

**PROCESS FLOW FOR CERTIFICATION AND APPLICATION FOR
INVESTMENT TAX ALLOWANCE FOR LAST MILE BROADBAND PROVIDERS**



Suruhanjaya Komunikasi dan Multimedia Malaysia
Malaysian Communications and Multimedia Commission

Step	ACTION/DESCRIPTION
0	Submission to be received by end of each month.
1	To obtain form from Ministry of Finance (MoF) Website at http://www2.treasury.gov.my/pdf/percukaian/galakan_kepada_penyedia_kemudahan_rangkaian_sambungan_terakhir Or at SKMM's website at http://www.skmm.gov.my/what_we_do/infradev/infradev.asp
2	Applicant to submit 2 copies (inclusive 1 set original copy) of the following to the SKMM:- (i) Application Letter and Application Form for Certification of Last Mile Broadband Service Providers. (ii) Completed original copies of Form (BAC/Bb/08-Dec 2007) from MoF (iii) Supporting documents in soft copy (CD) : (a) <u>Services</u> - Licence No as per Communication and Multimedia (Licensing) Regulation 2000 - Details of service packages offered i.e product, bandwidth and pricing - Details of customer base i.e no of customers, existing and new customers on half yearly basis for the past one year and projection of new customers until end of 2010 (b) <u>Infrastructure</u>

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	<ul style="list-style-type: none"> - The type of infrastructure deployed in the last mile for provisioning of broadband services detailing out the technology in use (eg Fiber, 3G, Wimax, etc) <p>(c) <u>Equipment</u></p> <ul style="list-style-type: none"> - Details of last mile equipment purchased and prices <p>(d) <u>Coverage</u></p> <ul style="list-style-type: none"> - Detail on coverage including number of sites and transmitters or any other infrastructure rolled out for each area <p>(refer to the Application Form)</p>
3	<p>The SKMM will notify licensees on their eligibility to enjoy tax exemption on the 14th day of each month by publishing it on the website and followed by issuance of a verification letter.</p> <p>If incomplete, SKMM will notify applicant/licensee and return the documents received to enable licensee to review and resubmit their application by repeating the process beginning Step 2.</p>
4	<p>Once certified, the SKMM will provide the following:-</p> <ol style="list-style-type: none"> 1. Certification Letter (Valid for One (1) Year) 2. Certified Borang BAC/Bb/08
5	<p>Applicant to submit the verification letter together with the original form and documents to MoF for their further action and approval</p>

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This Process Flow should be read together with other Guidelines issued by SKMM and the Ministry of Finance on the matter.

For queries and information, kindly refer to:

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