



Incentive for Certification and Quality Management Systems



INLAND REVENUE BOARD MALAYSIA

Certification Bodies (CBs) and laboratories may apply for tax deductions for obtaining accreditation from STANDARDS MALAYSIA as provided under paragraph 34(6)(m), Income Tax Act 1967.

STANDARDS MALAYSIA accredited CBs and laboratories are entitled for tax deduction for the following type of costs imposed by STANDARDS MALAYSIA:

- Assessment Fee
- Annual Fee
- Any other relevant fee imposed by STANDARDS MALAYSIA

Under paragraph 34(6)(ma), Income Tax Act 1967, companies are entitled to claim double deduction for expenditure incurred for the purposes of obtaining certification for recognised quality systems and standards from a certification body as determined by the Minister of Finance. They are also responsible in maintaining copies of accredited certificates and copies of payment receipts of the costs imposed by the STANDARDS MALAYSIA accredited CB in obtaining certification for their system. The tax deduction is applicable for all programmes operated by STANDARDS MALAYSIA under its various accreditation schemes.

Application procedure

Application and inquiries are to be directed to IRB

For more information, please contact

Lembaga Hasil Dalam Negeri Malaysia
Pusat Khidmat Pelanggan
Jabatan Pemprosesan
Aras 12, Menara C
Persiaran MPAJ, Jalan Pandan Utama
Pandan Indah, 55100 Kuala Lumpur.

Tel: 1-300-88-3010

Website: www.hasil.gov.my



Incentive for Certification and Quality Management Systems



Matching Grant to Obtain Certification and Quality Management Systems

The Scheme provides matching grant for SMEs to obtain certification and quality management systems.

Form of Assistance

Assistance is given in the form of a matching grant where 50% of approved project cost is borne by the Government and the remainder by the applicant. The maximum grant allocated per application is RM250,000.

Eligible Expenses

Expenses incurred in obtaining certification and quality management systems such as:

- ISO 13485, ISO 14000, ISO 22000, ISO 9000
- Product certification
- Service cost for related schemes
- Hazard Analysis Critical Control Point (HACCP)
- Halal certification & MS1500:2004
- TS 16949
- Quality Improvement Practice e.g. 5S, Six-Sigma and Productivity Audit
- Service cost for related schemes
- Good Manufacturing Practice (GMP)
- Occupational, safety and health management system (OSHA)
- Restriction of Hazardous Substance (RoHS)
- Good Agriculture Practice (GAP)
- Good Hygiene Practice (GHP)
- Regulatory Impact Assessment (RIA)
- British Retailers' Consortium (BRC)
- Factory Renovation for compliance to Certification Requirements
- Other related costs to comply to requirements of standards and certification



Incentive for Certification and Quality Management Systems

Application procedure

Application and inquiries are to be directed to SMIDEC.

For more information, please contact

Small and Medium Industries Development Corporation (SMIDEC)
Aras 10, West Wing, MEnara MATRADE, Jalan Khidmat Usaha
Off Jalan Duta, 50480 Kuala Lumpur

Tel : 03-62076000

Website : www.smidec.gov.my