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# MALAYSIA FOCUS

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# MALAYSIA FOCUS 2014

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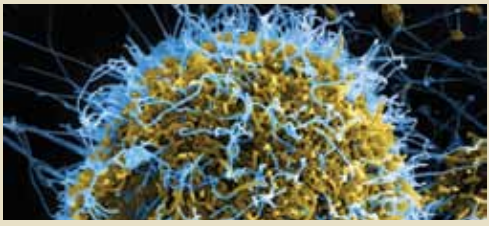

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# From The Editor

National unity is a bone to a strong nation. When we talk on solidarity, it means that unity is a basic factor that cannot be separated from a country. 2020 vision and National Transformation Policy are the large frame of national policies which in a right direction to grapple national unity. Both are the fundamental injections to the strength and integrity of the nation.

In order to achieve the unity, the government has enforced a National Unity policy. Besides this policy, there are a variety of social and development policies that have been outlined which contain national unity. These prove that the government really emphasize on the importance of national unity in this country.

Therefore, with the upcoming new year, 2015, it is hoped that the national unity can be achieved and few programs as well as budget that have been laid out by the government to ease the nations, may achieve the goals and target. May our country be blessed and develop well to stand proudly in the eyes of the world.

**HAPPY NEW YEAR**

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# IS MALAYSIAN GST REGRESSIVE?

**Introduction**

A broad based tax, such as goods and services tax is generally considered to be a regressive tax. Before we go further, let us understand what regressive actually means. In simple terms, a regressive tax imposes a greater burden (relative to resources) on the poor than on the rich — there is an inverse relationship between the tax rate and the taxpayer's ability to pay as measured by assets, consumption, or income. Any consumption taxes including the Goods and Services Tax (GST) generally regarded as regressive because the poorer households spend a greater proportion of their income on consumption compared to higher income households. The issue of regressive nature of any consumption tax is often a serious concern to the policy makers. Despite the regressive nature of tax, GST or better known as VAT (Value Added Tax) has been introduced in more than 160 countries in the world.

**Experience of Other Countries**

Over the years, many developed countries such as the United Kingdom, Australia, Germany and Spain have experienced a regressive nature of VAT amongst the lower, middle and higher income groups. The reason for this is the minimal zero rating of basic essentials and exemptions that have been practised by these countries when implementing the VAT. For example, a study conducted on the distributional impact of the VAT / indirect tax package in Australia showed that the VAT impact was equivalent to a burden of 4.4% of income for the bottom 20% of households compared to 1.4% of income for the top 20% of households. The result was the same for Japan, Colombia and Peru as the VAT was found to be regressive, with little effect from exemptions.

On the other hand, several developing countries such as Vietnam and Ethiopia have experienced progressive VAT as they adopted the zero rating of basic essentials and exemptions when implementing the VAT. In Pakistan too, the VAT was found to be progressive owing to exemptions (especially of in-kind consumption)

**Is Malaysian GST Really Regressive?**

The introduction of a GST often raises the concern that it is a regressive tax, meaning that the tax represents a higher burden for lower-income households. "A broad based consumption tax, such as a value added tax or GST, is generally considered to be a regressive tax. This conclusion, however has not taken into account the fact that in developing countries the commodities on which poor households spend most of their income, is not taxed. When this factor is considered, VAT can

be naturally progressive" . In Malaysia, GST should not be considered in isolation to the taxes that it is replacing which may be equally (or more) regressive. In addition, GST tends to have multiple rates which are justified for equity reasons in developing countries on the grounds that social safety nets are typically not as well-developed as in high income countries. As a result, "essential" goods such as basic food, piped water and the first 200 units of electricity consumption to domestic consumers are zero-rated under the Malaysia's GST. To further lessen the GST impact on the poor, services such as health, housing, public transport and education are treated as GST exempt. Apart from not taxing necessities, by setting the GST threshold at a level where small businesses are excluded to account for the tax, the low income households are somewhat free from the burden of GST. The reason being, low income households tend to purchase a larger proportion of goods and services from the small retail sector in the rural areas where the goods are either not taxed at all, or are more lightly taxed. Whereas, the higher income households purchase goods and services in retail outlets in the urban areas that are likely to fully comply with the tax rules. As a result, the share of consumption subject to GST for higher income households tends to be greater than that for the poor.

Lately, we have seen many articles which basically criticized Malaysia's model of GST as being regressive. Notably, some critics have made presumptions that the poor will be taxed higher than the rich, an income earner of less than RM2,000 would now have to pay taxes in the form of the GST where it is going to eat into his household debts and the assumption of the Gross Domestic Product (GDP) to fall in 2014. The question is, is this true?

GST is to modernize our tax system and to overcome the inefficiency of the indirect tax system in the country

Many of these articles grossly ignored to discount the effect of SST that would be abolished when GST is introduced. Some critics who consider GST to be a regressive tax do not study the expenditure pattern of the various income groups.

**Why Malaysian GST is Progressive?**

The Royal Malaysian Customs and the Ministry of Finance have done extensive research on the GST. A recent study shows that Malaysia's model is indeed progressive.

Based on the data compiled from the tables shown above, the tax burden as percentage to expenditure for a household income of RM2,000 is only 2.59% whereas for a household income of RM12,000 is 4.14%. The tax incidence at GST 6% on expenditure subject to GST for a household income of RM2,000 per month is only RM39.16 but for a household income of RM12,000 is RM345.06/month which is almost nine (9) times greater. The tax incidence would be much lower if we discount the sales tax and service tax factor for which they are currently already paying. A household income of RM2,000 spends about 32% of his total expenditure on zero-rated item and 32.63% on items subject to GST where else a household income of RM12,000 spends

**TAX INCIDENCE**

| EXPENDITURE | INCOME RM2,000 | TAX INCIDENCE at GST 6% |
|---|---|---|
| Expenditure On Zero-Rated Items | RM640.00 | - |
| Expenditure On Exempt Items | RM707.40 | 12.73 |
| Expenditures Subject To GST | RM652.60 | 39.16 |
| **Total** | | 51.89 |
| **Total Expenditure** | RM2,000.00 | |
| **Tax Burden As % To Expenditure** | | 2.59% |

| EXPENDITURE | INCOME RM12,000 | TAX INCIDENCE at GST 6% |
|---|---|---|
| Expenditure On Zero-Rated Items | RM1,093.86 | - |
| Expenditure On Exempt Items | RM2,155.08 | 27.59 |
| Expenditures Subject To GST | RM5,751.06 | 345.06 |
| **Total** | | 372.65 |
| **Total Expenditure** | RM9,000.00 | |
| **Tax Burden As % To Expenditure** | | 4.14% |

*Analysis of Consumption based on Household Expenditure Survey 2009/2010*

*Glenn P. Jenkins, Hatice Jenkins and Chun-Yan Kuo, 2006, "Is the Value Added Tax Naturally Progressive?"*

only about 12.15% of his total expenditure on zero-rated item and 63.90% on items subject to GST.

GST is a consumption tax. It is based on the spending. If the spending is more, then tax will be more. Low and middle income earners are unlikely to spend more on non-basic items that are not GST zero rated or exempted. Even if they did, the volume is not as high as wealthy people as their purchasing power is limited. It is usually the wealthy ones who spend more on luxuries.

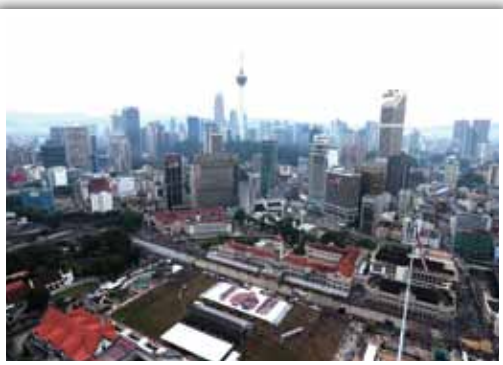
Despite of the many unfavorable aspects of GST, the Malaysian GST model is designed to be a progressive one. It lessens the impact on Rakyat and at the same time overcome the inherent weakness of SST.

Even though the Malaysian Model is a progressive one, the Government has designed a compensation package to offset any additional tax burden that might affect the low income Rakyat when GST is implemented. The offset package includes;

1. RM300 one-off cash to BR1M recipients as household assistance.
2. Individual income tax rates reduced by 1% to 3% to increase their disposable income – 300,000 tax payers will no longer pay tax.
3. Families of RM4,000 household income will no longer pay tax.
4. Cash assistance under the BRIM is increased from RM500 to RM650 in 2014 and to increase it further in 2015.
5. Chargeable income subject to the maximum rate of exceeding RM100,000 will be increasing to exceeding RM400,000. Current maximum tax rate of 26% will be reduced to 24%, 24.5% and 25%.

**Conclusion**

In Malaysia's case, the overriding rationale to introduce the GST is to modernize our tax system and to overcome the inefficiency of the indirect tax system in the country. Moreover, GST also provides the opportunity to enhance fiscal sustainability. From the studies done by the MOF and the Customs, it is evident that zero-rating of basic food, water and electricity(up to certain level) and exempting the critical sectors such as housing, public transportation, health, education, land and financial services including life insurance, has made the Malaysian Model a progressive one rather than a regressive one. This is due to the fact that the Government is not taxing or taxing very lightly on goods and services on which poor households spend most of their income.



# CAPAM 2014

CAPAM was established in 1994 to facilitate the exchange of information and knowledge on public administration among Commonwealth countries and beyond. The origins of CAPAM lie in the initiative to define and promote the practical requirements of good governance, just and honest government and the fundamental political values outlined in the Declaration of the Commonwealth Heads of Government at its meeting in Harare, Zimbabwe in 1991. Since inception in 2004, CAPAM has grown to a network of over 1100 members across the Commonwealth countries.

As a non-profit association, CAPAM represents an international network of 1000 senior public servants, Heads of Government, leading academics and researchers located in over 50 different countries across the Commonwealth. The mission is to support good governance through the exchange of ideas knowledge and experiences and is achieving this by delivering in-depth learning programmes, convening conferences on emerging issues, and publishing case studies and research papers.

CAPAM, in collaboration with the Malaysian Administrative Modernisation and Management Planning Unit (MAMPU), was hosting the 10th CAPAM Biennial Conference in Kuala Lumpur from 19 October until 21 October 2014. This important gathering of Ministers, academics, public service practitioners and partner organisations took place at Putrajaya International Convention Centre, and has been held in conjunction with Commonwealth Secretariat's Forum of Public Service Ministers. MAMPU has been organising a fascinating programmes of learning journeys for delegates, with the entire event culminating in CAPAM's 20th anniversary celebration and the presentation of both the International Innovations Awards and the Gordon Draper Award

for excellence in the public service. The conference agenda was designed to offer insightful dialogue, theoretical and practical knowledge exchange and networking to an international audience that was building the public service for the future across the Commonwealth countries.

The central conference theme for CAPAM 2014 was Public Service Transformation: A new conversation and there were three sub-themes that have been explored during the event:

1. **Shaping the Future Together – focused on the people aspect of transformation, highlighting the critical importance of active engagement with both citizens and the public service itself.**

In every corner of the Commonwealth, public service leaders understand that prevailing public service models needed to change in order to deliver savings and citizen-centred services. In many cases, this evolution was well underway. Trends were emerging in the ways employers were articulating their strategies in order to obtain employee cooperation and commitment. Public service organizations must often work with long-standing principles, practices and attitudes to manage and support the people who delivered services to the public. One thing that clear was employee involvement underpins buy-in, and what will ultimately define success was the willingness of the public service to engage their workforce throughout the transformation. At the same time, the public service has been challenged to bridge the gap between the complexity of government and the need for more accessible services to citizens. Increasingly, governments were reaching out and responding to citizen expectations of accessing services when and how they chose.

2. **Towards a Better Future – emphasized the mechanisms employed during transformation and details what processes, technologies, policies and/or other devices have been utilized.**

As the need for change in the public service intensifies, it was clear that governments must not only alter what they already do but also look for options to cope with issues and opportunities as they arose. The change process was a journey. It started with creating a vision for the future and it cut across needs evaluation, the work culture, design issues, fiscal barriers and people management to name just a few challenges. The public service must take advantage of new technologies, stay abreast of the latest best practices, and integrate a culture of continuous change in the work environment. As for examples, practical change management approaches and successful transformation projects at all levels of government inspired public servants to think about innovative ways to broach their issues, replicate what works and avoid pitfalls.

3. **Building Global Resilience – provided insightful lessons and country-specific context that governments have experienced when building a public service that can nimbly react to shifting trends in the future.**

The issues that countries faced as they engaged in public service transformation pose major challenges to their ability to meet economic pressures and citizen expectations. The public service must plan and implement transformative activities, but it must also develop capabilities to respond to ongoing demands and challenges once change was achieved. In this day and age, it is expected that a culture of change will be the new norm. Governments are being challenged to resolve the problems of today with an eye on how to build reliable systems to cope with decision-making, competing demands and very different priorities tomorrow. Resilience became central to good performance and leadership.

# TUNKU'S LEGACY OF HUMOUR FOR OUR NATION

by Prabhakaran S. Nair

One of the greatest treasures of our independence era is the legacy of humour. It is a legacy that Tunku used to great effect in drawing various different people together to build a newly independent nation.

None of the early Cabinet members, including Tunku himself, had much political experience. The Member System introduced by the British in the early 1950s had prepared a completely different group of leaders headed by Dato' Onn Jaafar, to assume the mantle of power.

The process of nation building in the early years of independence was no easy matter for Tunku and his Cabinet. The new leaders had to grapple with the grave security situation in the country as well as unresolved issues involving racial and religious sensitivities. Despite these difficulties, Tunku managed well, with his spontaneous ability to find humour in difficult situations. In this way, he was able to put people around him at ease, and bring down barriers. As a result of his congenial personality, members of his Cabinet were able to discuss and solve the most intricate of national problems in a creative and jovial manner.

The Ministers used to have lots of fun during Cabinet meetings, after which they would adjourn for lunch at one of the Minister's homes. They would also discuss matters not settled earlier. The discussions were lively and there was a great deal of laughter. *"In this way we used to end our Cabinet sessions in good humour and with a mutual sense of belonging – one for all and all for the country we love so much,"* recalled Tunku in his book "Looking Back".

Of the Ministers, Tan Sri Khir Johari had the best sense of humour, and to the last days of his life treasured the years he served on Tunku's cabinet. *"I have had the privilege of serving under the country's first three Prime Ministers and I must say that cabinet meetings under Tunku were an experience I shall forever cherish,"* said Tan Sri Khir.

Tan Sri Khir used to narrate a few of his favourite stories, among which is one relating to the Cabinet decision to introduce new honorific titles at the Federal level. *"During those early days of independence, Dato' was the highest title awarded by both the Federal and state governments. Tunku thought that the awards by the Federal government should be styled differently. I intimated to my Cabinet colleagues that in ancient Malacca and Perak, the highest title accorded to citizens was the title "Tun" followed by the title "Tan". Every one of my colleagues was supportive of my suggestion to use these as Federal titles, until Tunku said, "Now supposing the government had to confer the title of Tan to an*

*Indian and his name is Das. What will happen? Can you imagine? Tan Das* similar in pronunciation to *"tandas" which in Malay means toilet] would become a laughing stock wherever he goes." Hence it was Tunku who proposed that the title "Tan" which I had suggested be changed to "Tan Sri" instead."*

Tan Sri Khir had another interesting anecdote. Not long after independence, Time magazine sent a lady photographer to take Tunku's picture. During one sitting she took about 50 photographs. At first it was easy for Tunku to smile, but after a while he simply could not. The photographer tried saying *"cheese"* and that worked for a few shots. Finally, Tunku had an idea. He "taught" the photographer a four-letter word which he told her was the Malay equivalent of "cheese". Each time she mentioned this word, Tunku would smile broadly. The photographer was pleased with her success. After she had taken enough shots she left for her next assignment – at the Yang Di-Pertuan Agong's Istana. It was only after she left that Tunku imagined what would happen if she tried to use that word at the Istana. After a hurried pursuit, the photographer was stopped at the door of the Istana, and warned in time.

Tun Razak was one of the more serious Ministers in the Tunku's cabinet. But he was not to be spared either. Tunku used to tell this story. One day Tunku hosted a dinner at the Residency for Mr. Serrano, the Philippines Foreign Minister and his wife. Tun Razak and the other guests were also present at the dinner. The Tunku asked Mrs Serrano to guess Tun Razak's age. Immediately Mrs Serrano replied that he was probably 60 years old. *"Oh! Tunku said. "You are paying him a great compliment." Mrs Serrano answered, "I was only being polite. As Tunku explained, "At that time Tun Razak was only 35 years old, but his scowling, serious countenance and receding hair belied his age. The other guests burst out laughing to the great embarrassment of Mrs Serrano when she understood what my joke was all about."*

One day Tun Tan Siew Sin, the Finance Minister told Tunku that he intended to take a long vacation to go abroad, and asked who would be replacing him in his absence. Tunku was reluctant to approve the leave, but did not want to appear inconsiderate either. So he replied, "I will take your place as Finance Minister." Knowing Tunku's lack of prudence in financial affairs Tun Tan Siew Sin said resolutely, *"In that case, I am not going."*

To Tunku, the sporting spirit and ability to laugh are important elements that contribute to the success of a multi-racial and multi-religious society such as ours. Touching on the question of sensitivities brings to mind an incident that was narrated by Tan Sri Lim Swee Aun, the former Minister of Health in Tunku's cabinet. There was an unwritten law that during the fasting month nobody should smoke during Cabinet meetings. Tan Sri Lim was an incurable pipe smoker, a habit of 30 years, so he used to absent-mindedly take out and smoke his pipe during the fasting month. As a result the other cabinet ministers would give him a hard stare, but Tunku would simply smile and say, *"Don't worry, doctor, keep on smoking. At least I can smell the sweet aroma of tobacco."*

*Tunku enjoys a joke with Lee Kuan Yew. This picture was taken at Tunku's Residency not long after Singapore's separation from Malaysia.*

On racial sensitivities, there is one joke that Tunku used to share with Tun Sambanthan, and it relates to the pre- Merdeka discussions on what should go into the Malayan Constitution. Some of the MIC members were against the proposed clause in the Constitution granting special privileges to the Malays. The MIC had a heated debate on this issue just before Tunku and his delegation left for London to attend the Merdeka Talks. Tunku recollected, *"One delegate lost complete control of himself, pulled out a knife to kill himself. Luckily, however, he kept the knife long enough until someone finally grabbed it away from him."*

Besides such jokes that they shared in common, they also reinforced each other's belief in the supernatural, and enjoyed eating Indian food on banana leaf. Speaking about banana leaf, there is an anecdote that Tan Sri Abdul Rahman Jalal, the late

*Despite tense political situations, Tunku never failed to find humour in the company of his political detractors, Sukarno (left) and Lee Kuan Yew (right).*

diplomat, used to recount to the writer. According to the story, when Tunku visited New Delhi in the early 1960s, Tun Sambanthan who was with him, planned to entertain Tunku at his favourite "banana leaf" restaurant in Madras (now *Chennai*). This meant that Tunku's official tour of Bangalore had to be cancelled, much to the dismay of Banerjee, the Indian diplomat, who had painstakingly planned the official itinerary. Banerjee then contacted Tan Sri Abdul Rahman Jalal and explained that Tunku's visit to Bangalore was important in terms of impressing upon the Malayan Prime Minister the progress India was making in the modern world. Tan Sri Abdul Rahman desperately tried to contact Wisma Putra in Kuala Lumpur to request their advice, but received no response. Puri, who was then serving as the Indian High Commissioner in Kuala Lumpur advised that the official itinerary be followed, and that the food from the same restaurant in Madras could be brought to Bangalore. But Tunku, goaded on by Tun Sambanthan, would have none of this. *"We'll leave Banerjee to lunch in Bangalore. I'm heading straight South with Sambanthan for my banana leaf!"*

Tunku used to recollect the early days when Tun Sambanthan wore his dhoti and scarf of which he was very proud. UMNO's protest against a federal Minister's use of the traditional South Indian attire fell on deaf ears. Even Tunku tried many times to rid him of dhoti and scarf, but to no avail. The occasion came, when Tun Sambanthan had to accompany Tunku to London. Despite the extreme cold, Tun Sambanthan insisted on wearing his usual attire. When walking he would always trail behind as he could not step out far enough to keep pace or catch up with Tunku; or perhaps Tunku walked faster on purpose. One day when they were out for a walk, Tunku led him into Simpson's store in Piccadilly where Tunku asked the tailor to fit Tun Sambanthan with good, ready-made suit. The Tun protested in the beginning, but yielded later to the inevitable. Finally, he came out looking a new man – a brand new suit, West-End tailored, brand new shirt, new tie, new shoes and socks. When he left that store he was a changed man. On the way back to the hotel, Tun Sambanthan walked so fast that it was now Tunku's turn to chase him.

The same night Tunku asked Tun Sambanthan to follow him to Sir Gerald Templar's home for dinner. To Tunku's great disappointment, Tun Sambanthan appeared all over again in his usual dhoti and scarf. As soon as they entered the house, Tunku removed the scarf from Tun Sambanthan's shoulders and presented it as their mutual gift to Lady Templar. At first Lady Templar refused to accept it, but later she received it when Tun Sambanthan kept on insisting that she accept the gift.

After that Tun Sambanthan began to wear his suit with a fashionable London tie. Not satisfied with just one suit, he went out alone in secret and bought a few more for himself.

Tunku's jokes about his colleagues were always taken in good spirit. Very often, he pointed out his own shortcomings, and laughed at himself before anyone else could. He demonstrated his humanity and openness in this way, and took away his detractor's ability to laugh at him.

Tunku exemplified the truth of Dwight Eisenhower's observation that *"a sense of humour is part of the art of leadership, of getting along with people, of getting things done."* At this critical juncture of our nation's history, we need to bring the healing touch of humour back into the life of the nation, a legacy left behind by none other than the world's happiest Prime Minister.

GST
GROW AND SHARE TOGETHER

# How to register GST (Company)

**HOW DO I KNOW THAT I HAVE TO BE REGISTERED?**

You will have to calculate your taxable turnover which is based on:

- the total value your taxable supplies (standard-rated and zero-rated)
- for a twelve (12) month period
- but excludes the value of:
  - exempt supplies,
  - out of scope supplies,
  - capital assets disposed,
  - imported services (e.g. certain services you receive from abroad such as consultancy and auditing services ), and
  - disregarded supplies made under a Warehousing Scheme or made within or between Designated Areas.

The taxable turnover for a period of twelve (12) months can be determined based on either the historical or the future method.

**Historical method**

It is where at the end of any month the total value of the taxable supplies you have made in that month and in the past eleven (11) months has exceeded RM500,000.

The person is liable to be registered for GST within twenty eight (28) days from this date.

**Future method**

It is where the value of taxable supplies in any month plus the expected value of taxable supplies for the eleven (11) months immediately after that month will exceed RM500,000.

The person is liable to be registered for GST within twenty eight (28) days from the end of that month.

If in calculating your taxable turnover by either of the method as in paragraph 24 the amount exceeds RM500,000, you are mandatorily required to be registered for GST under the GST Act.

However, if the taxable turnover does not exceed RM500,000, you have the option to register voluntarily. It gives you the benefit of being able to claim back whatever GST that you have been paid on inputs for your business.

Since you need to remain registered for two (2) years once you are registered voluntarily, it is advisable that you do a cost-benefit analysis based on a two (2) years period before you choose to register voluntarily.

Benefits of being registered for GST include:

- Completing your GST returns as scheduled will assist you in keeping records up-to-date and accurate;

- In general, businesses prefer to have business transactions with GST registered persons; and
- GST paid on inputs acquired from a registered person can be claimed once the tax invoice is issued whereby enabling you to make use of it as working capital over your taxable period before filing your return by the due date and, if applicable, paying the GST back to Customs.

## HOW TO REGISTER?

GST registration can be done manually or electronically via GST website. An application must be made in GST-01 form. Before submitting your application, you should have the following information:

- Your identification number whether in the form of:
  - business registration number as provided by SSM,
  - your identity card number,
  - your passport number, if you are not a Malaysian citizen
  - registration number given by the Registrar of Society
  - identification number provided by various local authorities, professional or statutory bodies, whichever is applicable to you.
- Your industry code according to the Malaysia Standard Industrial Classifications (MSIC) 2008 code. Please refer any information regarding your industry code from http://msic.stats.gov.my website.
- Your bank account number (for refunds) and a copy of bank statement to be attached together with the application form.
- The percentage on the value of all your supply according to:
  - Taxable supply;
  - Local zero rated supply;
  - Export; and
  - Exempt supply.
- The date when you exceed threshold or for those who have not started making taxable supply the date they intend to make taxable supply.

### Manual registration

You can apply to register your business manually by downloading GST application forms from GST Portal. Whatever information required must be typed or printed in CAPITAL LETTERS using black ink. The form is to be submitted to the GST Processing Center, Royal Malaysian Customs Department, No. 22, Jalan SS 6/3, Kelana Jaya, 47301 Petaling Jaya, Selangor either by hand or by post. Do not staple the form or use paper clip.

Please write your company name and full address at the back of the envelope.

### Electronic registration

A 'Taxpayer Access Point (TAP)', an access portal, that allows taxpayer to manage their taxes, is provided under electronic service. You can access TAP through the GST website www.gst.customs.gov.my and click the icon and then click "Register for GST". The system will provide you step by step guide on how to register for GST.

## HOW DO I KNOW THAT MY APPLICATION FOR REGISTRATION HAS BEEN APPROVED?

Once your registration is approved, you will receive either by post or by e-mail (if any) an Acknowledgement Receipt Number on your registration, effective date of registration, first taxable period, subsequent taxable period, station code and name; and branch or division reference number (if any). Please refer to the GST Electronic Services Handbook for further details.

## RESPONSIBILITIES OF GST REGISTERED PERSON

As a GST registered person, you need to comply with the requirements under the GST Act especially on:

- Submission of returns for each of your taxable period by the due date
- Paying the GST due
- Keeping of records up-to-date in the National Language or in English for a period of seven (7) years
- Issuance of tax invoice, credit or debit notes to enable input tax credit claim
- Notification on cessation of business

*source : www.gst.customs.gov.my ;*
*Getting Ready for GST – Registering for GST*

GST

GROW AND SHARE TOGETHER

# NOT SUBJECTED TO GST

AGRICULTURAL PRODUCT

POULTRY AND SEAFOOD PRODUCT

FOOD PRODUCT

JABATAN PENERANGAN MALAYSIA

# Christmas Celebration

Christmas is a Christian festival celebrating the birth of Jesus. Jesus was born just over two thousand years ago and Christians celebrate Jesus' birth because of his centrality to Christian faith and history. Christmas is the only Christian holiday that celebrates someone's birth.

However, in Malaysia, as Christmas approaches do not be surprised to find the Christmas spirit in even the non-Christians. Malaysians from all walks of life spend the Christmas holidays visiting their friends with their families. At Christmas countdowns in selected locations, you can see people enjoying the festive cheer and wishing each other happy holidays and Merry Christmas.

Christians in Malaysia celebrate Christmas by way of meals with family and friends on Christmas Eve or Christmas Day, along with gift-giving, music, singing, church events and prayer. More broadly, Malaysian society celebrates Christmas with colourful displays in shopping malls for one or two months before Christmas Day and with a public holiday on the 25th December. Many look forward to the Christmas decorations put up by the shopping malls. The set up is certainly pretty with gigantic Christmas trees; some are even as tall as six storeys and are heavily decked with baubles, candy canes and angels. The malls change their theme each year and try to outdo each other. There will be many activities and events organized by the malls to be enjoyed and while enjoying the decoration these people can even do some shopping, taking advantage of the Christmas and Year End Sale.

The most common colours connected to Christmas are green, red, gold, silver and white, and the most common images associated with Christmas are the Christmas tree, gift boxes and Santa Claus.

Food plays an important part to the Christmas celebration and, most commonly, Christmas is celebrated in homes with an abundance of food shared amongst family and friends. The meal celebrates God's provision and love, and is a time of generosity and friendship. Gift giving can take place in a number of ways but it is most common to have every family member preparing surprise gifts for the others and passing them to them in wrapping paper. There is no set rule on what gifts should be given.

Christmas songs are sung in church services in the weeks leading up to Christmas Day. On Christmas Day, churches across Malaysia sing a selection of carols, hymns and songs related to Christmas. In some places, special Christmas carol events are held for the community during December with songs being sung by choirs in shopping malls and public areas.

Christmas is celebrated around the world on the same date every year, December 25th and because Christmas is only a few days before New Year, the period is often a time when people will take advantage of the public holidays and travel.

# **Flood:** Safety and Prevention

Flood is a natural disaster that should be given full attention because it threatens the life and economy of the country. According to a study by the World Meteorological Organization (WMO), flood is the third natural disaster that has claimed many lives and damage to property. Flood that occurs due to monsoon and flash floods will continuously happens in this country despite of various structural and non-structural measures that have been taken by the government to reduce its impact. With the increase in population and development is concentrated at the river valleys, this problem cannot be avoided. Within the last decade the country has experienced several major floods. The government has taken few steps in addressing this issue such as the establishment of flood disaster supervisory bodies, implementation of flood mitigation projects and implementation of non-structural measures with establishment of systems for flood prediction to reduce loss of life and property due to flood. However, the responsibility cannot be solely given to the government because as a human being, there are few steps that can be taken to face this problem.

**Before the Flood**

- Get information about flooding in your area.
- Ensure flood warning system, preparation for flood and how the information is transmitted.
- Check the drains. Clear any obstructions and make sure it is securely closed so water does not overflow through it.
- Ensure evacuation centers and disaster recovery centers in your area. Do the training for emergency evacuation plan.
- Provide emergency equipment.
- Assure your whole family knows actions to be taken in emergency at home.

**Before the Flood - During Signs Detected**

- Listen to the announcement from the radio, television, internet etc.
- Fill barrels, containers, sink or tub with clean water since during flood, water may be dirty.
- Bring in furniture or appliances outside the home.
- Place important documents in a safe place or bring along in a waterproof container.
- Ready to switch off the electricity, water supply main valve and gas.
- Tell your neighbours and be willing to relocate.

**During Floods - In The House**

- Listen to the announcement from the radio, television, internet etc.
- Prepared with emergency equipments.
- Immediately move out if the instruction of moving out is given.

**During Floods - Outside the House**

- Go to a safe and higher place.
- Avoid contact with flood areas as strong currents can drift you.
- Do not wander in flooded areas.
- Do not touch any cable or wire.
- Supervise children; do not let them play in drains, rivers or mines.
- Do not drink flood water.

**During Floods - In Vehicles**

- Do not continue to across the flood area, turned back.
- If your vehicle is stopped, lock your vehicle and leave it, go to a safe place.

**During Floods - During Evacuation**

- Upon receiving the instruction immediately moved.
- Evacuate early before flood is rising or during the day because it is much easier and safer.
- Follow the path that has been specified, the short route may be blocked.

**After the Flood**

- Listen to the announcement or wait for orders from the authorities, do not return home before you are allowed or until it is completely safe.
- Give assistance to your neighbours or people with disabilities (parents, children or people with disabilities).
- Check your house for signs of cracks for it may not be safe.
- Do not blindly enter a house that is still flooded because dangers might still be around.

**After the Flood - While Entering Buildings**

- Wear shoes.
- Check for damages; walls, floors, doors and windows.
- Check for any signs of the presence of dangerous animals or insects. Use a timber to remove any obstacles that shattered on the floor of your house.
- Careful with the ceiling and walls that may crack, loose and fall.

**After the Flood - Check Hazards**

- Check the gas pipes that may be burst or leak.
- Check the electrical wires and electrical equipments that have been submerged in water.
- Check flammable materials that may flow in during floods (kerosene, petrol, diesel, etc.).
- Remove infected or exposed food including canned food.
- Check septic tanks to avoid biological hazards.
- Report any damage of public facilities to the authorities.

# MH370 & MH17

## MH370

Malaysia Airlines Flight 370 (MH370) was a scheduled international passenger flight that disappeared on Saturday, 8 March 2014, while flying from Kuala Lumpur International Airport, Malaysia to Beijing Capital International Airport, People's Republic of China. Air traffic control received the aircraft's last message at 01:20 MYT (7 March) when it was over the South China Sea, less than an hour after takeoff. It was last plotted by military radar at 02:15 over the Andaman Sea, 320 kilometres northwest of Penang state in northwestern Malaysia. At 07:24, Malaysia Airlines (MAS) reported the flight missing. The aircraft, a Boeing 777-200ER, was carrying 12 Malaysian crew members and 227 passengers from 15 nations. The statement has been made by both Malaysia Airlines and Malaysia Prime Minister that all evidences showed that the plane went down in the Southern Indian Ocean.

Flight 370 was first flown on 14 May 2002, and was delivered new to Malaysia Airlines on 31 May 2002. The aircraft was powered by two Rolls-Royce Trent 892 engines, and configured to carry 282 passengers.

All 12 crew members were Malaysian citizens. The captain was Zaharie Ahmad Shah, 53 years old from Penang. He was an examiner qualified to conduct simulator tests for pilots. The first officer was 27-year-old Fariq Abdul Hamid. Out of 227 passengers, 152 were Chinese citizens, 38 passengers were Malaysian. The remaining passengers were from 13 different countries.

Malaysia set up a Joint Investigation Team, composed of specialists from Malaysia, Australia, China, the UK, the US, and France, being led according to the ICAO standards by an independent investigator in charge. The team consists of an airworthiness group, an operations group, and a medical and human factors group. Malaysia also announced, on 6 April, that it had set up three ministerial committees–a Next of Kin Committee, a committee to organize the formation of the Joint Investigation Team, and a committee responsible for Malaysian assets deployed in the search effort. On 17 March, Australia took control for coordinating search, rescue, and recovery operations. The investigation was also assisted by Interpol and other relevant international law enforcement authorities according to the Malaysian government.

## MH17

Malaysia Airlines Flight 17 (MH17) was a scheduled international passenger flight from Amsterdam to Kuala Lumpur that crashed on 17 July 2014, presumed to have been shot down, killing all 283 passengers and 15 crew on board. This aircraft lost contact about 50 km from the Ukraine–Russia border and crashed near Torez in Donetsk Oblast, Ukraine, 40 km from the border, over territory controlled by pro-Russian separatists. The crash occurred during the Battle in Shakhtarsk Raion, part of the ongoing war in Donbass, in an area controlled by the Donbass People's Militia. According to American and German intelligence sources, the plane was shot down by pro-Russian separatists using a Buk surface-to-air missile fired from the territory which they controlled. The blaming game started and the Russian government blamed the Ukrainian government. The Dutch Safety Board is currently leading an investigation into the incident and issued a preliminary report on 9 September 2014; a final accident report is expected in August 2015.

During the crash, all 283 passengers and 15 crew died. The crew were all Malaysian and majority of the passengers were Dutch, while the rest of the passengers were Australians and Malaysians. By 19 July, the airline had determined the nationalities of all 298 bodies. The flight had two captains and they are Wan Amran Wan Hussin from Kuala Kangsar and Eugene Choo Jin Leong from Seremban, together with two copilots, Ahmad Hakimi Hanapi and Muhd Firdaus Abdul Rahim. Shortly after the crash, it was announced that Malaysia Airlines would retire flight number MH17 and change the Amsterdam–Kuala Lumpur route to flight number MH19 beginning on 25 July.

Two parallel investigations are led by the Dutch. One is into the cause of the crash, and a second investigation is a criminal inquiry. [99] The investigation is expected to continue until August 2015. Malaysian Deputy Foreign Minister Hamzah Zainuddin said that the foreign ministry would be working with the Russian and Ukrainian governments with regard to the incident. Prime Minister Najib Razak later said that Malaysia was unable to verify the cause of the crash and demanded that the perpetrators be punished. The Malaysian government flew the national flag at half-mastfrom 18 July until 21 July.

# Creative Industry Development Fund - MCMC

**INTRODUCTION**

The Malaysian Communications and Multimedia Commission (MCMC/SKMM) has approved the establishment of Creative Industry Development Fund (CIDF-MCMC) with the budget of RM100 million for the next three years to fulfil the following intents:

a. To develop Malaysia as major global centre and hub for multimedia information and content services;
b. To develop creative digital multimedia content as a new source for growth for Malaysia in achieving the high income economy status;
c. To populate the deployed networks with quality, value-based and meaningful content in the achievement of national agenda;
d. To assist the development of television (TV) content since there is no specific body responsible for the development of TV content; and
e. In cognizance with the introduction of Digital Terrestrial Television Broadcasting (DTTB) and the increase in broadband penetration.

**OBJECTIVES**

The CIDF-SKMM is a fund established by the Commission to render assistance in the form of grants towards achieving the above national aspiration on the development of local content. It aims to facilitate and encourage Malaysians' involvement in the creation, production and distribution of highly creative, original and marketable multimedia content for domestic and international markets.

**FOCUS AREAS**

As a regulator for the converging communications networks, the Commission defines its boundaries by introducing the term networked content which define as all text, audio, audio-accessible over publicly accessible electronic networks, which includes broadcasting of TV and radio, moving pictures (exclude cinema distribution and VCD/DVD sales), online content, mobile/wireless data services (3G, Mobile TV etc) and interactive digital TV and other content which can be created, manipulated, stored, retrieved and communicated through the use of a network facilities and services.

Certain types of TV programmes have high universal values and market potential. The local production of these types of TV programmes should be nurtured through CIDF-SKMM in order to reduce the dumping of foreign content in local networks and increase the potential of local content to penetrate global market.

CIDF-SKMM will focus on the development of TV Content, Mobile Content and Internet Content. The types of content are documentary, animation, original programming format, interactive children programming, national building programming (1Malaysia) and new media.

**ELIGIBILITY FOR FUNDING**

a. For TV broadcast content, the amount of funding available from the CIDF-SKMM will be up to a maximum of 50% of the total project cost of RM50,000 per transmission hour, whichever lower and not exceeding RM1 million.
b. The grant may be utilised to acquire the followings:
   i. Artists, crew and other relevant manpower;
   ii. Props, costumes and other supporting materials or facilities;
   iii. Hardware and software;
   iv. Expert consultations; and
   v. Intellectual property registration.
c. For mobile and broadband content, the terms are similar to the ones formerly practiced under the Networked Content Development Grant (NCDG) which include the amount of funding up to a maximum of 70% of the total project cost and not exceeding RM1 million. This high funding ratio of 70% to mobile and broadband content is comparison to 50% in the TV broadcast content is due to the fact that the TV broadcast content industry is well established compared to broadband and mobile content.
d. Procurement of infrastructure (consisting of hardware, software, installation utilities etc) is allowed up to 20% of the approved amount for both categories of content.
e. At one time, only one grant can be awarded to one applicant. The applicant can apply for subsequent grants but not more than three times based on the successful commercialisation of the first project funded by the grant.
f. The following criteria may be considered in determining the eligibility of the applicant for the grant:
   i. Applicant must be a Malaysian small and medium sized company status as defined by SME Corp with at least 51% local shareholding;
   ii. Applicants receive content development fund from other government agencies not more than 2 times;
   iii. Applicants are not blacklisted or have records of failure in their past project implementation upon receiving similar grants from other government agencies;
   iv. Government agencies, academic institution, non-government association, enterprise, partnership and individual are not eligible to apply;
   v. Applicant's proposal is in line with objectives and focus areas of the CIDF-SKMM; and
   vi. The Intellectual Property rights (IP) shall be owned by the content developers (grant recipients) and the content has to be new and original.

**ASSESSMENT CRITERIA**

The following criteria will be considered in assessing the viability of the project:

a) Concept of the content should be:
   i. Creative and appealing;
   ii. Unique value proposition; and
   iii. Demonstrate export potential/universality.
b) Business potential of the proposed content, among others, is its ability to be exploited through different platforms/channels, business model, market size, marketing strategies, potential revenues and subscribers.
c) Operational capacity of the applicants, among others, is key manpower experiences, technical and technology knowledge and strategic collaborations with any third parties and financial commitments and investments.

# Form 3 Assessment (PT3)

Deputy Prime Minister Tan Sri Muhyiddin Yassin finally put the matter to rest when he announced that Pentaksiran Tingkatan 3 (PT3 or Form 3 Assessment) would be the test that would assess Form Three students from this year.

Form 3 Assessment is a component of the Assessment Centre under School Based Assessment (SBA). It is an improvement of the Lower Secondary Assessment (PMR) that has been taken by form three students in this country previously and PT3 is started from July 2014. Form one students back in 2012 is the first batch to go through the School Based Assessment (SBA) and take PT3 this year.

Basically, the scope of the assessment is still the same as PMR where it is in the form of summative assessments and it will measure thoroughly on the students' intellectual at lower secondary level. However, some instruments such as oral exams have been strengthened in PT3 to ensure that students are not only master the written subjects, but also the spoken subjects. Other assessments will also be used and one of them is case study. Case studies are used to encourage the students to master the knowledge, skills and values for the studied subjects.

Through PBS, there are two components in academic and two components in non-academic fields. Two components in academic are School Assessment and Assessment Centre which is PT3. However, each student will also be measured in terms of physical through the Assessment of Physical Activity, Sport and Co curriculum, and Psychometric Assessment. At the end of the year, students will be given four reports and they are PT3, Assessment of Physical Activity and Sport and Co curriculum, Psychometric Assessment and School Assessment.

School Assessment has two forms of formative assessment which are to track students' learning progress on an ongoing basis to overcome the weaknesses, make immediate improvements, as well as summative tests and examinations to see students' achievement based on some learning units and students' grade. Early acknowledgement on the development and students' achievement are essential to enable the school to get involved in teaching and learning. Teachers can design an intensive program to improve students' achievement.

Examinations Syndicate is the one that is providing questions to be used by the teachers for PT3 in each school. As for the written exam, Examinations Syndicate is responsible to provide the items, format, the instrument and instrument installation guide, scoring guidelines, administrative rules and format for PT3 report. Whereas, for Bahasa Melayu and English oral tests, History and Geography case studies, Examinations Syndicate will provide instruments, scoring guidelines and administrative regulations. Examinations Syndicate also provides format for PT3 report.

School authorities are responsible in implementing some of the things such as to install written test instruments based on the Instruments Format and Instrument Installation Guide, check the answer scripts and prepare for the reports.

There have been many questions asked on the issue how boarding schools and Maktab Rendah Sains Mara (MRSM) will choose their candidates to enter the schools by using PT3. It is important to be noted here that, at the end of the study year, each student will receive four different reports and they are PT3, Assessment of Physical Activity and Sport and Co curriculum, Psychometric Assessment and School Assessment. These reports provide an overview the developments, achievements and potential of the student as a whole. These reports can be used by responsible authorities to make a right decision in selecting the best candidates into the upper secondary level of education for boarding school, Maktab Rendah Sains Mara (MRSM) and others.

# NATIONAL UNITY

**Dato' Seri Mohd Najib Bin Tun Haji Abdul Razak**

In managing our plurality, we have decided on integration as opposed to assimilation. Malaysians accept their diversity. We do not merely tolerate each other but we also embrace and celebrate.

**Tan Sri Muhyiddin Yassin**

Racial unity forms the pillar of strength that ensures success and progress in the country, Malaysians would not live in peace and harmony if its people did not tolerate, unite, understand and respect each other.

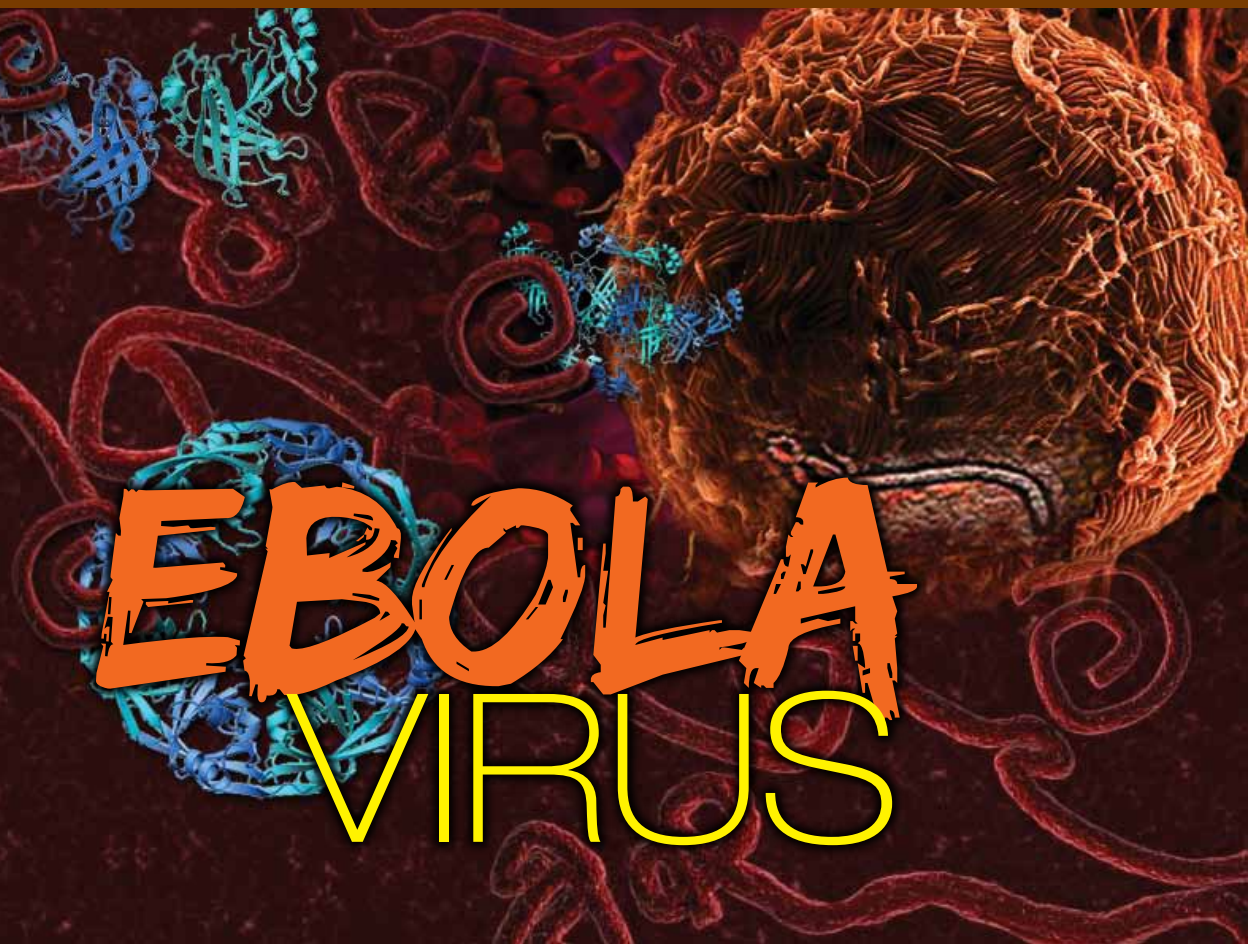
**Tan Sri Lee Lam Thye**

As a country of diverse races, cultures and religions, Malaysia is indeed unique in proving how its diversity could be united and harnessed for nation building.

Despite the different political ideologies and contrasting view and opinions, we have been able to respect and appreciate one another. We were able to conduct 13 General elections peacefully and without bloodshed.

**Dato' Sri Ahmad Shabery Cheek**

Although we are saddened by MH370 and MH 17 tragedies, we can still show that we are united (in honouring National Day), National Day celebrations, which was an annual tradition, should be translated into a unifying force for Malaysians.



# EBOLA VIRUS

Ebola is a rare but deadly virus that causes bleeding inside and outside the body. As the virus spreads through the body, it damages the immune system and organs. Ultimately, it causes levels of blood-clotting cells to drop. This leads to severe, uncontrollable bleeding. The disease, also known as Ebola hemorrhagic fever or Ebola virus, kills up to 90% of people who are infected.

## How Do You Get Ebola?

Ebola isn't as contagious as more common viruses like colds, influenza, or measles. It spreads to people by contact with the skin or bodily fluids of an infected animal, like a monkey, chimp, or fruit bat. Then it moves from person to person the same way. Those who care for a sick person or bury someone who has died from the disease often get it. Other ways to get Ebola include touching contaminated needles or surfaces. You can't get Ebola from air, water, or food. A person who has Ebola but has no symptoms can't spread the disease, either.

## What Are the Symptoms of Ebola?

Early on, Ebola can feel like the flu or other illnesses. Symptoms show up 2 to 21 days after infection and usually include:

- High fever
- Headache
- Joint and muscle aches
- Sore throat
- Weakness
- Stomach pain
- Lack of appetite

As the disease gets worse, it causes bleeding inside the body, as well as from the eyes, ears, and nose. Some people will vomit or cough up blood, have bloody diarrhea, and get a rash.

*References:*

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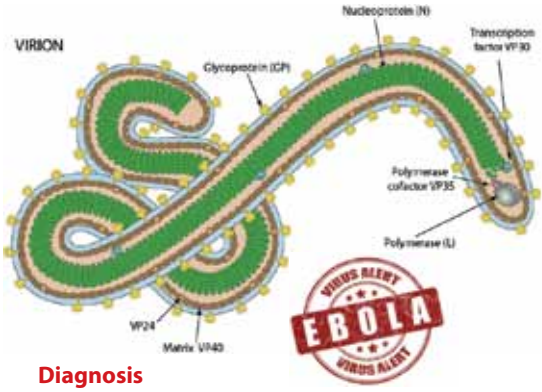


## Diagnosis

It can be difficult to distinguish Ebola from other infectious diseases such as malaria, typhoid fever and meningitis. Confirmation that symptoms are caused by Ebola virus infection are made using the following investigations:

- antibody-capture enzyme-linked immunosorbent assay (ELISA)
- antigen-capture detection tests
- serum neutralization test
- reverse transcriptase polymerase chain reaction (RT-PCR) assay
- electron microscopy
- Virus isolation by cell culture.

Samples from patients are an extreme biohazard risk; laboratory testing on non-inactivated samples should be conducted under maximum biological containment conditions.

## Treatment and vaccines

Supportive care-rehydration with oral or intravenous fluids- and treatment of specific symptoms, improves survival. There is as yet no proven treatment available for Ebola. However, a range of potential treatments including blood products, immune therapies and drug therapies are currently being evaluated. No licensed vaccines are available yet, but 2 potential vaccines are undergoing human safety testing.

## Prevention and control

Good outbreak control relies on applying a package of interventions, namely case management, surveillance and contact tracing, a good laboratory service, safe burials and social mobilisation. Community engagement is a key to successfully controlling outbreaks. Raising awareness of risk factors for Ebola infection and protective measures that individuals can take is an effective way to reduce human transmission. Risk reduction messaging should focus on several factors:

- **Reducing the risk of wildlife-to-human transmission** from contact with infected fruit bats or monkeys/apes and the consumption of their raw meat. Animals should be handled with gloves and other appropriate protective clothing. Animal products (blood and meat) should be thoroughly cooked before consumption.
- **Reducing the risk of human-to-human transmission** from direct or close contact with people with Ebola symptoms, particularly with their bodily fluids. Gloves and appropriate personal protective equipment should be worn when taking care of ill patients at home. Regular hand washing is required after visiting patients in hospital, as well as after taking care of patients at home.

- **Outbreak containment measures** including prompt and safe burial of the dead, identifying people who may have been in contact with someone infected with Ebola, monitoring the health of contacts for 21 days, the importance of separating the healthy from the sick to prevent further spread, the importance of good hygiene and maintaining a clean environment.

# Asian Games INCHEON 2014

17th Asian Games
INCHEON 2014

Myanmar Asian Games 17th edition has been taken place in Incheon, Korea on 19 September until 4 October 2014. Malaysia has set a target of eight gold medals won compared to nine during Guangzhou edition in 2010. However, the 276-strong Malaysian contingents only delivered five golds, 14 silvers and 14 bronzes. In the 2010 edition which was held on 12 to 29 November 2010, Malaysia's medal tally are nine golds, 18 silvers and 14 bronzes.

Overall, Malaysian contingents were ranked 14th out of 37 countries. Supposedly, Malaysia ended the competition at Incheon 2014 with the collection of six gold medals, 14 silvers and 14 bronzes. However, one of the gold medals was withdrawn when Wushu athletes failed the doping tests. Most of the medals came from the same sports that have been won in Guangzhou.

**GOLD**

Datuk Nicol Ann David (Squash), Women's Team Squash (Squash), Mohd. Faizal Norizan/Syukri Abdul Aziz (Sailing), Lim Chee Wei (Karate), Syakilla Salni Jefry Krisnan (Karate).

**SILVER**

Nurul Fatehah Mustapa (Cycling), Low Wee Wern (Squash), Nur Suryani Mohamed Taibi (Shooting), Muhammad Ezuan Nasir Khan (Shooting), Shalin Zulkifli/Sin Li Jane (Bowling), Men's Team Squash (Squash), Men's Team Recurve (Archery), Trio Men's Bowling (Bowling), Cheong Jung Hoong/Ng Yan Yee (Diving), Sin Li Jane (Bowling), 5 Men's Team (Bowling), Ooi Tze Liang/Ahmad Amsyar Azman (Diving), Khairulnizam Mohd. Afendy (Sailing), Nuraisyah Jamil/Umi Norwahida Sallahuddin (Sailing).

**BRONZE**

Men's Team Badminton (Badminton), Ong Beng Hee (Squash), 50 m Rifle Prone Team (Shooting), Josiah Ng (Cycling), Men's Team Sepaktakraw (Sepaktakraw), Vivien Hoo/Woon Khe Wei (Badminton), Goh Wei Shem/Tan Wee Kiong (Badminton), Datuk Lee Chong Wei (Badminton), Chei Yewei/Ooi Tze Liang (Diving), Leong Mun Yee/Pandalela Rinong (Diving), Sepaktakraw Regu (Sepaktakraw), S. Senthil Kumaran (Karate), Cheong Jun Hoong (Diving), S. Sharmini (Karate).

Obviously, something needs to be done by the athletes and sports associations to improve the performance of the athletes and hopefully there will be more medals collection to be added up in Asian Games Jakarta 2018.

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# CALENDAR OF EVENTS

## September

**Sarawak Regatta**
5 September 2014 - 7 September 2014

Sarawak Regatta is a popular event in Kuching featuring a race between tradition longboats. These longboats are decorated with colorful designs and are of differing lengths, with some having up to 30 paddlers and others with just a few. The practice dates back to the 1800s and was intended to put as end to the warring of the local tribes.

Venue: Tebingan Kuching, Sarawak

**Malaysia Islamic Arts & Tourism Souq**
18 September 2014 - 21 September 2014

Malaysia Islamic Arts & Tourism Souq is organized to promote tourism and arts towards muslim friendly concept whereby the program will highlight the various activities that will lead towards the concept.

Various activities that will be held are Muslim Friendly Travel Fair, Islam and Tourism Forum featuring well known Ustaz and Ustazah, Mega Sale Bazaar, cycling program - Shah Alam City Ride, 1,000,000 selawat recitation, Malaysia Islamic Contemporary Arts Tourism (MICAT) and various other activities that the visitors can participate in.

Venue: Kompleks Taman Seni Islam Selangor, Shah Alam

**Malaysia Day Celebration**
16 September 2014

Malaysia Day is held on September 16 yearly to commemorate the establishment of the Malaysian federation on the same date in 1963. Celebrations are held at various parts of the country.

Venue: Nationwide

**Malaysian Open Kuala Lumpur 2014 ATP World Tour 250**
20 September 2014 - 28 September 2014

The Malaysian Open, Kuala Lumpur celebrates its sixth anniversary this year and tennis fans across the country are in for excitement and thrills, as three of the world's top-ten confirm their participation, as the country celebrates Visit Malaysia Year. Once again the specially built indoor courts at Putra Stadium, Bukit Jalil, will be the host venue for the 250 tournament, which takes place from September 20 – 28.

Tickets prices range from RM 10 to RM 160 with free admission between Saturday, September 20 and Tuesday, September 23.

Venue: Putra Stadium, Bukit Jalil

## October

**Hari Raya Aidiladha**
05 October 2014

Also known as Hari Raya Haji, this festival marks the culmination of the Hajj pilgrimage to Mecca which is performed by millions of Muslims annually. It is also known as Hari Raya Qurban. Muslims in the country celebrate the festival with prayers and the sacrifice of cattle.

Venue: Nationwide

**Deepavali Festival of Lights**
22 October 2014

Deepavali or the 'Festival of Lights' is celebrated by Hindus with prayers, family gatherings and festivities. Open houses are held where family and friends visit each other and enjoy delicious traditional goodies (except Labuan and Sarawak).

Venue: Nationwide

**KL International Tattoo 2014**
10 October 2014 - 12 October 2014

Kuala Lumpur International Tattoo 2014 is a major event in conjunction with the VMY 2014, enabling local and foreign tourists as well as Malaysians to see a special show featuring patriotism, spirit and agility with spectacular elements. This program has been held before in 2007.

This program consists of variety of safety forces and national defenses' team as well as international teams in one arena to highlight the greatness and uniqueness of the Tattoo by offering attractive shows with the mixture of local cultures.

Venue: Stadium Merdeka, Kuala Lumpur

**Shell Advance Malaysian Motorcycle Grand Prix**
24 October 2014 - 26 October 2014

This is the premier event of motorcycle racing catch the action of the world's top racers in this exciting event. Held at one of the most challenging circuits in the world, the race is a must-watch for those who love full throttle action.

Venue: Sepang International Circuit, Selangor

# November

**Terengganu Kenyir Lake Fishing Competition**
3 November 2014 - 7 November 2014

The annual Kenyir Cup International Fishing Competition, which started in 2012, has increased the popularity of Lake Kenyir as a tourist destination for international freshwater fishing. The competition tests the patience and skills of anglers in luring freshwater fishes found in Lake Kenyir. The 'Catch and Release' competition is judged by the catch, length, weight and photo of the fish before it is released into its original habitat.

Venue: Pengkalan Gawi, Tasik Kenyir, Terengganu

**Formula E 2014 Putrajaya Race**
22 November 2014

The future of motor sports has arrived in Malaysia - and its ELECTRIC!! Formula E is a new FIA championship that puts the most advanced electric powered formula cars on the streets of 10 iconic cities around the world. Catch the electrifying action as top drivers and renowned teams go head to head through the streets of Putrajaya at speeds reaching 250km per hour.

Venue: Downtown Putrajaya

**1Malaysia Year-End Sale**
15 November 2014 - 4 January 2015

From trendy malls to open-air markets, the atmosphere is vibrant with the mood for the best shopping and leisure experiences ever, as only year-end sales can offer. Yes, the fabulous 1Malaysia Year-End Sale is back – bigger and better, events and happenings in hundreds of shopping outlets all over the country for nearly two months from 15 November 2014 to 4 January 2015. Put your best foot forward and step into the New Year in style and glamour as we get ready to welcome the arrival of Malaysia Year of Festival 2015!

Venue: Throughout Malaysia

**Penang Bridge International Marathon**
16 November 2014

The Penang International Marathon caters to serious runners as well as amateurs from both local and international grounds. The 10.5km Penang Bridge, hailed as the longest in Malaysia, is the playing field for over 30,000 participants.

Venue: Queensbay & Penang Bridge, Penang

# December

**The 4th International Conference on Tourism Research (4ICTR)**
8 December 2014 - 11 December 2014

The 4ICTR is a programme organised by the Faculty of Hotel & Tourism Management, Universiti Teknologi MARA (UiTM) Cawangan Sabah in collaboration with the Sustainable Tourism Research Cluster of Universiti Sains Malaysia. The conference theme is "Rural Mountain Tourism: Preserving Culture and Heritage of Mountain Minorities and Indigenous Peoples" and we hope to gather at least 200-250 presenters and participants from the academia, tourism students and researchers, industry players as well as government officials for this programme.

Venue: The Pacific Sutera, Sutera Harbour Resort & Kinabalu Park, Sabah, Malaysian-Borneo.

**Christmas**
25 December 2014

The Christmas spirit is made merrier with Malaysia's tropical weather and friendly people. Visitors will be spoilt for choice as there are many restaurants, bistros, shopping malls and hotels that offer great promotions planned specially for the occasion. Join in the celebration and have a sunny Christmas in Malaysia!

Venue: Nationwide

# HISTORICAL

## BUILDINGS IN MALAYSIA (Kuala Lumpur)

### Jamek Mosque (1909)

Built in 1909, Jamek Mosque - better known as Masjid Jamek among the locals - is the oldest mosque in the city. The mosque sits at the meeting point of the Klang and Gombak rivers, which is also the birthplace of Kuala Lumpur.

Its architecture is inspired by Mogul influences of northern India. In 1965, it was officially declared as the National Mosque.

Today, there is a new National Mosque not far away, but Jamek Mosque remains important due to its strategic location in the heart of Kuala Lumpur.

### Central Market (1888)

Located in the heart of Kuala Lumpur, a few minutes away from Petaling Street, Central Market is a famous landmark for Malaysian culture and heritage.

The building was built in 1888 and originally functioned as a wet market. It has since been classified as a Heritage Site. Tourists flock to Central Market for its variety of handicrafts, art, kebaya, songket, batik and authentic Malaysian souvenirs. A Batik Emporium houses well-known designer labels, with the best Malaysian-made batik items ranging from clothes, shoes, bags to home furnishing.

The Central Market Outdoor Stage is where visitors can catch colourful arts and cultural events. During the country's main festivals, the area will be lit up in theme, reflecting the multiracial diversity of Malaysians.

For a more contemporary take on the local arts scene, The Annexe Gallery, located at the back of Central Market, is a popular venue for events such as film screenings, art exhibitions and public discourses.

### Sultan Abdul Samad (1897)

The iconic Sultan Abdul Samad building is located in front of Dataran Merdeka and Royal Selangor Club, along Jalan Tunku Abdul Rahman.

It was completed in 1897 by A.C. Norman. During the time of the British administration in Malaya, it was used to house several government departments.

Today, this historical building houses the Supreme and High Courts. The building with unique Moorish designs and clock tower is widely photographed by visitors to the city centre.

On important occasions, the building is decorated with colourful lights and flags. The historic Dataran Merdeka, where the Union Flag was lowered and the Malayan flag hoisted for the first time on 31 August 1957, is also just across the street from the Sultan Abdul Samad building.

REFERENCE
http://www.tourism.gov.my/en/intl/places/states-of-malaysia/kuala-lumpur/jamek-mosque

# Tea Plantation

The tea bush is botanically known as Camellia sinensis. It is an evergreen plant with smooth, shiny, oval-shaped leaves and small white flowers. The Camellia sinensis is indigenous to China and parts of India. Left to grow wild, the bush can reach almost 20m in height but under cultivation, it is pruned to approximately waist level into a flattened top. This makes it easier to pluck the tea during harvest.

Today, tea is grown in more than 25 countries around the world. Tea is greatly influenced in its character by the environmental conditions of the region in which it is grown. The climate, soil, altitude and amount of rainfall and sunshine create subtle differences in a tea's flavour and aroma. Leaf of the green tea is considered important by the medical community as anti-oxidants to the body. Tea cultivation area in Malaysia is 2,564 acres available in Cameroon Highlands, Pahang, Sabah and Sarawak.

Usually tea plant is grown commercially and farming in a broad area. Generally the type of tea that is grown and processed will be varied. There are three major types of tea produced depending on how the leaf is processed; black tea, oolong tea and green tea. The price and method of packaging for each type of tea is varies depending on the quality of tea. In Malaysia, we have various brands of tea and the tea is usually packed either in the form of sachets or powder.

*References:*
http://animhosnan.blogspot.com
http://www.boh.com.my

## TYPES OF TEA

- **Black tea**

Black tea is a favourite in both western and eastern cultures. It develops its characteristic black colour because it is allowed to ferment fully. After fermentation, the tea is dried. Black tea is robust and full-bodied and goes extremely well with milk. Black tea is also referred to as Ceylon or English tea.

- **Oolong tea**

This tea is also known as 'Wu Long Tea' since it has nice aroma and taste. It is a kind of many fine grown in mainland China and Taiwan. Oolong tea has a distinct flavour and aroma from one location to the other location depending on the climate, soil and agronomic. Usually, oolong tea is drunk without milk or sugar.

- **Green tea**

Green tea is a product of tea that retains its green colour since it skips the fermentation process. It has a lighter, more delicate flavour with a slight tang. The most familiar form of green tea is Japanese tea.

# 2015 BUDGET : PEOPLE'S ECONOMY

## 7 MAIN STRATEGIES

1. Strengthening Economic Growth
2. Enhancing Fiscal Governance
3. Developing Human Capital And Entrepreneurship
4. Advancing Bumiputera Agenda
5. Upholding Role of Women
6. Developing National Youth Transformation Programme
7. Prioritising Well-Being of the Rakyat

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