

PEMBANGUNAN SUMBER MANUSIA BERHAD (EXEMPTION OF LEVY) (NO.2) ORDER 2021

PU (A) 251
31 May 2021

IN exercise of the powers conferred by section 19 of the Pembanguan Sumber Manusia Berhad Act 2001 [Act 612], the Minister makes the following order:

CITATION AND COMMENCEMENT

- 1(1)** This order may be cited as the **Pembanguan Sumber Manusia Berhad (Exemption of Levy) (No.2) Order 2021**.
- 1(2)** This Order has effect for the period from 1 June 2021 to 31 December 2021.

EXEMPTION OF LEVY

- 2(1)** Subject to subparagraph (2), the Minister exempts any employer to whom this Act applies for industries specified in column (1) of the Schedule for sectors or activities specified in column (2) from paying any levy as specified under sections 14 and 15 of the Act in respect of each of his employee.
- 2(2)** The exemption referred to in subparagraph (1) applies to an employer who registers with the Corporation from 1 March 2021 to 30 June 2021.

SCHEDULE

(1) Industry	(2) Sector or activity
Agriculture and farming	All
Livestock and fisheries	All
Forestry and logging	All
Construction	Residential buildings Non-residential buildings Assembly and erection of prefabricated buildings on the construction site Construction of motorways, streets, roads, pedestrian ways and other vehicular Road pavement work Construction of bridges including for elevated highways Construction of tunnels Construction of railways and subways Construction of airports runways Construction of roads Long-distance pipelines, communication and power lines Urban pipelines, urban communication and power lines, ancillary urban works Construction of water source and watercourse Reservoirs Construction of irrigation systems (canals) Construction of sewerage systems (including repair) and sewage disposal plants Construction of power plants Construction of utility project Construction of refineries

Construction of waterways, harbour and river works, marinas and water key

Construction of dams and dykes

Dredging of waterways

Outdoor sports facilities

Land subdivision together with land improvement

Demolition or wrecking of buildings and other structures

Clearing of building sites

Earth moving

Core sampling, drilling and boring of land for construction, geophysical, geological or similar purposes

Site preparation for mining

Drainage for agricultural or forestry land

Land reclamation works

Installation of plumbing system and sanitary equipment

Installation of fire and field sprinkler systems

Installation of steam piping

Installation of door frames, windows, door and window wood frames or other materials, fitted kitchens, staircases, fittings and furnitures

Laying, tiling, hanging or installing building fittings or other construction projects of various types of materials

Interior and exterior painting of buildings

Painting of civil engineering structures

Installation of glass and mirror

Completion of interior building
Cleaning of new buildings after construction

Construction of foundations including pile driving

Erection of non-self-manufactured steel elements

Erecting and dismantling scaffold and work platform

Bricklaying and stone setting

Construction of outdoor swimming pools

Steam cleaning, sand blasting and similar activities for building exteriors

Renting of construction machinery and equipment with operator

Trading, business and wholesale

Mini markets

Convenience stores

Newspaper agent and miscellaneous goods stores

Other retail sale in non-specialized stores

Retail sale of food in specialized stores

Retail sale of beverages in specialized stores

Retail sale of tobacco products in specialized stores

Retail sale of automotive fuel in specialized stores

Retail sale of computers, peripheral device, software and telecommunications equipment in specialized stores

Retail sale of audio and video equipment in specialized stores

Retail sale of textiles in specialized stores

Retail sale of construction materials, hardware, paints and glass in specialized stores

Retail sale of carpets, rugs, wall and floor coverings in specialized stores

Retail sale of electrical appliances, furniture, lighting equipment and other household articles in specialized stores

Retail sale of books, newspapers and stationaries in specialized stores

Retail sale of musical records, audio tapes, compact discs, cassettes, video tapes, video compact disc (VCD) and digital video disc (DVD), blank tapes and discs

Retail sale of sports equipment in specialized stores

Retail sale of games and toys made of various materials

Retail sale of clothing, footwear and leather articles in specialized stores

Retail sale of pharmaceutical and medical goods, cosmetic and toiletries in specialized stores

Retail sale of photographic and precision equipment

Retail sale of watches and clocks

Retail sale of jewellery

Retail sale of flowers, plants, seeds and fertilizers

Retail sale of souvenirs, craftwork and religious articles

Retail sale of household fuel oil, cooking gas, coal and fuelwood

Retail sale of spectacles and other optical goods

Retail sale of aquarium fishes, pet and pet food

Retail sale of other new goods in specialized stores

Retail sale of second-hand goods

Retail sale of food, beverages and tobacco products in stalls or markets

Retail sale of textiles, clothing and footwear in stalls or markets

Retail sale of other goods in stalls or markets
Retail sale of any kind of product via mail order house

Online retail sale of any kind of product

	Direct sale via television, radio and telephone
	Online auctions
	Retail sale of any kind of product through vending machines
	Wholesale trade other than motor vehicles and motorcycles
Real estate	All
Cultural, arts and entertainment	All
Fashion and clothing	All
Cosmetic	All
Recreation	All
Service	Transport via pipeline
	Towing and road side assistance
	Operation of parking facilities for motor vehicles
	Operation services of highway, bridge and tunnel
	Handling of other cargoes
	Publishing of books, brochures and other publications
	Publishing of mailing lists, telephone book and other directories
	Publishing of newspapers, journals, magazines and periodical publishing in print or electronic form
	Publishing of catalogues, photos, engraving and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material and other printed materials
	Business application and other applications
	Computer games for all platforms
	Operating system
Automotive	Dismantling of automobile equipment, computer, television and other equipment for restoration of the equipment

Banking and finance	All
Insurance and takaful	All
Investment	All
Professional	<p>Legal</p> <p>Accounting, bookkeeping and auditing tax consultancy</p> <p>Head offices</p> <p>Business management consultancy services</p> <p>Human resource consultancy services</p> <p>Consultancy services in public relation and communications</p> <p>Other management consultancy</p> <p>Architectural services</p> <p>Land surveyor services</p> <p>Interior decoration</p> <p>Graphic designer services</p> <p>Fashion designer services</p> <p>Specialized design</p> <p>Photography</p> <p>Translation and interpretation</p> <p>Business brokerage</p> <p>Consultants other than architecture, engineering and management consultants</p> <p>Other professionals, sciences and technicals</p>
Science and technology	<p>Technical testing and analysis</p> <p>Research and development on social sciences</p> <p>Research and development on humanities</p> <p>Research and development of other social sciences and humanities</p>
Administration and support service	<p>Renting and operational leasing of passenger cars without driver</p>

Renting and operational leasing of trucks, utility trailers and recreational vehicles

Renting and leasing of pleasure boats, canoes and sailboats

Renting and leasing of bicycles

Renting and leasing of beach chairs and umbrellas

Renting and leasing of other sports equipment

Renting of video tapes, records, compact disc (CD) and digital video disc (DVD)

Renting and leasing of textiles, clothing and footwear

Renting and leasing of furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares

Renting and leasing of jewellery, musical instruments, scenery and costumes

Renting and leasing of books, journals and magazines

Renting and leasing of machinery and equipment used by an amateur or as a hobby

Renting of plants and flowers

Renting and leasing of electronic equipment for household use

Renting and leasing of other personal and household goods

Renting and leasing of operation of land transport equipment (other than motor vehicles) without drivers

Renting and leasing of operation of other

Renting and leasing of operation of water transport equipment without operator

Renting and leasing of operation of air transport equipment without operator

Renting and leasing of operation of agricultural and forestry machinery and equipment without operator

Renting and leasing of operation of construction and civil-engineering machinery and equipment without operator

Renting and leasing of operation of office machinery and equipment without operator

Renting and leasing of machine for other machineries, equipment and tangible goods

Agency of employment placement

Agency of temporary employment

Provision of human resources for client businesses

Reservation service and related activities

Combined activities for office administrative services

Document preparation, editing and/or proofreading

Typing, word processing or desktop publishing

Secretarial support services

Transcription of documents and other secretarial services

Provision of mailbox rental and other postal and mailing services

Photocopy, duplicate and blueprint

Photocopy, document preparation and other support activities of specialized office

Call centres

Collection agencies and credit bureaus

Packaging on a contract or on fee whether involving an automated process or not

Other business support service

Education

Primary education

Secondary education

Secondary education of technical and vocational below the level of higher education

	Sports teaching	
	Martial arts teaching	
	Other sports and recreation education	
	Music and dancing school	
	Other cultural education	
	Tuition centre	
	Religious teaching	
	Educational support services for provision of non-teaching services	
Social welfare	Residential care	
	Welfare homes services	
	Counselling services	
	Social work without lodging	
Administration of organization membership	Business and employers membership organizations	
	Professional membership organizations	
	Trade unions	
	Religious organizations	
	Political organizations	
	Other membership organizations	
Household goods and services		All
Sports		All
Personal services		All