

# **TAX DEDUCTION FOR IMPLEMENTATION OF ROSETTANET**

## **INTRODUCTION**

The incentive provides assistance, in form of tax deduction, to local manufacturer that implement the RosettaNet Standard or qualifying companies that provide assistance to local manufacturer and RosettaNet Malaysia Berhad to adopt and implement RosettaNet Standard.

## **INTERPRETATION**

1. “**Local manufacturer**” means a company which is:
  - incorporated in Malaysia and at least 70 per cent of the issued share capital of the company is owned by Malaysian nationals;
  - carrying on manufacturing activities; and
  - adopting and implementing RosettaNet; and
  
2. “**Qualifying company**” means:
  - a company which is a member of RosettaNet Malaysia Berhad and which is assisting a **local manufacturer** to adopt and implement RosettaNet; or
  - a company, association or statutory body which is a member of RosettaNet Malaysia Berhad and which is assisting RosettaNet Malaysia Berhad.

## **ELIGIBILITY**

A **qualifying company** which is **resident** in Malaysia for the **basis year** for a year of assessment shall be eligible for the deduction for **that year of assessment**.

## **ALLOWABLE EXPENSES**

- Cost of a new computer hardware, software and networking device provided by a **qualifying company to RosettaNet Malaysia Berhad**.
- Cost of new office equipment provided by a **qualifying company to RosettaNet Malaysia Berhad**.
- Basic salary of employees on secondment from a **qualifying company to RosettaNet Malaysia Berhad** for a period of **not more than three years**.
- Basic salary employees on secondment from a **qualifying company to a local manufacturer** for a period of **two to six months**.
- Cost relating to fees, traveling expenses, accommodation of trainers and rental of facilities provided by a **qualifying company** for the provision of training to the employees of a **local manufacturer of not more than RM100,000.00**.

## **GUIDELINES**

- All allowable expenses have to be substantiated by invoices, payment vouchers and receipts that are being **certified** by RosettaNet Malaysia Berhad

## **GLOSSARY**

Hardware - The physical aspect of computers, telecommunications and other information technology devices includes computer proper, the cables, connectors, power supply units and peripheral devices such as the keyboard, mouse, audio speakers and printers.

Software - General term for the various kinds of programs used to operate computers and related devices.

Networking Device – Includes hub, router, firewall and modem.

Office Equipment – Any equipment that falls under the category of office use that includes, fax machine, telephone, table, chair, racks, copier machine, stationeries and etc.

**PERBADANAN PEMBANGUNAN INDUSTRI KECIL**  
**DAN SEDERHANA (SMIDEC)**  
701D, Level 7, Tower D, Uptown 5  
No. 5, Jln. SS 21/39, Damansara Uptown  
47400 Petaling Jaya, Selangor  
Tel : 03-76287400 Fax : 76601919

**BORANG AKUAN PENGESAHAN PERBELANJAAN UNTUK PELAKSANAAN ROSETTANET**  
**(CONFIRMATION OF EXPENSES FOR IMPLEMENTATION OF ROSETTANET**  
**FORM)**

1. **Nama Syarikat :** \_\_\_\_\_  
(Name of Company)

2. **Alamat Surat Menyurat :** \_\_\_\_\_  
(Correspondence Address)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Tel :** \_\_\_\_\_ **Faks :** \_\_\_\_\_ **e-mail:** \_\_\_\_\_  
(Tel) (Fax) (e-mail)

3. **Alamat Kilang :** \_\_\_\_\_  
(Factory Address)

\_\_\_\_\_  
\_\_\_\_\_

**Tel :** \_\_\_\_\_ **Faks :** \_\_\_\_\_ **e-mail:** \_\_\_\_\_  
(Tel) (Fax) (e-mail)

4. **Tarikh Penubuhan Syarikat :** \_\_\_\_\_  
(Date of Incorporation)

5. **No. Pendaftaran Syarikat :** \_\_\_\_\_  
(Company Registration Number)

**PERBELANJAAN KESELURUHAN**  
**(OVERALL EXPENDITURE)**

KOD (CODE)	PERKARA* (ITEM*)	AMAUN (RM) (AMOUNT)
01	Kos perkakasan komputer, perisian dan peranti perangkaian baru kepada RosettaNet Malaysia Berhad. <i>(Cost of new computer hardware, software and networking device to RosettaNet Malaysia Berhad)</i>	
02	Kos peralatan pejabat baru kepada Rosettanet Malaysia Berhad. <i>(Cost of new office equipment to RosettaNet Malaysia Berhad.)</i>	
03	Gaji asas pekerja yang dipinjamkan kepada RosettaNet Malaysia Berhad. <i>(Basic salary of employees on secondment to RosettaNet Malaysia Berhad)</i>	
04	Gaji asas pekerja yang dipinjamkan kepada pengilang tempatan <i>(Basic salary of employees on secondment to a local manufacturer)</i>	
05	Kos berhubung dengan yuran, perbelanjaan perjalanan, peginapan tenaga pengajar dan sewaan kemudahan yang disediakan kepada pengilang tempatan. <i>(Cost relating to fees, traveling expenses, accommodation of trainers and rental of facilities provided to a local manufacturer)</i>	
<b>JUMLAH (TOTAL)</b>		

\* Syarikat dikehendaki menyatakan butiran terperinci setiap kod didalam Borang Perbelanjaan Terperinci.  
*(Company is requested to fill in the details of each code in the Detailed Expenditure Form)*

**BAHAGIAN I (PART I)**

**BORANG PERBELANJAAN TERPERINCI**  
(*DETAILED EXPENDITURE FORM*)

Nama Syarikat : \_\_\_\_\_  
(*Name of the Company*)

- i. Sila lampirkan dokumen sokongan sebagai bukti pembayaran dan susun mengikut keterangan diatas.  
(*Please attach support documents as proof of payment and arrange the documents according to details above*)
- ii. Syarikat perlu memastikan setiap salinan invoice, resit dan voucer pembayaran mestilah disahkan oleh Juruaudit dan RosettaNet Malaysia Berhad.  
(*Company has to make sure; an Auditor and RosettaNet Malaysia Berhad certifies all the invoices, receipts and vouchers of the payment*)

i) Kod   
(*Code*)

Kos perkakasan komputer, perisian dan peranti perangkaian baru kepada RosettaNet Malaysia Berhad.  
(*Cost of a new computer hardware, software and networking device to RosettaNet Malaysia Berhad*)

BIL (NO)	KETERANGAN (DETAILS)	NO.VOUCHER,INVOICE & RESIT (VOUCHER, INVOICE & RECEIPT NO.)	TARIKH (DATE)	AMAUN (RM) (AMOUNT)	CATATAN (REMARKS)
<b>JUMLAH KECIL</b> ( <i>Small Amount</i> )					

ii) Kod  
(Code)

02

Kos peralatan pejabat baru kepada Rosettanet Malaysia Berhad.  
(Cost of new office equipment to RosettaNet Malaysia Berhad)

BIL (NO)	KETERANGAN (DETAILS)	NO.VOUCHER,INVOICE & RESIT (VOUCHER, INVOICE & RECEIPT NO.)	TARIKH (DATE)	AMAUN (RM) (AMOUNT)	CATATAN (REMARKS)
<b>JUMLAH KECIL</b> (Small Amount)					

iii) Kod  
(Code)

03

Gaji asas pekerja yang dipinjamkan kepada RosettaNet Malaysia Berhad.  
(Basic salary of employees on secondment to RosettaNet Malaysia Berhad)

BIL (NO)	KETERANGAN (DETAILS)	NO.VOUCHER,INVOICE & RESIT (VOUCHER, INVOICE & RECEIPT NO.)	TARIKH (DATE)	AMAUN (RM) (AMOUNT)	CATATAN (REMARKS)
<b>JUMLAH KECIL</b> (Small Amount)					

iv) Kod  
(Code)

04

Gaji asas pekerja yang dipinjamkan kepada pengilang tempatan  
(Basic salary employees on secondment to a local manufacturer)

BIL (NO)	KETERANGAN (DETAILS)	NO.VOUCHER,INVOICE & RESIT (VOUCHER, INVOICE & RECEIPT NO.)	TARIKH (DATE)	AMAUN (RM) (AMOUNT)	CATATAN (REMARKS)
<b>JUMLAH KECIL</b> (Small Amount)					

v) Kod  
(Code)

05

Kos berhubung dengan yuran, perbelanjaan perjalanan, penginapan tenaga pengajar dan sewaan kemudahan yang disediakan kepada pengilang tempatan.  
(Cost relating to fees, traveling expenses, accommodation of trainers and rental of facilities provided to a local manufacturer)

BIL (NO)	KETERANGAN (DETAILS)	NO.VOUCHER,INVOICE & RESIT (VOUCHER, INVOICE & RECEIPT NO.)	TARIKH (DATE)	AMAUN (RM) (AMOUNT)	CATATAN (REMARKS)
<b>JUMLAH KECIL</b> (Small Amount)					

## **BAHAGIAN II (PART II)**

### **Dikemukakan oleh** ***(Submitted by)***

Nama Pemohon :  
*(Name of applicant)*

Jawatan\* :  
*(Designation)*

No. Kad Pengenalan :  
*(I.C. No.)*

Tarikh :  
*(Date)*

Tandatangan :  
*(Signature)*

Cop Rasmi Syarikat :  
*(Company Stamp)*

\*Sekurang-kurangnya jawatan pengarah atau lebih tinggi  
*(At least director or higher designation)*

### **Dokumen diatas adalah disahkan betul dan benar** ***(Document above verified as true)***

Nama Juruaudit :  
*(Name of the Auditor)*

Alamat Juruaudit :  
*(Address of the Auditor)*

Alamat Syarikat :  
*(Company Address)*

No. Telefon :  
*(Telephone No.)*

No. Lesen Audit :  
*(Audit License No.)*

Tarikh :  
*(Date)*

Tandatangan :  
*(Signature)*

Cop Rasmi Syarikat :  
*(Company Stamp)*

**PROSEDUR PEMOHONAN**  
(*APPLICATION PROCEDURES*)

Semua permohonan mestilah dibuat dengan menggunakan borang aakuan pengesahan perbelanjaan RosettaNet yang ditetapkan.

Permohonan dan dokumen-dokumen sokongan mestilah diserahkan dalam bentuk salinan asal kepada:

*(Application must be made on the prescribed RosettaNet Grant application forms*

*Application and supporting documents shall be submitted in hard copy to:)*

Chief Executive Officer

Small and Medium Industries Development Corporation (SMIDEC)

701D, Level 7, Tower D, Uptown 5,

No. 5, Jln. SS 21/39, Damansara Uptown,

47400 Petaling Jaya,

Selangor Darul Ehsan.

Attn: Secretariat of RosettaNet Scheme