



**LEMBAGA HASIL DALAM NEGERI
INLAND REVENUE BOARD**

PUBLIC RULING

**DOUBLE DEDUCTION INCENTIVE
ON RESEARCH EXPENDITURE**

Translation from the original Bahasa Malaysia text.

PUBLIC RULING NO. 5/2004

DATE OF ISSUE: 30 December 2004



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA**

**Public Ruling No. 5 /2004
Date of Issue: 30 December 2004**

CONTENTS		Page
1.	Introduction	1
2.	Interpretation	1
3.	Definition of Research	1
4.	Research activities in sectors other than information technology (IT) & software	2
5.	Research activities in information technology (IT) & software	3
6.	Non-research activities in sectors other than information technology (IT) & software	4
7.	Non-research activities in information technology & software	6
8.	General non-research activities	6
9.	Criteria for eligibility of research project/activity	7
10.	Research expenditure which qualifies for double deduction	7
11.	Other expenditure	11
12.	Application for approval for research projects/activities	11
13.	Claim for double deduction on research expenditure	12
14.	Period of research project	13
15.	Period of approval for ongoing project	14
16.	Abandonment of project	14
17.	Amount claimed in the tax computation	14
18.	Keeping of sufficient records	14
19.	Appeals	14
20.	Penalty for incorrect information	15
21.	Effective date	15



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA**

**Public Ruling No. 5 /2004
Date of Issue: 30 December 2004**

DIRECTOR GENERAL'S PUBLIC RULING

A Public Ruling is issued for the purpose of providing guidance for the public and officers of the Inland Revenue Board. It sets out the interpretation of the Director General of Inland Revenue in respect of the particular tax law, and the policy and procedure that are to be applied.

A Public Ruling may be withdrawn, either wholly or in part, by notice of withdrawal or by publication of a new ruling which is inconsistent with it.

**Director General of Inland Revenue,
Malaysia**



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

1. This Ruling explains:
 - 1.1 particular activities that qualify as research;
 - 1.2 the expenditure that qualifies for double deduction; and
 - 1.3 the general procedure for the application for the double deduction incentive in respect of research expenditure.
2. The related provision is section 34A of the Income Tax Act 1967 (the *Act*).
3. The words used in this Ruling have the following meanings:
 - 3.1 “Time-sheet” means a record of actual time spent on a particular research project by an employee who is not involved in research on a full-time basis.
 - 3.2 “In-house research” means research carried out in Malaysia by a person within his business for the purpose of using the results of the research for furthering his own business.
 - 3.3 “Science” is the systematic study of the nature and behaviour of the material and physical universe, and “technology” is the practical application of science, especially in industry and commerce. The process by which new scientific and technological information is discovered, gathered and used involving theoretical conjecture, observation, experiment, measurement and deduction, is referred to as research.
 - 3.4 “New technology” in relation to information technology means new capability accomplished through research, excluding purchase of rights or licence.
3. Only revenue expenditure on research directly incurred by a person resident in Malaysia would be eligible for a claim for double deduction. These expenses must be incurred specifically in undertaking in-house research by that person in relation to his business. The said research must be approved by the Minister of Finance. The Minister has, however, delegated such powers to the Director General of Inland Revenue (DGIR).
4. In the case of scientific research which does not qualify for approval by DGIR under section 34A, claim for expenses on that scientific research may be given consideration under subsection 34(7) of the Act. The conditions that must be complied with to be eligible for the deduction under this subsection are as follows:
 - (i) the research expenditure must be of a revenue nature; and
 - (ii) the research is related to the business and directly undertaken by the person or on his behalf.
5. **Definition of Research**



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

6.1 For the purpose of this Ruling, the DGIR has adopted the following definitions:

6.1.1 *Definition of research generally*

“Research” means any systematic or intensive study undertaken in the field of science or technology with the object of using the results of the study for the production or improvement of materials, devices, products, produce or processes.

6.1.2 *Definition of Research for Information Technology (IT) & Software*

“Research in IT and Software” covers any research activity that involves the development of a new technology or enhancement of existing technology through the incorporation of new elements that involve or are expected to result in some advancement of the product, process, device, service, knowledge or understanding relating to IT and its components (hardware, software, etc.).

6. Research activities in sectors other than information technology (IT) & software

The following are included as research activities:

- 7.1 experimental or other work aimed at the discovery of new knowledge or the advancement of existing knowledge;
- 7.2 the search for applications of research findings or other knowledge;
- 7.3 research to devise new methods of testing (excluding routine testing and standardisation);
- 7.4 the formulation and design of possible new or improved product or process alternatives;
- 7.5 the design, construction and testing of prototypes and models;

Example 1

A prototype is an original model constructed to have all the technical characteristics of the anticipated new product. The design, construction and testing of prototypes would fall within research. Once modification (that is necessary to reflect the test findings) to the prototype and further testing have been satisfactorily completed, then the research phase would have been completed.

- 7.6 the design, construction and operation of a pilot plant that is of a scale not economically feasible for commercial production;
- 7.7 the design and construction of a pilot plant prior to commercial production;

Example 2



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

A pilot plant forms part of the research phase for as long as it is used to evaluate hypothesis, develop new product formulae, establish new product specifications, design special equipment and structures and prepare operating instructions or manuals on the process. Once this experimental phase is over, a pilot plant may begin to operate as a commercial production unit, at which point it no longer represents a research activity; and

7.8 the design of tools, jigs, moulds and dies involving new technology.

[The above research activities should have the objective of using the results of the study for the production or improvement of materials, devices, products, produce or processes.]

8. Research activities in information technology (IT) & software

8.1 Research in IT and software includes:

- (i) the spectrum of activities of research from the conceptual stage to the “proof-of-concept” stage of the project;
- (ii) software research, which may include software design, methodology, computer systems for example computer language, compiler, operating systems and algorithms; or
- (iii) the development or use of software within a larger research project.

8.2 Coverage of software research includes:

(i) *Theoretical Computer Science*

Generally, technological or scientific advances in this area produce new theorems and algorithms.

(ii) *Operating Systems*

Technological advances consist of -

- a. a technological improvement in resource and interface management;
- b. a new operating system; or
- c. the conversion of an operating system to a significantly different hardware environment.

[Some examples of operating systems available in the market are: Linux, Windows, Oracle and Unix].

(iii) *Programming Language*

Technological advances include:

- a. new languages;
- b. significant extension of an existing language; and



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

c. new or significantly different language translators.

[Some examples of programming languages available in the market are: C++, COBOL, PASCAL, Visual Basic and JAVA].

(iv) *Applications*

Technological advances may occur when a development represents a significant technological step forward (e.g. new combinations of established computer programme components or known programming principles), provided that this integration requires the resolution of technological uncertainties.

(v) *Data Management*

Technological advances include the development of:

- a. algorithms to achieve significantly better basic operations (e.g. data retrieval);
- b. new or enhanced query language for databases that significantly increases the power of search or manipulation capabilities; and
- c. new object representations or data structures.

Significant increase in paragraph b. above means significant increase in terms of response time, efficiency, flexibility, accuracy of data or enhancement in query command language.

(vi) *Software Engineering*

Advances in the methodology required to construct computer programmes with greater flexibility, efficiency, reliability and ease of maintenance.

(vii) *Artificial Intelligence (AI)*

Scientific and technological advances which are made in such domains as machine vision, robotics, interference, knowledge representation, expert systems, theorem proving, understanding of natural language, automatic language translation, logic programming and future generation systems. Most areas of AI do not yet have an established practice; however, the attempt to resolve a technological uncertainty must be demonstrated as a basis for establishing the eligibility of expenditure. Frequently, in this area, the existence of any kind of solution will reflect this indeterminacy.

9. Non-research activities in sectors other than information technology (IT) & software

There are activities that may be closely associated with research but are not research. The following are examples of activities that would be non-research activities:



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

- 9.1 activities which involve changes in aesthetic values like features, colour planning or artwork to promote the sale of products;
- 9.2 pre-production work prior to commercial production;
- 9.3 routine product, process or service development, not involving a significantly innovative scientific or technological advance;

Example 3

Routine analysis and testing by subjecting a product to different conditions to suit the local environment. (The product is available overseas and it is meant to be produced and marketed locally eventually).

- 9.4 routine systematic programme of work to update an existing product, process or service by the application or introduction of well established techniques or equipment;
- 9.5 engineering follow-through in an early phase of commercial production;
- 9.6 quality control during commercial production, including routine testing of products or processes;
- 9.7 troubleshooting in connection with breakdowns during commercial production;
- 9.8 routine efforts to refine, enrich or otherwise improve upon the qualities of an existing product or process;

Example 4

The process of chlorinating water and passing it through a normal distillation system so as to enrich / improve upon the quality of water used in the production of dental toothpaste.

- 9.9 adaptation of an existing capability to a particular requirement or customer's need as part of a continuing commercial activity;
- 9.10 seasonal or other periodic design changes to existing products or processes;
- 9.11 routine design of tools, jigs, moulds and dies;

Example 5

Design and drawing work for the preparation, execution and maintenance of production standardisation (i.e. jigs and tools) does not constitute research.

- 9.12 testing analysis either of equipment or product; or on the suitability of materials for the purposes of quality or quantity control;
- 9.13 activities, including design and construction engineering, related to construction, relocation, rearrangement, or startup of facilities or equipment, other than facilities or equipment used solely for a particular research project;



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

- 9.14 activities which only involve product-testing to ensure conformity of its properties to the required standards for purposes of compulsory registration of the product, as required by any law in Malaysia (such as for agricultural chemicals and pharmaceutical products); and
- 9.15 legal and administrative work in connection with patent applications, records and litigation and the sale or licensing of patents.

10. Non-research activities in information technology and software

Non-research activities in IT and software includes:

- 10.1 product development using IT and its components and commercialisation of the output;
- 10.2 routine computer programming, systems maintenance, application of software or enhancement of existing application system; and
- 10.3 software related activities such as:
 - (i) supporting existing system;
 - (ii) converting and / or translating computer languages;
 - (iii) adding user functionality to application programmes;
 - (iv) debugging of systems;
 - (v) adaptation of existing software; and
 - (vi) preparation of user documentation.

Example 6

Adaptation or application of existing software such as Lotus Smartsuite or Microsoft Office in developing a stock-inventory system or management support system.

Example 7

Development of a software system such as banking or management system based on the requirement of the customer by using known application software and without any new technological findings.

11. General non-research activities

Research must be distinguished from a wide range of related activities. The following are examples of activities that are not research in nature:

- 11.1 general education and training;
- 11.2 scientific and technical information services;
- 11.3 general purpose data collection or efficiency surveys;



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

- 11.4 market research and evaluation;
- 11.5 calibration of standards and routine testing and analysis of materials, components, products and processes;
- 11.6 routine computer maintenance or software development;
- 11.7 setting-up of manufacturing line or equipment;
- 11.8 routine soil / fertiliser analysis or testing;
- 11.9 fabrication or modification of machinery / equipment; and
- 11.10 general commercial activities will not be considered as research. These include:
 - (i) the range of commercial and financial steps necessary for innovation and development and marketing of a new product, process or service such as a business plan, cost benefit analysis, management or policy studies;
 - (ii) the production and distribution of goods and services;
 - (iii) administrative and other supporting services (such as secretarial, clerical, book-keeping or security); and
 - (iv) general support services (such as transportation, storage, up-keeping, cleaning, repair and maintenance).

12. Criteria for eligibility of research project / activity

In order to obtain approval for a research project / activity the following criteria should be fulfilled:

- 12.1 The research project / activity undertaken by a person must satisfy the definition of research as spelt out above.
- 12.2 The research activity must be geared towards the production of new or substantially improved materials, devices, products, processes, systems or services prior to the commencement of commercial production or use.
- 12.3 Research activity is distinguished by its non-routine nature and the novelty of what is being created. If successful, it will result in the extension of scientific or technical advancement / knowledge (although it is recognised that research will not always be successful).
- 12.4 In the case of a software development project, its completion must be dependent on the development of a scientific and / or technological advancement. The aim of the project must be the resolution of a scientific or technological uncertainty on a systematic basis.



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

12.5 The research undertaken must be in accordance with the needs of the country and must be beneficial to the Malaysian economy such as training of Malaysians for technology transfer and undertaking research activities in Malaysia.

13. Research expenditure which qualifies for double deduction

To qualify for double deduction, the research expenditure must be for an approved project(s) and must be incurred in the basis period. The accounts for the expenditure incurred for each project must be kept separately.

The following expenditure qualifies for a double deduction:

13.1 *Raw materials used in research*

- (i) Raw materials used directly in a research project excluding the purchase of fixed assets used in the research. For each project, the name, amount used and cost of each raw material used must be kept, along with information about its relevance to the projects. If raw materials are taken from the stock, the cost attributable can be separately identified and measured reliably.
- (ii) Cost of moulds, dies and soft tools (life span not exceeding one year) which cannot be reused. These moulds, dies and soft tools should not be eligible for capital allowance claim. In the case where tools are reused for production the cost in respect of the research project should be apportioned by comparing the period of utilisation to develop prototype units with the period of utilisation to manufacture production units.

[Cost of materials used for production or used for administrative purposes do not qualify for double deduction].

In cases where the moulds, dies, and soft tools used to develop the prototype were incurred in one basis period and the said tools were reused for the manufacture of production units in the next basis period(s), then the claim for double deduction made in the first mentioned basis period need to be revised accordingly. If such revision results in additional tax payable for the first-mentioned year of assessment, penalty would not be imposed for cases where the claim has been made in good faith.

13.2 *Manpower in a research project*

- (i) Only expenditure on the basic salary of an employee directly involved in the research project (research employee) is eligible for double deduction. Expenditure such as EPF, SOCSO, bonus, medical fees and benefits-in-kind will not qualify for double deduction. If an employee is not involved in a research project on a full time basis, expenditure claimed should be apportioned according to the actual time spent by that employee on that



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

research project. The basis of apportionment must be substantiated by keeping a time-sheet.

- (ii) Salaries of employees involved in the research attending courses / seminars directly relevant to the research project may be considered for the claim [see also paragraph 13.4(ii) on travelling cost attending courses / seminars].
- (iii) Employees involved in the research are those providing technical input, feedback, guidance or direction on the research project.

13.3 *Technical services*

13.3.1 The following technical services payments are included:

- (i) Consultancy fees paid to a particular research organisation or individual for obtaining information / advice pertaining to the research being undertaken.
- (ii) Payment to particular organisations for the use of testing equipment such as those available in SIRIM, FRIM and the universities.
- (iii) Payment to a particular organisation or individual for analytical services and data evaluation processing.

13.3.2 If the payment for technical services undertaken outside Malaysia is more than 70% of the total allowable expenditure, the payment will not qualify for double deduction. However, the balance of the allowable expenditure (if it is an ordinary allowable expenditure incurred locally such as the purchase of raw materials, manpower and transportation) will qualify for double deduction.

13.3.2 The expenditure for the technical services which are obtained from overseas and undertaken in Malaysia will qualify for double deduction.

13.3.3 If payment is made to a non-resident as in the case of employing a foreign researcher / consultant, deduction and payment of withholding tax, where applicable, must be made.

13.3.4 Information should be kept in respect of:

- (i) the name and address of the researcher / consultant /organisation whose technical services are obtained;
- (ii) purpose or relevance of the technical services in the said research project; and
- (iii) the amount paid.



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

13.4 *Travelling cost*

(i) *Visiting research stations*

Travelling cost incurred by research employees related to visiting research stations solely for the purpose of conducting research work. Allowable expenditure includes travelling costs and daily allowances (includes the cost of food and lodging). The daily allowance is restricted to RM400.00 per person or the actual cost incurred, whichever is lower.

(ii) *Attending courses / seminars*

Cost of travelling locally or overseas by research employees related to attending courses / seminars relevant to research projects. These courses / seminars must be solely for the purpose of obtaining the latest or up-to-date scientific information which is directly relevant to the project. Allowable expenditure includes travelling costs and daily allowances (including the cost of food and lodging) and course/seminar fee. The daily allowance is restricted to RM400.00 per person or the actual cost incurred, whichever is lower.

[Expenditure such as travelling costs to visit vendors, meetings with suppliers /clients, attending exhibitions / shows, market surveys and other such expenditure not related to research do not qualify for double deduction].

13.5 *Transportation cost*

Cost of transporting raw materials used directly in the research. However, expenditure such as cost of transporting fixed asset, end-products, postage for administrative purposes or others not related to research do not qualify for the double deduction. In the case where the research uses the same type of raw materials as that used in manufacturing an existing product and the raw materials are purchased in bulk and have been delivered at different times with different transport cost, then the cost of transportation for a basis period would be apportioned according to the total quantity of raw materials used for research over total quantity of raw materials purchased during the same basis period.

13.6 *Maintenance cost*

Maintenance costs for motor vehicles, buildings, equipment and machinery used directly in a research project qualify for double deduction. However, expenditure not related directly to research do not qualify for double deduction. Maintenance costs on motorcars used by research employees / consultants,



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

capital expenditure incurred on plant and machinery (including installation costs), fixtures, land, premises, buildings, structure or works of a permanent nature and alterations, additions or extensions to the said items are some examples of expenditure which are not related directly to research. Therefore, such expenses do not qualify for double deduction.

13.7 Rental

- (i) Rental of motor vehicles, buildings, equipment and machinery used directly in a research project qualify for double deduction. However, expenditure not related directly to research do not qualify for double deduction. Expenditure such as rental of premises for administrative purposes, rental of motorcars for research employees / consultants (including petrol, insurance and road tax) and rental of machinery for production are not expenditure related directly to research and as such do not qualify for double deduction.
- (ii) In cases where the buildings or machinery are also being used for other purposes apart from research, apportionment of the expenditure must be made based on usage related to research for example floor space used for the research or by taking the period of utilisation of machinery to develop prototype units compared with the period of utilisation for other non-research activities.

14. Other expenditure

- 14.1 Claims for double deduction can also be made on other revenue expenditure incurred directly for research such as water and electricity, telephone, fax, courier, stationery, photostating of research reports or schematic design, ink / toner used to print reports, lab coats and slides or photographs. Other expenditure such as books or magazines, insurance and all taxes such as service or road tax do not qualify for double deduction.
- 14.2 Detailed information should be kept on the types of expenditure and their relevance to the research project. In cases where no separate meters for water and electricity are set up for research, apportionment of the said expenditure must be made based on percentage used for research.

[Capital expenditure incurred on plant and machinery, fixtures, land, premises, buildings, structures or works of a permanent nature (including installations) or alterations, additions or extensions thereof or in the acquisition of any rights in or over any property (including royalty) do not qualify for double deduction.]

15. Application for approval for research projects / activities

- 15.1 *Granting of approval*



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

Commencing from year of assessment 2005, the DGIR will only give approval for a research project. This approval does not include approval for research expenditure incurred. This practice differs from the practice for year of assessment 2004 and prior years where approval was given not only for each research project but also for research expenditure incurred.

15.2 *Application form*

The application by a person to obtain approval for a research project must be made for each year of assessment on the application form Borang 1 (Sek 34A ACP 1967) and submitted with relevant supporting documents to the Technical Division, Inland Revenue Board, six (6) months **before** the financial year-end of the business. Applicants are required to adhere to all conditions imposed and furnish correct information as required in the said form. Late applications will be considered on a case to case basis. The DGIR will then issue a letter of approval or rejection, as the case may be, to the applicant. Approvals given will be subjected to the terms stated in the letter.

15.3 *New research projects*

Application for approval of any new research project must be submitted together with the proposal reports in the application form. In cases where an application has been submitted and a new research project commenced after the application in paragraph 15.1, the applicant has to submit an additional application for the relevant project using the application form within one (1) month after the close of the financial year-end of the applicant.

Where a proposed project submitted for approval was delayed or did not take off, the person should notify IRB.

15.4 *Multiple research projects*

Detailed information must be provided for each research project. In cases where numerous research projects are undertaken concurrently under a specific research programme, the programme and the overall objective must be specified.

15.5 *Research projects for related companies*

As a concession, a holding company which undertakes research project / activity at its research centre on behalf of companies within its group may submit an application for approval of research project / activity on behalf of its subsidiary or associate companies. However, the details for each subsidiary or associate company should be separately and clearly stated.

16. Claim for double deduction on research expenditure



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

16.1 Upon receiving the approval of the research project, the applicant will claim the double deduction for expenditure incurred in the relevant income tax return form.

16.2 *Supplementary worksheet*

The applicant is also required to prepare two copies of the supplementary worksheet Borang 2 (Sek 34A ACP 1967). The original copy (with supporting documents) must be kept by the applicant for audit purposes. The second copy is to be sent simultaneously to the Technical Division, IRB for record upon submission of the relevant income tax return form.

16.3 *Research expenditure for related companies*

In cases where research is undertaken by a research centre for subsidiary or associate companies, allowable expenditure incurred in relation to a project undertaken on behalf of subsidiary or associate companies shall be allocated to each company. The subsidiary or associate companies may claim double deduction based on the allocation of expenditure made by the research centre. Research fees paid to related research centre / company will not be allowed a double deduction. No double deduction can be claimed by the research centre.

17. Period of research project

An applicant can claim only those expenditure incurred during the period from the commencement to the completion of the approved project. Commencement of a project means the date the specific research activity commences. Completion of a research project means the date whereby testing of a prototype product has been completed or the principles of a new production process have been established. In the case where the duration of the project spreads over two or more basis periods, the expenditure incurred can only be claimed in respect of the amount incurred in each respective basis periods (see also paragraph 18 on period of approval for ongoing project).

Example 8

Company A Sdn. Bhd. undertakes a research project in the year of assessment 2005. The financial year-end of the company is 31.12.2005. The project is to develop a new product. The research activity commences on 1.1.2005 and immediately carries out experiment and testing which is intensive and systematic in the field of science. The final testing of prototype finishes on 30.6.2005. Production starts on 1.7.2005.

The project meets the definition of research and hence is eligible to claim double deduction for expenditure incurred during the period 1.1.2005 to 30.6.2005.



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

Example 9

Company B Sdn. Bhd. commences a research project on 1.6.2005 under the title of 'Executive desktop'. The project is completed on 31.5.2006. The financial year end of the company is 31.12.2005. The research activities involve the development of a new software for the export market. The company provides a detailed development schedule plan, the research methodology employed including the raw materials utilised and the resource persons involved.

The project meets the definition of research in Software & IT and, hence, is eligible for double deduction claim on the expenditure incurred during the period 1.6.2005 to 31.12.2005 (for the year of assessment 2005) and the period 1.1.2006 to 31.5.2006 (for the year of assessment 2006).

18. Period of approval for ongoing project

For a research project which requires 5 or more years to be completed, the DGIR can approve the research period for up to three (3) years. Where a research project / activity has been approved by the DGIR for three (3) years and that period has not expired, the applicant can directly claim the double deduction in the income tax return form for each relevant year of assessment without reapplying for the particular approved research project / activity. Applicants are then required to state in the supplementary worksheet the period and reference of the approval. After the expiry of the period of approval, new application should be made to obtain further approval for the project.

19. Abandonment of project

Where an approved project is delayed, abandoned or ceased within the period of approval, the person should notify the DGIR. In the case of cessation or abandonment of the project, the approval is deemed withdrawn with effect from the date of cessation or abandonment.

20. Amount claimed in the tax computation

The amount of deduction shall be twice the amount of expenditure, not being capital expenditure incurred in the basis period. If the research expenditure has been charged in the profit and loss account, a further deduction of the expenditure will be allowed. However, if the research expenditure incurred is capitalised in the balance sheet, a deduction of twice the amount of the expenditure will be allowed.

21. Keeping of sufficient records

21.1 A person must maintain sufficient records of all activities pertaining to any research project including records of the research activity, records of the time spent (man-hours) by each research employee on each project and relevant



**DOUBLE DEDUCTION
INCENTIVE ON RESEARCH
EXPENDITURE**

**INLAND REVENUE BOARD
MALAYSIA
2004**

**Public Ruling No. 5 /2004
Date of Issue: 30 December**

documents supporting the expenditure claimed. Separate sets of records must be maintained for different projects. In addition, research expenditure records must be maintained independently from the overall production costing. For this purpose, a research unit should be set up to undertake such activities.

- 21.2 Documentation of step-by-step methodology, testing, investigation and results for each phase of the research project must be maintained. Preferred documentation would include logbooks or diaries maintained by each research employee which record the day-to-day research activities performed, raw materials used and man-hours spent for each research project.

22. Appeals

Written appeals in respect of rejected applications must be made to the DGIR within 30 days from the date of the rejection letter.

23. Penalty for incorrect information

Applicants are advised to furnish correct information as required in the prescribed form. If the information is incorrect or false, the DGIR reserves the right to withdraw the approval granted. In addition, DGIR will take action as provided for under sections 113, 114 and 114(1A) of the Act.

24. This Ruling is effective for year of assessment 2005 and subsequent years of assessment. This Ruling replaces the “Guidelines on Application for Double Deduction for Research and Development Expenditure under Section 34A of the Income Tax Act 1967” dated November 2000.

**Director General
of Inland Revenue**

Kepada:

**KETUA EKSEKUTIF/KETUA PENGARAH,
LEMBAGA HASIL DALAM NEGERI, MALAYSIA,
BAHAGIAN TEKNIKAL,
BLOK 9, TINGKAT 12,
KOMPLEKS PEJABAT KERAJAAN,
JALAN DUTA,
50758 KUALA LUMPUR.**

**Permohonan Untuk Projek Penyelidikan Yang Diluluskan
Di Bawah Seksyen 34A Akta Cukai Pendapatan 1967**

Application For An Approved Research Project
Under Section 34A of the Income Tax Act 1967

Nama pemohon

Name of Applicant:

Nombor rujukan LHDN. 01/35/(S)/42/51/286- (jika ada)

Reference number LHDN.01/35/(S)/42/51/286- (if any):

Nombor rujukan cukai pendapatan

Income tax reference number:

Cawangan Lembaga Hasil Dalam Negeri

Branch of Inland Revenue Board:

Tahun taksiran

Year of assessment:

Tempoh asas

Basis period:

Permohonan untuk:

Application for:

Tandakan (/) di ruang yang berkaitan

Tick (/) which ever is relevant:

Projek penyelidikan baru
New research project

Melanjutkan projek penyelidikan yang telah diluluskan
An extension of an approved research project

BAHAGIAN A: BUTIR-BUTIR PEMOHON

PART A: PARTICULARS OF APPLICANT

1. **Nama pemohon / Name of applicant:**

2. **Alamat / Address:**

	Pejabat/ Office	Kilang/ Factory

No. telefon/ Tel No.
No. faks/ Fax No.

3. **Tarikh penubuhan (bagi syarikat)**
 Date of incorporation (for a company):

- Tarikh permulaan perniagaan**
 Date of commencement of business:

4. **Struktur ekuiti (bagi syarikat)/ Equity structure (for a company)**

Milikan rakyat Malaysia
 Owned by Malaysian:%

Milikan rakyat asing (sebutkan negaranya)/
 Owned by foreigners (specify the country):%

5. **Aktiviti utama pemohon/ Principal activity of applicant:**

6. **Jenis produk yang dikeluarkan/ Types of products produced:**

7. **Nilai jualan bagi tahun taksiran sebelum**
 Sales turnover for the preceding year of assessment

8. Galakan yang telah diluluskan di bawah Akta Penggalakan Pelaburan 1986/ Akta Cukai Pendapatan 1967

Incentives approved under the Promotion of Investment Act 1986/ Income Tax Act 1967

Jenis galakan/ Type of incentive:

Tarikh kelulusan/ Date of approval:

Tempoh kelulusan/ Period of approval:

Produk yang dikeluarkan/ Product produced:

.....

BAHAGIAN B: PROJEK PENYELIDIKAN YANG DIPOHON UNTUK MENDAPATKAN KELULUSAN

PART B: RESEARCH PROJECT FOR APPROVAL

1. Senaraikan projek yang dipohon untuk mendapatkan kelulusan

List the research projects for approval

Tajuk projek Title of project	Tarikh mula Date of commencement	Tarikh dijangka siap Expected date of completion

2. Senaraikan projek penyelidikan yang telah diluluskan potongan dua kali oleh Kementerian Kewangan/Lembaga Hasil Dalam Negeri dalam tiga (3) tahun yang lepas dan jumlah perbelanjaan yang dituntut

List the research projects approved by the Ministry of Finance/Inland Revenue Board in the last three (3) years and the amount of expenditure claimed for double deduction

Tajuk projek Title of project	Tarikh kelulusan Date of approval	Tempoh kelulusan Period of approval	Jumlah perbelanjaan Total expenditure

BAHAGIAN C: BUTIR -BUTIR MENGENAI PROJEK PENYELIDIKAN
PART C: PARTICULARS OF THE RESEARCH PROJECTS

Bagi setiap projek yang disenaraikan dalam Perenggan 1. Bahagian B, kemukakan maklumat berikut:

For every project listed in Paragraph 1. of Part B, submit the following information:

1. Tajuk projek:

Title of the project:

2. Objektif projek penyelidikan:

Objectives of the research project:

3. Latar belakang penyelidikan dengan terperinci (sila nyatakan sebab bagi pelaksanaan penyelidikan tersebut daripada perspektif saintifik/teknologi)

Detailed background of the research (please state reasons for undertaking such research from the scientific / technological perspective)

.....
.....

4. Lokasi di mana penyelidikan akan dijalankan

Location where research is to be carried out

.....

Sekiranya sebahagian daripada penyelidikan tersebut akan dikontrakkan atau dilaksanakan secara usaha sama dengan syarikat/organisasi lain, nyatakan nama, alamat dan negara asal syarikat/organisasi berkenaan dan maklumat mengenai penyelidikan tersebut

If any part of the research is to be contracted out or undertaken as a joint-venture project with another company/organisation, state the name, address and the country of origin of the company/organisation and the details of the research

.....
.....

Jika penyelidikan akan dijalankan di luar negeri, nyatakan sebab-sebabnya

If the research is to be undertaken overseas, state the reasons for it

.....
.....

5. **Kaedah:**

Methodology:

Berikan maklumat terperinci mengenai aktiviti penyelidikan yang akan dijalankan dan kaedah /teknik yang diguna pakai

Give detailed information of the research activity to be carried out and the method /technique to be used

Jadual aktiviti penyelidikan yang akan dijalankan Schedule of research activities to be carried out		Kaedah dan teknik Method and technique
Tarikh(bulan) Date(month)	Aktiviti Activities	

6. **Ujian yang dijalankan:**

Tests to be carried out:

Senaraikan ujian/percubaan yang akan dijalankan serta peralatan/perkakas yang akan digunakan untuk tujuan tersebut

List the tests/ trials to be conducted and the equipment/ tools to be used for this purpose

Jadual ujian yang akan dijalankan Schedule of tests to be carried out		Peralatan/ perkakas yang akan digunakan Equipment/ tools to be used
Tarikh (bulan) Date (month)	Ujian Tests	

7. Hasil yang dijangka daripada penyelidikan:

Expected result of the research

A. Projek penyelidikan baru

New research project

Terangkan dengan jelas dan terperinci tentang hasil penyelidikan yang dijangkakan dapat diperolehi (boleh disokong dengan foto/ sampel/ prototaip/ lakaran skematik atau lain-lain)

Explain clearly and in detail the expected result of the research (can be supported with photographs/ sample/ prototype/ schematic design or others)

.....

; **atau/ or**

B. Bagi melanjutkan projek penyelidikan telah diluluskan

For an extension of an approved research project

Terangkan kemajuan dan pencapaian yang diperolehi oleh projek penyelidikan tersebut dengan memberi penekanan tentang sejauh mana objektif penyelidikan tersebut telah dicapai. Penerangan hendaklah disokong dengan foto-foto yang relevan

Explain the progress and achievement made in the project, emphasising on how much of the objectives of the research have been met. The explanation must be supported by relevant photographs

8. Tenaga manusia dalam projek penyelidikan

Manpower in the research project

Nama pegawai/staf Name of officer/staf	Warga-negara Citizenship	Jawatan yang dipegang Position held	Kelayakan & pengalaman Qualification & experience	Tanggung-jawab kerja Job responsibility	Peratusan pembahagian masa untuk penyelidikan Percentage of time allocated for research

9. **Anggaran perbelanjaan ke atas projek penyelidikan**

Estimate of expenditure on research

Butiran Items	Tahun 1 Year 1	Tahun 2 Year 2	Tahun 3 Year 3
Bahan-bahan Materials			
Kos tenaga manusia Manpower cost			
Perkhidmatan teknikal Technical services			
Kos perjalanan Travelling cost			
Kos pengangkutan Transportation cost			
Kos penyelenggaraan Maintenance cost			
Sewaan peralatan/bangunan Rental of equipment/ building			
Lain-lain Others			
Jumlah Total			

Catatan:

Note:

- 1) **Sekiranya terdapat lebih daripada satu projek penyelidikan yang akan dijalankan, Bahagian C borang ini hendaklah dilengkapi secara berasingan bagi setiap projek.**

If more than one research project are being carried out, Part C of this form is to be completed separately for each of the research project.

- 2) **Sila gunakan helaian yang berasingan jika ruang yang disediakan di dalam borang ini tidak mencukupi.**

Please use separate sheets if the space provided in this form is insufficient.

BAHAGIAN D: PENGAKUAN
PART D: DECLARATION

Pengakuan oleh pemohon:
Declaration by applicant:

Saya dengan ini:
I hereby:

- (i) **mengesahkan dan mengaku bahawa semua butiran yang diberikan dalam permohonan ini adalah benar dan betul;**
certify and declare that all the particulars furnished in this application are true and correct;
- (ii) **mengesahkan dan mengaku bahawa projek/aktiviti yang mana permohonan ini dibuat adalah projek/aktiviti penyelidikan;**
certify and declare that the project/activity for which this application is made is a research project/activity; and
- (iii) **memberi kebenaran kepada pegawai Lembaga Hasil Dalam Negeri dan mana-mana pakar yang dibawa bersamanya untuk memeriksa di premis perniagaan atau di lokasi di mana penyelidikan dijalankan, dokumen yang berhubung dengan projek/ aktiviti penyelidikan dan perbelanjaan yang dituntut ke atasnya.**
give permission to officers of the Inland Revenue Board and any accompanying experts to examine documents relating to research project/ activity and expenditure claimed thereof at the business premises or at locations where the research is undertaken.

.....
Tandatangan/Signature

.....
Nama/ Name

.....
Jawatan/Designation

Tarikh/ Date:

Cop syarikat/ Company's seal:

HELAIAN KERJA
SUPPLEMENTARY WORKSHEET

Salinan asal borang ini hendaklah dilengkapi dan disimpan bersama-sama dokumen asal oleh pihak yang menuntut bagi tujuan audit.

The original copy of this form must be completed and kept together with the original document by the claimant for audit purposes.

Salinan kedua borang ini hendaklah dikemukakan kepada Bahagian Teknikal, Lembaga Hasil Dalam Negeri seperti di alamat berikut:

The second copy of this form must be submitted to the Technical Division of the Inland Revenue Board as per address below:

**KETUA EKSEKUTIF/KETUA PENGARAH,
LEMBAGA HASIL DALAM NEGERI, MALAYSIA,
BAHAGIAN TEKNIKAL,
BLOK 9, TINGKAT 12,
KOMPLEKS PEJABAT KERAJAAN,
JALAN DUTA,
50758 KUALA LUMPUR.**

(salinan asal/ salinan kedua)
(original copy/ second copy)

**TUNTUTAN POTONGAN DUA KALI BAGI PERBELANJAAN PENYELIDIKAN
DI BAWAH SEKSYEN 34A AKTA CUKAI PENDAPATAN 1967
CLAIM FOR DOUBLE DEDUCTION ON RESEARCH EXPENDITURE
UNDER SECTION 34A OF THE INCOME TAX ACT 1967**

TAHUN TAKSIRAN/ YEAR OF ASSESSMENT:
TEMPOH ASAS/ BASIS PERIOD:

1. **Nama pihak yang menuntut:**
Name of claimant:
2. **Nombor rujukan LHDN. 01/35/(S)/42/51/286- (jika ada):**
Reference number LHDN. 01/35/(S)/42/51/286- (if any):
3. **Nombor rujukan cukai pendapatan:**
Income tax reference number:
4. **Cawangan Lembaga Hasil Dalam Negeri:**
Branch of Inland Revenue Board:

5. **Senaraikan nama projek penyelidikan yang telah mendapat kelulusan Kementerian Kewangan/ Lembaga Hasil Dalam Negeri dan amaun yang dituntut untuk potongan dua kali dalam jadual di bawah ini:**

List the research project that has been granted approval by the Ministry of Finance/ Inland Revenue Board and the amount claimed for double deduction in the table below:

Tajuk projek Title of the project	Tarikh kelulusan Date of approval	Tempoh kelulusan Period of approval	Amaun perbelanjaan yang dituntut (RM) Amount of expenditure claimed (RM)

6. **Bagi setiap projek yang telah mendapat kelulusan Kementerian Kewangan/ Lembaga Hasil Dalam Negeri seperti di perenggan 5 di atas, sila berikan maklumat berikut:**

For each project which has been granted approval by the Ministry of Finance/ Inland Revenue Board as in paragraph 5 above, please furnish the following information:

BAHAGIAN A: Perbelanjaan penyelidikan yang dilakukan

PART A: Research expenditure incurred

Tajuk Projek:

Title of the project:

1. **Bahan-bahan:**

Materials

Tarikh perbelanjaan dilakukan Date of expenditure incurred	Nama bahan Name of material	Cara digunakan dalam penyelidikan How it is used in the research	Kuantiti digunakan dalam penyelidikan Quantity used in research	Amaun perbelanjaan dituntut Amount of expenditure claimed
JUMLAH/TOTAL				

Borang 2 (Sek 34A ACP1967)

2. Tenaga manusia dalam projek:
Manpower in research project:

Nama pegawai / staf	Warga negara	Jawatan dipegang	Kelayakan & pengalaman	Tanggung jawab kerja dalam penyelidikan	Gaji asas (RM)	Peratusan bahagian masa kerja utk Penyelidikan	Gaji sebenar dituntut (RM)
Name of officer/ staff	Citizen ship	Position held	Qualification & experience	Job responsibility in research	Basic salary (RM)	Percentage of time allocated for research	Actual salary claimed (RM)
JUMLAH TOTAL							

Bagi tenaga manusia yang tidak melibatkan diri secara sepenuh masa dalam penyelidikan, Helaian Masa (Lampiran 1) hendaklah disediakan
For manpower not involved in research on a full time basis, a Time Sheet (Appendix 1) must be prepared

3. Perkhidmatan teknikal (contoh: ujian, analisa data, dll):
Technical services (examples: tests, data analysis, etc.)

Tarikh perbelanjaan dilakukan	Nama & alamat agensi/ individu yang memberi khidmat teknikal	Jenis perkhidmatan teknikal yang diperolehi	Aplikasi khidmat teknikal dalam penyelidikan	Amaun perbelanjaan dituntut (RM)
Date of expenditure incurred	Name & address of agency/ individual which/ who provides the technical service	Type of technical services obtained	Application of the technical service in research	Amount of expenditure claimed (RM)
JUMLAH TOTAL				

4. **Kos perjalanan dan elaun harian:**
Travelling cost and daily allowance

4.1 **Kos perjalanan yang berkaitan dengan lawatan ke tapak penyelidikan:**
Travelling cost related to visiting research stations:

Tarikh & jangka masa lawatan	Lokasi	Pegawai yang membuat lawatan	Aktiviti yang dijalankan di tapak penyelidikan	Perbelanjaan perjalanan yang dituntut (RM)	Elaun harian yang dituntut (RM)
Date & duration of visit	Location	Name of officer who visited the research station	Activity carried out at the research station	Travelling Cost claimed (RM)	Daily allowance claimed (RM)
JUMLAH TOTAL					

4.2 **Perjalanan yang berkaitan dengan menghadiri kursus/ seminar:**
Travelling related to attending courses/ seminars

Tarikh & jangka masa kursus/ Seminar	Tajuk & kandungan kursus/ seminar	Nama pegawai yg. hadiri kursus/ seminar	Nama penganjur dan tempat di adakan	Aplikasi dalam penyelidikan	Kos perjalanan (RM)	Fi kursus (RM)	Elaun harian (RM)
Date & duration of course/ seminar	Title & course content of the course/ seminar	Name of the officer who attended the course/ seminar	Name of the organiser and the venue of the course/ seminar	Application in research	Travelling cost (RM)	Course fees (RM)	Daily allowance (RM)
JUMLAH TOTAL							

5. **Kos pengangkutan bahan-bahan yang digunakan dalam penyelidikan**
 Cost of transportation of materials used in the reasearch

Tarikh Date	Destinasi Destination	Nama bahan Name of material	Aplikasi dalam penyelidikan Appication in research	Kuantiti dibeli Quantity purchased	Peratusan untuk kegunaan penyelidikan Percentage used in research	Amaun perbelanjaan yang dituntut (RM) Amount of expenditure claimed (RM)
JUMLAH TOTAL						

6. **Kos penyelenggaraan**
 Maintenance cost

6.1 **Kos langsung bagi penyelenggaraan kenderaan yang digunakan dalam penyelidikan**
 Direct cost of maintenance of vehicle used in the research

Tarikh Date	Jenis kenderaan & nombor pendaftaran Type of vehicle & registration number	Peratusan digunakan untuk penyelidikan Percentage used for research	Jenis penyelenggaraan yang dibuat Type of maintenance carried out	Amaun perbelanjaan yang dituntut (RM) Amount of expenditure claimed (RM)
JUMLAH TOTAL				

6.2 **Kos langsung bagi penyelenggaraan bangunan yang digunakan dalam penyelidikan**

Direct cost of maintenance of building used in the research

Tarikh Date	Alamat bangunan Address of the building	Peratusan digunakan dlm penyelidikan (mengikut ruang lantai) Percentage used in research (by floor space)	Jenis penyelenggaraan yang dibuat Type of maintenance carried out	Amaun perbelanjaan yang dituntut (RM) Amount of expenditure claimed (RM)
JUMLAH TOTAL				

6.3 **Kos langsung bagi penyelenggaraan peralatan/jentera yang digunakan dalam penyelidikan**

Direct cost of maintenance of equipment/machinery used in the research

Tarikh Date	Jenis peralatan/jentera Type of equipment/machinery	Cara digunakan dalam penyelidikan How it is used in the research	Jenis penyelenggaraan yang dibuat Type of maintenance carried out	Amaun perbelanjaan yang dituntut (RM) Amount of expenditure claimed (RM)
JUMLAH TOTAL				

Borang 2 (Sek 34A ACP1967)

7. Sewa bangunan, peralatan/jentera, kenderaan bermotor yang digunakan dalam penyelidikan

Rental of building, equipment/machinery, motor vehicle used in the research

Alamat bangunan; Jenis peralatan/ jentera; Jenis kenderaan bermotor & nombor pendaftarannya Address of the building; Type of equipment/machinery; Type of motor vehicle & its registration number	Nama & alamat pemberi sewa Name & address of the lessor	Aplikasinya dalam penyelidikan Its application in the research	Sewa sebulan (RM) Rental per month	Peratusan digunakan dalam penyelidikan Percentage used for research	Amaun perbelanjaan yang dituntut (RM) Amount of expenditure claimed (RM)
JUMLAH TOTAL					

8. Perbelanjaan lain

Other expenditure

Tarikh Date	Diskripsi Description	Aplikasi dalam penyelidikan Its application in the reasearch	Amaun perbelanjaan yang dituntut (RM) Amount of expenditure claimed (RM)
JUMLAH TOTAL			

BAHAGIAN B: Bagi projek penyelidikan yang dijalankan untuk tempoh melebihi satu (1) tahun

PART B For research project undertaken for a period of more than one (1) year

Tajuk projek Title of the project	Tarikh Mula Commencement date	Tarikh dijangka siap Expected date of completion	Jumlah tuntutan tahun-tahun sebelum (RM) Total claim for previous years (RM)	Tuntutan dalam tahun semasa (RM) Claim for the current year (RM)	Jumlah (RM) Total (RM)

Catatan/Note:

- 1) **Perbelanjaan yang dituntut hendaklah dilakukan dalam tempoh asas yang berkaitan.**
Expenditure claimed must be incurred in the relevant basis period.
- 2) **Sila gunakan helaian berasingan sekiranya ruangan dalam borang ini tidak mencukupi.**
Please use separate sheets if the space provided in this form is insufficient.

BAHAGIAN C: Pengakuan oleh pihak yang menuntut

PART C: Declaration by the claimant:

Saya dengan ini:

I hereby:

- (i) **mengesahkan dan mengaku bahawa semua butiran yang diberikan dalam borang ini adalah benar dan betul; dan**
certify and declare that all the particulars furnished in this form are true and correct; and
- (ii) **memberi kebenaran kepada pegawai Lembaga Hasil Dalam Negeri dan mana-mana pakar yang dibawa bersama-samanya untuk memeriksa di premis perniagaan atau di**

Borang 2 (Sek 34A ACP1967)

lokasi di mana penyelidikan dijalankan, dokumen-dokumen berhubung dengan projek/aktiviti penyelidikan dan perbelanjaan yang dituntut ke atasnya.

Give permission to officers of Inland Revenue Board and any accompanying experts to examine at the business premises or at the location where the research is being undertaken, documents relating to research activity/ project and the expenditure claimed thereof.

.....
Tandatangan/
Signature

.....
Nama/
Name

.....
Jawatan/
Designation

Tarikh/Date:.....

Cop syarikat/ Company's seal:

SAMPEL HELAIAN MASA
SAMPLE OF TIME -SHEET

TAJUK PROJEK/TITLE OF PROJECT :

NAMA/NAME:

BULAN/MONTH:

JAWATAN KAKITANGAN/STAFF DESIGNATION:

TAHUN/YEAR:

NO. KAKITANGAN/STAFF NO.:

Aktiviti Activity	ISN MON	SEL TUE	RABU WED	KHA THU	JUM FRI	SAB SAT	AHAD SUN	ISN MON	SEL TUE	RABU WED	KHA THU	JUM FRI	SAB SAT	AHAD SUN	ISN MON	SEL TUE	RABU WED	KHA THU	JUM FRI	SAB SAT	AHAD SUN	ISN MON	SEL TUE	RABU WED	KHA THU	JUM FRI	SAB SAT	AHAD SUN	ISN MON	SEL TUE	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
Jum- lah Masa Total Time																															

DISEDIAKAN OLEH/PREPARED BY:

DILULUSKAN OLEH/APPROVED BY:

TANDATANGAN/SIGNATURE:

JAWATAN/DESIGNATION:

TARIKH/DATE:

TANDATANGAN/SIGNATURE:

TARIKH/DATE: