

**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.
2. To ensure taxpayers claim the deduction correctly, the Minister has determined several agencies and certification bodies accredited for the purposes of issuing the certificate. 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.
3. 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:

No	Certification Bodies	Date of accreditation	Accreditation valid until
1	SIRIM QAS INTERNATIONAL SDN BHD	02/12/1996	01/12/2011
2	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	10/08/1998	09/08/2010
3	CI CERTIFICATION MALAYSIA SDN BHD	05/06/2003	04/06/2009
4	SGS (MALAYSIA) SDN BHD	18/11/2003	17/11/2009
5	TUV NORD (MALAYSIA) SDN BHD	16/12/2003	15/12/2009
6	LLYOD'S REGISTER OF SHIPPING (M) BHD	12/02/2004	11/02/2010

7	INDEPENDENT EUROPEAN CERTIFICATION (M) SDN BHD	08/12/2004	07/12/2010
8	AJA EQS CERTIFICATION (M) SDN BHD	29/07/2005	28/07/2011
9	GLOBALGROUP ASIA PACIFIC SDN BHD	02/05/2006	01/05/2012
10	BUREAU VERITAS CERTIFICATION (MALAYSIA) SDN BHD	04/08/2006	03/08/2009
11	BM TRADA (MALAYSIA) SDN BHD	31/01/2007	30/01/2010

(C) Certification Bodies Accredited Under Environmental Management System Program

No	Certification Bodies	Date of accreditation	Accreditation valid until
1	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	05/07/2002	04/07/2011
2	SIRIM QAS INTERNATIONAL SDN BHD	17/12/2002	17/12/2011
3	SGS (MALAYSIA) SDN BHD	12/07/2004	11/07/2010
4	INDEPENDENT EUROPEAN CERTIFICATION (M) SDN BHD	08/12/2004	07/12/2010
5	CI CERTIFICATION MALAYSIA SDN BHD	02/05/2006	01/05/2012
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	03/12/2011

(D) Certification Bodies Accredited Under Product Certification System Program

No	Name of Certification Bodies	Date of accreditation	Accreditation valid until
1	SIRIM QAS INTERNATIONAL SDN BHD	05/10/2004	04/10/2010
2	LEMBAGA GETAH MALAYSIA	29/09/2006	28/09/2009
3	IKRAM QA SERVICES SDN BHD	03/02/2009	02/02/2012

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

No	Name of Certification Bodies	Date of accreditation	Accreditation valid until
1	SIRIM QAS INTERNATIONAL SDN BHD	06/12/2005	05/12/2011
2	SGS (MALAYSIA) SDN BHD	18/07/2007	17/07/2010
3	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	20/10/2008	19/10/2011

(F) Certification Bodies Accredited Under HACCP System Program

No	Certification Bodies	Date of accreditation	Accreditation valid until
1	SGS (MALAYSIA) SDN BHD	31/07/2007	30/07/2010
2	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	11/02/2008	10/02/2011
3	SIRIM QAS INTERNATIONAL SDN BHD	05/05/2008	04/05/2011

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

No	Certification Body	Date of accreditation	Accreditation valid until
1	SIRIM QAS INTERNATIONAL SDN BHD	23/12/2008	22/12/2011

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.

Taxation Policy Department
Inland Revenue Board