REGULATOR	MINISTRY OF COMMUNICATION AND CULTURE
CPC CODE	68120 & 68130
PROV. CPC CODE	7512
ACT	POSTAL SERVICES ACT 1991 (ACT 465)
DEFINITION	 Courier services cover the following: conveying by post from one place to another whether by land or by sea or by air, all letters; performing all the incidental services of receiving, collecting, sending, despatching and delivering all letters.

1. BUSINESS REGISTRATION

COMPANY

 Incorporating a limited liability / public company

www.ssm.com.my

2. PRINCIPAL APPROVAL

 A Courier Service Licence is issued by the Malaysian Communications and Multimedia Commission (SKMM). <u>www.skmm.gov.my</u>

3. PREMISE

RENTING A PREMISE

• If you are renting an existing premise space, you are advised to enter into a tenancy agreement.

RENOVATING A PREMISE

 You are allowed to renovate your premise, however it is subject to Local Council's approval. (Kuala Lumpur – <u>www.dbkl.gov.my</u>)

CONSTRUCTING A BUILDING

You are required to obtain
 Construction Approval from a Local
 Council to construct a building.
 You are also required to engage
 Professional Architects / Engineers
 to facilitate the application. (Kuala
 Lumpur – www.dbkl.gov.my)

4. EMPLOYMENT

REGISTERING WITH GOVERNMENT AUTHORITIES

Once you have hired your staff, you are required to register with:

- EPF (Employee Providence Fund) – www.kwsp.gov.my
- SOCSO (Social Security Organisation) –
 www.perkeso.gov.my
- IRBM (Inland Revenue Board Malaysia) – notify new employee. www.hasil.org.my
- PSMB (Pembangunan Sumber Manusia Berhad) – www.hrdf.com.my

5. OPERATIONAL APPROVAL

WORK PERMIT

- Expatriates You can get Work Permit from Immigration Department. www.imi.gov.my
- General workers You are required to get approval for foreign worker from Labour Department (JTKSM – jtksm.mohr.gov.my), foreign worker recruitment approval from MOHA - www.moha.gov.my and Work Permit from Immigration Department - www.imi.gov.my

CUSTOMS CLEARANCE AGENT APPROVAL

 If international courier services are provided, you will/may need this approval for managing import/export customs clearance duties. www.customs.gov.my

OPERATOR LICENCE

 For all operators of land public transport and goods vehicles the Operator Licence is required from the Land Public Transport Commission (SPAD).
 www.spad.gov.my

VEHICLE LICENCE

 For each goods vehicle a Type A licence (Permit A) is required from SPAD. <u>www.spad.gov.my</u>

GOODS VEHICLE INSPECTION

 All commercial vehicles need to undergo a roadworthiness inspection at PUSPAKOM every 6 months. (Road Transport Act 1987). <u>www.puspakom.com.my</u>

GOODS DRIVING LICENCE (GDL)

 GDL is required for all drivers of commercial vehicles carrying goods, issued by the Road Transport Department (JPJ).
 www.jpj.gov.my

5. OPERATIONAL APPROVAL

(continue..)

PREMISE LICENSE

• For using the premise <u>www.dbkl.gov.my</u>

FIRE SAFETY INSPECTION

 For inspecting compliance of premise to fire safety standards. www.jbpm.gov.my

OCCUPATIONAL SAFETY AND HEALTH NOTIFICATION

 You are required to notify Department of Occupational Safety and Health (DOSH) once you acquire, occupy and operate a premise. <u>www.dosh.gov.my</u>

PUBLICATION PERMIT

 For producing and disseminating flyers and catalogues to the public.
 www.moha.gov.my

ADVERTISEMENT LICENCE

 For premise signboard, lamp post or outdoor display advertisements, issued by the local authority. (Kuala Lumpur– www.dbkl.gov.my)

WEIGHING MACHINE LICENCE

• For using weighing machines. <u>www.kpdnkk.gov.my</u>

6. TAXATION

CORPORATE TAX

 Your company is required to pay corporate tax to IRBM (Inland Revenue Board of Malaysia).
 www.hasil.org.my

INDIVIDUAL / EMPLOYEE INCOME TAX

 You are required to facilitate your employees' income tax with IRBM. <u>www.hasil.org.my</u>

SERVICE TAX LICENCE & SERVICE TAX

 You may be required to apply for a Service Tax Licence from Royal Malaysian Customs Department. The service tax collected must be paid to Customs.

www.customs.gov.my

PROPERTY TAXES

- You are required to pay Assessment Tax at the Local Council annually. (Kuala Lumpur www.dbkl.gov.my)
- You are required to pay Quit Rent Tax to the Land Office annually. (Kuala Lumpur www.ptgwp.gov.my)