

**CERTIFICATION BODIES UNDER SUBPARAGRAPH 34(6)(ma)  
INCOME TAX ACT 1967**

1. Under subparagraph 34(6)(ma) Income Tax Act 1967, a company can claim as a deduction any expenditure incurred for the purposes of obtaining recognized quality systems and standards and halal certification. The claim shall be proven with a certificate issued by an agency or a certification body determined by the Minister of Finance. Thus, expenses incurred to obtain certification for recognized quality systems and standards and halal certification from these certification bodies and agencies only are allowable as a deduction.
2. Certification bodies accredited for the purposes of issuing certification for recognized quality systems and standards as determined by the Minister are as follows:
  - (A) Agencies for issuing halal certification are:
    - i. Jabatan Kemajuan Islam Malaysia (JAKIM)
    - ii. Jabatan-Jabatan Agama Islam Negeri
    - iii. Majlis-Majlis Agama Islam Negeri
  - (B) Certification Bodies Accredited Under Quality Management System Programme (QMS)

No	Certification Body	Date of accreditation	Accreditation valid until
1	SIRIM QAS INTERNATIONAL SDN BHD	02/12/1996	01/12/2014
2	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	10/08/1998	09/08/2013
3	CI INTERNATIONAL CERTIFICATION SDN BHD	05/06/2003	04/06/2018
4	SGS (MALAYSIA) SDN BHD	18/11/2003	17/11/2012
5	TUV NORD (MALAYSIA) SDN BHD	16/12/2003	15/12/2012
6	LLYOD'S REGISTER OF SHIPPING (M) BHD	12/02/2004	11/02/2013

7	INDEPENDENT EUROPEAN CERTIFICATION (M) SDN BHD	08/12/2004	07/12/2013
8	AJA EQS CERTIFICATION (M) SDN BHD	29/07/2005	28/07/2011
9	BUREAU VERITAS CERTIFICATION (MALAYSIA) SDN BHD	04/08/2006	03/08/2015
10	BM TRADA (MALAYSIA) SDN BHD	31/01/2007	30/01/2013
11	NQA CERTIFICATION SERVICES (M) SDN BHD	08/12/2009	07/12/2012
12	CARE CERTIFICATION (M) SDN BHD	02/03/2010	01/03/2013
13	AGM CERTIFICATION SDN BHD	06/12/2010	05/12/2013
14	KGS CERTIFICATION SDN BHD	18/04/2011	17/04/2014

**NOTE:**

**With effectives from June 15, 2011, certification bodies GLOBALGROUP ASIA PACIFIC SDN BHD withdrew voluntarily for the Quality Management System accreditation program.** Thus from the date of withdrawal of the accreditation certificate, any certification activities carried out by the certification body will not be recognized by the Department of Standards Malaysia and international bodies involved. Certification bodies and companies that certificates are not eligible for tax exemption under the provisions of paragraph 34 (6) (ma) Income Tax Act 1967.

(C) Certification Bodies Accredited Under Environmental Management System Program (EMS)

No	Certification Body	Date of accreditation	Accreditation valid until
1	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	05/07/2002	04/07/2014

2	SIRIM QAS INTERNATIONAL SDN BHD	17/12/2002	16/12/2014
3	SGS (MALAYSIA) SDN BHD	12/07/2004	11/07/2013
4	INDEPENDENT EUROPEAN CERTIFICATION (M) SDN BHD	08/12/2004	07/12/2013
5	CI INTERNATIONAL CERTIFICATION SDN BHD	02/05/2006	04/06/2018
6	AJA EQS CERTIFICATION (M) SDN BHD	02/05/2006	01/05/2015
7	LLYOD'S REGISTER OF SHIPPING (M) BHD	18/05/2006	17/05/2015
8	BEREAU VERITAS CERTIFICATION (MALAYSIA) SDN BHD	04/12/2008	03/12/2014

(D) Certification Bodies Accredited Under Product Certification System Program (PC)

No	Certification Body	Date of accreditation	Accreditation valid until
1	SIRIM QAS INTERNATIONAL SDN BHD	05/10/2004	04/10/2013
2	LEMBAGA GETAH MALAYSIA	29/09/2006	28/09/2012
3	IKRAM QA SERVICES SDN BHD	03/02/2009	02/02/2015
4	SGS (MALAYSIA) SDN BHD	16/12/2009	15/12/2012
5	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	10/08/2010	09/08/2013
6	MALAYSIAN TIMBER INDUSTRY BOARD	03/04/2012	02/04/2015

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

No	Certification Body	Date of accreditation	Accreditation valid until
1	SIRIM QAS INTERNATIONAL SDN BHD	06/12/2005	05/12/2014
2	SGS (MALAYSIA) SDN BHD	18/07/2007	17/07/2013
3	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	20/10/2008	19/10/2014
4	NIOSH CERTIFICATION SDN BHD	29/03/2011	28/03/2014
5	AJA EQS CERTIFICATION (M) SDN BHD	01/11/2011	31/10/2014
6	INDEPENDENT EUROPEAN	07/12/2011	06/12/2014
7	BUREAU VERITAS CERTIFICATION	14/12/2011	13/12/2014
8	CI INTERNATIONAL CERTIFICATION SDN BHD	25/06/2015	24/06/2018

(F) Certification Bodies Accredited Under Hazard Analysis And Critical Control Point Certification System Program (HACCP)

No	Certification Body	Date of accreditation	Accreditation valid until
1	SGS (MALAYSIA) SDN BHD	31/07/2007	30/07/2013
2	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	11/02/2008	10/02/2014
3	SIRIM QAS INTERNATIONAL SDN BHD	05/05/2008	04/05/2014

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

No	Certification Body	Date of accreditation	Accreditation valid until
1	SIRIM QAS INTERNATIONAL SDN BHD	23/12/2008	22/12/2014
2	MOODY INTERNATIONAL CERTIFICATION (MALAYSIA) SDN BHD	18/11/2009	17/11/2012
3	SGS (MALAYSIA) SDN BHD	30/07/2010	29/07/2013
4	BUREAU VERITAS CERTIFICATION (MALAYSIA) SDN BHD	06/12/2010	03/12/2013
5	AJA EQS CERTIFICATION (M) SDN BHD	19/03/2012	18/03/2015

(H) Certification Body Accredited Under Forest Management System Program (FMC)

No	Certification Body	Date of accreditation	Accreditation valid until
1	SGS (MALAYSIA) SDN BHD	08/12/2009	07/12/2012
2	SIRIM QAS INTERNATIONAL SDN BHD	10/12/2009	09/12/2012

(I) Certification Body Accredited Under Information Security Management System Program (ISMS)

No	Certification Body	Date of accreditation	Accreditation valid until
1	SIRIM QAS INTERNATIONAL SDN BHD	17/02/2011	16/02/2014

(J) Certification Body Accredited Under Certification Of Persons System Program (PERSONNEL)

Bil	Nama Badan Pensijilan	Tarikh mendapat akreditasi	Sijil akreditasi sah sehingga
1	IPEC CERTIFICATION BUREAU (GOVERNED BY SINO SANTARA SDN BHD)	22/02/2012	21/02/2015
2	JABATAN PEMBANGUNAN KEMAHIRAN PUSAT PENTADBIRAN KERAJAAN PERSEKUTUAN, PUTRAJAYA	03/10/2012	02/10/2015

4. The expenditure incurred in obtaining certification for recognized quality systems and standards and *halal* certification from these certification bodies and agencies shall be deemed to be incurred by that company in the basis period for the year of assessment in which the certificate is issued.

Updated:  
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*Sources of information from the Department of Standards Malaysia*