

MALAYSIAN COMMUNICATIONS AND MULTIMEDIA COMMISSION**(LICENCE FEE REBATES APPLICATION TEMPLATE)**Note:

1. Only an Individual licence holder (i.e. NFP, NSP and CASP) that is required to pay the maximum yearly licence fees (i.e. 0.5% of Gross Annual Turnover) is eligible to apply for rebate.
2. The applicant is advised to read and adhere to the Information Paper on "Revised Information Paper – Eligible Deductions for Individual Licence Fee Rebates" published on MCMC's website before submitting any applications to MCMC.
3. The applicant may submit any other information not specified below which may be considered helpful to this application.
4. The applicant to provide certified true copies of the accounts and invoices/receipts of expenses submitted. The certification must be by the CEO or any person authorized on his behalf.
5. The submissions are to be made in two (2) sets [One (1) original copy and one (1) duplicate copy]. To also have softcopies of the appendices in one compact disc (CD)
6. MCMC reserves all rights not to accept applications which are incomplete.
7. MCMC reserves the right to request clarification or any further information from the applicant regarding its application.

ELIGIBILITY CRITERIA FOR LICENCE FEE REBATES

Please indicate (✓) where applicable

1. The applicant must be a licensee
2. The expenditure must be incurred by the licensee

ELIGIBILITY INDUSTRY DEVELOPMENT ITEMS**RESEARCH & DEVELOPMENT (R&D)****Eligibility**

- a. R&D should be conducted in Malaysia
- b. R&D activities confined to the communications and multimedia sector

Allowable cost

Total cost of the eligible R&D

Application Procedure

- a. To complete Appendix A of the rebates guideline.

Appendix A• **R&D Project List**

No.	Title	Duration	Date of completion	Cost (RM)	In-house / Outsourced
Total					

- Report
 - Executive Summary** (for each R&D project)
 1. Title of the project
 2. Brief description of the project
 3. Project objective
 4. Deliverables
 5. Officer-in-charge
 6. Results
 7. Direct benefits to the company
 8. Impact to the communications and multimedia industry
 9. Evidence that the R&D project has resulted in the production of new or substantially improved technology, material, devices, products, processes, systems or services.

The write-up shall not exceed 3 pages.
- b. **Declaration** – must be signed by the CEO or any person authorized on his behalf.

SKILLS & TRAINING

Eligibility

- a. Training programmes must be direct benefit to their business operations or related to the business needs of the SMIs to which they have investments in.
- b. Training programmes must be structured and include specific training objectives, a programme of training activities or lessons plans, specified duration training, guided instruction by qualified instructors or trainers and test(s) to assess attainment of training objectives.

Allowable cost

- a. For on-site, in-house, external or overseas training, cost for qualifying programmes include:
 - Course fees for approved training programmes or other programmes by other training providers.
 - Remuneration of employers' trainers or instructors, pro-rated to the duration of approved in-house training programmes.
 - Fees paid to external or foreign trainers or instructors for the duration of the training programmes.
 - Consumable training materials.
 - Cost of travel including associated accommodation and subsistence (in accordance with licensee's company policy and to be verified by the Head of Human Resource) for overseas training.
 - The cost of training will apply to employees of the licensee only.
- b. Expenses for training equipment and the setting up of training room(s).
- c. In the case of already set-up training facilities, only the incremental cost expensed in the financial year for maintenance and upgrading is considered allowable cost.

Application procedure

- a. To complete Appendix B of the rebates guideline.

APPENDIX B

(where applicable)

- **Domestic/Local Training**

No.	Title	Type*	Institution / Organizer	Location	Period	No. of Attendees	Total cost (RM)
Total							

*Type: In-house/external/computer based

Report

Brief synopsis of each course (not more than one page each)

- **Overseas Training** (course/seminar/workshop)

No.	Title	Institution / Organizer	Location	Period	No. of Attendees	Total cost (RM)
Total						

Report

Brief synopsis of each course (not more than one page each)

- **Remuneration of employers' trainers or instructors**

No.	Name	Date of Training	Description	Account reference	Amount (RM)
Total					

- **Purchase of Training Equipment/Setting Up Training Rooms(s)**

No.	Date of purchase	Quantity	Description of Material	Name of the supplier	Invoice No.	Value (RM)
Total						

- **Infrastructure Upgrading & Maintenance**

Applies to a licensee which already set-up training facilities, only the 'incremental cost' expended in the financial year for maintenance and upgrading is considered allowable cost

No.	Invoice No.	Date	Work Description	Name of the Company	Amount (RM)
Total					

b. **Declaration** – must be signed by the CEO or any person authorized on his behalf.

MINORITY INVESTMENT IN SMI

Definition of SMI

(Ministry of International Trade Industry (MITI), effective 1st January 2014)*:

CATEGORY	SMALL INDUSTRY	MEDIUM INDUSTRY
Manufacturing	Sales turnover from RM300,000 to less than RM15mil OR ; employees from 5 to less than 75	Sales turnover from RM15mil to not exceeding RM50mil OR ; employees from 75 to not exceeding 200
Services and Other Sectors	Sales turnover from RM300,000 to less than RM3mil OR ; employees from 5 to less than 30	Sales turnover from RM3mil to not exceeding RM20mil OR ; employees from 30 to not exceeding 75

*Source: <http://www.smecorp.gov.my/vn2/node/533>

Eligibility

A 10% to 50% investment in SMI (should not be more than 50% of the share capital of the SMI)

Allowable Cost

The investment cost allowable includes:

- The initial investment paid to the shareholder equity (one-off)
- Any incremental investment to increase the shareholder's equity

Application Procedure

- To complete **Appendix C** of the rebates guideline.

APPENDIX C

- SMI Listing

No.	SMI Company	Type of business	Paid-up Capital (RM)	Licensee's Investment in SMI (RM)	% of licensee's stake in company
Total					

- Declaration** – must be signed by the CEO or any person authorized on his behalf.

MALAYSIAN VALUE ADDED PROCUREMENT FROM MALAYSIAN SMI

Definition of Value Added

The products or services procured from local SMIs which contain elements of enhancement which would contribute towards the creation of high technology and specialised companies. This would be high precision products or services which require a high level of expertise (refer to attachment 2 for list of values added products and services).

Eligible Deductions

The supply price of the products and services less the amount spent on imported products and services (including all components, embedded software and design, manufacturing, assembly and supply services). The company must also procure 40% or more of Malaysian value added products and services from Malaysian SMI.

Application Procedure

- a. To complete **Appendix D** of the rebates guideline.

APPENDIX D

Procurement Date.	Invoice No.	Amount (RM)	SMI Company	No. of employee (SMI company)	Annual turnover (SMI company)	MITI certificate attached (Yes/No)
Total						

Applicants should provide a short write up indicating clearly how each product or service procured fall within the definition of Malaysian value added as outlined in the Revised Information Paper.

- b. **Declaration** – must be signed by the CEO or any person authorized on his behalf.

LOCAL CONTENT AND PRODUCTION

Eligibility

- Programme must be a first release programme
- Programme must fulfil the local content requirement

Allowable Cost

Total purchase price or production cost of the qualifying programmes

Application Procedure

- a. To complete **Appendix E** of the rebates guideline.

APPENDIX E

Eligible criteria for deductions	Tick (✓) where applicable	Remarks
a. First Release Programmes (referring to local programmes only)		
i. A programme (except a feature film or telemovie) is a first release programme when it is first broadcast in Malaysia; if it has been acquired by the licensee, or its programme supplier, within 2 years of the completion of production of the programme.		
ii. A programme that is a feature film or telemovie is a first release programme when it is first broadcast by a licensee in Malaysia (whether or not the program has already been broadcast in Malaysia by a subscription television broadcasting		
b. Local Content		
i. Programme material		
A programme which has a predominantly Malaysian orientation, reflecting Malaysian identity and culture or is about Malaysians		
ii. Creative control by Malaysians		
A programme is produced under the creative control of Malaysians if:		

ATTACHMENT 1

Declaration

I/We hereby verify that the information given above is true and complete.

The Company shall keep all the relevant documents and allow MCMC or its appointed agents to carry out an audit on the particular request.

The Company also hereby consents to any disclosure by the MCMC of this report or any information on the company to firms or consultants acting in professional capacity for or on behalf of the MCMC.

Authorised Signature:

Name:

Designation:

Date:

Company's stamp