

**CERTIFICATION BODIES UNDER SUBPARAGRAPH 34(6)(ma)  
INCOME TAX ACT 1967**

1. Under subparagraph 34(6)(ma) Income Tax Act 1967, a company can claim as a deduction any expenditure incurred for the purposes of obtaining recognized quality systems and standards and halal certification. The claim shall be proven with a certificate issued by an agency or a certification body determined by the Minister of Finance. Thus, expenses incurred to obtain certification for recognized quality systems and standards and halal certification from these certification bodies and agencies only are allowable as a deduction.
2. Certification bodies accredited for the purposes of issuing certification for recognized quality systems and standards as determined by the Minister are as follows:
  - (A) Agencies for issuing halal certification are:
    - i. Jabatan Kemajuan Islam Malaysia (JAKIM)
    - ii. Jabatan-Jabatan Agama Islam Negeri
    - iii. Majlis-Majlis Agama Islam Negeri
  - (B) Certification Bodies Accredited Under Quality Management System Programme (QMS)

| No | Certification Body                                   | Date of accreditation | Accreditation valid until |
|----|--|-----------------------|---------------------------|
| 1  | SIRIM QAS INTERNATIONAL SDN BHD                      | 02/12/1996            | 01/12/2014                |
| 2  | MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD | 10/08/1998            | 09/08/2013                |
| 3  | CI CERTIFICATION MALAYSIA SDN BHD                    | 05/06/2003            | 04/06/2012                |
| 4  | SGS (MALAYSIA) SDN BHD                               | 18/11/2003            | 17/11/2012                |
| 5  | TUV NORD (MALAYSIA) SDN BHD                          | 16/12/2003            | 15/12/2012                |
| 6  | LLYOD'S REGISTER OF SHIPPING (M) BHD                 | 12/02/2004            | 11/02/2013                |

|    |   |            |            |
|----|---|------------|------------|
| 7  | INDEPENDENT EUROPEAN CERTIFICATION (M) SDN BHD  | 08/12/2004 | 07/12/2013 |
| 8  | AJA EQS CERTIFICATION (M) SDN BHD               | 29/07/2005 | 28/07/2011 |
| 9  | BUREAU VERITAS CERTIFICATION (MALAYSIA) SDN BHD | 04/08/2006 | 03/08/2012 |
| 10 | BM TRADA (MALAYSIA) SDN BHD                     | 31/01/2007 | 30/01/2013 |
| 11 | NQA CERTIFICATION SERVICES (M) SDN BHD          | 08/12/2009 | 07/12/2012 |
| 12 | CARE CERTIFICATION (M) SDN BHD                  | 02/03/2010 | 01/03/2013 |
| 13 | AGM CERTIFICATION SDN BHD                       | 06/12/2010 | 05/12/2013 |
| 14 | KGS CERTIFICATION SDN BHD                       | 18/04/2011 | 17/04/2014 |

**NOTE:**

**With effectives from June 15, 2011, certification bodies GLOBALGROUP ASIA PACIFIC SDN BHD withdrew voluntarily for the Quality Management System accreditation program.** Thus from the date of withdrawal of the accreditation certificate, any certification activities carried out by the certification body will not be recognized by the Department of Standards Malaysia and international bodies involved. Certification bodies and companies that certificates are not eligible for tax exemption under the provisions of paragraph 34 (6) (ma) Income Tax Act 1967.

(C) Certification Bodies Accredited Under Environmental Management System Program (EMS)

| No | Certification Body                                   | Date of accreditation | Accreditation valid until |
|----|--|-----------------------|---------------------------|
| 1  | MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD | 05/07/2002            | 04/07/2014                |

|   |   |            |            |
|---|---|------------|------------|
| 2 | SIRIM QAS INTERNATIONAL SDN BHD                 | 17/12/2002 | 16/12/2014 |
| 3 | SGS (MALAYSIA) SDN BHD                          | 12/07/2004 | 11/07/2013 |
| 4 | INDEPENDENT EUROPEAN CERTIFICATION (M) SDN BHD  | 08/12/2004 | 07/12/2013 |
| 5 | CI CERTIFICATION MALAYSIA SDN BHD               | 02/05/2006 | 01/05/2015 |
| 6 | AJA EQS CERTIFICATION (M) SDN BHD               | 02/05/2006 | 01/05/2012 |
| 7 | LLYOD'S REGISTER OF SHIPPING (M) BHD            | 18/05/2006 | 17/05/2012 |
| 8 | BEREAU VERITAS CERTIFICATION (MALAYSIA) SDN BHD | 04/12/2008 | 03/12/2014 |

(D) Certification Bodies Accredited Under Product Certification System Program (PC)

| No | Certification Body                                   | Date of accreditation | Accreditation valid until |
|----|--|-----------------------|---------------------------|
| 1  | SIRIM QAS INTERNATIONAL SDN BHD                      | 05/10/2004            | 04/10/2013                |
| 2  | LEMBAGA GETAH MALAYSIA                               | 29/09/2006            | 28/09/2012                |
| 3  | IKRAM QA SERVICES SDN BHD                            | 03/02/2009            | 02/02/2015                |
| 4  | SGS (MALAYSIA) SDN BHD                               | 16/12/2009            | 15/12/2012                |
| 5  | MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD | 10/08/2010            | 09/08/2013                |
| 6  | MALAYSIAN TIMBER INDUSTRY BOARD                      | 03/04/2012            | 02/04/2015                |

(E) Certification Bodies Accredited Under Occupational Safety And Health Management System Program (OSH)

| No | Certification Body                                   | Date of accreditation | Accreditation valid until |
|----|--|-----------------------|---------------------------|
| 1  | SIRIM QAS INTERNATIONAL SDN BHD                      | 06/12/2005            | 05/12/2014                |
| 2  | SGS (MALAYSIA) SDN BHD                               | 18/07/2007            | 17/07/2013                |
| 3  | MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD | 20/10/2008            | 19/10/2014                |
| 4  | NIOSH CERTIFICATION SDN BHD                          | 29/03/2011            | 28/03/2014                |
| 5  | AJA EQS CERTIFICATION (M) SDN BHD                    | 01/11/2011            | 31/10/2014                |
| 6  | INDEPENDENT EUROPEAN                                 | 07/12/2011            | 06/12/2014                |
| 7  | BUREAU VERITAS CERTIFICATION                         | 14/12/2011            | 13/12/2014                |

(F) Certification Bodies Accredited Under Hazard Analysis And Critical Control Point Certification System Program (HACCP)

| No | Certification Body                                   | Date of accreditation | Accreditation valid until |
|----|--|-----------------------|---------------------------|
| 1  | SGS (MALAYSIA) SDN BHD                               | 31/07/2007            | 30/07/2013                |
| 2  | MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD | 11/02/2008            | 10/02/2014                |
| 3  | SIRIM QAS INTERNATIONAL SDN BHD                      | 05/05/2008            | 04/05/2014                |

(G) Certification Body Accredited Under Food Safety Management System Program (FSMS)

| No | Certification Body                                   | Date of accreditation | Accreditation valid until |
|----|--|-----------------------|---------------------------|
| 1  | SIRIM QAS INTERNATIONAL SDN BHD                      | 23/12/2008            | 22/12/2014                |
| 2  | MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD | 18/11/2009            | 17/11/2012                |
| 3  | SGS (MALAYSIA) SDN BHD                               | 30/07/2010            | 29/07/2013                |
| 4  | BUREAU VERITAS CERTIFICATION (MALAYSIA) SDN BHD      | 06/12/2010            | 03/12/2013                |
| 5  | AJA EQS CERTIFICATION (M) SDN BHD                    | 19/03/2012            | 18/03/2015                |

(H) Certification Body Accredited Under Forest Management System Program (FMC)

| No | Certification Body              | Date of accreditation | Accreditation valid until |
|----|---------------------------------|-----------------------|---------------------------|
| 1  | SGS (MALAYSIA) SDN BHD          | 08/12/2009            | 07/12/2012                |
| 2  | SIRIM QAS INTERNATIONAL SDN BHD | 10/12/2009            | 09/12/2012                |

(I) Certification Body Accredited Under Information Security Management System Program (ISMS)

| No | Certification Body              | Date of accreditation | Accreditation valid until |
|----|---------------------------------|-----------------------|---------------------------|
| 1  | SIRIM QAS INTERNATIONAL SDN BHD | 17/02/2011            | 16/02/2014                |

(J) Certification Body Accredited Under Certification Of Persons System Program (PERSONNEL)

| Bil | Nama Badan Pensijilan  | Tarikh mendapat akreditasi | Sijil akreditasi sah sehingga |
|-----|--|----------------------------|-------------------------------|
| 1   | IPEC CERTIFICATION BUREAU (GOVERNED BY SINO SANTARA SDN BHD) | 22/02/2012                 | 21/02/2015                    |

4. The expenditure incurred in obtaining certification for recognized quality systems and standards and *halal* certification from these certification bodies and agencies shall be deemed to be incurred by that company in the basis period for the year of assessment in which the certificate is issued.

Updated:  
15.06.2012

*Sources of information from the Department of Standards Malaysia*