



员工人数超过9人 就要付HRDF Levy ?

17 Mar 2021 (星期三) 8.30PM



Q&A

9:00PM – 9:30PM



Disclaimer

This presentation materials contain general information only based on our understanding of the tax position under current tax legislation and the related practice thereof, all of which are subject to change, possibly on a retrospective basis.



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<https://www.perfect-advisory.com/>



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什么是HRDF?

全名:

Human Resources Development Fund
人力资源发展基金



政府为了促进员工的培训和发展
而设立和征收的 Levy



有 contribute HRDF Levy 的雇主可以使用这个基金
让员工进行培训



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HRDF的钱怎么用？

有contribute HRDF 的雇主可以送员工培训上课



雇主



可以找
HRDF registered
Training Provider



申请
HRDF Grant

How to apply Grant?

Kindly go to www.hrdf.com.my:

- Login to the **e-TRiS system**
- Please click on the 'Applications'
- Select from the menu and click on 'Grant'
- Choose 'Apply Grant'.



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HRDF的钱怎么用？

Application Process

1 Step



Application via e-TRiS

Documents Required :

- ✓ Invoice
- ✓ Training Schedule / Course Contentix B1 endorsed by DSD
- ✓ Trainer Profile

2 Step



Approval

3 Step



Claim

Documents Required :

- ✓ Receipt & invoice (training fees)
- ✓ Itinerary (airfare) - if any
- ✓ Receipt & Invoice (transportation) - if any



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什么课程可以 Claim HRDF

REVISED TERMS AND CONDITIONS

- 3.1 Effective from **1 April 2021**, only courses that meet the following requirements will be considered to be claimable under HRDF:
- 3.1.1 The courses must be offered by a HRDF registered training provider;
 - 3.1.2 The courses must be registered with HRDF under the SBL KHAS scheme.

Sources: Employers' Circular No.3/2021





例外

However, HRDF does allow EXCEPTION for the following types of training:

- 3.3.1 In-house training conducted by internal trainers;
- 3.3.2 Product training by vendors ;
- 3.3.3 Training conducted by government departments;
- 3.3.4 Training conducted by non- governmental organisations (NGO);
- 3.3.5 Overseas training/seminars/conferences;
- 3.3.6 Long term development training involving academic qualifications.

Sources: Employers' Circular No.3/2021





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谁需要注册HRDF?

根据 PSMB Act 2001:



并且雇用**至少 (10)** 名本地员工，
雇主就 **一定要注册** HRDF



仅雇用 **(5) 至 (9)** 名本地员工，
雇主可选择 **要或者不要** 注册 HRDF



雇用 **(0) 至 (4)** 名本地员工的雇主 **无需注册**
HRDF





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没获得3个月豁免

HRDF Levy 的行业

INDUSTRY	行业
Mining and Quarrying	采矿和采石
Manufacturing and Production	制造与生产
Supply	供应
Franchise	专营权
Electricity	电力
Oil	油
Gas and Steam	气体和蒸汽
Water	水源行业
Sewerage	排污业
Management and Remediation of Solid, Liquid dan Gaseous Waste	固体，液体和气态废物的管理和修复
Transportation	运输
Repair and Maintenance	维修和保养

Sources: Perintah Pembangunan Sumber Manusia Berhad (Pindaan Jadual Pertama) 2021



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没获得3个月豁免 HRDF Levy 的行业

INDUSTRY	行业
Storage	仓储
Delivery	快送 / 快递
Food and Beverages	食品和饮料
Information System	信息系统
Communication and Multimedia	通讯与多媒体
Broadcasting and Film	广播电影
Co-operative Societies	合作社
Research and Development	研究与开发
Science and Technically	科学和技术
Medical and Health Facilities	医疗及卫生设施
Small and Medium Enterprises	中小型企业
Energy and Natural Resources	能源与自然资源

Sources: Perintah Pembangunan Sumber Manusia Berhad (Pindaan Jadual Pertama) 2021



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HRDF 注册被通过后 几时开始要缴付HRDF?

没获得
豁免3
个月的
行业

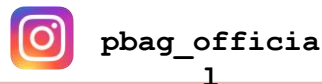


开始
缴付
HRDF
Levy

豁免日期：1/3/2021 – 31/5/2021

没获得豁免3个月无需缴费HRDF的行业可参考：

Perintah Pembangunan Sumber Manusia Berhad (Pindaan Jadual Pertama) 2021 – P.U.(A) 84



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获得3个月豁免 HRDF Levy 的行业

INDUSTRY	行业
Agriculture and Farming	农业
Livestock and Fisheries	畜牧业和渔业
Forestry and Logging	林业与伐木
Construction	建造
Trading, Business and Wholesale	贸易, 商业和批发
Real estate	房地产
Culture, Arts and Entertainment	文化, 艺术和娱乐
Fashion and Clothing	时装和服装
Cosmetic	美妆 / 化妆品
Tourism and Recreation	旅游休闲
Service	服务业
Automotive	汽车行业

ALL SECTOR

SELECTED SECTOR

Sources: Perintah Pembangunan Sumber Manusia Berhad (Exemption of levy) Order 2021



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获得3个月豁免 HRDF Levy 的行业

INDUSTRY	行业
Banking and Finance	银行和金融
Insurance and Takaful	保险和回教保险
Investment	投资
Professional	专业
Science and Technology	科学和技术
Administration and Support Service	行政和支持服务
Education	教育
Social Welfare	社会福利
Administration of Organization Membership	组织会员管理
Household Goods and Services	家庭用品和服务
Sports	运动
Personal Services	个人服务

ALL SECTOR

SELECTED SECTOR

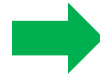
Sources: Perintah Pembangunan Sumber Manusia Berhad (Exemption of levy) Order 2021



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HRDF 注册被通过后 几时开始要缴付HRDF?

获得
豁免3
个月的
行业



开始
缴付
HRDF
Levy

豁免日期：1/3/2021 – 31/5/2021

获得豁免3个月无需缴费HRDF的行业可参考：

Perintah Pembangunan Sumber Manusia Berhad (Pengecualian Levy) 2021 – P.U.(A) 85



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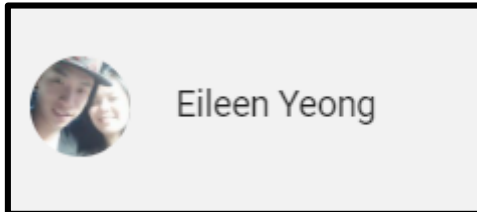
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SPECIAL THANKS

SUPPORTER



TOP STAR SENDER

Rank	Star Sender	Stars Sent
1	 Jennifer Le	 115

下周直播主题:

FORM E + EA 5大税务雷区

(教你精明避开报税地雷)



24/3/2021 (星期三) 8:30PM



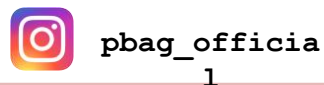
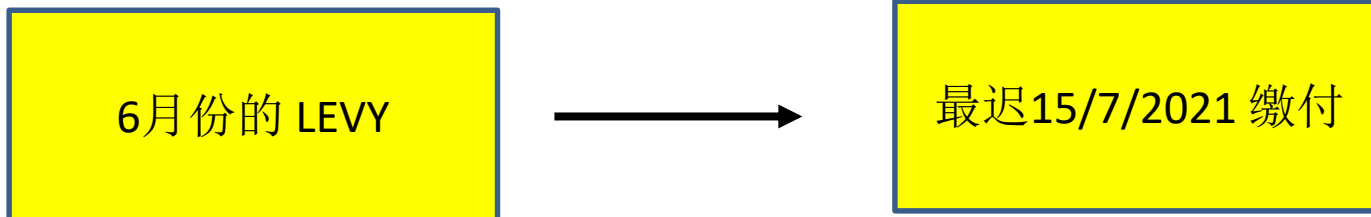
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HRDF 注册被通过后 几时开始要缴付HRDF?

LEVY PAYMENT DUE DATE

All levy payments shall be made by the employer no later than the 15th day of the following month. For example, the levy for September 2018 must be paid on or before 15 October 2018. The employer will bear the interest due to late payment at the rate of 10% per annum based on the number of days late.

SOURCES: EMPLOYER'S CIRCULAR NO. 05/2018



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注册了HRDF 可以取消吗？

A company can apply for Deregistration with HRDF if:

- ✓ The company has less than 10 Malaysian workers for three consecutive months.*
- ✓ No levy and interest arrears.
- ✓ No training conducted after the submission of **Form 4A**.

Deregistration of employers


16. (1) No employer who is registered with the Corporation shall be deregistered.

(2) Regardless of subsection (1), if the number of employees of an employer to whom this Act applies decreases to below ten for three consecutive months, the employer may submit an application to the Corporation for deregistration together with any relevant documents to prove such decrease.





员工的定义



BORANG 4A / FORM 4A
(Peraturan 14A / Regulation 14A)

PEMBATALAN PENDAFTARAN MAJIKAN /
DEREGISTRATION OF EMPLOYERS

PERATURAN-PERATURAN PEMBANGUNAN SUMBER MANUSIA BERHAD
(PENDAFTARAN MAJIKAN DAN PEMBAYARAN LEVI) 2001
PEMBANGUNAN SUMBER MANUSIA BERHAD REGULATIONS
(REGISTRATION OF EMPLOYERS AND PAYMENT OF LEVY) 2001

Nota / Note :

1. Sila lengkapkan borang ini.
Please complete this form.
2. Borang ini terpakai sekiranya bilangan pekerja seseorang majikan yang baginya Akta ini terpakai menjadi kurang daripada sepuluh (10) orang selama tiga (3) bulan berturut-turut, majikan itu boleh mengemukakan suatu permohonan kepada Perbadanan bagi pembatalan pendaftaran beserta dengan apa-apa dokumen berkaitan sebagai bukti keberkurangan itu (Seksyen 16(2), Akta Pembangunan Sumber Manusia 2001).
This form is applicable if the number of employees of an employer to whom this Act applies decreases to below ten (10) for three (3) consecutive months, the employer may submit an application to the Corporation for deregistration together with any relevant documents to prove such decrease (Section 16(2), Pembangunan Sumber Manusia Act 2001).
3. Pekerja yang dimaksudkan adalah pekerja warganegara Malaysia di semua peringkat sama ada pihak pengurusan, perkeranian, pengeluaran dan lain-lain. Pekerja ini termasuklah yang diambil bekerja bagi upah di bawah sesuatu kontrak perkhidmatan tidak kira sama ada secara tetap, sementara, atau kontrak tetapi tidak termasuk mana-mana orang gaji rumahtangga.
Employee means any citizen of Malaysia at all levels, whether the managerial, clerical, production and others. This includes employees who are employed for wages under a contract of service, whether permanent, temporary, or contract, but does not include any domestic servant.
4. Dokumen sokongan ialah salinan penyata KWSP atau PERKESO atau apa-apa dokumen berkaitan sebagai bukti keberkurangan pekerja selama tiga (3) bulan berturut-turut.
Supporting documents are EPF and SOCSO statements or any relevant document to prove such decrease for three (3) consecutive months.

Source:
FORM 4A

Employee means any citizen of Malaysia at all levels, whether the managerial, clerical, production and others. This includes employees who are employed for wages under a contract of service, whether permanent, temporary, or contract, but does not include any domestic servant.



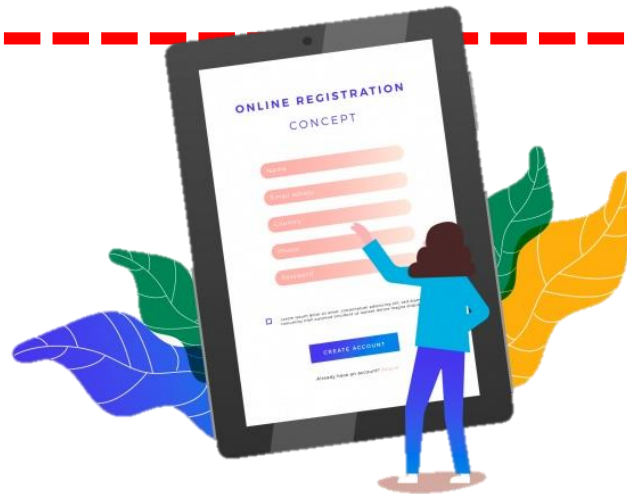
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如何注册 HRDF?

方法 **1** Online 注册

前往HRDF Official Portal 注册&申请

<https://www.hrdf.com.my/employer/>



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如何注册 HRDF?

方法 **2** Manual 注册

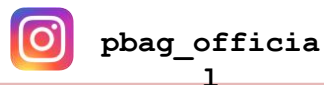
填写相关表格并将 supporting document 附加在一起然后提交至:

Registration Unit – Customer Acquisition Department

Pembangunan Sumber Manusia Berhad,
Wisma HRDF,
Jalan Beringin,
Damansara Heights,
50490, Kuala Lumpur



**不一样的生意模式所需的 supporting document 不一样哦~



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如何注册 HRDF?

New Employer Registration Process

1 Please fill in **Form 1** and attach all the supporting documents (scan and attach the documents together with the form)

2 The application will be reviewed by the officers **within 2 days** and a confirmation email will be sent to the company.

Form 1 - To be filled by the company that has **more than 10 Malaysian employees** and the nature of business is covered under PSMB Act 2001.





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FORM 1

Link:
https://etris.hrdf.com.my/DigiGov/digigovportal.htm?actionFlag=getEmplrRegForLoad&elementId=1100298&isAnonymous=true&changeLang=en_US

Form 1 - Registration of Employer

Terms and Conditions

PSMB was incorporated on 16th May 2001 under the Pembangunan Sumber Manusia Berhad Act, 2001. Section 13(1) of the PSMB Act 2001 stipulates that every employer who is covered under the Act is required to register with PSMB within such time and manner as may be prescribed. Regulation 4(1) of the PSMB Act 2001 states that an employer to whom the Act applies shall submit the Registration of Employer Form (Form 1) to PSMB within thirty (30) days after this regulation comes into effect. Any employer who is convicted for not registering with PSMB may be fined up to an amount not exceeding RM 10,000 or an imprisonment for a period not exceeding one year or both (Section 13(2)).

Important Messages.

a) Notification of Changes

Employer shall notify Pembangunan Sumber Manusia Berhad in writing of any changes in any of the particulars furnished in Form 1 and 1A not later than thirty (30) days after the date of occurrence of such change.

b) Checklist

Employer shall download checklist of 'Registration Of Employers under Section 13 of Pembangunan Sumber Manusia Berhad Act, 2001 (Act 612)' as your guidelines. Please click [here](#) to download.

c) Corporate Integrity Pledge

Employer Integrity Pledge - ENG. Please Click [here](#) to download.

Akuan Integriti Majikan - BM. Please Click [here](#) to download.

Integrity Pledge Brochure. Please Click [here](#) to download.

Employer Information *

Please select the type of Registration

HQ

Organization Type

Select

MyCoID / SSM Registration No

NO Special Characters allowed. Please key in Alphabet and Numbers only. Example: 123456X.

Details of Submission Officer *

Person Details *

Name

Nationality

Select

IC/Passport No.

Designation



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不一样的生意模式
所需的 support document 也不一样

Jenis Pemunyaan Syarikat <i>Types of Ownership</i>	Dokumen Sokongan (<i>Supporting Document</i>)
() Pemilik Tunggal <i>Sole Proprietorship</i>	() Lesen Perniagaan / Business License () Penyata KWSP / EPF Statement () Profil Syarikat / Penyata Tahunan / Penyata Kewangan <u>terkini</u> atau apa-apa dokumen yang menerangkan aktiviti syarikat / Latest Company Profile / Annual Return / Financial Statement or any documents that state the activity of the company
() Perkongsian <i>Partnership</i>	() Borang ROB / ROB Form () Penyata KWSP / EPF Statement () Profil Syarikat / Penyata Tahunan / Penyata / Kewangan <u>terkini</u> atau apa-apa dokumen yang menerangkan aktiviti syarikat / Latest Company Profile / Annual Return / Financial Statement or any documents that state the activity of the company
() Syarikat Sendirian Berhad <i>Private Limited Company</i>	() Seksyen 14 / Section 14 atau / or SuperForm () Seksyen 17 / Section 17 () Borang 9 / Form 9 () Seksyen 28 / Section 28 () Borang 13 / Form 13 () Seksyen 78 / Section 78 () Borang 24 / Form 24 () Seksyen 58 / Section 58 () Borang 49 / Form 49 () Penyata KWSP / EPF Statement () Borang B / Form B (bagi pendaftaran IPTS sahaja / *for IPTS registration only) () Profil Syarikat / Penyata Tahunan / Penyata Kewangan <u>terkini</u> atau apa-apa dokumen yang menerangkan aktiviti syarikat / Latest Company Profile / Annual Return / Financial Statement or any documents that state the activity of the company
() Syarikat Awam Berhad <i>Public Limited Company</i>	() Seksyen 14 / Section 14 atau / or SuperForm () Seksyen 17 / Section 17 () Borang 8 / Form 8 () Seksyen 58 / Section 58 () Borang 49 / Form 49 () Penyata KWSP / EPF Statement () Profil Syarikat / Penyata Tahunan / Penyata Kewangan <u>terkini</u> atau apa-apa dokumen yang menerangkan aktiviti syarikat / Latest Company Profile / Annual Return / Financial Statement or any documents that state the activity of the company
() Syarikat Asing <i>Foreign Company</i>	() Seksyen 14 / Section 14 atau / or SuperForm () Borang 79 / Form 79 () Borang 83 / Form 83 () Seksyen 17 / Section 17 () Borang 80A / Form 80A () Seksyen 562 (1) / Section 562 (1) () Penyata KWSP / EPF Statement () Profil Syarikat / Penyata Tahunan / Penyata Kewangan <u>terkini</u> atau apa-apa dokumen yang menerangkan aktiviti syarikat / Latest Company Profile / Annual Return / Financial Statement or any documents that state the activity of the company

请参考：SENARAI SEMAK PENDAFTARAN MAJIKAN DI BAWAH AKTA PSMB 2001 (AKTA 612)



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Rujukan / Reference

i	Borang 8 / Form 8	Perakuan Pemerbadanan Syarikat Awam dengan Suruhanjaya Syarikat Malaysia (SSM) / Certificate of Incorporation of Public Company with the Companies Commission of Malaysia (CCM)
ii	Seksyen 14 / Section 14 Superform	Application for Registration of a Company
iii	Borang 9 / Form 9 Seksyen 17 / Section 17	Perakuan Pemerbadanan Syarikat Sendirian dengan Suruhanjaya Syarikat Malaysia (SSM) / Certificate of Incorporation of Private Company with the Companies Commission of Malaysia (CCM)
iv	Borang 13 / Form 13 Seksyen 28 / Section 28	Perakuan Pemerbadanan Atas Pertukaran Nama Syarikat / Certificate of Incorporation for Change of Name
v	Borang 24 / Form 24 Seksyen 78 / Section 78	Dokumen Penyata Modal / Statement of Paid-up Capital Return of Allotment of Shares
vi	Borang 49 / Form 49 or Seksyen 58 / Section 58	Dokumen Penyata Pemegang-Pemegang Saham Syarikat / Statement of Shareholders Notification of change in the register of directors, manager and secretaries
vii	Borang 79 / Form 79	Senarai dan Butir-butir Pengarah Syarikat Asing / Return by Foreign Company Giving Particulars of Directors and Changes of Particulars.
viii	Borang 80A / Form 80A	Penyata Tahunan Syarikat Asing / Annual Return of Foreign Company
ix	Borang 83 / Form 83 Seksyen 562 (1) / Section 562 (1)	Perakuan Pendaftaran Syarikat Asing / A Certificate of Registration of Foreign Company Application for Registration of Foreign Company
x	Borang B / Form B	Sijil Pendaftaran Institut Pendidikan Tinggi Swasta 1996 / Registration Certificate of Private Higher Education Institute 1996
xi	Penyata KWSP / EPF Statement	Penyata Caruman Bulanan KWSP (dari tarikh majikan mencapai 10 orang pekerja warganegara Malaysia sehingga sekarang) / EPF Monthly Contribution Statements (from the date employer obtains 10 Malaysian employees to date)

请参考：SENARAI SEMAK PENDAFTARAN MAJIKAN DI BAWAH AKTA PSMB 2001 (AKTA 612)



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几号开始注册 HRDF?



Employers of the new sectors are given an exemption of HRD levy for three (3) months under Pembangunan Sumber Manusia Berhad Act 2001 **from 1 March to 31 May 2021**. The registration of HRDF employers under the new industries takes effect from 1 March 2021.



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每个月要缴付多少钱呢？

雇用至少 (10) 名马来西亚员工的公司：

1%

X

员工每月薪金
(Monthly wages
of employees)

**强制性注册

雇用 (5) 至 (9) 名马来西亚员工的公司：

0.5%

X

员工每月薪金
(Monthly wages
of employees)

**非强制性注册



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如果这个月有**9位员工**，万一下个月有**10位员工**。
HRDF Levy 怎么算？

Imposition of levy on employer who opts to be registered

15. (1) Notwithstanding subsection 14(1), an employer in the class specified in Part II of the First Schedule may opt to be registered with the Corporation, and such registration shall be in such manner as may be prescribed.

(4) If the number of employees of an employer referred to in subsection (1) increases to more than the maximum number for his class as specified in Part II of the First Schedule, the rate of levy shall be one per centum of the monthly wages of each of the employees.

1% x 10 位员工薪金



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如果这个月有10位员工，下个月有1位辞职，
剩下9位员工。HRDF Levy 怎么算？

(5) If the number of employees of an employer referred to in subsection (4) decreases to below the maximum number for his class as specified in Part II of the First Schedule, the rate of levy shall remain at one per centum of the monthly wages of each of the employees until the end of the current year.

1% x 9 位员工薪金



维持1%至今年底

****明年开始才以0.5%计算
如果员工人数还是维持在1到9人**





EXAMPLE

SOURCES: EMPLOYER'S CIRCULAR NO. 05/2018

CHANGE OF EMPLOYEES AND LEVY RATE FOR OPTIONAL CATEGORY EMPLOYERS

MONTH	NUMBER OF EMPLOYEES	LEVY RATE
JANUARY 2018	9	0.5%
FEBRUARY 2018	9	0.5%
MARCH 2018	9	0.5%
APRIL 2018	10	1% (REMAINED UNTIL DEC 2018)
MAY 2018	8	1%
JUNE 2018	10	1%
JULY 2018	9	1%
AUGUST 2018	8	1%
SEPTEMBER 2018	11	1%
OCTOBER 2018	6	1%
NOVEMBER 2018	5	1%
DECEMBER 2018	6	1%
JANUARY 2019	9	0.5%
FEBRUARY 2019	12	1% (REMAINED UNTIL DEC 2019)

The levy rate for employers registered under the compulsory category is **maintained at 1%** although the number of employees is reduced to **less than 10 employees**

Table 1: Sample Calculation of Levy Rate



薪金 (wages) 的定义是什么?

根据 PSMB Act 2001, 薪金包括:

- 1 底薪 Basic Salary (没扣除EPF/ SOCSO/ ZAKAT/ PCB & Others)
- 2 固定津贴 Fixed Allowances

薪金不包括:

- ✗ 出差津贴 Travelling Allowances
- ✗ 退休金 Gratuity
- ✗ 花红 Bonus
- ✗ 佣金 Commission
- ✗ 实习生补贴金 Allowances paid to an apprentices





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Fixed Allowance 包括什么?

FIXED ALLOWANCES

Fixed Allowance refers to allowances paid regularly and are unchanged on a monthly basis. Some examples of fixed allowances are as follows:

- Return allowance / allowance incentive allowance (where the amount per month is fixed);
- Acting allowance;
- Entertainment allowance;
- Long service allowance;
- Machine maintenance allowance;
- Temporary exchange allowance;
- Skill allowance;
- Cost of living allowance;
- Special replacement allowance;
- Housing allowance;
- Sabah / Sarawak allowance; and
- Heat and dust allowance.

However, it is to be noted that the allowances listed above are for guidance only. In the event of other allowances paid on a regular basis and which is unchanged on a monthly basis, such allowances shall be included in the calculation of the levy.

SOURCES: EMPLOYER'S CIRCULAR NO. 05/2018



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Non Fixed Allowance 包括什么?

Whereas examples of **non-fixed allowance** and excluded from levy imposition are as follows:

- Attendance allowance / attendance incentive allowance (for which the amount changes from month to month);
- Production incentive allowances;
- Rate of service allowance;
- Shift allowance;
- Night work allowance;
- Trip allowance;
- Overtime payments;
- Replacement / discomfort allowance;
- Meal allowance / overtime allowance;
- Lunch allowance (when work is continued until lunchtime); and
- Special work allowance.

SOURCES: EMPLOYER'S CIRCULAR NO. 05/2018



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HRDF Levy 是扣员工的薪水的吗？



NO

必须由雇主承担



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Director 算是员工吗?



YES

如果director拿的是薪水



NO

如果director拿的是director fee



Sources:

HRDF Official Portal - FAQ for New Employer Registration

<https://www.hrdf.com.my/employer/>



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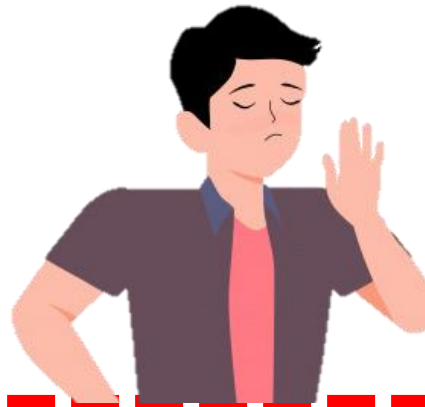


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注册HRDF需要缴付注册费用吗？



NO

不需要



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雇主没有用 HRDF 的钱给员工培训会怎样？

2. When does the levy becomes ineligible?

The levy will become ineligible when the balance has not been utilised within the period of 24 months.

This means no claims were made within two (2) years continuously.



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不要注册的话有什么后果？

如果公司雇用 **(9) 名以上** 本地员工
但是坚决不要注册HRDF!
可能会面对以下刑罚：



高达RM10,000的罚款



或1个月的监禁



或两者兼施





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如果注册了HRDF 但是不要给 Levy 会有什么后果？



高达RM20,000的罚款



或2个月的监禁



或两者兼施



10% 的年利率 (Yearly Interest)



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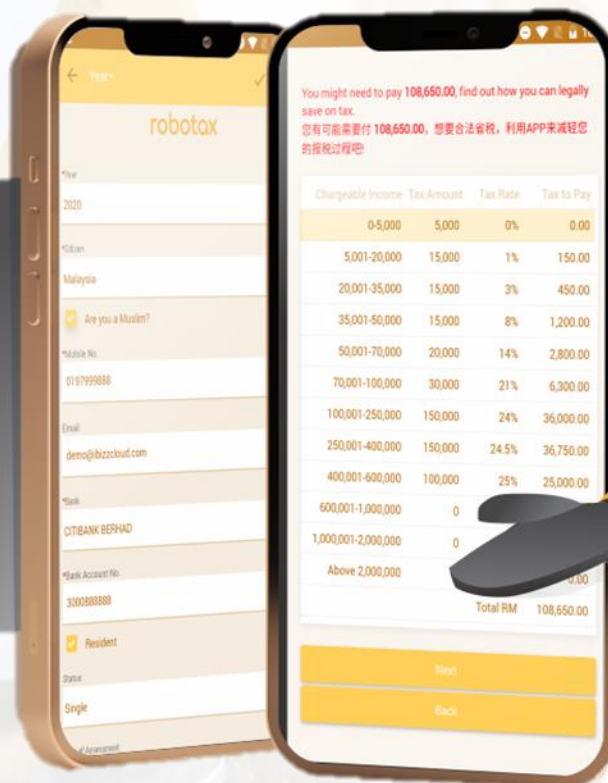
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ROBOTAX APP

报税机器人
即将上线...



手机用户：目前只开给ANDROID USER
也可以选择使用电脑



Salary Taxpayer 受薪纳税人

- Robot用简易Q&A, 完成报税
- APP系统自动生成完整税务报表
- 直接eFiling至税收局 (LHDN)

合法省税

避免罚款

robotax APP



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RM100/ year
subscription



价值 RM249

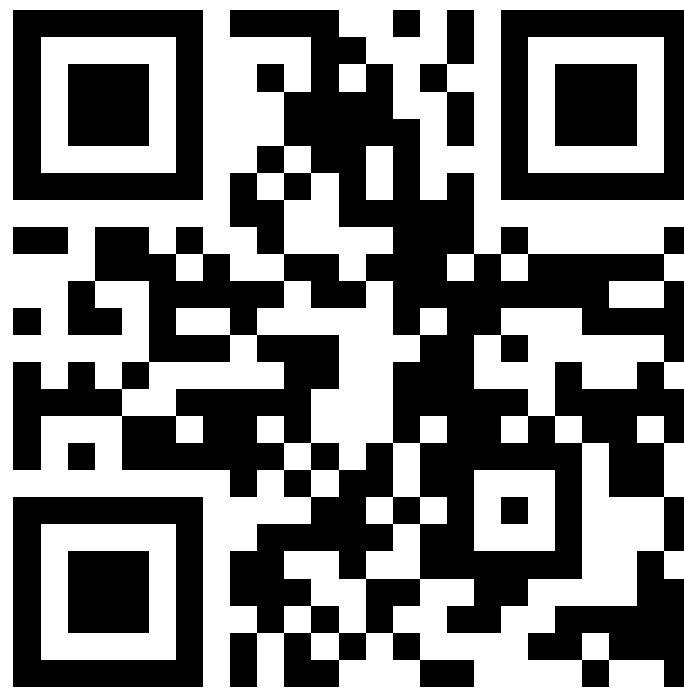
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Ori Price: RM100

RM79

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Transfer Pricing Course

SOLD OUT

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~~RM299~~

~~RM349~~



限时优惠



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开放50位

RM ~~599~~



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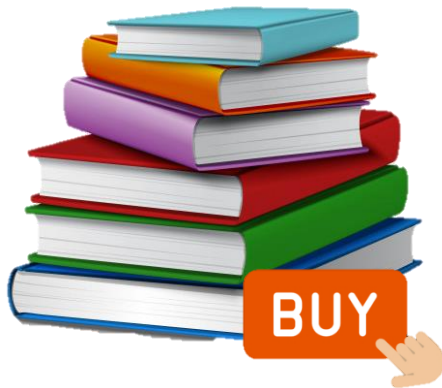
Transfer Pricing Course Content

1. Basic principles of Transfer Pricing
2. Transfer Pricing regulations in Malaysia
3. Transfer Pricing Documentation: Do's & Don'ts
 - Transfer Pricing Documentation requirements in Malaysia
 - Transfer Pricing Documentation: List of Documentations
 - External benchmarking study
 - Record keeping
4. How to reduce your TP Audit risk
5. Q & A



Unlimited Study Pass

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送你价值 **RM599 Transfer Pricing**课程



RM899 USP

12++个课程



FREE 价值
RM599 TP课程

LAST CALL 31/3/2021

Unlimited Study Pass



Valid period: 01.01.2021 – 31.12.2021

13

2021年，会推出至少13个或更多课程（包括TP课程）

399


签购PBAG Mystery Unlimited Study Pass 的朋友可任选RM399以下的课程上课



我们会收集了大家的意见和反馈后再决定课程哦

USP 上半年上课时间表



No	Courses Listing	首播日(暂定)
1	Residence Status	15/1/2021
2	Benefits in kind & Perquisite	15/1/2021
3	Form EA  Form E	26/2/2021 13/3/2021
4	打工仔 - Form BE	22/3/2021
5	Rental Income	15/3/2021
6	Transfer Pricing (Ori Price: RM599) 	22/3/2021
7	自雇人士 - Form B	15/4/2021
8	Capital Allowance - Part 1	15/5/2021
9	Capital Allowance - Part 2	15/6/2021

Disclaimer: PBAG may, in its sole and absolute discretion, change or modify any aspect of the 2021 PBAG Mystery Unlimited Study Pass at any time with prior notice.

USP 下半年上课时间表



No	Courses Listing	首播日
10	Investment Holding Company NEW!	TBA
11	Interest Restriction	TBA
12	Strike off / Winding Up	TBA
13	Change Of Accounting Period By A Company	TBA

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FORM E + FORM EA

RM 249



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USP的朋友
不需要再签
购咯！！

单价售卖：

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单价售卖：

RM 199



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Q&A

1. [Agatha Loo](#) 有限公司的director 也要算在内吗?
2. [Katt Teoh](#) Ms Cindy, HRDF is to enable employee training and skills upgrading but why now is making all other industries to register and pay by 1June2020? What is their main purpose in doing so? I don't think every boss will send their employees for training
3. [Lee Vicko](#)就是说，有拿工钱的都算在里面就对了是吗?



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Q&A

4. [Jocelyn Ng](#) Wanted to ask.. if my company operate on 2017 and I fall under compulsory sector... but up to now.. my company did not register yet.. would there be any compound if I register now? And do my company have to payback starting from 2017?



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Q&A

5. [Kar Yean](#) Intern and part timer included?
6. [Kar Yean](#) Intern allowances are hrdf claimable ?
7. [张大姐](#) Parttime需要吗?
8. [Angie Ng](#) 老板没有拿salary, 但是每个月有拿director fees。据我了解, director fees 是无需缴费HRDF, 对吗?



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Q&A

9. [Sook Ping Hor](#) Do we include Foreign Workers? If DO not include, the headcount will be only 8, if include HC is more than 10?
10. [Joanne Yong](#) Hi Ms Cindy
1. The claim course invoice need under company or personal?
 2. The date claim is after register HRDF or date of implement HRDF ?



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Q&A

11. [Alice Too](#) Number of employee including director who get monthly pay?
12. [Joanne Yong](#) If company use daily salary Calculate the salary how?
13. [Jia Xin](#) 员工的数量是否根据 epf statement里的人数来决定?



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Q&A

14. [Jia Xin](#) food & beverage的 sdn bhd 现在才注册 hrdf, 是否六月的工资才需contribute?
15. [Candies Yeo](#) 如果公司是做 services disposal rubbish 和 trading 也是要申请吗?
16. [张 大姐](#) Payroll system 里面不需要加这个 column 对吗? 只是当成像是supplier 这样还钱而已?





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Q&A

17. [Khoo Lay Pin](#) 请问Developer 需要register HRDF吗?
员工有超过10个了
18. [Peggy Ler](#) Register under sole proprietor and partnership , including boss salary ?



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下周直播主题:

FORM E + EA 5大税务雷区

(教你精明避开报税地雷)



24/3/2021 (星期三) 8:30PM

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<https://www.perfect-advisory.com/>



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Contact us



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CHOO CINDY

大马资深特许会计师

Perfect Biz Advisory Group CEO