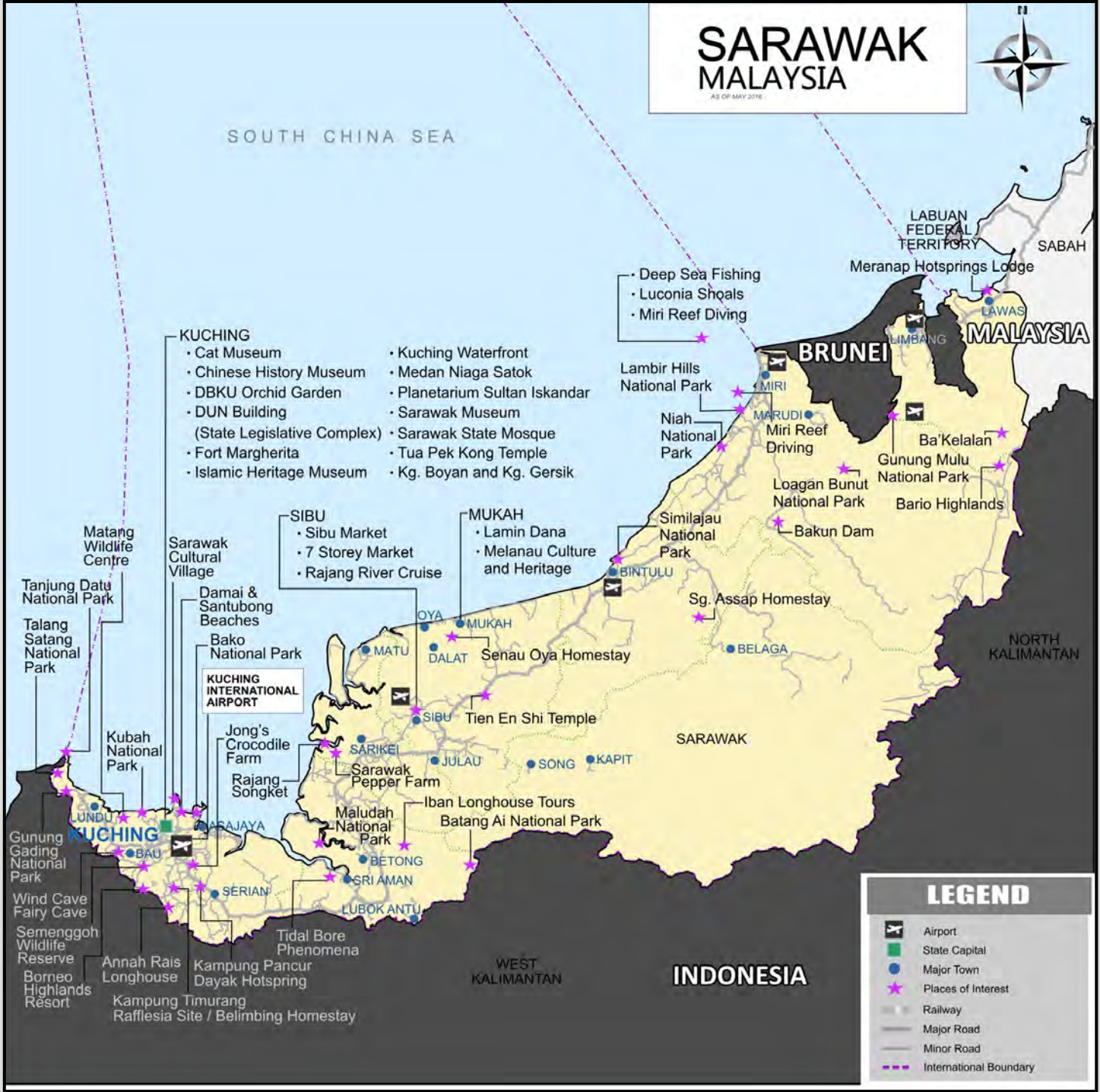
marks the spot where the 37th Japanese Southern Army surrendered to the 9th Division Australian Imperial Forces on the 10th of September 1945, signifying the end of World War II in Borneo. This monument was relaunched in 2011. It also serves as a memorial for the soldiers who had fought for Borneo's independence, bringing the war to an end.



Beautiful islands and beaches are part of Labuan's natural landscape. The three islets of **LABUAN MARINE PARK** – Kuraman, Rusukan Kecil and Rusukan Besar – are surrounded by crystalline waters, stunning coral reefs and four wreck diving sites, creating a perfect environment for snorkelling and scuba diving activities.

The serene **PEACE PARK (TAMAN DAMAI)** in Kampung Layang-Layangan is a symbol of peace and harmony characterised by Japanese inspired bridges, ponds and a manicured landscape. The Peace Park is a tribute to those who have sacrificed their lives in Borneo during World War II.





HIGHLIGHTS



A UNESCO World Heritage Site, **GUNUNG MULU NATIONAL PARK** is a treasure trove of natural wonders, which include complex cave networks and rare geological formations. The park is home to thousands of animal and plant species, such as the sun bear and the wild orchids. Among its attractions include the world's largest cave passage and cave chamber, Asia's longest cave, razor-sharp limestone spikes and a geological formation resembling the side profile of America's former President, Abraham Lincoln.

Not far away from the state's capital city is the **BAKO NATIONAL PARK** with its breathtaking landscapes and beautiful rock formations. The park is also inhabited by some rare animal species such as Proboscis monkeys and Leaf monkeys as well as over a hundred bird species.



Described as a 'living museum', **SARAWAK CULTURAL VILLAGE** showcases the traditional dwellings and lifestyles of Sarawak's major ethnic groups. Situated at the foothill of Mount Santubong, this award-winning attraction is also the venue of the popular Rainforest Music Festival. Among the highlights here is the twice-daily cultural performance.

Perfect for strolling along at sunset, the **KUCHING WATERFRONT** is flanked by a breathtaking view of the sea on one side and stately heritage buildings on the other. Within walking distance of this 900-metre esplanade are some of the city's main attractions such as the Chinese History Museum, Sarawak Steamship Building, the Square Tower and the Main Bazaar.



SABAH MALAYSIA

AS OF MAY 2016



HIGHLIGHTS



One of the highest peaks in Southeast Asia at 4,095.2m above sea level, **MOUNT KINABALU** is the towering centerpiece of Kinabalu Park. This UNESCO World Heritage Site is a wonderland of ecological treasures with an astounding diversity of plant and animal species, including a large number of endemic species such as the Kinabalu Giant Red Leech and the Paphiopedilum Slipper Orchids. The view from the top of the mountain is unparalleled and well worth the challenging ascend.

Made up of a cluster of five islands – Pulau Gaya, Pulau Manukan, Pulau Mamutik, Pulau Sapi and Pulau Sulug – **TUNKU ABDUL RAHMAN PARK'S** crystal-clear turquoise waters is filled with an abundance of corals and aquatic species. Popular among eco-tourists, the park's relatively-shallow waters are perfect for snorkellers and novice divers. Each of the five islands features different collections of flora and fauna, with Pulau Gaya being the largest and most colourful of the five.



MABUL ISLAND is a small oval shaped island fringed by sandy beaches and perched on the northwest corner of a larger 200-hectare reef. The reef is on the edge of the continental shelf and the seabed surrounding the reef slopes out to 25–30m deep. Mabul is also renowned for its amazing array of macro life, making it an underwater photographer's dream location to capture some of the rarest ecological species on film. Flamboyant cuttlefish, blue-ringed octopus, spike-fin gobies, frogfish and moray eels are just some of the spectacular critters you will encounter beneath the waters of Mabul.

KUNDASANG is a town and agricultural valley located 5km after Kinabalu Park or 16km before Ranau along the east coast highway route to Sandakan. Situated around 1,500 meters above sea-level, Kundasang is Sabah's very own Cameron Highlands and vegetable bowl, supplying most of the greens and beans in North Borneo. At its heart is a famous fruit and vegetable market opposite the town center that attracts daily customers of local and international origin. There is also a famous cattle farm located in Kundasang, Desa Cattle Farm.



CHAPTER

10

**Living in
Malaysia**

IMMIGRATION REQUIREMENT

Travel document and visas

Every person entering Malaysia must possess a valid national Passport or internationally recognised Travel Document valid for travel to Malaysia. Any person not in possession of a passport or travel document that is recognised by the Malaysian Government must obtain a document in lieu of passport.

Application for the document in lieu of passport can be made at any Malaysian Representative Office abroad. Holders of travel documents like a Certificate of Identity, Laisser Passer, Titre de Voyage or a Country's Certificate of Permanent Residence must ensure that their return to the country that issued the document or the country of residence is guaranteed. The documents shall be valid, for more than six (6) months from the date of entry into Malaysia.

Valid visa

In addition, foreign nationals may require a visa to enter Malaysia depending on their nationality. If so required, the visa must be applied and obtained in advance at any Malaysian Representative Office abroad before entering the country.

Passes

Foreign nationals have to obtain a pass besides a visa (where required) that allows them to stay temporarily. A pass is an endorsement in the passport constituting permission to stay for the approved duration.

i. *Passes Issued at Point of Entry*

Foreign visitors entering the country with a valid passport and visa can obtain a visit pass (social), issued at the point of entry solely for the purpose of a social and/or business visit – such as owners and company representatives entering Malaysia to attend a company meeting or seminar, inspect the company's accounts or to ensure the smooth running of the company; or investors or businessmen entering to explore business opportunities and investment potential.

ii. *Passes Issued Upon Arrival in Malaysia*

- Other than applications for entry for the purpose of social or business visits, all applications for other passes (employment, professional visit, dependant, student) must be made upon arrival in Malaysia
- Applicants for such passes must have sponsorship in Malaysia where the sponsors agree to be responsible for the maintenance and repatriation of the visitors from Malaysia if necessary
- An employment pass is required for foreigners who enter the country to take up a contract of employment with a minimum period of 2 years and earn a monthly income of RM ≥5,000. The employee must be aged ≥27 years, with a minimum of 5 years of working experience in a related field. Spouses and children of foreigners who have been issued with an employment pass can apply for dependants' passes
- Professional visit passes are issued to foreigners on a short-term contract with an agency such as artistes, researchers, lecturers/speakers and members of international organisations. The validity period of the pass varies, but it does not exceed 12 months at any one time.

iii. *Employment of Highly Qualified Expatriate Personnel*

The Malaysian government aims to attract and retain top talent to work in the country. It offers the 'talent' residence pass to highly qualified expatriates who wish to work on a long-term basis in the country; the Residence Pass-Talent (RP-T). It was introduced in April 2011 by the Malaysian Government. It aims to attract and retain top talent in the country with a range of benefits. The RP-T will be offered to highly qualified expatriates seeking to continue living and working in Malaysia on a long-term basis.

The RP-T is a 10-year visa for working expatriates that does not need to be renewed with each new employer. The pass covers spouses and children up to the age of 18. Spouses are allowed to work under the RP-T and children are eligible to study in the country. Any dependants over the age of 18 (including parents) are eligible for a 5-year Social Visit Pass. Applications can be made online and there are certain requirements that applicants must meet, including possessing five years work experience in the chosen field, three years work experience in Malaysia, and a gross taxable income of RM144,000 per annum. Have an income tax file number in Malaysia and have paid income tax for at least 2 years. For more details, visit talentcorp.com.my.

FINDING A HOME IN MALAYSIA

Main places for expats to settle are Kuala Lumpur, Georgetown and Johor Bahru. Upcoming popular places are Kota Kinabalu, Kuching and to a lesser extent the city of Ipoh. Foreigners are allowed to own property in Malaysia (freehold) and prices of properties seem always on the rise.

You can take up a mortgage to buy a house based on your work permit, via the Malaysia My Second Home (MM2H) programme. Everybody can own a house in Malaysia, provided that you satisfy the state minimum price threshold. Requirements differs between state. This will be audited up front and the bank will also do an appraisal to determine a value of the house you want to buy. Banks are usually willing to offer expats a mortgage based on this appraisal, but do know that often they will not loan you the total buying price of the house (usually somewhere between 75% and 90% of the total value of the house). This means you need to come up with the remaining part of the price yourself.

An alternative to purchasing a property in Malaysia, the best solution is to rent a flat, apartment, condo or serviced apartment. A condo is the most popular one among expats. This usually is a large apartment with numerous extra facilities. These facilities usually are a swimming pool, a garden, a barbecue site, fitness, a nice lobby and many other extras.

Most condominiums start with a size of around 600sq ft (often referred to as a studio condo). There are also condos of over 2000sq ft with a Jacuzzi, a sauna and a very large shared swimming pool. You will probably not be able to find an average condo in Kuala Lumpur for less than RM2000. A more luxurious condo will cost you RM5000 per month or even more. Luxurious condos in the neighbourhood of the PETRONAS Twin Towers can easily cost over RM15.000 per month. In Malaysia is quite normal to pay at least two months' rent in advance and in most cases also half a month to cover the utilities bill. Contracts usually start for one year minimal, but often two years. It is not easy to find something for short term rental in Malaysia and if you do find something be prepared to pay a considerably higher monthly rental price.



Kuala Lumpur has several neighbourhoods that are popular among expats. The most popular expat neighbourhood is Mont Kiara, here you also find many international companies and schools. Another very popular area is Bukit Bintang in the centre of the city. In Mont Kiara you find huge condo's that are often quite affordable. A possible disadvantage is the location (sometimes the condo is located at a remote part of Mt. Kiara) and the distance to the city centre. Without your own car Mont Kiara isn't the best place to live. Other very popular expat areas in Kuala Lumpur are Kenny Heights, Bangsar, Ampang and Bukit Damansara.

RELOCATION

Transport costs vary per transporter and are different per country. From Europe it usually takes 3 weeks before your furniture will arrive in Kuala Lumpur (Port Klang). Do visit the relocation company and ask them if it is possible to store your furniture temporary so that you can rent something short term to have more time to find the perfect home.

There are numerous relocations companies in Malaysia. Most of these relocation companies offer good services against competitive prices. They often have their own storage facilities so that you don't have to leave your furniture at Port Klang for too long. Temporary air-conditioned storage for two months, before delivering it to your new house in Kuala Lumpur, costs around RM1000. These relocation companies are usually also able to help you out with paperwork and even with the work permit or dependent pass procedures (for example Entourage Relocation Services).

BUYING A CAR

For MM2H programme participant, he/she is allowed to bring in his/her own car (used) or purchase a new locally-assembled car without having to pay import duty, excise duty and sales tax. However, they must apply for prior approval within the 6 month / 1 years time period given by the Finance Ministry and Ministry of International Trade and Industry. Participants are only allowed to sell their imported/locally purchased car after 2 years of stay on the MM2H programme by paying the prevailing duties.



INTERNATIONAL SCHOOL FEES

There are over 30 international schools registered with the Ministry of Education. These schools are located in the federal territories of Kuala Lumpur and Labuan, and in the states of Johor, Kelantan, Pahang, Melaka, Negeri Sembilan, Penang, Perak, Sabah and Sarawak. They include American and British-style international schools as well as French, German, Japanese and Taiwanese schools that have facilities for pre-school to college education. *Disclaimer: Figures are approximate for benchmarking. Actual fees may defer. Schools listed below are located in Greater KL.*

Year 12 and 13	
RM98, 839	Mont' Kiara International School
RM90,000	Malborough International School
RM77,900	International School of Kuala Lumpur
RM75,600	Garden International School
RM68,250	Epsom International School
RM64,710	Alice Smith International School
RM57,240	Nexus International School
RM33,510	Taylor's International School (Year 11)
RM33,000	Tenby International School, Setia Eco Park
RM23,400	Sayfol International School KL

Kindergarden	
Mont' Kiara International School	RM73,644
Malborough International School	RM60,165
Epsom International School	RM43,000
Alice Smith International School	RM39,840
International School of Kuala Lumpur	RM38,500
Garden International School	RM38,265
Nexus International School	RM31.953
Taylor's International School	RM11,400
Tenby International School, Setia Eco Park	RM11,400
Sayfol International School KL	RM8,400

Source: The individual school's web sites

GOLF CLUB MEMBERSHIP

Malaysia is rapidly emerging as South-East Asia's latest golfing haven. Almost 200 golf courses are currently available around the country. Malaysia has bloomed as the ideal destination for combining a memorable holiday with an exciting game of golf.

Whether one chooses to tee-off in the cool highlands, amidst lush greenery or by the fringe of the South China Sea, one can do so in superbly-designed, international-standard golf courses. In addition, with each course depicting a style or them highlighting its natural surroundings, one can indulge in challenging rounds enhance by Malaysia's natural beauty. Golf club membership is range from RM50,000 up to RM400,000.

Some of golf courses around Kuala Lumpur:

- The Mines Resort & Golf Club course



- Kuala Lumpur Golf and Country Club



- Royal Selangor Golf Club



- Saujana Golf and Country Club



- Kota Permai Golf and Country Club



HEALTHCARE



Malaysia generally has an efficient and widespread system of health care, operating a two-tier health care system consisting of both a government-run universal healthcare system and a co-existing private healthcare system. The two-tier system means the healthcare is operated by a state-owned healthcare system and is topped up by a private healthcare system. The two-tiers work closely together forming a universal healthcare system which is available to all. State-owned hospitals are more often found in major cities, while the private sector operates in urban areas. Private healthcare facilities are equipped with the latest tools for diagnostics and screening purposes.

Paying for Healthcare Services as a Foreign Visitor

If you require emergency treatment and you're taken to a public hospital you will have to pay cash to the doctor treating you. You can then make a claim if you have health insurance. As an expat you will qualify for emergency treatment in a public hospital. If you have a MyKad (Malaysian ID card) then you can present this on arrival at the hospital. This will cover you for any emergency medications you may require. If you do not hold a MyKad you'll be required to pay for any medication.

If you're a visa holder, entry requirements to the country state you must have comprehensive medical insurance cover if you're migrating to the country because of your job. If you're employed by a Malaysian company as a foreigner you will be entitled to public health care.

Private medical care is expensive and this is where your insurance needs to be understood. You'll need to check if your insurance covers outpatient care and/or dental care. All private hospitals are required by law to be licensed. There are a number of medical insurance policies available in Malaysia and you can have a policy tailor-made to your medical needs.

The Ministry of Health (MOH) has a list of all charges as a foreign visitor. These charges are current and are set by the MOH. However, costs may vary.

Source: ExpatFocus.com

DOMESTIC HELPER

Malaysians start their search at a recruitment agency (more popularly known as the maid agency or agent). This agent finds a foreign maid or helper for you and, more importantly, deals with the immigration and travel issues involved in getting her to Malaysia, from paperwork to travel arrangements. It is important that you appoint a reputable maid agency registered with the Immigration Department to help you find your foreign live-in. Most maid agencies in Malaysia provide a standard two-year contract. It is up to you to ensure the contract also includes warranty clauses for:

- another maid free of charge if your maid runs away in the first three to six months;
- another maid free of charge if your maid fails her medical tests;
- another maid or further training free of charge if your maid performs far below expectations.

Rates have been creeping up in the past few years. Recent newspaper reports suggest that prospective employers can now expect to pay well over RM10,000 upfront. Even with that hefty price tag, you may still find yourself having to wait several months for your maid. The total sum depends largely on your maid's country of origin, and includes:

- fees for the local recruitment agency and the agency in the maid's country of origin;
- the maid's salary for the first three to six months;
- processing fees and charges for all government levies and duties in Malaysia and her country of origin;
- the maid's work permit and levy for the first year;
- medical insurance;
- and, travel and accommodation charges to Malaysia from the maid's country of origin.



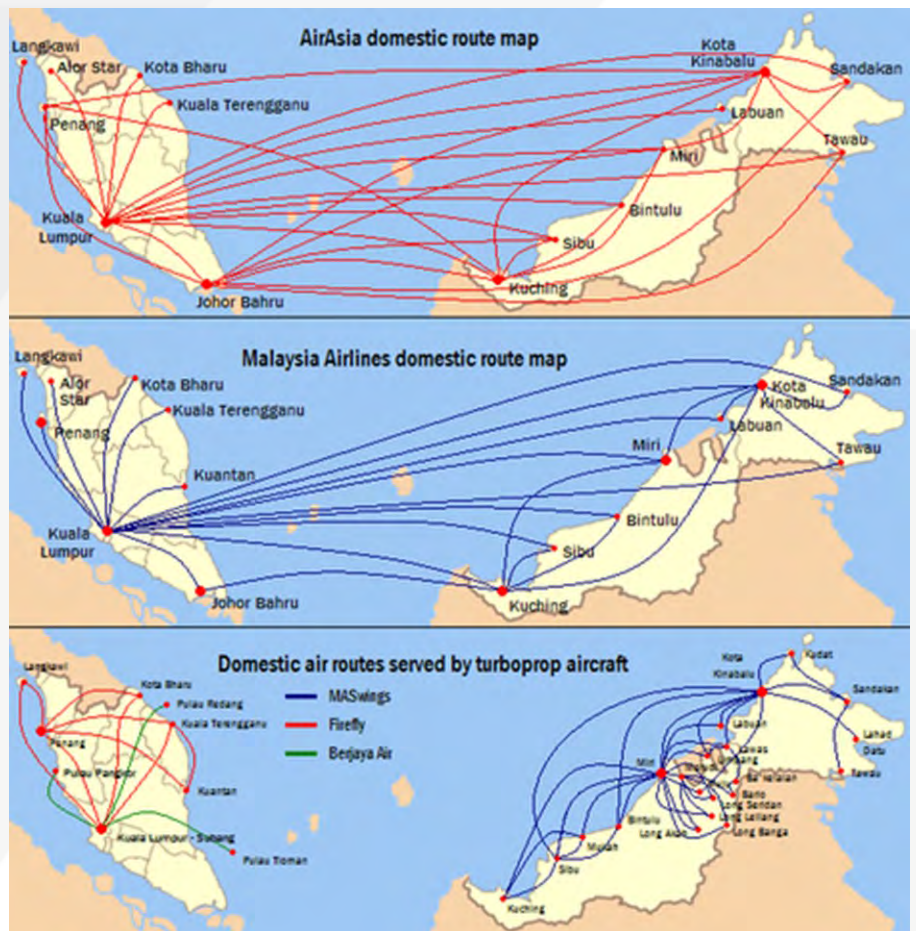
For more info visit Foreign Domestic Helper
<http://www.imi.gov.my/index.php/en/main-services/foreign-domestic-helper-fdh.html>

DOMESTIC AIRLINES

AirAsia Berhad is a Malaysian low-cost airline headquartered near Kuala Lumpur, Malaysia. It was the largest airline in Malaysia in fleet size and destinations, the largest low-cost airline in the Southeast Asia.

This is a list of airlines in Malaysia:

Mainline	AirAsia
	AirAsia X
	Malaysia Airlines
	Malindo Air
Regional	Firefly
	MASwings
Cargo	Gading Sari
	MASKargo
	Raya Airways
	Neptune Air
Charter	Awan Inspirasi
	Berjaya Air
	Eaglexpress
	Hornbill Skyways
	Layang Layang Aerospace
	MHS Aviation
	Sabah Air
	Weststar Aviation



MONTHLY COSTS AND EXPENSES

Below there is an overview of monthly costs and expenses, which you need to take into account with when moving to Malaysia (these estimated prices are relevant when you are living in either Kuala Lumpur, Penang or Johor Bahru).

Internet subscription: from around RM100/month

Internet is available almost everywhere in Malaysia. There are numerous providers; most of them provide a WIFI service. People that want the benefits of a fixed (copper) line can subscribe to Streamyx or Unifi. Streamyx offers a 4mbps subscription for RM140 per month. Unifi offers a 30mbps subscription for RM199 per month (though the line is capped at 120GB per month). There also providers that offer a monthly based internet subscription; great for people that visit Malaysia only for a short time.

Astro television: from RM50/month

If you would like to watch local television you can subscribe to Astro. Regular Astro package offers numerous local channels. If you want to watch blockbuster movies you need to upgrade your package. Astro also offers HD channels via their B.yond service.

Mobile phone costs: from RM20 onwards/month

Cheapest solution is to buy a prepaid SIM card. A subscription gives you the option of buying a cheap phone. If you are using a smart phone (iPhone, BB or other brands) then you might want a 3G/4G subscription added to your regular phone line. In that case your bill will be lower or over RM100 a month. Popular telco's are Maxis, Celcom, Digi and UMobile. Compare packages up front to see which operator suits you best.

Health insurance: from € 100 onwards/month

Sometimes expats are offered a local health insurance package. Though monthly charges are much lower, coverage is usually less than when you are insured via an international package.

Transport costs

Gasoline is very cheap in Malaysia. RON95 costs RM1.70 per liter (RON97 costs RM1.70 per liter), which equals to around RM60 for a full tank (30ltr). Costs of using the taxi are pretty high as most trips will easily cost you RM10/RM15 within the city center. If the driver uses the meter it is often cheaper. Uber is also available in certain cities in Malaysia especially in KL.

The bus and train are very efficient, offer very reasonable prices and are reasonably comfortable. You can buy your tickets on board (for buses) or at the station, but booking your ticket in advance for domestic transport is a smart move if you plan on going to Malaysia for a special event - such as a festival. This way, you won't find yourself stuck at the train or bus station.



There are other ways to pay for public transport rather than buying ticket. Touch' n Go is a prepaid electronic cash card available in Kuala Lumpur that can be used to pay for many things, such as car parking, going to the movies or taking the train. This way you won't have to carry much cash around. You can also reload your card pretty much everywhere, such as pharmacies, convenience stores and ATMs. Be aware that the card can sometimes break, and that you should carry a few coins in your pocket just in case.

Electricity: from RM80 onwards

If applicable, with daily use of air-conditioning monthly costs may increase. With air-conditioning on daily at 26°C your bill will be over RM250 a month.

Water: from RM5

Water consumption is usually very low in Malaysia. Expect to pay around RM5/RM10 per month if you shower twice a day.

Gas: RM25 (+RM50)

When you arrive at your new home in Malaysia the first thing you need to do to be able to cook at home is to contact the gas delivery service. A new tank will be delivered and costs RM25 plus a RM50 deposit.

Additional monthly costs

- Costs for sewer cleaning: from RM45
- Car insurance: from RM400 per year

DAILY COSTS OF LIVING



Daily costs of living are relatively low in Malaysia compared to most western countries. Here it is still possible to spend RM20 to RM40 a day on three meals including drinks. There is also numerous fancy restaurants where you can dine easily for well over RM100 per person. If you like eating at local street restaurants (hawkers) then prices of a typical local dish varies between RM10 to RM20. Drinks usually cost up to RM4 (carbonated drinks).

An Ice Lemon Tea (popular local drink) only costs RM1.20 to RM1.50 at most places. If you drink beer or wine, prices will easily double. If you visit places like Starbucks for your daily cup of coffee and western restaurants, then prepare to pay pretty high prices. A normal (tall) cup of coffee at Starbucks costs RM9. A sandwich at a bakery costs RM15. Dinner at a restaurant in a shopping mall usually costs RM60 per person including a drink; though eating in a food court is considerably cheaper. Besides the costs for your daily meals there are also additional daily costs like parking costs, toll booth costs and the costs of your groceries. Western products in supermarkets are often very expensive.

Below are some examples:

- A small piece of cheese: RM25
- A carton of orange juice: RM10
- A bag of chips: RM13
- Bread: RM10 for a sliced whole meal loaf
- Butter: RM13
- Ben & Jerry's Ice Cream: RM28
- A bottle of wine: from RM30 onwards



EATING OUT IN MALAYSIA

With its rich and varied culinary tradition, Malaysia is a food lover's paradise. All hotels and inns have restaurants, coffee shops and food courts and other outlets; but other than these, there are restaurants galore. Down nearly every street you can find some restaurant or the other serving everything from fast food to authentic Indian, Chinese, Malay, Thai and Japanese delicacies.

Street food – eat what the locals do, the way the locals do – on the move; quick nibbles of satays of bamboo skewers; a steaming bowl of noodle soup, a complete meal in itself or bite into the luscious and freshest of tropical fruits. The best food is reputed to be that which can be had at the roadside food stalls- char-grilled and cooked fresh and fast, and a must if you want to savour the true flavours of Malaysia.

If you are a night bird, Malaysia has plenty of nightlife to offer. There are a selection of reputed nightclubs, bars and discotheques in big hotels that are open till wee hours in the morning. Night markets especially in Kuala Lumpur are worth a visit. Penang too has a thriving nightlife from night markets to cocktail lounges, dancing, dining and cultural shows.



Satay



Nasi Lemak



Roti Canai



Char Kuey Teow

SHOPPING IN KUALA LUMPUR

Kuala Lumpur is well-known as a shopping haven for both tourists and locals. It is home to two of the largest shopping malls in the world, One Utama and Mid Valley Megamall. Based on the 2012 CNN Travel rankings for the world's 10 best shopping cities, Kuala Lumpur came in fourth place. Kuala Lumpur's success is due to several factors such as high quality shopping, affordable prices and sales.

With such a wide array of shopping malls in Kuala Lumpur, it should come as no surprise that this is a country that takes retail therapy seriously. More than eight major malls can be found within the heart of the city, while the greater Klang Valley area, just 20 minutes away, is home to approximately 12 additional shopping centres. Our list of the best shopping malls in Kuala Lumpur contains complexes which house big box retailers, high-street brands, indie labels, local boutiques, and some even host onsite weekly street markets. Each mall has a collection of different stores, resulting in a different atmosphere at each place, making for a pretty diverse KL shopping experience.

Shoppers will find that the most popular malls in Kuala Lumpur are kept up-to-date with the most glamorous names in the fashion industry right now, from mid-range labels like H&M, Topshop and Forever 21, to the likes of Coach, Jimmy Choo and Louis Vuitton. Another piece of good news is that shoppers can combine shopping with great onsite attractions, like bowling, archery, laser tag, and, in the case of Berjaya Times Square, even an indoor theme park. In order to ease your burden, here is a list of the renown shopping malls in the Greater KL region, ranked in no particular order.

- Pavilion Kuala Lumpur
- Mid Valley Mega Mall
- One Utama
- Star Hill Gallery
- The Gardens Mall
- The Curve
- Suria KLCC
- Publika
- Lot 10



MALAYSIA MY SECOND HOME (MM2H)

Malaysia My Second Home (MM2H) Programme is promoted by the Government of Malaysia to allow foreigners who fulfill certain criteria, to stay in Malaysia for as long as possible on a multiple-entry social visit pass. This is for foreigners who like to stay in Malaysia permanently as long as they do not contravene or violate the Malaysian Law.

The Social Visit Pass is initially for a period of ten (10) years, and is renewable.

Eligibility

MM2H is open to citizens of all countries recognised by Malaysia regardless of race, religion, gender or age. Applicants are allowed to bring their spouses and unmarried children below the age of 21 as dependants.

Application

As from January 2009 the Malaysian government will allow individual applications, instead of need to use Agents, or any third parties. There are many agents charging MYR8,000 – MYR10,000 as well as several low-cost agents charging about MYR1,800 per couple.

Applications for those wishing to reside in Peninsula Malaysia are accepted at the MM2H One-Stop centre in Kuala Lumpur. Where the applicant wishes to reside in the states of Sabah or Sarawak, applications need to be sent to the respective Immigration offices or MM2H One-Stop centres in either of these states.

All documents can be presented in English. The required documents are listed on www.mm2h.gov.my.

	MM2H
Type of Visa	Visa 10 years' multiple-entry Social
Business Conduct	Strictly as investor only
Requirement to Join	To show RM350,000 (for aged above 50 or RM500,000 (for aged below 50) in bank account and monthly income of RM10,000, approval 90 to 120 days
After approval	To place Fixed Deposit RM150,000 (for aged above 50) or RM300,000 (for aged below 50) in Malaysia bank, medical check-up and insurance
Personal Tax	Any fees derived subject to 0-26% tax
Company Tax	- NA-
Yearly Compliance	- NA-
Renewal of Visa Requirement	Monthly income and Bank Balance
Company Bank Act	Unable to operate
Personal Bank Act	Yes, able to open
Office Set Up	NA

LIST OF REGISTERED MM2H AGENTS

	NAME	LOCATION	CONTACT INFO
1.	1ST MALS GROUP (M) SDN BHD	Address: No.4-3-1,Tingkat 4,Klang City Square, Jalan Nangka/KU1, Off Jalan Pasar, 41400 Klang, Selangor, Malaysia. Postcode: 41400 State: Selangor	Tel No: 03-33443111 Fax No: 03-33434600
2.	2ND HOME AGENT MALAYSIA (MM2H) SDN BHD	Address: No. 16-02, Jalan Permas 9/2, Bandar Baru Permas Jaya, Masai Johor, Malaysia. Postcode: 81750 State: Johor	Tel No: 07-3868232 Fax No: 07-3882630 Email: kibusgroups@gmail.com
3.	A2Z (MM2H) SDN. BHD.	Address: No. 24-4-1, Diamond Square, Jalan/50, Off Jalan Gombak, Gombak, Kuala Lumpur , Malaysia. Postcode: 53000 State: Kuala Lumpur	Person In Charge: Faridah Binti Hamid Tel No: 03-40225008 Fax No: 03-40225009 Email: freda@pd.jaring.my
4.	AALIA (MM2H) SDN. BHD.	Address: 23A,Persiaran Ara Kiri , Lucky Garden, Bangsar, Kuala Lumpur, Malaysia. Postcode: 59100 State: Kuala Lumpur	Person In Charge: Alia Windya Tel No: 03-20922452 Fax No: 03-20952623 Email: info@malaysiasecondhome.my Website: www.malaysiasecondhome.my
5.	AASLI (MM2H) SDN. BHD.	Address: Lot A1201, Level A12, Wisma Lim Foo Yong, 86, Jalan Raja Chulan, Kuala Lumpur, Malaysia. Postcode: 50200 State: Kuala Lumpur	Person In Charge: Vincent Low / Li Ying Tel No: +603-21105707 Fax No: +603-21105707 Email: info@aa-mm2h.com Handphone No: +8610-52856285 Website: www.aaslimm2h.com
6.	ABLE GLOBAL (MM2H) SDN. BHD.	Address: A-5-17, Block A, Jalan 2/142A, Megan Phoenix, Jalan Cheras, Kuala Lumpur, Malaysia. Postcode: 56000 State: Kuala Lumpur	Person In Charge: Syed Abdul Aziz bin Syed Abdul Rahman Tel No: +03-91001111 Fax No: +03-91005555 Email: sy.aziz@gmail.com Handphone No: +6017-2861009
7.	ABLE MIGRATION (MM2H) SDN BHD	Address: Suite 11.09, Tingkat 11, The Heritage House, No 33, Jalan Yap Ah, Kuala Lumpur, Malaysia. Postcode: 50300 State: Kuala Lumpur	Tel No: 03-26918000 Fax No: 03-26912111 Email: anad@anadnoraini.com
8.	ACCESS ASIA (MM2H) SDN BHD	Address: No.17-A Jalan Tiara, Tiara Square, Taman Perindustrian UEP, Subang Jaya, Selangor, Malaysia. Postcode: 47600 State: Selangor	Person In Charge: Jasmine Y L Lee Tel No: +60377107687 Fax No: +60377107687 Email: accessa.lee@gmail.com Handphone No: +60123322238

LIST OF REGISTERED MM2H AGENTS

	NAME	LOCATION	CONTACT INFO
9.	ACE 2ND HOME (MM2H) SDN BHD	Address: E-02-03, Jalan USJ25/1C, Garden Shoppe, One City, Subang Jaya, Selangor, Malaysia. Postcode: 47650 State: Selangor	Person In Charge: Yong Sok Hong Tel No: +6012 3399 106 Email: acemm2h@gmail.com Handphone No: +6012 3399 106
10.	ACE TROPICS (MM2H) SDN BHD	Address: B-11-12, Plaza Mont Kiara, 2 Jalan Kiara, Kuala Lumpur, Malaysia. Postcode: 50480 State: Kuala Lumpur	Tel No: 03-64116416 Fax No: 03-64116416 Email: yiennee.tan@keyfides.com
11.	ACTION REALTY (MM2H) SDN. BHD.	Address: No.77-2-35 Times Square, Jalan Dato Keramat, Georgetown, Pulau Pinang, Malaysia. Postcode: 10150 State: Pulau Pinang	Person In Charge: Calvin Ooi Tel No: 04-2266799 Fax No: 04-2276799 Email: actionrealtymm2h@gmail.com Handphone No: 016-4401199
12.	AEROWANA AGENCY (MM2H) SDN BHD	Address: No 22-01, Jalan Padi Emas 2, Bandar Baru UDA, Johor Bahru, Malaysia. Postcode: 81200 State: Johor	Tel No: 03-22879111 Fax No: 03-22826111 Email: nzbinasndnbhd@gmail.com
13.	AJAK MALAYSIA (MM2H) SDN. BHD	Address: 62A-3B, Jalan PJU 1/3B, SunwayMas Commercial Centre, Petaling Jaya , Selangor, Malaysia. Postcode: 47301 State: Selangor	Person In Charge: Jannie Yap Tel No: +603-7956 1809 Fax No: +603-7956 1809 Email: ajakmm2h@gmail.com Handphone No: 019-337 8730 / 019 -229 1238 Website: www.ajakmm2h.com
14.	ALF (MM2H) SDN. BHD.	Address: NO. 43-2, Jalan Kuchai Maju 7, Off Jalan Kuchai Lama, Kuala Lumpur, Malaysia. Postcode: 58200 State: Kuala Lumpur	Person In Charge: Mr Adrian Lim Tel No: 012-3755777 Fax No: 03-80715535 Email: alf-mm2h@hotmail.com Website: www.alf-mm2h.com
15.	ALL SEASONS (MM2H) SDN BHD	Address: No 5, Hala Taman Meru 13, Pusat Komersial Meru 2B, Ipoh, Perak, Malaysia. Postcode: 30020 State: Perak	Person In Charge: Felicia Heng Tel No: 05-5282208 Fax No: 05-5280098 Email: mm2h@allseasons.com.my Website: www.allseasons.com.my
16.	ALTER DOMUS (MM2H) SDN BHD	Address: Level 1, 48 Jalan Pahang, 10400 Georgetown, Pulau Pinang, Malaysia. Postcode: 10400 State: Pulau Pinang	Person In Charge: Roselind Moey Tel No: +604-229-4826 Fax No: +604 229-7686 Email: roselindmoey@gmail.com / roselindmoey@penangmyhome.com Handphone No: +6012 486-8966 Website: www.penangmyhome.com

LIST OF REGISTERED MM2H AGENTS

	NAME	LOCATION	CONTACT INFO
17.	AMBANG WAWASAN (MM2H) SDN. BHD.	Address: P-11-1-1 (B), Plot 11, Chonglin Park, Jalan Tabuan, Kuching, Sarawak, Malaysia. Postcode: 93200 State: Sarawak	Person In Charge: Li Tze Min / Liou Yong Sing Tel No: +6082422550 Fax No: +6082422559
18.	ANDAMAN (MM2H) SERVICES SDN BHD	Address: No. 19, Jalan USJ Sentral 3, Persiaran Subang, Subang Jaya, Selangor, Malaysia. Postcode: 47600 State: Selangor	Person In Charge: Dato Sri Dr Vincent Tiew Tel No: 03-8023 3366 Fax No: 03-8023 7128 Email: vincent@andaman.com.my Handphone No: 012-398 3140 Website: www.andaman.com.my
19.	ANGKA ANALISIS (MM2H) SDN. BHD	Address: Pekeliling Business Centre, No 18-3, Jalan 65C, Off Jalan Pahang Barat, Kuala Lumpur, Malaysia. Postcode: 53000 State: Kuala Lumpur	Person In Charge: Mohamed Harmy Bin Yusoff Tel No: 03-91304794 Fax No: 03-91329692 Email: aamm2h@yahoo.com Handphone No: +60162033149
20.	ARTAMULIA (MM2H) SDN. BHD.	Address: Wisma UOA 2, 21 Jalan Pinang, Kuala Lumpur, Malaysia. Postcode: 50450 State: Kuala Lumpur	Person In Charge: KJ Wong Tel No: 03-21617700 Fax No: 03-21812999 Email: mm2h.mail@gmail.com Handphone No: +6012-2020178
21.	ASIA DREAM (MM2H) SDN BHD	Address: Lot D-28B-2, 2nd Floor, Block D, Pavilion Bundusan, Lorong Pavilion Bundusan 1, Jalan Bundusan, Penampang, Kota Kinabalu, Sabah, Malaysia. Postcode: 88300 State: Sabah	Person In Charge: Chong Choon Foon Tel No: +6088- 713326 Fax No: +6088- 715316 Email: admin@asiadreammm2h.com / enquiry@asiadreammm2h.com Handphone No: +6016- 2101027 Website: www.asiadreammm2h.com
23.	ATTRACTIVE PATHWAY (MM2H) SDN. BHD.	Address: 5.5, The Oval Tower @ Damansara, Kuala Lumpur, Malaysia. Postcode: 60000 State: Kuala Lumpur	Person In Charge: Lee Fook Yin Tel No: 03-77338351 / 03-77338365 Fax No: 03-77338372 Email: info@malaysiaresidency.com Website: www.malaysiaresidency.com
24.	AUBELLA (MM2H) SDN. BHD.	Address: Unit No. 3A-7-3, Sri Weld, Pengkalan Weld, Pulau Pinang, Malaysia. Postcode: 10300 State: Pulau Pinang	Person In Charge: Vincent Fong Tel No: 04-2508833 Fax No: 04-2508838 Email: info@aubella.com Website: www.aubella.com
25.	AURORA (MM2H) SDN BHD	Address: 32-3-2, Jalan 2/101 C (Blk D), Cheras Business Centre, Taman Cheras, 56100 Kuala Lumpur, Malaysia. Postcode: 56100 State: Kuala Lumpur	Person In Charge: Mike Chin Keng Tatt Tel No: +603-91338903 Email: mike@aurorammm2h.com.my Handphone No: +6016-6052468 Website: www.aurorammm2h.com.my

LIST OF REGISTERED MM2H AGENTS

	NAME	LOCATION	CONTACT INFO
26.	AUS MANAGEMENT & CONSULTANTS (MM2H) SDN BHD	Address: Lot 575, 1st Floor, Jalan Ross, P.O. Box 983, Pejabat Boulevard Pos, Miri, Sarawak, Malaysia. Postcode: 98000 State: Sarawak	Person In Charge: Wong Beek Yoong (Susie) Tel No: 085 - 420 019 Fax No: 085 - 420 018 Email: auseania@gmail.com Handphone No: 013 - 837 3798 / 010 - 408 8800
27.	AXIS GENESIS SOLUTION (MM2H) SDN. BHD.	Address: No.857 Block A2, Pusat Dagang Setia Jaya, No.9 Jalan 8/9, Petaling Jaya, Selangor, Malaysia. Postcode: 46150 State: Selangor	Person In Charge: Ms NG GILVIN Tel No: 03-78771914 Fax No: 03-78771419 Email: enquiry@agsolution.com.my Handphone No: 013 - 3532747 Website: www.agsolution.com.my
28.	B.T.T SIGHT SEEING (MM2H) SDN. BHD.	Address: NO 171-3, Jalan Imbi, Kuala Lumpur, Malaysia. Postcode: 55100 State: Kuala Lumpur	Person In Charge: Mr Sam Kwan Tel No: 03-2148 8820 Fax No: 03-2142 6954 Email: mm2h@bttravel.com.my Website: www.smartholidays.com.my
29.	BAO FUN (MM2H) SDN. BHD.	Address: No. B1-01-03, Solaris Dutamas, No. 1, Off Jalan Duta, Kuala Lumpur, Malaysia. Postcode: 50480 State: Kuala Lumpur	Person In Charge: Suyi Chong Tel No: 03-62078538 Fax No: 03-26942699 Email: myhome@baofun-mm2h.com Handphone No: 03-62078538 Website: http://www.baofun-mm2h.com
30.	BEE (MM2H) SDN BHD	Address: Suite 18-02, 18th Floor, Wisma Zelan, No.1, Jalan Tasik Permaisuri 2, Bandar Tun Razak, Cheras, Kuala Lumpur, Malaysia. Postcode: 56000 State: Kuala Lumpur	Person In Charge: KRYSTLE CHUA Tel No: +60391721802 Fax No: +60391734452 Email: beemm2h@gmail.com Handphone No: +6019-2515150

APPENDICES

**Government
departments
& Agencies**



Malaysian Investment Development Authority (MIDA)

MIDA Sentral
No.5, Jalan Stesen Sentral 5
Kuala Lumpur Sentral
50470 Kuala Lumpur, Malaysia.

Tel: +603 2267 3633
Fax: +603 2274 7970
Email: investmalaysia@mida.gov.my
Website: www.mida.gov.my



PEMANDU
PERFORMANCE MANAGEMENT AND DELIVERY UNIT

Performance Management and Delivery Unit (PEMANDU)

Prime Ministers Department
3rd Floor, East Block,
Perdana Putra Building,
Federal Government Administrative Centre,
62502 Putrajaya. Malaysia.

Tel: +603 88727237
Fax: +603 8888 7107
E-mail: enquiry@pemandu.gov.my
Website: www.pemandu.gov.my



Jabatan Imigresen Malaysia / Immigration Department of Malaysia

Immigration Department Malaysia ,
(Ministry of Home Affairs)
No 15 Tingkat 1-7,
(Podium) Persiaran Perdana, Presint 2,
62550 Putrajaya. Malaysia.

Tel: +603 8000 8000
Website: www.imi.gov.my



Jabatan Kastam Diraja Malaysia / Royal Malaysian Customs Department

Kompleks Kementerian Kewangan No 3,
Persiaran Perdana,
Presint 2,
62596, Putrajaya, Malaysia.

Customs Call Centre: 1300 888 500
Smuggling Report: 1800 888 855
GST General Enquiries: +603 8882 2111
Headquarters: +603 8882 2100/2300

Email: ccc@customs.gov.my
Website: www.customs.gov.my



Suruhanjaya Syarikat Malaysia (SSM) / Companies Commission Malaysia

Menara SSM@Sentral,
No. 7 Jalan Stesen Sentral 5
Kuala Lumpur Sentral
50623 Kuala Lumpur, Malaysia.

Tel: +603 7721 4000
Fax: +603 7721 4001
Email: enquiry@ssm.com.my
Website: www.ssm.com.my



Kumpulan Wang Simpanan Pekerja (KWSP) / Employees Provident Fund (EPF)

EPF Building,
Jalan Raja Laut,
50350 Kuala Lumpur, Malaysia.

Tel: +603 8922 6000
Fax: +603 8922 622
Enquiry: <http://enquiry.kwsp.gov.my>
Website: www.kwsp.gov.my



Pertubuhan Keselamatan Sosial (PERKESO) / Social Security Organisation (SOC SO)

Menara PERKESO
281, Jalan Ampang
50538 Kuala Lumpur, Malaysia.

General Line : +603 4264 5000
Customer Service : 1-300-22-8000
Fax : +603 4256 7798
E-mail: perkeso@perkeso.gov.my
Website: www.perkeso.gov.my



Lembaga Hasil Dalam Negeri Malaysia (LHDN) / Inland Revenue Board Of Malaysia

Headquarters Inland Revenue Board of Malaysia
Level 18, Menara Hasil
Persiaran Rimba Permai Cyber 8
63000 Cyberjaya Selangor, Malaysia

Careline: 1-800-88-5436 (LHDN) / +603 7713 6666 (Overseas)
Website: www.hasil.gov.my



Ministry of Human Resources (MOHR)

Block D3 & D4, Complex D,
62502, Putrajaya, Malaysia.

Tel: +603 2267 3633
Fax: +603 2274 7970
Email: investmalaysia@mida.gov.my
Website: www.mohr.gov.my



Ministry of Tourism and Culture (MOTAC)

No. 2, Tower 1, Jalan P5/6
Precinct 5
62200 Putrajaya, Malaysia.

Tel: +603 88727237
Fax: +603 8888 7107
E-mail: info@motac.gov.my
Website: www.motac.gov.my



Ministry of Health (MOH)

Blok E1, E3, E6, E7 & E10, Kompleks E.
Pusat Pentadbiran Kerajaan Persekutuan,
62590 Putrajaya, Malaysia.

Tel: +603 8000 8000
Fax: +603 8888 6187
Email: kkm@moh.gov.my
Website: www.moh.gov.my



Ministry of International Trade & Industry (MITI)

Menara MITI, No. 7,
Jalan Sultan Haji Ahmad Shah,
50480 Kuala Lumpur, Malaysia.

Tel: +603 8000 8000
Fax: +603-6202 3446
Email: webmiti@miti.gov.my
Website: www.miti.gov.my



Suruhanjaya Sekuriti
Securities Commission
Malaysia

Securities Commission

Corporate Affairs Department
Securities Commission Malaysia
3, Persiaran Bukit Kiara
Bukit Kiara
50490 Kuala Lumpur, Malaysia.

Tel: +603 6204 8777
Fax: +603 6201 5078
Email: cau@seccom.com.my
Website: www.sc.com.my



Malaysia My Second Home (MM2H)

Ministry of Tourism and Culture Malaysia,
Level 1, No. 2, Tower 1,
Jalan P5/6, Presint 5,
62200 W.P. Putrajaya, Malaysia.

Tel: +603 8891 7424 / +603 8891 7427 / +603 8891 7434 / +603 8891 7439
Fax: +603 8891 7415
Email: mm2h@motac.gov.my
Website: www.mm2h.gov.my



Multimedia Corporation Sdn Bhd (MDeC)

Malaysia Digital Economy Corporation (MDEC) Sdn Bhd
2360 Persiaran APEC
63000 Cyberjaya
Selangor Darul Ehsan, Malaysia.

Tel: 1-800-88-8338 (within Malaysia) / +6 03 8315 3000 (International)
Fax: +603 8315 3115
Email: cllc@mdec.com.my
Website: www.mdec.my



Economic Planning Unit (EPU)

Economic Planning Unit,
Prime Minister's Department,
Block B5 & Block B6,
Federal Government Administrative Centre,
62502 Putrajaya, Malaysia.

Tel: +603 8000 8000
Fax: +603 8888 3755
Email: webmaster@epu.gov.my
Website: www.epu.gov.my



Iskandar Regional Development Authority (IRDA)

Iskandar Regional Development
Authority (IRDA)
#G-01, Block 8
Danga Bay, Jalan Skudai
80200 Johor Bahru, Johor, Malaysia.

Tel: +607 233 3000
Fax: +607 233 3001
Website: www.irda.com.my



East Coast Economic Region Development Council (ECERDC)

Level 22, Menara 3 PETRONAS
Kuala Lumpur City Centre
50088 Kuala Lumpur, Malaysia.

Tel: +603 2035 0021 / 22
Fax: +603 2035 0020
Email: secretariat@ecerdc.com.my
Website: www.eцерdc.com.my



Northern Corridor Implementation Authority (NCIA)

Level 20 & 21, Menara KWSP No.38
Jalan Sultan Ahmad Shah
10050 George Town
Pulau Pinang, Malaysia.

Tel: +604 238 2888
Fax: +604 238 2998
Website: www.dreamedge.jp/ncier



Regional Corridor Development Authority (RECODA)

Chief Executive Officer
2nd Floor, Old State Legislative Building,
Petra Jaya, 93050 Kuching,
Sarawak, Malaysia.

Tel: +608 2444 851
Fax: +608 2446 851
Website: www.recoda.com.my



Sabah Economic Development and Investment Authority (SEDIA)

Lot 1, Wisma SEDIA,
Off Jalan Pintas-Penampang
P.O.Box 17251
88873 Kota Kinabalu, Sabah, Malaysia.

Tel: +603 8872 7237
Fax: +603 8888 7107
E-mail: info@sedia.com.my
Website: www.sedia.com.my



InvestKL

16th Floor, Menara SSM@Sentral.
No.7, Jalan Stesen Sentral 5
Kuala Lumpur Sentral
50623 Kuala Lumpur, Malaysia.

Tel: +603 2260 2270
Fax: +603 2260 2293
Email: info@investkl.gov.my
Website: www.investkl.gov.my



Invest Selangor Berhad

No. F1-2-G,
Jalan Multimedia 7/AG,
CityPark, i-City ,
40000 Shah Alam,
Selangor Darul Ehsan, Malaysia.

Tel: +603 5510 2005
Fax: +603-5519 6403, +603 5511 2008
Email: enquiry@investselangor.my
Website: www.investselangor.my



InvestPerak / Perak Investment Management Centre

Level 4, Perak Techno Trade Center,
Bandar Meru Raya
Off Jalan Jelapang
30020 Ipoh, Perak, Malaysia.

Tel: +605 5292 448 / 449
Fax: +605 5292 440
Email: info@investperak.gov.my
Website: www.investperak.gov.my



Invest-in-Penang Berhad

1, Jalan Sultan Azlan Shah
Penang Skills Development Centre Building
Bayan Lepas
11900 Penang, Malaysia .

Tel: +604 646 8833

Fax: +604 646 8811

Website: www.investpenang.gov.my



Negeri Sembilan Investment Centre (NSIC)

5th Floor, Block B, Wisma Negeri
70503 Seremban
Negeri Sembilan, Malaysia.

Tel: +606 765 9570 / 5981

Fax: +606 765 5982

Email: ceonsic@ns.gov.my / enquiry@nsic.com.my

Website: www.nsic.com.my



Johor State Investment Centre (JSIC)

Aras 3, Blok B, Bangunan Dato' Abdul Rahman Andak
Kota Iskandar
79000 Nusajaya
Johor Darul Ta'zim, Malaysia.

Tel: +607 290 9001 / +607 290 9008

Fax: +607 290 8000 / +607 290 9000

Email: info@jsic.com.my / azamimah@jsic.com.my / feizal@jsic.com.my

Website: jsic.com.my



Pahang State Development Corporation (PKNP)

Industrial Division
Level 15, Kompleks Teruntum,
25000 Kuantan,
Pahang, Malaysia.

Tel: +609 565 8588

Fax: +609 513 4530 or +609 513 0510

Email: sabri.hussin@pknp.gov.my / dhalea@pknp.gov.my

Website: www.investinpahang.gov.my



Kedah State Development Corporation (PKNK)

14th Floor, Wisma PKNK,
Jalan Sultan Badlishah
05000 Alor Setar
Kedah Darul Aman, Malaysia.

Tel: +604 775 2455
Fax: +604 731 2957
Website: www.pknk.gov.my



Melaka State Development Corporation (PKNM)

Level 4-11, Menara MITC,
Jalan Konvensyen,
Kompleks MITC,
75450 Ayer Keroh, Melaka, Malaysia.

Tel: +606 232 4434
Fax: +606 232 4455
Website: www.pknm.gov.my



Invest Kelantan Berhad

PT 473, Tingkat 1,
Bandar Baru Tunjong,
15100 Kota Bharu,
Kelantan, Malaysia.

Tel: +609 747 4803
Fax: +609 742 1050



Terengganu Incorporated Sdn. Bhd.

Wisma TI,
PT 3071, Chendering,
21080 Kuala Terengganu,
Terengganu, Malaysia.

Tel: +609 617 7771
Fax: +609 617 7772
Email: contactus@terengganu-inc.com
Website: terengganu-inc.com



HO CHIN SOON RESEARCH
Company Profile



COMPANY PROFILE

BACKGROUND & VISION

Ho Chin Soon Research was founded by Mr Ho Chin Soon in 1989. Our prime objective was to bring excellent Property Research Information and Database to the Real Estate Industry at affordable prices.



CHAIRMAN

Mr Ho Chin Soon is a fellow of the Institution of Surveyors, Malaysia and a registered Valuer with the Board of Valuers, Appraisers and Estate Agents, Malaysia. Prior to establishing Ho Chin Soon Research, Mr Ho Chin Soon held major position in companies like CH Williams Talhar & Wong, Island & Peninsular, FACB & Others. Currently he is one of the most sought after speaker in the property industry.



CEO

Mr Ishmael Ho attained his LLB from the UK. Backed by his legal background, he entered the property industry from the legal angle. His widening involvement in the property industry includes joining Cushman & Wakefield Malaysia, as well as being part of the research house in Sunrise Berhad. Now he is tasked to steer and bring Ho Chin Soon Research to greater heights. Like his father, Ishmael Ho also proved to be a talented & competent public speaker.

HCSR WEBSITE

www.hochinsoon.com

MAIN PRODUCTS AND SERVICES

- | | |
|-----------------------------------|-----------------------------|
| 1) Editable Digital Land Use Maps | 4) Speaking Engagements |
| 2) Map Branding & AR Map Branding | 5) Customised Reports |
| 3) Aerial Photography | 6) Books on Property Topics |

RANGE OF CUSTOMERS

Property Developers	Government Agencies	Universities
Real Estate Agents	Telcos	Traffic Consultants
Construction Companies	F & B Companies	Environmental Engineers
Architects	Malls & Hypermarkets	Oil & Gas Companies
Property Valuers	Car Distributors	Embassies
Town Planners	Vehicle Tracking	Fibre Optics Companies

MAIN PRODUCTS & SERVICES

1) EDITABLE DIGITAL LAND USE MAPS

Our coverage are four main areas :

1. Greater KL (Klang Valley)
2. South Johor (Includes the whole of Iskandar Malaysia)
3. Penang State
4. Seremban-Port Dickson (please refer to our brochures for more details)

We prepared our maps in both hard copies & soft copies (but priced differently). We have wall sized hard copies as well as bundles of A1 sized maps. The soft copies are available in AutoCad, MapInfo, CorelDraw & PDF Formats.

The Maps are prepared in many layers to differentiate land use type, infrastructures and text labels. This feature enable users to hide certain layers & highlight layers that they preferred.

Our maps are cadastral lot based. We provide our customers the editable vector formats of the maps (can edit text, colours & shape as you wish).

Besides existing land use, we also include new development proposals, projects/townships under construction, new land alienation, new road proposals & others into the maps.

One of the major usage of our maps is for identifying potential land banks. Users can make the right decision whether the location is good or bad by looking at the existing land use of the surrounding areas, the growth pattern, the road networks, competitors' properties and future developments.

We value-added the maps with lots of recent & historical property transaction datas.



2) MAP BRANDING & AR MAP BRANDING

Map Branding refers to a collaboration between Ho Chin Soon Research and a sponsoring client. We design a poster-size map tailored to the clients' needs & preferences. This map will then be used as a marketing material for distribution. The mass public gets an informative map while at the same time it helps our sponsoring client to gain mileage and market awareness.

The sponsor can choose either to keep & self-distribute the entire 20,000 copies or alternatively let Ho Chin Soon Research distribute some 5,000 copies during property seminars, conferences & exhibitions locally & overseas. Mr Ho Chin Soon's & Ishmael Ho's calendars are constantly occupied with speaking engagements throughout the year.

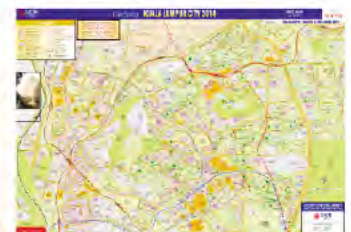
The sponsoring company is able to take advantage of Ho Chin Soon's (Mapping designing expertise) brand name and the additional channels in order to reach out to a wide target.

AR Map Branding

The portable 3D layout plan on Augmented Reality Map Branding (AR Map Branding) elevate the conventional layout plans displayed by property developers to the next level. Using augmented reality technology, each of the developer's layout plans will be extruded out in 3D when viewed using a smart phone/tab/pad.

Compared to the conventional layout model which is singular, heavy to carry and requires much space, the digital portable 3D layout plans can be kept in each person's smart phone and can be viewed anywhere.

For further details, please refer to our official brochures.



AR Map Branding





MAIN PRODUCTS & SERVICES

3) AERIAL PHOTOGRAPHY

When it comes to capturing a broader field of view of a particular area or property, nothing can beat an aerial view. Views taken from ground level are limited and will not be able to portrait the entire scope of a property.

In the past, aerial photography was mostly done via helicopter or aeroplane and therefore, less affordable. Nowadays, drones are widely used and aerial photography is accessible to almost everyone.

Ho Chin Soon Research set a Minimum Fee of RM6,148 (as at 2015) for us to provide you with several oblique photos taken from 2 to 3 lift off points. We are using 24 megapixels camera and 16 megapixels wide angled lens. We are able to cater to specific height or angle requested by our clients. ie: views at 100 meters fixed height (to simulate view from penthouse).

Other options are like Township Vertical Mosaic Pictures (to fit into AutoCad layout) and Video Footage of a particular development.

Kindly call our pilots for further details.



4) SPEAKING ENGAGEMENTS

Both Mr Ho Chin Soon and Mr Ishmael Ho are frequently engaged by event organizer and various organization to give talks at their events.

From Major Events ..

..to Focus Groups ...



Please try to book Ho Chin Soon or Ishmael Ho in advance and we look forward to be of service to real estate developers in explaining the latest property updates via maps, aerial images and locational analysis.

Kindly refer to our official brochures for Speaking Fees, Duration and others.

