



26 Februari 2021
26 February 2021
P.U. (A) 85

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH PEMBANGUNAN SUMBER MANUSIA BERHAD (PENGECUALIAN LEVI) 2021

PEMBANGUNAN SUMBER MANUSIA BERHAD (EXEMPTION OF LEVY) ORDER 2021

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA PEMBANGUNAN SUMBER MANUSIA BERHAD 2001

PERINTAH PEMBANGUNAN SUMBER MANUSIA BERHAD (PENGECUALIAN LEVI) 2021

PADA menjalankan kuasa yang diberikan oleh seksyen 19 Akta Pembangunan Sumber Manusia Berhad 2001 [*Akta 612*], Menteri membuat perintah berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Pembangunan Sumber Manusia Berhad (Pengecualian Levi) 2021**.

(2) Perintah ini berkuat kuasa bagi tempoh mulai 1 Mac 2021 hingga 31 Mei 2021.

Pengecualian levi

2. Menteri mengecualikan mana-mana majikan yang Akta ini terpakai baginya dan yang berdaftar dengan Perbadanan bagi industri yang dinyatakan dalam ruang (1) Jadual untuk sektor atau aktiviti yang dinyatakan dalam ruang (2) daripada membayar apa-apa levi yang dinyatakan di bawah seksyen 14 dan 15 Akta berkenaan dengan setiap pekerjaanya.

PEMBANGUNAN SUMBER MANUSIA BERHAD ACT 2001

PEMBANGUNAN SUMBER MANUSIA BERHAD (EXEMPTION OF LEVY) ORDER 2021

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

Citation and commencement

1. (1) This order may be cited as the **Pembangunan Sumber Manusia Berhad (Exemption of Levy) Order 2021**.

(2) This Order has effect for the period from 1 March 2021 to 31 May 2021.

Exemption of levy

2. (1) Minister exempts any employer to whom this Act applies and registers with the Corporation for industry specified in column (1) of the Schedule for sector or activity 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.

JADUAL/SCHEDULE

(1)	(2)
Industri/ <i>Industry</i>	Sektor atau aktiviti/ <i>Sector or activity</i>
Pertanian dan perladangan/ <i>Agriculture and farming</i>	Semua/ <i>All</i>
Penternakan dan perikanan/ <i>Livestock and fisheries</i>	Semua/ <i>All</i>
Perhutanan/ <i>Forestry</i>	Semua/ <i>All</i>
Pembinaan/ <i>Construction</i>	Bangunan kediaman/ <i>Residential buildings</i> Bangunan bukan kediaman/ <i>Non-residential buildings</i> Pemasangan dan pendirian bangunan pasang siap di tapak pembinaan/ <i>Assembly and erection of prefabricated buildings on the construction site</i> Pembinaan laluan kenderaan bermotor, lorong, jalan, laluan pejalan kaki dan laluan kenderaan lain/ <i>Construction of motorways, streets, roads, pedestrian ways and other vehicular</i> Kerja penurapan jalan/ <i>Road pavement work</i> Pembinaan jambatan termasuk untuk lebuh raya bertingkat/ <i>Construction of bridges including for elevated highways</i>

Pembinaan terowong/*Construction of tunnels*

Pembinaan landasan kereta api dan laluan kereta api bawah tanah/*Construction of railways and subways*

Pembinaan landasan lapangan terbang/*Construction of airports runways*

Pembinaan jalan raya dan landasan kereta api/*Construction of roads and railways*

Saluran paip jarak jauh, talian komunikasi dan kuasa/*Long-distance pipelines, communication and power lines*

Saluran paip dalam bandar, talian komunikasi dan kuasa dalam bandar, kerja-kerja berkaitan dalam bandar/*Urban pipelines, urban communication and power lines, ancillary urban works*

Pembinaan punca air dan saluran air/*Construction of water source and watercourse*

Takungan/*Reservoirs*

Pembinaan sistem pengairan (terusan)/*Construction of irrigation systems (canals)*

Pembinaan sistem pembetungan (termasuk pembaikan) dan loji pelupusan sisa kumbahan/*Construction of sewerage systems (including repair) and sewage disposal plants*

Pembinaan jana kuasa/*Construction of power plants*

Pembinaan projek utiliti/*Construction of utility project*

Pembinaan loji penapisan /*Construction of refineries*

Pembinaan laluan air, kerja pelabuhan dan sungai, marina, kunci air/*Construction of waterways, harbour and river works, marinas, water key*

Pembinaan empangan dan daik/*Construction of dams and dykes*

Penggalian laluan air/*Dredging of waterways*

Kemudahan sukan luar/*Outdoor sports facilities*

Pembahagian tanah bersama dengan penambahbaikan tanah/*Land subdivision together with land improvement*

Perobohan atau peranapan bangunan dan struktur lain/*Demolition or wrecking of buildings and other structures*

Pembersihan tapak bangunan/*Clearing of building sites*

Pengalihan tanah/*Earth moving*

Pengujian tanah, pengerudian dan penggalian tanah untuk tujuan pembinaan, geofizikal, geologikal atau tujuan seumpamanya/*Core sampling, drilling and boring of land for construction, geophysical, geological or similar purposes*

Penyediaan tapak bagi perlombongan/*Site preparation for mining*

Perparitan bagi tanah pertanian atau perhutanan/*Drainage for agricultural or forestry land*

Kerja penebusgunaan tanah/*Land reclamation work*

Pemasangan sistem paip dan peralatan sanitasi/*Installation of plumbing system and sanitary equipment*

Pemasangan sistem perenjis air untuk kebakaran dan padang/*Installation of fire and field sprinkler systems*

Pemasangan paip untuk wap/*Installation of steam piping*

Pemasangan rangka pintu, tingkap, rangka pintu dan tingkap daripada kayu atau bahan lain, dapur pasang siap, tangga, kelengkapan dan perabot/*Installation of door frames, windows, door and window wood frames or other materials, fitted kitchens, staircases, fittings and furnitures*

Melapis, memasang jubin, menggantung atau memasang kelengkapan bangunan atau projek pembinaan lain daripada pelbagai bahan/*Laying, tiling, hanging or installing building fittings or other construction projects of various types of materials*

Mengecat dalam dan luar bangunan/*Interior and exterior painting of buildings*

Mengecat struktur kejuruteraan awam/*Painting of civil engineering structures*

Pemasangan kaca dan cermin/*Installation of glass and mirror*

Penyiapan dalaman bangunan/*Completion of interior building*

Pembersihan bangunan baru selepas pembinaan/*Cleaning of new buildings after construction*

Pembinaan tapak termasuk memantak cerucuk/*Construction of foundations including pile driving*

Pembinaan elemen keluli yang bukan dibuat sendiri/*Erection of non-self-manufactured steel elements*

Memasang dan membuka semula perancah dan platform kerja/*Erecting and dismantling scaffold and work platform*

Kerja mengikat dan menyusun bata/*Bricklaying and stone setting*

Pembinaan kolam renang luar bangunan/*Construction of outdoor swimming pools*

Pembersihan menggunakan stim, pancutan air deras berpasir dan aktiviti seumpamanya untuk luar bangunan/*Steam cleaning, sand blasting and similar activities for building exteriors*

Penyewaan jentera dan peralatan pembinaan dengan pengendali/*Renting of construction machinery and equipment with operator*

Perdagangan dan
perniagaan/*Trading and
business*

Pasar mini/*Mini market*

Kedai serbaneka/*Convenience store*

Agen surat khabar dan kedai pelbagai
barangan/*Newspaper agent and miscellaneous goods
store*

Jualan runcit lain di stor bukan khusus/*Other retail
sale in non-specialized store*

Jualan runcit makanan di kedai khusus/*Retail of food
in specialized store*

Jualan runcit minuman di kedai khusus/*Retail sale of
beverages in specialized store*

Jualan runcit produk tembakau di kedai
khusus/*Retail sale of tobacco products in specialized
store*

Jualan runcit bahan api kenderaan di kedai
khusus/*Retail sale of automotive fuel in specialized
store*

Jualan runcit komputer, peralatan peranti komputer,
perisian dan peralatan telekomunikasi di kedai
khusus/*Retail sale of computers, peripheral device,
software and telecommunications equipment in
specialized store*

Jualan runcit peralatan audio dan video di kedai
khusus/*Retail sale of audio and video equipment in
specialized store*

Jualan runcit tekstil di kedai khusus/*Retail sale of
textiles in specialized store*

Jualan runcit bahan binaan, perkakasan, cat dan kaca
di kedai khusus/*Retail sale of construction materials,
hardware, paints and glass in specialized store*

Jualan runcit karpet, hamparan, alas lantai dan kertas
dinding di kedai khusus/*Retail sale of carpets, rugs,
wall and floor coverings in specialized store*

Jualan runcit peralatan elektrik, perabot, lampu dan
barangan lain isi rumah di kedai khusus/*Retail sale of
electrical appliances, furniture, lighting equipment
and other household articles in specialized store*

Jualan runcit buku, surat khabar dan alat tulis di kedai khusus/*Retail sale of books, newspapers and stationaries in specialized store*

Jualan runcit rekod muzik, pita audio, cakera padat, kaset, pita video, cakera padat video (VCD) dan cakera video digital (DVD), pita dan cakera kosong/*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*

Jualan runcit kelengkapan sukan di kedai khusus/*Retail sale of sports equipment in specialized store*

Jualan runcit permainan dan barangan mainan diperbuat daripada pelbagai bahan/*Retail sale of games and toys made of various materials*

Jualan runcit pakaian, kasut dan barangan kulit di kedai khusus/*Retail sale of clothing, footwear and leather articles in specialized store*

Jualan runcit barangan farmaseutikal dan perubatan, kosmetik dan kelengkapan dandanan diri di kedai khusus/*Retail sale of pharmaceutical and medical goods, cosmetic and toiletries in specialized store*

Jualan runcit peralatan fotografi dan kepersisan/*Retail sale of photographic and precision equipment*

Jualan runcit jam tangan dan jam dinding/*Retail sale of watches and clocks*

Jualan runcit barang kemas/*Retail sale of jewellery*

Jualan runcit bunga, tumbuhan, biji benih dan baja/*Retail sale of flowers, plants, seeds and fertilizers*

Jualan runcit cenderahati, kraf tangan dan barang keagamaan/*Retail sale of souvenirs, craftwork and religious articles*

Jualan runcit minyak tanah, gas memasak, batu arang dan kayu api/*Retail sale of household fuel oil, cooking gas, coal and fuelwood*

Jualan runcit cermin mata dan barangan optik lain/*Retail sale of spectacles and other optical goods*

Jualan runcit ikan akuarium, haiwan peliharaan dan makanannya/*Retail sale of aquarium fishes, pet and pet food*

Jualan runcit barangan baharu lain di kedai khusus/*Retail sale of other new goods in specialized store*

Jualan runcit barangan terpakai/*Retail sale of second-hand goods*

Jualan runcit makanan, minuman dan produk tembakau di gerai atau pasar/*Retail sale of food, beverages and tobacco products in stalls and markets*

Jualan runcit tekstil, pakaian dan kasut di gerai atau pasar/*Retail sale of textiles, clothing and footwear in stalls and markets*

Jualan runcit barangan lain di gerai dan pasar/*Retail sale of other goods in stalls and markets*

Jualan runcit apa-apa jenis produk melalui *mail order house*/*Retail sale of any kind of product via mail order house*

Jualan runcit dalam talian apa-apa jenis produk/*Online retail sale of any kind of product*

Jualan langsung melalui televisyen, radio dan telefon/*Direct sale via television, radio and telephone*

Lelongan atas talian/*Online auctions*

Jualan runcit apa-apa jenis produk melalui mesin penjualan/*Retail sale of any kind of product through vending machines*

Hartanah/*Real estate*

Semua/*All*

Kebudayaan, kesenian dan hiburan/*Cultural, arts and entertainment*

Semua/*All*

Fesyen dan pakaian/ <i>Fashion and clothing</i>	Semua/ <i>All</i>
Kosmetik/ <i>Cosmetic</i>	Semua/ <i>All</i>
Rekreasi/ <i>Recreation</i>	Semua/ <i>All</i>
Perkhidmatan/ <i>Services</i>	Pengangkutan melalui saluran paip/<i>Transport via pipeline</i> Perkhidmatan tunda dan bantuan tepi jalan/<i>Towing and road side assistance</i> Operasi kemudahan meletak kenderaan bagi kenderaan bermotor/<i>Operation of parking facilities for motor vehicles</i> Perkhidmatan operasi lebuh raya, jambatan dan terowong/<i>Operation services of highway, bridge and tunnel</i> Pengendalian kargo lain/<i>Handling of other cargoes</i> Penerbitan buku, brosur dan penerbitan lain/<i>Publishing of books, brochures and other publications</i> Penerbitan senarai mel, buku telefon dan direktori lain/<i>Publishing of mailing lists, telephone book and other directories</i> Penerbitan surat khabar, jurnal, majalah dan penerbitan berkala dalam bentuk cetakan atau elektronik/<i>Publishing of newspapers, journals, magazines and periodical publishing in print or electronic form</i> Penerbitan katalog, gambar, turisan dan poskad, kad ucapan, borang, poster, penerbitan semula kerja-kerja seni, bahan pengiklanan dan bahan bercetak lain/<i>Publishing of catalogues, photos, engraving and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material and other printed materials</i> Aplikasi perniagaan dan aplikasi lain/<i>Business application and other applications</i>

	Permainan komputer untuk semua platform/ <i>Computer games for all platforms</i>
	Sistem operasi/ <i>Operating system</i>
Automotif/ <i>Automotive</i>	Meleraikan peralatan automobil, komputer, televisyen dan peralatan lain untuk pemulihan peralatan/ <i>Dismantling of automobile equipment, computer, television and other equipment for restoration of the equipment</i>
Perbankan dan kewangan/ <i>Banking and finance</i>	Semua/ <i>All</i>
Insurans dan takaful/ <i>Insurance and takaful</i>	Semua/ <i>All</i>
Pelaburan/ <i>Investment</i>	Semua/ <i>All</i>
Profesional/ <i>Professional</i>	Guaman/ <i>Legal</i>
	Perakaunan, simpan kira dan audit perundingan percukaian/ <i>Accounting, bookkeeping and auditing tax consultancy</i>
	Ibu pejabat/ <i>Head offices</i>
	Perkhidmatan perundingan pengurusan perniagaan/ <i>Business management consultancy services</i>
	Perkhidmatan perundingan sumber manusia/ <i>Human resource consultancy services</i>
	Perkhidmatan perundingan perhubungan awam dan komunikasi/ <i>Consultancy services in public relation and communications</i>
	Perundingan pengurusan lain/ <i>Other management consultancy</i>
	Perkhidmatan arkitek/ <i>Architectural services</i>
	Perkhidmatan juruukur tanah/ <i>Land surveyor services</i>
	Hiasan dalaman/ <i>Interior decoration</i>

	Perkhidmatan pereka grafik/ <i>Graphic designer services</i>
	Perkhidmatan pereka fesyen/ <i>Fashion designer services</i>
	Reka bentuk khusus/ <i>Specialized design</i>
	Fotografi/ <i>Photography</i>
	Penterjemahan dan pentafsiran/ <i>Translation and interpretation</i>
	Broker perniagaan/ <i>Business brokerage</i>
	Perunding selain daripada perunding arkitek, kejuruteraan dan pengurusan/ <i>Consultants other than architecture, engineering and management consultants</i>
	Profesional, sains dan teknikal lain/ <i>Other professionals, sciences and technicals</i>
Sains dan teknologi/ <i>Science and technology</i>	Ujian teknikal dan analisis/ <i>Technical testing and analysis</i>
	Penyelidikan dan pembangunan sains sosial/ <i>Research and development on social sciences</i>
	Penyelidikan dan pembangunan kemanusiaan/ <i>Research and development on humanities</i>
	Penyelidikan dan pembangunan sosial sains dan kemanusiaan lain/ <i>Research and development of other social sciences and humanities</i>
Perkhidmatan pentadbiran dan khidmat sokongan/ <i>Administration and support service</i>	Penyewaan dan pemajakan operasi kereta penumpang tanpa pemandu/ <i>Renting and operational leasing of passenger cars without driver</i>
	Penyewaan dan pemajakan operasi trak, treler pelbagai guna dan kenderaan rekreasi/ <i>Renting and operational leasing of trucks, utility trailers and recreational vehicles</i>
	Penyewaan dan pemajakan bot peranginan, kanu dan perahu layar/ <i>Renting and leasing of pleasure boats, canoes and sailboats</i>

Penyewaan dan pemajakan basikal/*Renting and leasing of bicycles*

Penyewaan dan pemajakan kerusi pantai dan payung/*Renting and leasing of beach chairs and umbrellas*

Penyewaan dan pemajakan kelengkapan sukan lain/*Renting and leasing of other sports equipment*

Penyewaan pita video, piring hitam, cakera padat (CD) dan cakera video digital (DVD)/*Renting of video tapes, records, compact disc (CD) dan digital video disc (DVD)*

Penyewaan dan pemajakan barangan tekstil, pakaian dan kasut/*Renting and leasing of textiles, clothing and footwear*

Penyewaan dan pemajakan barangan perabot, tembikar dan kaca, perkakas dapur, barangan elektrik dan peralatan rumah/*Renting and leasing of furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares*

Penyewaan dan pemajakan barang kemas, peralatan muzik, hiasan latar dan kostum/*Renting and leasing of jewellery, musical instruments, scenery and costumes*

Penyewaan dan pemajakan buku, jurnal dan majalah/*Renting and leasing of books, journals and magazines*

Penyewaan dan pemajakan mesin dan kelengkapan yang digunakan oleh amatur atau sebagai hobi/*Renting and leasing of machinery and equipment used by an amateur or as a hobby*

Penyewaan pokok dan bunga/*Renting of plants and flowers*

Penyewaan dan pemajakan kelengkapan elektronik untuk kegunaan isi rumah/*Renting and leasing of electronic equipment for household use*

Penyewaan dan pemajakan barangan persendirian dan isi rumah lain/*Renting and leasing of other personal and household goods*

Penyewaan dan pemajakan operasi kelengkapan pengangkutan darat (selain daripada kenderaan bermotor) tanpa pemandu/*Renting and leasing of operation of land transport equipment (other than motor vehicles) without drivers*

Penyewaan dan pemajakan operasi bagi jentera dan kelengkapan yang secara amnya digunakan sebagai barang modal oleh industri tanpa pengendali/*Renting and leasing of operation of other machineries and equipment that are generally used as capital goods by industry without operator*

Penyewaan dan pemajakan operasi kelengkapan pengangkutan air tanpa pengendali/*Renting and leasing of operation of water transport equipment without operator*

Penyewaan dan pemajakan operasi kelengkapan pengangkutan udara tanpa pengendali/*Renting and leasing of operation of air transport equipment without operator*

Penyewaan dan pemajakan operasi jentera dan kelengkapan pertanian dan perhutanan tanpa pengendali/*Renting and leasing of operation of agricultural and forestry machinery and equipment without operator*

Penyewaan dan pemajakan operasi jentera dan kelengkapan pembinaan dan kejuruteraan awam tanpa pengendali/*Renting and leasing of operation of construction and civil-engineering machinery and equipment without operator*

Penyewaan dan pemajakan operasi jentera dan kelengkapan pejabat tanpa pengendali/*Renting and leasing of operation of office machinery and equipment without operator*

Penyewaan dan pemajakan mesin bagi jentera, kelengkapan dan barang ketara lain/*Renting and leasing of machine for other machineries, equipment and tangible goods*

Agensi penempatan pekerjaan/*Agency of employment placement*

Agensi pekerjaan sementara/*Agency of temporary employment*

Penyediaan sumber manusia kepada perniagaan pelanggan/*Provision of human resources for client businesses*

Khidmat penempahan dan aktiviti berkaitan/*Reservation service and related activities*

Gabungan aktiviti perkhidmatan pengurusan pejabat/*Combined activities for office administrative services*

Penyediaan dokumen, penyuntingan dan/atau membaca pruf/*Document preparation, editing and/or proofreading*

Menaip, pemprosesan kata atau penerbitan atas meja/*Typing, word processing or desktop publishing*

Perkhidmatan sokongan kesetiausahaan/*Secretarial support services*

Transkripsi dokumen dan perkhidmatan kesetiausahaan lain/*Transcription of documents and other secretarial services*

Penyediaan penyewaan peti surat dan perkhidmatan pos dan mel lain/*Provision of mailbox rental and other postal and mailing services*

Fotokopi, pendua dan rangka tindakan/*Photocopy, duplicate and blueprint*

Fotokopi, penyediaan dokumen dan lain-lain aktiviti sokongan pejabat khusus/*Photocopy, document preparation and other support activities of specialized office*

Pusat panggilan/*Call centres*

Agensi kutipan dan biro kredit/*Collection agencies and credit bureaus*

Pembungkusan berdasarkan kontrak atau yuran sama ada melibatkan proses automatik atau tidak/*Packaging on a contract or on fee whether involving an automated process or not*

Perkhidmatan sokongan perniagaan lain/*Other business support services*

Pendidikan/ <i>Education</i>	Pendidikan rendah/ <i>Primary education</i>
	Pendidikan menengah/ <i>Secondary education</i>
	Pendidikan menengah teknik dan vokasional di bawah tahap pendidikan tinggi/ <i>Secondary education of technical and vocational below the level of higher education</i>
	Pengajaran sukan/ <i>Sports teaching</i>
	Pengajaran seni mempertahankan diri/ <i>Martial arts teaching</i>
	Pendidikan sukan dan rekreasi lain/ <i>Other sports and recreation education</i>
	Sekolah muzik dan tarian/ <i>Music and dancing school</i>
	Pendidikan kebudayaan lain/ <i>Other cultural education</i>
	Pusat tuisyen/ <i>Tuition centre</i>
	Pengajaran agama/ <i>Religious teaching</i>
Kebajikan masyarakat/ <i>Social welfare</i>	Perkhidmatan sokongan pendidikan untuk peruntukan kepada perkhidmatan bukan pengajaran/ <i>Educational support services for provision of non-teaching services</i>
	Rumah jagaan/ <i>Residential care</i>
	Perkhidmatan rumah kebajikan/ <i>Welfare homes services</i>
	Perkhidmatan kaunseling/ <i>Counselling services</i>
	Kerja sosial tanpa penginapan/ <i>Social work without lodging</i>
Pengurusan keahlian organisasi/ <i>Administration of organisation membership</i>	Organisasi keahlian perniagaan dan majikan/ <i>Business and employers membership organizations</i>
	Organisasi keahlian profesional/ <i>Professional membership organizations</i>
	Kesatuan buruh/ <i>Trade unions</i>

Organisasi keagamaan/*Religious organizations*

Organisasi politik/*Political organizations*

Organisasi keahlian lain/*Other membership organizations*

Pemborongan/*Wholesale*

Perdagangan borong selain kenderaan bermotor dan motosikal/*Wholesale trade other than motor vehicles and motorcycles*

Barangan dan perkhidmatan isi rumah/
Household goods and services

Semua/*All*

Sukan/*Sports*

Semua/*All*

Perkhidmatan Persendirian/*Personal Services*

Semua/*All*

Dibuat 26 Februari 2021

Made 26 February 2021

[KSM/PUU/(S)600-1/2/16/1 Jld. 3 (18); PN(PU2)616/V]

DATUK SERI M. SARAVANAN
*Menteri Sumber Manusia/
Minister of Human Resource*