

# INTERNATIONAL SCHOOLS

<b>REGULATOR</b>	<b>MINISTRY OF EDUCATION</b>
<b>FOREIGN EQUITY PARTICIPATION</b>	100% (1 <sup>ST</sup> MARCH 2012)
<b>CPC CODE</b>	92100, 92200, 92310, 92330, 92410
<b>PROVISIONAL CPC CODE</b>	92110, 92190, 92210, 92220
<b>ACT</b>	EDUCATION ACT 1996 (ACT 550)
<b>DEFINITION</b>	An International School is a private school which offers pre-school, primary and secondary school education using an International Curriculum.

<b>1. BUSINESS REGISTRATION</b>
<p><b>BODY CORPORATE (COMPANY ACT 1965)</b></p> <ul style="list-style-type: none"> <li>Registering a company (private / public). <a href="http://www.ssm.com.my">www.ssm.com.my</a></li> </ul> <p><b>Contact : Registration Services Division</b> <b>Tel : +603 7721 4000</b></p> <p><b>FOUNDATION</b></p> <ul style="list-style-type: none"> <li>Registering a foundation. <a href="http://www.ssm.com.my">www.ssm.com.my</a></li> </ul> <p><b>Contact : Registration Services Division</b></p>

<p><b>Tel : +603 7721 4000</b></p> <p><b>CO-OPERATIVE (CO-OPERATIVE SOCIETIES ACT 1993 )</b></p> <ul style="list-style-type: none"> <li>Registering a co-operative. <a href="http://www.ssm.com.my">www.ssm.com.my</a></li> </ul> <p><b>Contact : Registration Services Division</b> <b>Tel : +603 7721 4000</b></p>
<b>2. PRINCIPAL APPROVAL</b>
<p><b>APPROVAL TO ESTABLISH AN INTERNATIONAL SCHOOL</b></p> <ul style="list-style-type: none"> <li>The approval of Ministry of Education (MoE) is required. <a href="http://www.moe.gov.my">www.moe.gov.my</a></li> </ul> <p><b>Contact : Standard Registration Division</b> <b>Tel: +603 8870 6000 / 6651 / 6271</b></p>
<b>3. PREMISES</b>
<p><b>RENTING OF PREMISES</b></p> <ul style="list-style-type: none"> <li>You are advised to enter into a tenancy agreement when renting premises.</li> </ul> <p><b>RENOVATING PREMISES</b></p> <ul style="list-style-type: none"> <li>You can renovate your premises subject to approval from the Local Authority. (ex. Kuala Lumpur – <a href="http://www.dbkl.gov.my">www.dbkl.gov.my</a>)</li> </ul> <p><b>Contact : Licensing &amp; Hawker Management Division</b> <b>Tel : +603 2617 8114</b></p> <p><b>CONSTRUCTING A BUILDING</b></p>

<ul style="list-style-type: none"> <li>You must obtain Construction Approval from the Local Authority. You are required to engage a Professional (Architect / Engineer) to facilitate the application on your behalf. (ex. Kuala Lumpur – <a href="http://www.dbkl.gov.my">www.dbkl.gov.my</a>)</li> </ul> <p><b>Contact : Licensing &amp; Hawker Management Division</b> <b>Tel : +603 2617 8114</b></p>
<b>4. EMPLOYMENT</b>
<p><b>REGISTRATION WITH EMPLOYEE PROVIDENCE FUND (EPF) (EPF ACT 1991)</b></p> <ul style="list-style-type: none"> <li>You are required to register your employees with EPF. <a href="http://www.kwsp.gov.my">www.kwsp.gov.my</a></li> </ul> <p><b>Contact : Corporate Communication Division</b> <b>Tel : +603 2616 2208</b></p> <p><b>REGISTRATION WITH SOCIAL SECURITY ORGANISATION (SOCSO) (SOCIAL SECURITY ACT 1969)</b></p> <ul style="list-style-type: none"> <li>You are required to register your employees with SOCSO. <a href="http://www.perkeso.gov.my">www.perkeso.gov.my</a></li> </ul> <p><b>Contact : Customer Service Division</b> <b>Tel : +603 4264 5000 / +603 4257 5755</b></p> <p><b>REGISTRATION WITH INLAND REVENUE BOARD MALAYSIA (IRBM) (INCOME TAX (DEDUCTION</b></p>

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FROM REMUNERATION) RULES 1994)

- You are required to register your employees with IRBM. [www.hasil.org.my](http://www.hasil.org.my)

**Contact : Customer Service Division**

**Tel : +603 7713 6666**

## 5. OPERATIONAL APPROVAL

**PREMISES LICENCE (LOCAL GOVERNMENT ACT 1976)**

- You must obtain Premises Licence from the Local Authority. (ex. Kuala Lumpur - [www.dbkl.gov.my](http://www.dbkl.gov.my) )

**Contact : Licensing & Hawker Management Division**

**Tel : +603 2617 8114**

**ADVERTISEMENT LICENCE (LOCAL GOVERNMENT ACT 1976)**

- License for signboard, lamp post or outdoor display advertisements is issued by the Local Authority. (ex. Kuala Lumpur – [www.dbkl.gov.my](http://www.dbkl.gov.my))

**Contact : Licensing & Hawker Management Division**

**Tel : +603 2617 8114**

**FIRE SAFETY INSPECTION (FIRE SAFETY ACT 1988)**

- Inspection is carried out by Fire Safety & Rescue Department. [www.bomba.gov.my](http://www.bomba.gov.my)

**Contact : Fire & Safety Division**

**Tel : +603 8892 7700**

**TEACHING PERMIT FOR LOCAL AND FOREIGN TEACHING STAFF (PRIVATE HIGHER EDUCATIONAL INSTITUTION ACT 1996 (ACT 555))**

- Application is made to the Ministry [www.moe.gov.my](http://www.moe.gov.my)

**Contact : Standard Registration Division**

**Tel: +603 8870 6000 / 6651 / 6271**

**APPLICATION TO RECRUIT INTERNATIONAL STUDENTS**

- Application is made to the Ministry [www.moe.gov.my](http://www.moe.gov.my)

**Contact : Private Education Division**

**Tel: +603 8884 9594 / 9578**

**PUBLICATION PERMIT (PRINTING MACHINES AND PUBLISHING ACT 1984)**

- For producing and disseminating flyers and catalogues to the public. [www.moha.gov.my](http://www.moha.gov.my)

**Contact : Publication Division**

**Tel : +603 8886 8416 / +603 8886 8426**

**FOOD HANDLER'S CERTIFICATE (FOOD HYGIENE REGULATIONS 2009)**

- All food handlers must have certificate. [www.moh.gov.my](http://www.moh.gov.my)

**Contact : Food Safety & Quality Division**

**Tel : +603 8883 3558**

**FOOD PREMISES REGISTRATION (FOOD HYGIENE REGULATIONS 2009)**

- All food premises in Malaysia must be registered with Ministry of Health Malaysia. [www.moh.gov.my](http://www.moh.gov.my)

**Contact : Food Safety & Quality Division**

**Tel : +603 8883 3558**

## 6. TAXATION

**CORPORATE TAX (INCOME TAX ACT 1967)**

- Corporate Tax must be paid to the Inland Revenue Board of Malaysia (IRBM). [www.hasil.org.my](http://www.hasil.org.my)

**Contact : Customer Service Division**

**Tel : +603 7713 6666**

**INDIVIDUAL / EMPLOYEE INCOME TAX (INCOME TAX ACT 1967)**

- You are required to facilitate your employees' income tax with IRBM. [www.hasil.org.my](http://www.hasil.org.my)

**Contact : Customer Service Division**

**Tel : +603 7713 6666**

**SERVICE TAX LICENCE & SERVICE TAX (SERVICE TAX ACT 1975)**

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

# INTERNATIONAL SCHOOLS

[www.customs.gov.my](http://www.customs.gov.my)

**Contact : Customer Service Division**

**Tel : +603 7806 7200**

**ASSESSMENT TAX** (LOCAL GOVERNMENT ACT 1976)

- This property tax is paid to the Local Authority. (ex. Kuala Lumpur - [www.dbkl.gov.my](http://www.dbkl.gov.my))

**Contact : Licensing & Hawker Management Division**

**Tel : +603 2617 8114**

**QUIT RENT TAX** (LOCAL GOVERNMENT ACT 1976)

- This property tax is paid to the State Land Office. (ex. Kuala Lumpur - [www.ptgwp.gov.my](http://www.ptgwp.gov.my))

**Contact : Corporate Communication Divison**

**Tel : +603 2610 3300**