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HUMAN RESOURCES DEVELOPMENT BERHAD
(LEVY EXEMPTION) (NO. 2) ORDER 2021

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

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HUMAN RESOURCES DEVELOPMENT BERHAD ACT 2001

PERINTAH PEMBANGUNAN SUMBER MANUSIA BERHAD
(LEVI EXEMPTION) (NO. 2) 2021

PADA run power yang given by section 19
Limited Human Resource Development Act 2001 [*Act 612*], The Minister made the following
order:

Name and commencement

1. (1) This order may be named **Resource Development Order
Manusia Berhad (Levy Exemption) (No. 2) 2021.**

(2) This order is effective for the period beginning June 1, 2021
to 31 December 2021.

Levy exemption

2. (1) Subject to subparagraph (2), the Minister exempts any
employers to whom this Act applies for the industry specified in column (1) of the
Schedule for the sector or activity specified in column (2) from paying any levy
specified under sections 14 and 15 of the Act in respect of each of its employees.

(2) The exceptions referred to in subparagraph (1) apply to employers
registered with the Corporation from 1 March 2021 to 30 June 2021.

HUMAN RESOURCE DEVELOPMENT BERHAD ACT 2001

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

IN exercise of the powers conferred by section 19 of the Human Resource Development Berhad Act 2001 [*Act 612*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Human Resource Development Berhad (Exemption of Levy) (No. 2) Order 2021**.

(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) 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/SCHEDULE

(1)	(2)
<u>Industry/Industry</u>	<u>Sector or activity/Sector or activity</u>
Agriculture and plantation/ <i>Agriculture and farming</i>	All/A//
Livestock and fisheries/ <i>Livestock and fisheries</i>	All/A//
Forestry and logging/ <i>Forestry and logging</i>	All/A//
Construction/ <i>Construction</i>	Residential buildings/ <i>Residential buildings</i>
	Building not residence/ <i>Non-residential buildings</i>
	Installation and erection of prefabricated buildings at construction sites/ <i>Assembly and erection of prefabricated buildings on the construction site</i>
	Construction of motor vehicle routes, lanes, roads, pedestrian walkways and other vehicle routes/ <i>Construction Of motorways, streets, roads, pedestrian ways and other vehicular</i>
	Road paving work/ <i>Road pavement work</i>
	Bridge construction including for multi -storey highways/ <i>Construction of bridges including for elevated highways</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Tunnel construction/ <i>Construction of tunnels</i>
	Construction of railways and subway lines/ <i>Construction of railways and subways</i>
	Construction runway field fly/ <i>Construction of airports runways</i>
	Road construction/ <i>Construction of roads</i>
	Long distance pipelines, communication and power lines/ <i>Long-distance pipelines, communication and power lines</i>
	Urban pipelines, urban communication and power lines, urban related works/ <i>Urban pipelines, urban communication and power lines, ancillary urban works</i>
	Construction of water sources and aqueducts/ <i>Construction of water source and watercourse</i>
	Reservoir/ <i>Reservoirs</i>
	Construction system irrigation (continued)/ <i>Construction of irrigation systems (canals)</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Construction system sewerage (including repairs) and plant sewage disposal/ <i>Construction of sewerage systems (including repair) and sewage disposal plants</i>
	Power generator construction/ <i>Construction of power plants</i>
	Construction of utility projects/ <i>Construction of utility project</i>
	Construction of refinery/ <i>Construction of refineries</i>
	Construction of waterways, port and river works, marinas and water locks/ <i>Construction of waterways, harbor and river works, marinas and water key</i>
	Construction of dams and dikes/ <i>Construction of dams and dykes</i>
	Waterway excavation/ <i>Dredging of waterways</i>
	Outdoor sports facilities/ <i>Outdoor sports facilities</i>
	Division land together by land improvement/ <i>Land subdivision together with land improvement</i>
	Demolition or demolition of buildings and other structures/ <i>Demolition or wrecking of buildings and other structures</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Building site cleaning/ <i>Clearing of building sites</i>
	Land transfer/ <i>Earth moving</i>
	Soil testing, drilling and excavation of soil for construction, geophysical, geological or similar purposes/ <i>Core sampling, drilling and boring of land for construction, geophysical, geological or similar purposes</i>
	Preparation site for mining/ <i>Site preparation for mining</i>
	Drainage for agricultural or forestry land/ <i>Drainage for agricultural or forestry land</i>
	Land reclamation work/ <i>Land reclamation works</i>
	Installation of plumbing and sanitary equipment/ <i>Installation of plumbing system and sanitary equipment</i>
	Installation of sprinkler systems for fires and fields/ <i>Installation of fire and field sprinkler systems</i>
	Piping for steam/ <i>Installation of steam piping</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	<p>Installation of door frames, windows, door and window frames of wood or other materials, prefabricated kitchens, stairs, fittings and furniture/ <i>Installation of door frames, windows, door and window wood frames or other materials, fitted kitchens, staircases, fittings and furnitures</i></p>
	<p>Laying, tiling, hanging or assembling building fittings or other construction projects from various types of materials/ <i>Laying, tiling, hanging or installing building fittings or other construction projects of various types of materials</i></p>
	<p>Painting in and <small>outside</small> building/ <i>Interior and exterior painting of buildings</i></p>
	<p>Painting structure engineering public/ <i>Painting of civil engineering structures</i></p>
	<p>Installation of glass and mirror/ <i>Installation of glass and mirror</i></p>
	<p>Setup inner building/ <i>Completion of interior building</i></p>
	<p>Cleaning of new building after construction/ <i>Cleaning of new buildings after construction</i></p>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Site construction including piling/ <i>Construction of foundations including pile driving</i>
	Construction of non -self -made steel elements/ <i>Erection of non-self-manufactured steel elements</i>
	Install and re -dismantle scaffolding and work platforms/ <i>Erecting and dismantling scaffold and work platform</i>
	Work binding and compose child/ <i>Bricklaying and stone setting</i>
	Construction pool swimming outside building/ <i>Construction of outdoor swimming pools</i>
	Cleaning using steam, heavy sand jets and similar activities for outdoor/ <i>Steam cleaning, sand blasting and similar activities for building exteriors</i>
	Rental of construction machinery and equipment with operator/ <i>Renting of construction machinery and equipment with operator</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
Trade, business and mini markets/ <i>Mini markets</i> wholesale/ <i>Trading, business</i> and wholesale	Convenience store/ <i>Convenience stores</i>
	Newspaper agents and miscellaneous shops/ <i>Newspaper agent and miscellaneous goods stores</i>
	Other retail sales in non -stores special/ <i>Other retail sale in non-specialized stores</i>
	Retail sale of food in stores special/ <i>Retail sale of food in specialized stores</i>
	Retail sale of beverages in stores special/ <i>Retail sale of beverages in specialized stores</i>
	Retail sale of tobacco products in specialized stores/ <i>Retail sale of tobacco products in specialized stores</i>
	Retail sale of vehicle fuel in specialty stores/ <i>Retail sale of automotive fuel in specialized</i> <i>stores</i>
	Sales retail computer, equipment device computers, software and telecommunication equipment in specialized stores/ <i>Retail sale of computers, peripheral</i> <i>device, software and telecommunications equipment in</i> <i>specialized stores</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Retail sale of audio and video equipment in specialty stores/ <i>Retail sale of audio and video equipment in specialized stores</i>
	Sales retail textiles at shop special/ <i>Retail sale of textiles in specialized stores</i>
	Retail sale of building materials, hardware, paints and glass in specialty stores/ <i>Retail sale of construction materials, hardware, paints and glass in specialized stores</i>
	Retail sale of carpets, spreads, floor coverings and wallpaper in specialty stores/ <i>Retail sale of carpets, rugs, wall and floor coverings in specialized stores</i>
	Retail sale of electrical appliances, furniture, lighting and other household items in specialized stores/ <i>Retail sale of electrical appliances, furniture, lighting equipment and other household articles in specialized stores</i>
	Retail sale of books, newspapers and stationery in specialized stores/ <i>Retail sale of books, newspapers and stationaries in specialized stores</i>
	Retail sale of music records, audio tapes, compact discs, cassettes, video tapes, video compact discs (VCDs) and digital video discs (DVDs), tapes and blank disk/ <i>Retail sale of musical records, audio</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	<i>tapes, compact discs, cassettes, video tapes, video compact disc (VCD) and digital video disc (DVD), blank tapes and discs</i>
	Retail sale of sports equipment in specialty stores/ <i>Retail sale of sports equipment in specialized stores</i>
	Retail sale of toys and toys made from various materials/ <i>Retail sale of games and toys made of various materials</i>
	Retail sale of clothing, footwear and leather goods in specialized stores/ <i>Retail sale of clothing, footwear and leather articles in specialized stores</i>
	Sales retail stuff pharmaceutical and medical, cosmetic and toiletries in specialty stores/ <i>Retail sale of pharmaceutical and medical goods, cosmetic and toiletries in specialized stores</i>
	Retail sale of photographic and precision equipment/ <i>Retail sale of photographic and precision equipment</i>
	Retail sale of watches and wall clocks/ <i>Retail sale of watches and clocks</i>
	Retail sale of jewelery/ <i>Retail sale of jewelery</i>

(1) Industry/ <i>Industry</i>	(2) Sector or activity/ <i>Sector or activity</i>
	Retail sale of flowers, plants, seeds and fertilizers/ <i>Retail sale of flowers, plants, seeds and fertilizers</i>
	Retail sale of souvenirs, handicrafts and religious items/ <i>Retail sale of souvenirs, craftwork and religious articles</i>
	Retail sale of kerosene, cooking gas, coal and firewood/ <i>Retail sale of household fuel oil, cooking gas, coal and fuelwood</i>
	Retail sale of spectacles and other optical goods/ <i>Retail sale of spectacles and other optical goods</i>
	Retail sale of aquarium fish, pets and their food/ <i>Retail sale of aquarium fishes, pet and pet food</i>
	Retail sale of other new items in specialty stores/ <i>Retail sale of other new goods in specialized stores</i>
	Retail sale of second -hand goods/ <i>Retail sale of second-hand goods</i>
	Retail sale of food, beverages and tobacco products at stalls or markets/ <i>Retail sale of food, beverages and tobacco products in stalls or markets</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Retail sale of textiles, clothing and footwear at stalls or markets/ <i>Retail sale of textiles, clothing and footwear in stalls or markets</i>
	Retail sale of other goods at stalls or markets/ <i>Retail sale of other goods in stalls or markets</i>
	Retail sales of any type of product through <i>mail order house/Retail sale of any kind of product via mail order house</i>
	Online retail sale of any type of product/ <i>Online retail sale of any kind of product</i>
	Direct sales via television, radio and telephone/ <i>Direct sale via television, radio and telephone</i>
	Online auctions/ <i>Online auctions</i>
	Retail sale of any type of product through vending machines/ <i>Retail sale of any kind of product through vending machines</i>
	Wholesale trade other than motor vehicles and motorcycles/ <i>Wholesale trade other than motor vehicles and motorcycles</i>
Property/ <i>Real estate</i>	All/ <i>All</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
Culture, art and entertainment/ <i>Cultural, arts and entertainment</i>	All/ <i>All</i>
Fashion and clothes/ <i>Fashion and clothing</i>	All/ <i>All</i>
Cosmetics/ <i>Cosmetic</i>	All/ <i>All</i>
Recreation/ <i>Recreation</i>	All/ <i>All</i>
Services/ <i>Service</i>	Transportation through channel pipe/ <i>Transport via pipeline</i>
	Towing services and roadside assistance/ <i>Towing and road side assistance</i>
	Operation of parking facilities for motor vehicles/ <i>Operation of parking facilities for motor vehicles</i>
	Highway, bridge and tunnel operation services/ <i>Operation services of highway, bridge and tunnel</i>
	Other cargo handling/ <i>Handling of other cargoes</i>
	Publication of books, brochures and other publications/ <i>Publishing of books, brochures and other publications</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	<p>Publishing mailing lists, phone books and other directories/<i>Publishing of mailing lists, telephone book and other directories</i></p>
	<p>Publication of newspapers, journals, magazines and periodicals in print or electronic form/ <i>Publishing of newspapers, journals, magazines and periodical publishing in print or electronic form</i></p>
	<p>Publication of catalogs, photographs, tourists and postcards, greeting cards, forms, posters, reproduction of works of art, advertising materials and other printed materials/<i>Publishing of catalogs, photos, engraving and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material and other printed materials</i></p>
	<p>Applications business and application other/ <i>Business application and other applications</i></p>
	<p>Computer games for all platforms/ <i>Computer games for all platforms</i></p>
	<p>Operational system/<i>Operating system</i></p>
Automotive/ <i>Automotive</i>	<p>Dissolve equipment car, computer, televisions and other equipment for recovery equipment/<i>Dismantling of automobile equipment,</i></p>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	<i>computer, television and other equipment for restoration of the equipment</i>
Banking and financial/ <i>Banking and finance</i>	All/All
Insurance and takaful/ <i>Insurance and takaful</i>	All/All
Investment/ <i>Investment</i>	All/All
Professional/ <i>Professional</i>	Lawyer/ <i>Legal</i>
	Accounting, bookkeeping and audit of tax consultancy/ <i>Accounting, bookkeeping and auditing tax consultancy</i>
	Office/ <i>Head offices</i>
	Services consultation management business/ <i>Business management consultancy services</i>
	Human resource consulting services/ <i>Human resource consultancy services</i>
	Public relations and communications consultancy services/ <i>Consultancy services in public relations and communications</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Other management consulting/ <i>Other management consultancy</i>
	Services a rkitok/ <i>Architectural services</i>
	Services surveyor land/ <i>Land surveyor services</i>
	Interior decoration/ <i>Interior decoration</i>
	Graphic designer services/ <i>Graphic designer services</i>
	Fashion designer services/ <i>Fashion designer services</i>
	Custom design/ <i>Specialized design</i>
	Photography/ <i>Photography</i>
	Translation and interpretation/ <i>Translation and interpretation</i>
	Business broker/ <i>Business brokerage</i>
	Consultants other than architectural, engineering and management consultants/ <i>Consultants other than architecture, engineering and management consultants</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Professional, science and technical other/ <i>Other professionals, sciences and technicals</i>
Science and technology/ <i>Science and technology</i>	Technical testing and analysis/ <i>Technical testing and analysis</i>
	Research and development science social/ <i>Research and development on social sciences</i>
	Humanitarian research and development/ <i>Research and development on humanities</i>
	Research and development of other social sciences and humanities/ <i>Research and development of other social sciences and humanities</i>
Administration and support service/ <i>Administration support service</i>	Rental services and leasing operation the car and passengers without driver/ <i>Renting and operational leasing of passenger cars without driver</i>
	Rental and leasing of operating trucks, multi-purpose trailers and recreational vehicles/ <i>Renting and operational leasing of trucks, utility trailers and recreational vehicles</i>
	Rental and leasing of resort boats, canoes and sailboats/ <i>Renting and leasing of pleasure boats, canoes and sailboats</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Bicycle rental and leasing/ <i>Renting and leasing of bicycles</i>
	Rental and leasing of beach chairs and umbrellas/ <i>Renting and leasing of beach chairs and umbrellas</i>
	Rental and leasing of other sports equipment/ <i>Renting and leasing of other sports equipment</i>
	Rental of video tapes, records, compact discs (CD) and digital video disc (DVD) <i>Renting of video tapes, records, compact disc (CD) and digital video disc (DVD)</i>
	Rental and leasing of textiles, clothing and footwear/ <i>Renting and leasing of textiles, clothing and footwear</i>
	Rental and leasing of furniture, pottery and glass, kitchen utensils, electrical goods and household appliances/ <i>Renting and leasing of furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares</i>
	Rental and leasing of jewellery, musical equipment, backdrop and costumes/ <i>Renting and leasing of jewellery, musical instruments, scenery and costumes</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Rental and leasing of books, journals and magazines/ <i>Renting and leasing of books, journals and magazines</i>
	Rental and leasing of machinery and equipment used by amateurs or as a hobby/ <i>Renting and leasing of machinery and equipment used by an amateur or as a hobby</i>
	Rental of trees and flowers/ <i>Renting of plants and flowers</i>
	Rental and leasing of electronic equipment for household use/ <i>Renting and leasing of electronic equipment for household use</i>
	Renting and leasing of personal and other household goods/ <i>Renting and leasing of other personal and household goods</i>
	Rental and leasing of unmanned land transport equipment (other than motor vehicles)/ <i>Renting and leasing of operation of land transport equipment (other than motor vehicles) without drivers</i>
	Leasing and leasing of operations for machinery and equipment generally used as capital goods by industries without operator/ <i>Renting and leasing of operation of other</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	<i>machineries and equipment that are generally used as capital goods by industry without operator</i>
	Rental and operating leasing of unmanned water transport equipment/ <i>Renting and leasing of operation of water transport equipment without operator</i>
	Rental and leasing of unmanned aerial transport equipment/ <i>Renting and leasing of operation of air transport equipment without operator</i>
	Rental and leasing of agricultural and forestry machinery and equipment operations without an operator/ <i>Renting and leasing of operation of agricultural and forestry machinery and equipment without operator</i>
	Rental and leasing of operating machinery and equipment of construction and civil engineering without an operator/ <i>Renting and leasing of operation of construction and civil-engineering machinery and equipment without operator</i>
	Rental and leasing of operating machinery and office equipment without an operator/ <i>Renting and leasing of operation of office machinery and equipment without operator</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Rental and leasing of machinery for machinery, equipment and other tangible goods/ <i>Renting and leasing of machine for other machineries, equipment and tangible goods</i>
	Agency placement job/ <i>Agency of employment placement</i>
	Temporary employment agency/ <i>Agency of temporary employment</i>
	Provision of human resources to customer businesses/ <i>Provision of human resources for client businesses</i>
	Booking services and related activities/ <i>Reservation service and related activities</i>
	Combined office management services activities/ <i>Combined activities for office administrative services</i>
	Document preparation, editing and/or proofreading/ <i>Document preparation, editing and/or proofreading</i>
	Typing, word processing or desktop publishing/ <i>Typing, word processing or desktop publishing</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Services support secretarial/ <i>Secretarial support services</i>
	Transcription documents and service other secretarial/ <i>Transcription of documents and other secretarial services</i>
	Preparation rental box letter and other postal and mail services/ <i>Provision of mailbox rental and other postal and mailing services</i>
	Photocopy, duplicate and skeleton action/ <i>Photocopy, duplicate and blueprint</i>
	Photocopying, document preparation and other specialized office support activities/ <i>Photocopy, document preparation and other support activities of specialized office</i>
	Call center/ <i>Call centers</i>
	Collection agencies and credit bureaus/ <i>Collection agencies and credit bureaus</i>
	Packaging based on contract or fee whether it involves an automated process or not/ <i>Packaging on a contract or on fee whether involving an automated process or not</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	Services support business other/ <i>Other business support service</i>
Education/ <i>Education</i>	Primary education/ <i>Primary education</i> Secondary education/ <i>Secondary education</i> Technical and vocational secondary education below the level of higher education/ <i>Secondary education of technical and vocational below the level of higher education</i> Sports teaching/ <i>Sports teaching</i> Teaching you defend self/ <i>Martial arts teaching</i> Sports and other recreational education/ <i>Other sports and recreation education</i> Music and dance school/ <i>Music and dancing school</i> Education culture other/ <i>Other cultural education</i> Tuition centre/ <i>Tuition center</i> Religious teaching/ <i>Religious teaching</i>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
	<p>Services support education for allocation to service not teaching/<i>Educational provision support services for non-teaching services</i></p>
Welfare <i>Social welfare</i>	<p>community/<i>Nursing homes/Residential care</i></p> <p>Welfare home services/<i>Welfare homes services</i></p> <p>Counseling services/<i>Counseling services</i></p> <p>Social work without accommodation/<i>Social work without lodging</i></p>
Management organization/ <i>Administration organization membership</i>	<p>membership Organization of business and employer membership/ <i>of Business and employers membership organizations</i></p> <p>Organization expertise professional/<i>Professional membership organizations</i></p> <p>Labor union/<i>Trade unions</i></p> <p>Religious organizations/<i>Religious organizations</i></p> <p>Political organization/<i>Political organizations</i></p> <p>Organization expertise other/<i>Other membership organizations</i></p>

(1)	(2)
Industry/ <i>Industry</i>	Sector or activity/ <i>Sector or activity</i>
Household goods and services/ <i>Household goods and services</i>	All/ <i>All</i>
Sports/ <i>Sports</i>	All/ <i>All</i>
Services private/ <i>Personal services</i>	All/ <i>All</i>

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Minister of Human Resources/

Minister of Human Resources