

# DEPARTMENTAL STORES

(Applicable for foreign investor only)

<b>REGULATOR</b>	<b>MINISTRY OF DOMESTIC TRADE, CO-OPERATIVES &amp; CONSUMERISM</b>
<b>FOREIGN EQUITY PARTICIPATION</b>	100% (1 <sup>ST</sup> JANUARY 2012)
<b>CPC CODE</b>	62115;62131-62134;62143-62146;62152-62155;62165;62175,62176
<b>PROVISIONAL CPC CODE</b>	6111, 6113, 6121, 6130, 6221, 6222, 6223, 6224, 6225, 6226, 6227, 6228, 631, 632
<b>ACT</b>	GUIDELINES ON FOREIGN PARTICIPATION IN THE DISTRIBUTIVE TRADE SERVICES MALAYSIA.
<b>DEFINITION</b>	A distribution store with sales floor area of varying sizes, usually engaged in retailing an extensive assortment of consumer goods that are departmentalized by gender, age or lifestyle, through self-service or with sales assistance, generally under one common store management. A departmental store may include a supermarket of not more than 2,000 square meters.

<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>
<b>2. PRINCIPAL APPROVAL</b>
<p><b>ESTABLISHMENT APPROVAL</b></p> <ul style="list-style-type: none"> <li>The approval of Ministry of Domestic Trade, Co-operatives and Consumerism (KPDNKK) is required. <a href="http://www.kpdnkk.gov.my">www.kpdnkk.gov.my</a></li> </ul> <p><b>Contact : Enforcement Division (kpdnkk)</b> <b>Tel : +603 8000 8000</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>
<b>REGISTRATION WITH INLAND REVENUE BOARD</b>

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**MALAYSIA (IRBM) (INCOME TAX (DEDUCTION 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**

**EXECUTIVE EXPATRIATE POSTS APPROVAL (IMMIGRATION ACT 1959/1963 & IMIGRATION REGULATION 1963)**

- You must obtain Approval of Expatriate Post from MIDA. [www.mida.gov.my](http://www.mida.gov.my)

**Contact : Customer Service / Resources Division**

**Tel : +603 2267 3633**

- Upon such approval, you must submit an application to the Immigration Department for endorsement of the Employment Pass. [www.imi.gov.my](http://www.imi.gov.my)

**Contact : Foreign Sector Division**

**Tel : +603 8880 1588 / +603 8880 1594**

**NON-EXECUTIVE EXPATRIATE WORK PERMIT (IMMIGRATION ACT 1959/1963 & IMIGRATION REGULATION 1963)**

- You can get the work permit from Immigration Department. [www.imi.gov.my](http://www.imi.gov.my)

**Contact : Foreign Sector Division**

**Tel : +603 8880 1588 / +603 8880 1594**

**OCCUPATIONAL SAFETY AND HEALTH NOTIFICATION (OCCUPATIONAL SAFETY AND HEALTH ACT 1994)**

- You are required to notify the Department of Occupational Safety and health (DOSH)

upon operation of the premises.

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

**Contact : Industry Safety Division**

**Tel : +603 8886 5343 / +603 8886 5342**

**FOOD HANDLER'S CERTIFICATE (FOOD HYGIENE REGULATIONS 2009) (FOOD ACT 1983 (LABELING, HYGIENE PRACTICE & FOOD SUPPLY))**

- 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**

**HALAL CERTIFICATION (TRADE DESCRIPTION ACT 1972(USE OF EXPRESSION "HALAL" 1957))**

- You are required to have HALAL CERTIFICATION to sell Halal products in the premise. [www.halal.gov.my](http://www.halal.gov.my)

**Contact : Halal Hub Division**

**Tel : +603 8315 0200 ext. 177**

**LIQUOR LICENSE**

- The license for wholesaling, retailing and storing liquor is issued by Local Authority.

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<p>(ex. Kuala Lumpur – <a href="http://www.dbkl.gov.my">www.dbkl.gov.my</a> )</p> <p><b>Contact : Licensing &amp; Hawker Management Division</b> <b>Tel : +603 2617 8114</b></p> <p><b>CHEAP SALE APPROVAL (TRADE DESCRIPTIONS (CHEAP SALE PRICE) REGULATION 1987)</b></p> <ul style="list-style-type: none"><li>You must obtain approval for any conduct of cheap sale activities. <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>CERTIFICATE OF VERIFICATION FOR WEIGHTS AND MEASURES (WEIGHTS AND MEASURES ACT 1972)</b></p> <ul style="list-style-type: none"><li>You must obtain Certificate of Verification for every weight and measure instrument for use for trade. <a href="http://www.kpdnkk.gov.my">www.kpdnkk.gov.my</a></li></ul> <p><b>Contact : Enforcement Division (kpdnkk)</b> <b>Tel : +603 8000 8000</b></p> <p><b>CONTROLLED ARTICLES LICENCE (CONTROL OF SUPPLIES ACT 1961)</b></p> <ul style="list-style-type: none"><li>Licence is required for selling any controlled article by wholesale or retail <a href="http://www.kpdnkk.gov.my">www.kpdnkk.gov.my</a></li></ul> <p><b>Contact : Enforcement Division (kpdnkk)</b> <b>Tel : +603 8000 8000</b></p> <p><b>PUBLIC PERFORMANCE COPYRIGHT LICENCE (MALAYSIA COPYRIGHT ACT 1984)</b></p>
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<ul style="list-style-type: none"><li>Licence is required for public performance of copyright works in the form of sound, music video and/or karaoke recording (as contained in cassettes, CDs, LDs, DVDs, etc)<ul style="list-style-type: none"><li><a href="http://www.ppm.gov.my">www.ppm.gov.my</a></li></ul></li></ul> <p><b>Contact : Licensing Division</b> <b>Tel : +603 6207 2888</b></p> <ul style="list-style-type: none"><li><a href="http://www.macp.com.my">www.macp.com.my</a></li></ul> <p><b>Contact : Licensing Division</b> <b>Tel : +603 6207 8638</b></p> <p><b>PUBLICATION PERMIT (PRINTING MACHINES AND PUBLISHING ACT 1984)</b></p> <ul style="list-style-type: none"><li>For producing and disseminating flyers and catalogues to the public. <a href="http://www.moha.gov.my">www.moha.gov.my</a></li></ul> <p><b>Contact : Publication and Qur’anic Text Control Division</b> <b>Tel: +603 8886 8424 /8200</b></p> <p><b>APPROVAL OF DESIGN AND INSTALLATION OF LIFTS AND ESCALATORS (FACTORY AND MACHINERY ACT 1967 (ACT 139))</b></p> <ul style="list-style-type: none"><li>Approval is issued by the Department of Occupational Safety and health (DOSH) <a href="http://www.dosh.gov.my">www.dosh.gov.my</a></li></ul> <p><b>Contact : Industry Safety Division</b> <b>Tel : +603 8886 5343 / +603 8886 5342</b></p> <p><b>RESELL ELECTRICITY LICENSE (ELECTRICITY SUPPLY ACT 1990)</b></p>
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<ul style="list-style-type: none"><li>To resell electricity to tenant, you are required to apply license from Energy Commission. <a href="http://www.st.com.my">www.st.com.my</a></li></ul> <p><b>Contact : Supply &amp; Electricity Regulatory Division</b> <b>Tel : +603 8870 8500</b></p>
<b>6. TAXATION</b>
<p><b>CORPORATE TAX (INCOME TAX ACT 1967)</b></p> <ul style="list-style-type: none"><li>Corporate Tax must be paid to the Inland Revenue Board of Malaysia (IRBM). <a href="http://www.hasil.org.my">www.hasil.org.my</a></li></ul> <p><b>Contact : Customer Service Division</b> <b>Tel : +603 7713 6666</b></p> <p><b>INDIVIDUAL / EMPLOYEE INCOME TAX (INCOME TAX ACT 1967)</b></p> <ul style="list-style-type: none"><li>You are required to facilitate your employees’ income tax with IRBM. <a href="http://www.hasil.org.my">www.hasil.org.my</a></li></ul> <p><b>Contact : Customer Service Division</b> <b>Tel : +603 7713 6666</b></p> <p><b>SERVICE TAX LICENCE &amp; SERVICE TAX (SERVICE TAX ACT 1975)</b></p> <ul style="list-style-type: none"><li>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. <a href="http://www.customs.gov.my">www.customs.gov.my</a></li></ul> <p><b>Contact : Customer Service Division</b></p>

## DEPARTMENTAL STORES

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**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**