

LIST OF CERTIFICATION BODIES UNDER PARAGRAPH 34(6)(ma) INCOME TAX ACT 1967

Under paragraph 34(6)(ma) Income Tax Act 1967, a company can claim expenditure incurred for the purpose of obtaining certification for recognized quality systems and standards, and halal certification as a deduction. The claim shall be evidenced by a certificate issued by an agency and a certification body as determined by the Minister of Finance.

To ensure that taxpayers can claim the deduction correctly, the Minister has determined several agencies and certification bodies accredited for the purpose of issuing the certificate. Thus, only expenses incurred to obtain certification for recognized quality systems and standards, and halal certification from these certification bodies and agencies can be allowed as a deduction.

The certification bodies accredited for the purpose of issuing certification for recognized quality systems and standards as determined by the Minister are as follows :

Certification Bodies Accredited Under Quality Management System Programme

No.	Name of Certification Bodies	Date of accreditation
1	Sirim Qas International Sdn. Bhd.	2 December 1996
2	Moody International Certification (Malaysia) Sdn. Bhd.	10 August 1998
3	CI Certification Malaysia Sdn. Bhd.	5 June 2003
4	SGS (Malaysia) Sdn. Bhd.	18 November 2003
5	TUV Nord (Malaysia) Sdn. Bhd.	16 December 2003
6	Lloyd's Register of Shipping (M) Bhd.	12 February 2004
7	Independent European Certification (M) Sdn. Bhd.	8 December 2004
8	AJA EQS Certification (M) Sdn. Bhd.	29 July 2005
9	GlobalGROUP Asia Pasific Sdn. Bhd.	2 May 2006
10	Bureau Veritas Certification (Malaysia) Sdn. Bhd.	4 August 2006
11	BM TRADA (Malaysia) Sdn Bhd	31 Januari 2007

Certification Bodies Accredited Under Environmental Management System Programme Certification Bodies Accredited Under Product Certification System Programme

No.	Name of Certification Bodies	Date of accreditation
1	Moody International Certification (Malaysia) Sdn. Bhd.	5 July 2002
2	Sirim Qas International Sdn. Bhd.	17 December 2002
3	SGS (Malaysia) Sdn. Bhd.	12 July 2004
4	Independent European Certification (M) Sdn. Bhd.	8 December 2004
5	CI Certification Malaysia Sdn. Bhd.	2 May 2006
6	AJA EQS Certification (M) Sdn. Bhd.	2 May 2006

7	Lloyd's Register of Shipping (M) Bhd.	18 May 2006
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No.	Name of Certification Body	Date of accreditation
1	Sirim Qas International Sdn. Bhd.	5 October 2004
2	Malaysian Rubber Board	29 September 2006

Certification Bodies Accredited Under Occupational Safety And Health Management System Programme

No.	Name of Certification Body	Date of accreditation
1	Sirim Qas International Sdn. Bhd.	6 December 2005

The agencies for the purpose of issuing halal certification as determined by the Minister are as follows :

1. 1. Jabatan Kemajuan Islam Malaysia (JAKIM)
2. 2. Jabatan-Jabatan Agama Islam Negeri
3. 3. Majlis-Majlis Agama Islam Negeri

Technical Division, Technical Department, Inland Revenue Board, MALAYSIA.