



**Cost of Doing Business in Malaysia/ Penang****1. Starting a Business**

Main fees to be paid to the Companies Commission of Malaysia (SSM)

	RM	USD
Reservation of a name	50	11
Application for incorporation under section 14 of the Act:		
(a) Company limited by share	1000	212
(b) Company limited by guarantee	3000	637
(c) Unlimited company	1000	212
For registration of a company with share capital:		
• Not exceeding RM 1,000,000 (USD 212,314)	5,000	1,062
• RM 1,000,001 to RM 10,000,000 (USD 212.3K) to (USD 2.12 Million)	20,000	4,246
• RM 10,000,001 to RM 50,000,000 (USD 2.12 Million) to (USD 10.62 Million)	40,000	8,493
• RM 50,000,001 to RM 100,000,000 (USD 10.62 Million) to (USD 21.23 Million)	60,000	12,739
• Exceeding RM 100,000,000 (USD 21.23 Million)	70,000	14,862
For registration of a company without share capital	70,000	14,862

Effective as of 18-Dec-2017

For the full range of fees, please go to SSM's website at [www.ssm.com.my](http://www.ssm.com.my)**Cost of Prime Office Space in Penang**

Type	Penang Island		Mainland, Penang
	Georgetown	Bayan Lepas/ Bayan Baru	(RM psf / month)
	(RM psf / month)	(RM psf / month)	
Rent	2.00 - 3.50		1.50 - 2.00

\* The above rates are approximate rentals (gross) psf per month and is subject to change

Source: Different consultants in Penang

**Cost of Industrial Land & Factory****Cost of Factory Building in Penang**

Type	Location	RM	USD
Selling price p.s.f. of floor area	Penang Island	RM180.00 - RM440.00	USD 38.22 - USD 93.42
	Penang Mainland	RM150.00 - RM350.00	USD 31.85 - USD 74.31
Rental p.s.f. per month	Penang Island	RM2.00 - RM3.50	USD 0.42 - USD 0.74
	Penang Mainland	RM1.80 - RM2.50	USD 0.38 - USD 0.53

Source: MIDA

**Cost of Industrial Land**

Location	Selling Price (per sq. ft.) (Subject to change)	
	RM	USD
Penang Science Park	65	13.80
Penang Science Park North	65	13.80
Batu Kawan Industrial Park	80	16.99
Bandar Cassia Technology Park	85	18.05

Source: PDC

USD 1.00 = MYR 4.71 as of 17-Jan-2024

**Average Construction Costs of Factory Building (per sq. ft.)**

	RM	USD
Factory with reinforced concrete structure	300 - 380	63.69 - 80.68
Steel portal frame on reinforced concrete	320 - 400	67.94 - 84.93
Factory with clean room facilities	350 - 430	74.31 - 91.30

\*\* Assumption : Base built with fire-fighting, smoke spill (local code) & incoming electrical to sub station, 10-15kN per sm floorload and 11kV power supply

Source from different consultants

**Additional Information:**

Unit cost depends on cleanroom class, floor loading, floor loading, column spacing, building height and other special specifications.

Types	Class 100K		Class 10K	
	RM	USD	RM	USD
1 Clean room and ACMV (Air Conditioning and Mechanical Ventilation)  Include: 1.1 Water side equipment (Chiller, chilled water pump, condenser water pump, cooling tower), air side equipment (AHU, dry cooling coils, FFU), ducting and piping, partition, ceiling, electrical outgoing cable, lighting and DB's  1.2 Raised floor (Applicable to Class 100 and Class 1K cleanroom only)	240 - 300	51 - 64	300 - 450	64 - 96
	Class 1K		Class 100	
	RM	USD	RM	USD
	420 - 660	89 - 140	500 - 850	106 - 180

Note: Mechanical estimate. No or negligible cost variance between Penang island and mainland.

		per. sq. ft.	
		RM	USD
2	Fire protection (sprinklers, hydrants, hose reel, conventional FA, etc.)	14 - 22	3 - 5
3	Non-clean room ACMV (water-cooled packaged units)	35 - 60	7 - 13

\*\*\*Source from different consultants. No or negligible cost variance between Penang Island and Penang Mainland.

USD 1.00 = MYR 4.71 as of 17-Jan-2024

**2. Taxation**

Tax	Rate
Company Tax	15% - 24%
Personal Income Tax	0% - 30%
Sales & Service Tax (SST)	0% - 10%

Note: As announced in budget 2024, corporate tax rate is 24% and corporate tax rate for SMEs is 15%, from the year of assessment 2023

USD 1.00 = MYR 4.71 as of 17-Jan-2024

### 3. Human Resources

#### Minimum Conditions of Employment

The Employment Act, 1955 is the main legislation on labor matters in Malaysia.

Paid maternity leave	98 days
Normal work hours	Not exceeding eight hours in one day or 45* hours in one week
Paid holiday	At least 11 gazetted public holidays (inclusive of five compulsory public holidays; National Day, Birthday of the Yang Dipertuan Agong, Birthday of Ruler/Federal Territory Day, Labour day and Malaysia Day) in one calendar year and on any day declared as a public holiday under section 8 of the Holiday Act 1951

*\*Effective Sep 1, 2022*

#### Paid annual leave for employees:

Less than two years of service	8 days
Two or more but less than 5 years of service	12 days
Over five years of service	16 days

*\* Minimum paid annual leave to be provided for employees*

#### Paid sick leave per calendar year:

Less than two years of service	14 days
Two or more but less than five years of service	18 days
Over five years of service	22 days
Where hospitalization is necessary	up to 60 days (inclusive of the paid sick leave entitlement stated above)

*\* Minimum paid annual leave to be provided for employees*

#### Payment for overtime work:

Normal working days	1.5x hourly rate of pay
Rest days	2.0x hourly rate of pay
Public holidays	3.0x hourly rate of pay

#### Minimum Wages Order 2022

The new minimum wages is RM1,500 (USD320) per month. Minimum wages are defined as basic wages, excluding any allowances or other payments.

#### Shift Work:

An employee who is engaged under his contract of service in shift work may be required by his employer to work more than eight hours in any one day or more than forty-five hours in any one week but the average number of hours worked over any period of three weeks, or over any period exceeding three weeks as may be approved by the Director General, shall not exceed forty-five per week.

USD 1.00 = MYR 4.71 as of 17-Jan-2024

**Statutory Contributions  
Employees Provident Fund**

The compulsory contributions under the Employees Provident Fund (EPF) Act 1991:

Age Group	Employers	Employees
60 years and below	(i) Monthly wages RM5,000 (USD1,062) and below - Minimum of 13% of the employees' monthly wages (ii) Monthly wages exceed RM5,000 (USD1,062) – Minimum of 12% of the employees' monthly wages	Minimum of 11% of the employees' monthly wages
60- 75 years	Minimum of 4% of the employees' monthly wages	None

All foreign workers and expatriates and their employers are exempted from compulsory contributions. They can, however choose to contribute and the applicable rates are as follows:

Age Group	Employers	Employees
60 years and below	RM5.00 (USD 1.06) per employee per month	11% of the employees' monthly wages
60-75 years	RM5.00 (USD 1.06) per employee per month	5.5% of the employees' monthly wages

Source: MIDA

**Social Security Organisation (SOCSO)**

SOCSCO administers two social security schemes for workers earning wages not exceeding RM4,000 (USD850) per month. Once covered, workers remain covered irrespective of their wages. However, the maximum contribution is based on wages of RM4,000 (USD850) per month.

All Malaysian employees and permanent residents who have been employed by an employer under a contract of service or apprenticeship are liable under SOCSO's act. Categories of employees exempted from SOCSO's coverage are:

• Government employees
• Domestic servants
• Self-employed persons
• Foreign workers (covered under Workmen’s Compensation Act 1952)
• Spouse/s of a sole proprietor or partners

**Contribution for Local Employees**

	First Category	Second Category
<b>Scheme</b>	Employment Injury Scheme Invalidity Scheme	Employment Injury Scheme
<b>Age</b>	< 60 years	60 years and above
<b>Contribution</b>	Employer (1.75%), Employee (0.5%) Based on employees' monthly wages	Employer (1.25%) Based on employees' monthly wages
<b>Note</b>	All employees who have not reached the age of 60, must contribute under the First Category except for those who have attained 55 years of age and have no prior contributions before they reach 55 due to non-eligibility under the Employees' Social Security Act, 1969.	For eligible new employees who are 55 years of age, they must be covered under the Second Category.

\*Monthly contribution is subject to the ceiling of the insured wage of RM4,000.00 per month.

USD 1.00 = MYR 4.71 as of 17-Jan-2024

(cont')

**Contribution for Foreign Workers**

The rate contribution is 1.25% of the insured monthly wages and to be paid by the employer.

Source: SOSCO <https://www.perkeso.gov.my/index.php/en/>

**Human Resources Development Fund (HRDF)**

HRDF operates on the basis of a levy/grant system. Employers who have paid the Human Resources Development levy will qualify for training grants from the HRDF to defray or subsidise training costs for their Malaysian employees.

Manufacturing companies cover under the Human Resources Development Berhad Act, 2001 are as follows:

Categories of Employers	Rate of Levy Contributions
Employers with 10 employees and above	Mandatory 1% of employees' monthly wages
Employers with 5 to 9 employees regardless of paid-up capital, are given the option to register with HRDF	0.5% of employees' monthly wages

Source: MIDA

**Employment Insurance System 2017 - Act 800 (EIS)**

- Employment insurance system administered by the Social Security Organization is to provide certain benefits and re-employment placement program for insured persons in the event of loss of the employment
- Beginning Jan 1, 2018, employers and employees will each have to contribute 0.2% of the employees' wages towards an accumulated EIS fund.
- The contribution to the fund is capped at wage level of RM4,000 (USD850) a month, although a person may earn more than RM4,000 (USD850) a month, his contribution is fixed at 0.2% of RM 4,000

**Employment of Expatriates**

An employment pass is issued to expatriate to enable him to stay and work legally in the country. There are two types of passes issued by the Immigration Department subject to the period of employment's contract and the monthly salary received by the expatriates.

	Type of Passes	Payment of Fees
<b>A</b>	<b>Employment Pass (PG)</b> This pass is issued for key-post and term-post position subject to the following conditions: <ul style="list-style-type: none"> <li>• minimum period of employment's contract is (2) years and stamping;</li> <li>and</li> <li>• salary not less than RM 5,000 (USD 1,062)</li> </ul>	i. Employment Pass: <ul style="list-style-type: none"> <li>• Key Post RM 300 (USD 64)</li> <li>• Term Post RM 200 (USD 42)</li> </ul> ii. Processing Fees RM 50 (USD 11) iii. Journey Perform Visa RM 500 (USD 106) Per post/application (subject to visa entry requirement according to each country of origin) iv. No levy
<b>B</b>	<b>Visit Pass [VP (TE)] - PLKS</b> Visit Pass (Temporary Employment) is issued only for domestic helpers (maid).	i. Levy (per year): RM 1,200 (USD 255) ii. Processing Fees: RM 50 (USD 11) iii. Journey Perform Visa (if applicable) RM 500 (USD 106)

Source: MIDA

USD 1.00 = MYR 4.71 as of 17-Jan-2024

**Wage Rates (Monthly)**

Position	Qualification(s)	Experience	Minimum		Maximum	
			RM	USD	RM	USD
<b>Finance</b>						
Financial Analyst	Degree	3-5 years	4,500	955	7,000	1,486
Accountant	Degree/Professional Cert	6-8 years	8,000	1,699	12,000	2,548
<b>Office support</b>						
Administrative Executive	Diploma/Degree	2-3 years	3,000	637	4,500	955
<b>Sales, Marketing &amp; Advertising</b>						
Customer Service Executive	Diploma/Degree	2-3 years	2,500	531	5,000	1,062
Marketing Executive	Diploma/Degree	3-5 years	3,000	637	5,000	1,062
Marketing Manager	Higher Diploma/Degree	5-10 years	6,000	1,274	10,000	2,123
<b>Human Resources</b>						
HR Manager	Diploma/Degree	6-8 years	8,000	1,699	12,000	2,548
HR Officer / Executive	Diploma/Degree	2-3 years	3,000	637	5,000	1,062
HR Assistant	High School/Diploma	2-3 years	2,500	531	3,500	743
<b>Information Technology</b>						
IT Executive	Degree	1-3 years	3,000	637	5,000	1,062
Junior Programmer	Degree	1-3 years	3,000	637	5,000	1,062
Help Desk Analyst	Degree	3-5 years	4,500	955	7,000	1,486
Web Designer	Degree	1-3 years	3,000	637	5,000	1,062
Software Engineer	Degree	1-3 years	3,000	637	5,000	1,062
Systems Analyst	Degree	5-8 years	6,000	1,274	10,000	2,123
Business Development Manager	Degree	5-8 years	5,000	1,062	10,000	2,123
Project Director	Degree	10 & above years	15,000	3,185	35,000	7,431
Helpdesk Tech Support (Foreign Languages)	Degree	3-5 years	5,000	1,062	10,000	2,123
<b>Logistic &amp; Warehousing</b>						
Shipping Supervisor	Diploma/Degree	3-5 years	3,000	637	5,000	1,062
Warehouse Executive	Diploma	2-3 years	2,500	531	4,500	955
Buyer	Diploma/Degree	2-3 years	3,000	637	5,000	1,062
Logistic Coordinator	Diploma/Degree	3-5 years	3,000	637	5,000	1,062
Warehouse Manager	Diploma/Degree	5-8 years	6,000	1,274	12,000	2,548
<b>Engineering &amp; Technical</b>						
QA Inspector	Degree	4-6 years	4,000	849	6,000	1,274
Sales Engineer	Technical/ Diploma/ Degree	2-5 years	4,000	849	6,500	1,380
Mechanical Engineer	Engineering Degree	2-5 years	4,000	849	6,500	1,380
Electrical & Instrument Engineer	Degree	4-6 years	6,000	1,274	9,000	1,911
Product Engineer	Engineering Degree	4-6 years	6,000	1,274	9,000	1,911
Service Engineer	Degree	2-5 years	4,000	849	6,500	1,380
Technical Manager	Technical/ Diploma/ Degree	8-10 years	9,000	1,911	17,000	3,609
Maintenance Engineer	Degree	2-5 years	4,000	849	6,500	1,380
Assembly Engineer	Degree	2-5 years	4,000	849	6,500	1,380
Chemical Engineer	Diploma/Degree	2-5 years	4,000	849	6,500	1,380
R&D Engineer	Diploma/Degree	2-5 years	4,000	849	6,500	1,380

Note: Salary figures are industry average. Figures may vary according to depth of expertise and experience.

Source: Malaysia Employment Outlook & Salary Guide 2022/23 by Persolkelly

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4. Utilities

Electricity Rates (Peninsular Malaysia)

TARIFF CATEGORY	CURRENT RATE	
	RM	USD
<b>TARIFF D – LOW VOLTAGE INDUSTRIAL TARIFF</b>		
For the first 200 kWh (1 -200 kWh) per month	0.38 /kWh	0.08 /kWh
For the next kWh (201 kWh onwards) per month	0.441 /kWh	0.09 /kWh
<i>The minimum monthly charge</i>	7.20	1.53
<b>TARIFF E1 - MEDIUM VOLTAGE GENERAL INDUSTRIAL TARIFF</b>		
For each kilowatt of maximum demand per month	29.6 /kW	6.28 /kW
For all kWh	0.337 /kWh	0.07 /kWh
<i>The minimum monthly charge</i>	600	127.39
<b>TARIFF E2 - MEDIUM VOLTAGE PEAK/OFF-PEAK INDUSTRIAL TARIFF</b>		
For each kilowatt of maximum demand per month during the peak period	37.00 /kW	7.86 /kW
For all kWh during the peak period	0.355 /kWh	0.08 /kWh
For all kWh during the off-peak period	0.219 /kWh	0.05 /kWh
<i>The minimum monthly charge</i>	600	127.39
<b>TARIFF E3 - HIGH VOLTAGE PEAK/OFF-PEAK INDUSTRIAL TARIFF</b>		
For each kilowatt of maximum demand per month during the peak period	35.5 /kW	7.54 /kW
For all kWh during the peak period	0.337 /kWh	0.07 /kWh
For all kWh during the off-peak period	0.202 /kWh	0.04 /kWh
<i>The minimum monthly charge</i>	600	127.39
<p><b>Note:</b> Medium Voltage and High Voltage customers among industry participants including multinational corporations will face a surcharge at the rate of 17 sen/kWh. For more info, please visit <a href="https://www.tnb.com.my/faq/icpt-english">https://www.tnb.com.my/faq/icpt-english</a>                      (Source: Tenaga Nasional Berhad for 1 Jan 2024 to 30 Jun 2024)</p>		

Water Rate (Penang)

Category	RM per m <sup>3</sup>	USD per m <sup>3</sup>
<b>Non-Domestic</b>		
Minimum charge:	15 per month	3.18 per month
Usage 0-35 m <sup>3</sup>	1.50	0.32
Usage >35 m <sup>3</sup>	2.10	0.45
More than 40 m <sup>3</sup> to 60 m <sup>3</sup>	0.68	0.14

**Note:** Consumers under the Non-Domestic category consist of commercial premises, industry, trade, business, government, schools, institutions of higher learning, hospitals, water processing enterprises (including water kiosks), and plantations. For info, please visit <https://pba.com.my/penang-water-tariffs/>

(Source: Perbadanan Bekalan Air Pulau Pinang Sdn Bhd, as on Jan 2023)

Comparison of Water Rate by States in Malaysia

State	Usage	Price per m <sup>3</sup> (RM)		Min. Payment/ month (RM)
Penang	Industrial/ Commercial	0 - 35 m <sup>3</sup>	1.50	15.00
		>35 m <sup>3</sup>	2.10	
Selangor	Industrial/Commercial	0 - 35m <sup>3</sup>	2.07	36.00
		35m <sup>3</sup> and above	2.28	
Johor	Industrial/Commercial	0 - 35m <sup>3</sup>	2.80	30.00
		35m <sup>3</sup> and above	3.30	
Kedah	Industrial/Commercial	0 - 35 m <sup>3</sup>	1.65	16.50 (0-10 m <sup>3</sup> )
		>35 m <sup>3</sup>	2.05	

(Source: Individual Water Suppliers, updated as of Jan 2023)

USD 1.00 = MYR 4.71 as of 17-Jan-2024



### Sewerage Rates

Sewerage services in Malaysia were privatised in 1994 and are managed by Indah Water Konsortium Sdn. Bhd., a company wholly owned by Minister of Finance Incorporated. It operates in 86 Local Authorities areas except those in Johor Bahru, Kelantan, Sabah and Sarawak.

### Industrial Customers

Premises receiving sewerage services	RM2.50 (USD 0.53) per head per month
Premises with individual septic tanks	RM2.00 (USD 0.42) per head per month

*Industrial customers will be charged based on the total number of employees*

USD 1.00 = MYR 4.71 as of 17-Jan-2024

### Scheduled Waste Treatment Rates

Kualiti Alam Sdn. Bhd. is a designated company providing off-site scheduled waste treatment disposal services in Peninsular Malaysia. Its waste management centre is located at Bukit Nanas in Negeri Sembilan. Scheduled wastes must be disposed through department of environment licensed scheduled waste with recovery contractors. For non-scheduled wastes, collection and disposal rates vary according to location and contractor.

Waste Group	Waste Type
A	Mineral Oil Wastes <i>Wastes containing lubricating oil, hydraulic oil, etc.</i>
B	Organic Chemical Wastes Containing Halogens and/or Sulphur > 1% <i>Freon, PVC wastes, chloroform, solvents, capacitors and transformers containing PCB, etc.</i>
C	Waste Solvents Containing Halogens and/or Sulphur < 1% <i>Acetone, alcohols (eg. ethanol, methanol), benzene, turpentine, xylene, etc. Waste should be pumpable, containing &lt; 50% water and 18MJ/kg calorific value</i>
H	Organic Chemical Wastes Containing Halogens and/or Sulphur < 1% <i>Glue, latex, paint, phenol, printing ink, synthetic oils, soap, epoxy, etc.</i>
K	Wastes Containing Mercury <i>Mercury, vapour lamps, COD-fluids, mercury batteries, etc.</i>
T	Pesticide Wastes <i>Insecticides, fungus and weed killers, rat poison, etc</i>
X	Inorganic Wastes <i>Acids, alkaline, sodium hypochlorite, inorganic salts, metal hydroxide sludge, chromate and cyanide waste, etc.</i>
Z	Miscellaneous <i>Medicine wastes, lab-packs, asbestos wastes, mineral sludges, isocyanates (MDI,TDI), batteries, etc.</i>

*Price revision notice for treatment methods below*

Treatment Method	Description	Previous Price (RM/mt)	Current Price (RM/mt)	USD
INC	EN	810	1053	224
SOLI	SOLI	810	900	191

*(Source: Kualiti Alam Sdn Bhd)*

USD 1.00 = MYR 4.71 as of 17-Jan-2024

**Organic Wastes for Incineration**

Waste Group	Packaged Wastes*				Bulk Wastes			
	Pumpable liquid (per tonne)		Solid (per tonne)		Pumpable liquid (per tonne)		Solid (per tonne)	
	RM	USD	RM	USD	RM	USD	RM	USD
A	810	172	-	-	630	134	-	-
B	3,150	669	3,600	764	-	-	-	-
C	1,350	287	-	-	-	-	-	-
H/Z	1,890	401	2,790	592	1,800	382	2,700	573
T	3,150	669	3,600	764	-	-	-	-

\*Note: Packaged wastes refers to wastes packed in standard 200-litre drums or 1m3 PP Bags.

(Source: MIDA)

USD 1.00 = MYR 4.71 as of 17-Jan-2024

**Liquid Inorganic Wastes for Physical/Chemical Treatment**

Waste Group	800-litre Pallet Tank (per tonne)		200-litre Drum (per tonne)	
	RM	USD	RM	USD
Acid Wastes Without Chromate (X)	1,440	306	1,620	344
Alkaline Wastes Without Cyandie (X)	1,440	306	1,620	344
Chromate Wastes (X)	1,800	382	1,980	420
Cyanide Wastes (X)	1,800	382	1,980	420
Mercury Wastes (K)	3,600	764	3,780	803

**Inorganic Wastes for Solidification**

Waste Group	Packaged Wastes* (per tonne)		Waste in Bulk (per tonne)	
	RM	USD	RM	USD
X / Z	810	172	765	162

**Inorganic Wastes for Direct Landfill**

Waste Group	Packaged Wastes* (per tonne)		Waste in Bulk (per tonne)	
	RM	USD	RM	USD
X / Z	495	105	450	96

**Encapsulation**

Waste Group (Z)	Packaged Wastes* (per tonne)	
	RM	USD
Contaminated Crushed Drum and Other Contaminated Waste	1,500	318

**Cementation**

Waste Group (Z)	Packaged Wastes* (per tonne)	
	RM	USD
Dry Cell Batteries and Other Miscellaneous Wastes	900	191

Source: MIDA

USD 1.00 = MYR 4.71 as of 17-Jan-2024

**Transportation Rates For Waste Management**

KM	State	Per Pallet				Per Metric Tonne	
		1st Tier min. 18 pallet		2nd Tier Above 18 pallet		RM	USD
		RM	USD	RM	USD		
114	Negeri Sembilan	52.88	11.23	26.44	5.61	66.10	14.03
248	Kuala Lumpur (Wilayah Persekutuan)	59.73	12.68	29.87	6.34	74.66	15.85
274	Melaka	60.71	12.89	30.36	6.45	75.89	16.11
374	Selangor	65.61	13.93	32.80	6.96	82.01	17.41
652	Perak	79.32	16.84	39.66	8.42	99.14	21.05
722	Johor	82.25	17.46	41.13	8.73	102.82	21.83
760	Pahang	84.21	17.88	42.11	8.94	105.26	22.35
<b>1050</b>	<b>Penang</b>	<b>113.59</b>	<b>24.12</b>	<b>56.79</b>	<b>12.06</b>	<b>141.98</b>	<b>30.14</b>
1152	Terengganu	180.17	38.25	90.09	19.13	225.22	47.82
1166	Kedah	181.15	38.46	90.58	19.23	226.44	48.08
1190	Kelantan	183.11	38.88	91.56	19.44	228.89	48.60
1240	Perlis	184.09	39.08	92.04	19.54	230.11	48.86

Note: For waste on pallets, the rates are quotes in 2 tiers. The 1st tier is for a minimum of 18 pallets and the 2nd is for any pallets above the minimum 18 pallets in the same consignment.

Source: Kualiti Alam Shd. Bhd. - [www.kualitiam.com.my](http://www.kualitiam.com.my)

USD 1.00 = MYR 4.71 as of 17-Jan-2024

**5. Transportation Costs**

*(Note: Figures shown are before pandemic, could be revised following the latest pandemic situation)*

**Container Haulage Rates**

Haulage base: Port Klang (North Port)

Area	Haulage Rates	Road Toll	FAF	Total	
	20' & 40'	Effective 1st Jan 2007	19.71%	20' & 40'	
		Actual at Cost		RM	USD
	(RM)	(RM)			
PORT KLANG - Shah Alam	533.00	19.80	105.05	<b>657.85</b>	139.67
PETALING JAYA - Sungai Way	605.00	23.20	119.25	<b>747.45</b>	158.69
SELANGOR - Banting	677.00	18.80	133.44	<b>829.24</b>	176.06
PERAK - Tanjong Malim	1,515.00	59.80	298.61	<b>1873.41</b>	397.75
<b>PENANG - Butterworth/ Seberang Perai</b>	<b>2,883.00</b>	<b>194.80</b>	<b>568.24</b>	<b>3646.04</b>	<b>774.11</b>
KEDAH - Kulim	2,847.00	240.00	561.14	<b>3648.14</b>	774.55
PERLIS - Kangar	3,488.00	240.00	687.48	<b>4415.48</b>	937.47
NEGERI SEMBILAN - Nilai	1,162.00	56.40	229.03	<b>1447.43</b>	307.31
MELAKA - Air Keroh Industrial Area	1,762.00	103.40	347.29	<b>2212.69</b>	469.79
KELANTAN - Kota Bharu	3,963.00	358.60	781.11	<b>5102.71</b>	1083.38
PAHANG - Kuantan	2,328.00	216.80	458.85	<b>3003.65</b>	637.72
TERENGGANU - Kerteh	2,782.00	275.80	548.33	<b>3606.13</b>	765.63
JOHOR - Pasir Gudang	2,818.00	211.00	555.43	<b>3584.43</b>	761.03

Source: PFFA, updated as of Dec 22, 2021

USD 1.00 = MYR 4.71 as of 17-Jan-2024

Note/Remark



Penang offers the right balance

*“invest, work, live and play”*

Thank you!

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