JABATAN PEMBANGUNAN KEMAHIRAN

GARIS PANDUAN PERMOHONAN PELEPASAN CUKAI BARANGAN DAN PERKHIDMATAN (CBP) BAGI PEROLEHAN PERALATAN DAN BAHAN BAGI PUSAT BERTAULIAH

1. TUJUAN

Garis panduan ini bertujuan untuk menjelaskan prosedur pengurusan permohonan pelepasan Cukai Barangan dan Perkhidmatan (CBP) bagi perolehan peralatan dan bahan di Pusat Bertauliah (PB) di bawah Akta Pembangunan Kemahiran Kebangsaan (Akta 652).

2. OBJEKTIF

2.1 Memastikan urusan permohonan pelepasan CBP dapat dilaksanakan dengan cekap, adil dan berkesan bagi memastikan kepentingan pihak kerajaan dan PB terpelihara; dan

2.2 Memberikan panduan kepada PB untuk mendapatkan pelepasan CBP ke atas perolehan peralatan dan bahan di PB sama ada yang diperolehi di dalam atau di luar negara.

3. LATAR BELAKANG

3.1 Permohonan pelepasan CBP adalah berdasarkan kepada Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 & Perintah Cukai Barang dan Perkhidmatan (Pelepasan) (Pindaan) (No.2) 2015 (Butiran 5, Jadual Pertama);

3.2 PB yang ditauliahkan di bawah Akta 652 diberi pelepasan daripada membayar CBP ke atas peralatan dan bahan, tertakluk kepada syarat-syarat tertentu.

4. TAFSIRAN

4.1 “Pusat Bertauliah” ertinya suatu penyedia latihan kemahiran yang telah diberi kuasa oleh Ketua Pengarah untuk menjalankan suatu program bertauliah sehingga kepada penganugerahan suatu Sijil Kemahiran Malaysia (SKM), Diploma Kemahiran Malaysia (DKM), Diploma Lanjutan Kemahiran Malaysia (DLKM) atau Penyata Pencapaian (PC);

4.2 “Pengurus Pusat Bertauliah” ertinya seseorang yang diberikan kuasa oleh pemilik pusat bertauliah dan berdaftar dengan Ketua Pengarah untuk mentadbir pelaksanaan pentauliahan.

5. SYARAT-SYARAT PERMOHONAN

5.1 PB telah ditauliahkan di bawah Akta 652. Sebarang permohonan dari syarikat pembekal atau pihak ketiga bagi pihak PB adalah tidak diberi pelepasan CBP.

5.2 Peralatan dan bahan yang dimohon untuk pelepasan CBP adalah tertakluk kepada syarat-syarat berikut:

5.2.1 Telah diluluskan oleh Kementerian Kewangan seperti senarai peralatan dan bahan di **Lampiran A**; dan

5.2.2 Digunakan secara langsung bagi tujuan pelaksanaan latihan kemahiran di bawah Akta 652.

6. PROSEDUR PERMOHONAN

6.1 Penurunan Kuasa

6.1.1 Pengurus Pusat Bertauliah (PPB) yang telah diberi kuasa oleh Ketua Pengarah Pembangunan Kemahiran hendaklah membuat pengesahan dengan menandatangani dan meletakkan cop rasmi PB ke atas Sijil Pelepasan GST (Jadual Ketiga) seperti di **Lampiran B**;

6.1.2 Tempoh penurunan kuasa kepada PPB adalah tertakluk kepada tempoh pentauliahan PB dan surat penurunan kuasa bagi PB yang baru mendapat pentauliahan akan dikeluarkan bersama Sijil Pentauliahan; dan

6.1.3 Penurunan kuasa adalah terbatal sekiranya PB menamatkan pentauliahan, digantung atau dibatalkan pentauliahan oleh JPK dan surat pembatalan penurunan kuasa akan dikeluarkan bersama surat penamatan, pergantungan dan pembatalan PB berkenaan.

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6.2 Permohonan Pelepasan

6.2.1 Bagi perolehan barang dalam negara, PB hendaklah menyerahkan dokumen berikut kepada pembekal:

i) Sijil Pelepasan GST (Jadual Ketiga) Perintah CBP (Pelepasan) 2014 yang telah ditandatangani oleh orang diberi kuasa;
ii) Senarai barangan yang hendak dibeli;
iii) Salinan surat penurunan kuasa kepada PPB; dan
iv) Salinan sijil pentauliahan JPK.

6.2.2. Bagi perolehan barang import, PB hendaklah mengemukakan dokumen berikut kepada *pegawai kastam di stesen import:*

i) Borang Kastam No.1/ Borang Kastam No.9;
ii) Sijil Pelepasan GST (Jadual Ketiga) Perintah CBP (Pelepasan) 2014 yang telah ditandatangani oleh orang diberi kuasa;
iii) Senarai barangan yang hendak dibeli;
iv) Salinan surat penurunan kuasa kepada PPB; dan
iv) Salinan sijil pentauliahan JPK.

7. PERANAN DAN TANGGUNGJAWAB

7.1 Pengurus Pusat Bertauliah (PPB)

7.1.1 Merancang dan menyemak pembelian barang dengan merujuk kepada senarai peralatan dan bahan yang telah diluluskan oleh Kementerian Kewangan dengan merujuk Lampiran A;

7.1.2 Memohon pelepasan CBP dengan menandatangani Sijil Pelepasan GST (Jadual Ketiga);

7.1.3 Memastikan pihak pembekal mengeluarkan invois cukai dengan catatan seperti berikut:

"Dilepaskan daripada mengenakan CBP bagi pembekalan kepada orang yang diberi pelepasan di bawah Butiran 5(d), Jadual Pertama, Perintah CBP (Pelepasan) (Pindaan) (No.2) 2015"

7.1.4 PPB bertanggungjawab sepenuhnya sekiranya berlaku sebarang salah laku dan tertakluk di bawah Akta 762 (Akta Cukai Barang dan Perkhidmatan 2014);

7.1.5 Menyimpan rekod atau akaun berkenaan peralatan dan bahan yang diimport atau dibeli bagi tujuan pemeriksaan/pengauditan pegawai CBP;

7.1.6 Satu salinan Sijil Pelepasan GST (Jadual Ketiga) dan invois cukai hendaklah dihantar kepada **Pejabat Wilayah Jabatan Pembangunan Kemahiran (JPK)** berkenaan dalam tempoh sebulan daripada tarikh invois cukai pembekal. Alamat Pejabat Wilayah JPK adalah seperti di **Lampiran C**; dan

7.1.7 Tidak boleh melupuskan, menjual, memindahkan dalam negara atau tidak mengakaunkan barang yang diberi pelepasan dengan syarat cukai telah dibayar ke atas barang yang diberikan pelepasan.

8. TARIKH KUATKUASA

Garis panduan permohonan pelepasan CBP bagi perolehan peralatan dan bahan di PB ini berkuatkuasa pada 4 Mei 2016.

9. SENARAI LAMPIRAN

Lampiran A - Senarai Peralatan dan Bahan Latihan yang boleh mendapat Pelepasan CBP
Lampiran B - Jadual Ketiga Bahagian 1, Akta Cukai Barang Dan Perkhidmatan 2014
Lampiran C - Alamat Pejabat Wilayah JPK

SENARAI PERALATAN YANG LAYAK MENDAPAT PELEPASAN
DI BAWAH BUTIRAN 5 (a),(b) dan (c), JADUAL PERTAMA PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) 2014

Bil.	Multimedia equipment directly used as a teaching aid
1	All types of printers (complete sets)
2	All types of desktop computers (complete sets)
3	All types of laptop / notebook (complete sets)
4	All types of recorders
5	Cd/Dvd Player
6	Interactive White Board & Accessories
7	LCD Monitor and Television
8	Modems
9	PA System With Accessories
10	Projector
11	Scanner
12	Visualiser
13	Wireless Microphone

b.p Ketua Setiausaha Perbendaharaan
Bahagian Cukai
Perbendaharaan Malaysia

Equipment for Science and Linguistic Laboratory			
71	Demonstration Transformer	106	Plain Micro Slides
72	Density Blocks	107	Plasma Globe
73	Desiccators	108	Pocket Oscilioscope
74	Desk Mercury Sphygmomanometer	109	Polythene Rod
75	Diffraction Grating Glasses Classroom Set	110	Porcelain Spotting Plate
76	Digital Multimeter	111	Porous Pot
77	Digital Strobe	112	Portable Bunsen Head
78	Digital Thermometer	113	Portable Micro Burner
79	Disarticulated Column	114	Potentiometer
80	Discharge Electrode	115	Power & energy meter with Interface
81	Dissectible Leyden Jar	116	Immersion Heater
82	Dissecting Set	117	Induction Current Generator
83	Dissecting Tray	118	Internal Calliper
84	Distill Water Set	119	J-Tube Glass
85	Dive Ball Demo Model	120	Light Guide Demonstrator
86	Drop Cylindrical 250mm	121	Pyrex Filter Funnel
87	Dropping Bottle with Polycap	122	Renal Corpuscle Set
88	Dual Voltmeter/Ammeter	123	Renewable Energy Education Set
89	E.H.T Power Supply	124	Resistance Decade
90	Elasticity of Gasses Demo	125	Respiratory System Model
91	Electrostatic Kit (pitch balls	126	Retort Stand Set
92	Electric Bell	127	Ripple Tank Kit
93	Electric Field Apparatus	128	Round Bottom Flask
94	Electric Motor & Dynamo (with magnet)	129	Rubber Bulb Filler
95	Electric Vacuum Pump	130	Separating Funnel
96	Electricity & Magnetism Bulb Demo	131	Signal Generator
97	Electricity & Magnetism Discovery Pack	132	Skeleton Model
98	Electrod Holder (for rod)	133	Sliding Rheostat
99	Electrode Carbon	134	Smoke Box Kit
100	Electrolysis Cell	135	Smoke Cell
101	Electromagnet Kit	136	Solenoid Air Core
102	Electronic Kit	137	Sound and Waves Interference Kit
103	Electroscope, Flask Form	138	Sound Propagation Demonstrating Appratus
104	Electrostatic Kit	139	Spark Timer
105	Energy Discovery Pack	140	Spectrum Analysis Set

Equipment for Science and Linguistic Laboratory			
141	Eureka Can	167	St Louis Motor
142	External Calliper	168	Standing Wave Kit
143	Eye Model	169	Steam Distillation Set
144	Filter Funnel	170	Stethoscope
145	Filter Pump	171	Straight Crucible Tongs
146	Filtering Kit	172	Surgical Blade and scissors
147	Fire Syringe	173	Test Tube set
148	Flat Botto	174	Thermometer set
149	Food Calorimeter Force Table	175	Thistle Funnel
150	Free fall apparatus	176	Triple Beam Balance
151	Friction measuring apparatus	177	Trolley Dynamic
152	Friction Rod Kit Frosted End Micro Slides	178	USB Digital Microscope
153	Fume Hood	179	U-Shape Steel Yoke
154	Galvanometer	180	U-Tube
155	Gas Jar	181	UV Meter
156	Gas Laws Discovery Pack	182	Vacuum Pump
157	Globe	183	Van de Graff Generator
158	Go Motion Sensor	184	Velocity Radar Gun
159	Green Laser	185	Visual Electricity Demonstrator
160	Hand Stroboscope	186	Voltmeter
161	Hofmann's Voltmeter	187	Volumetric Flask
162	Hook's Law Apparatus	188	Water Level Apparatus
163	Household Circuit	189	Wave App Shows Transverse & Longitudinal Wave
164	Hydraulic Press (plastic cylinder type)	190	Wave Experiment Apparatus
165	Ice Melting Blocks	191	Zero point galvanometer
166	Lever Balance		

b.p Ketua Setiausaha Perbendaharaan
Bahagian Cukai
Perbendaharaan Malaysia

Tools and equipment for vocational studies			
Bil.	Vocational	Bil.	Cooking
1	Drill Press	1	Kitchenware
2	Belt Sander	2	Chip Forge / Blazing Hearth
3	Bandsaw / Scroll Saw	3	Refrigerator / Chiller
4	Band Saw Machine		
5	Boyle's Law Apparatus		
6	Bench Hook		
7	Flexibility Board		
8	Laminating Machine		
9	Laser Cutter		
10	Lathe Machine		
11	Low Temp. Molding		
12	Metal Stool For Workshop		
13	Drilling Machine		
14	Grinder		
15	Rotary Hammer / Trimmer		
16	Sanding Machine		
17	Sewing Machine		
18	Temperature Sensor #3100		
19	Weilding Machine		
20	Electrosmog Sensor #3159		

b.p Ketua Setiausaha Perbendaharaan
Bahagian Cukai
Perbendaharaan Malaysia

Chemical, solution and gas for the use in science laboratory -Names of Chemicals (Solid)-			
1	Agar-agar finest Powder (C12H18O9)x	35	Potassium Hydoxide 85%, pellet, KOH (56.11 g/mol)
2	Albumin powder (from eggs)	36	Potassium Hydrogen Carbonate, extra pure, KHCO3 (100.12 g/mol)
3	Aluminium Chloride 6-Hydrate, AlCl3.6H2O (241.43 g/mol)	37	Potassium Iodate, KIO3 (214.00 g/mol)
4	Aluminium Metal, Powder (Fine), Al	38	Potassium Iodide, KI (166.00 g/mol)
5	Aluminium Nitrate 9-Hydrate, Al(NO3)3.9H2O (375.13 g/mol)	39	Potassium Manganate VII, KMnO4 (158.04 g/mol)
6	Aluminium Oxide,granules (anti-bumping), AlO2	40	Potassium Metal, K
7	Aluminium Potassium sulfate 12- Hydrate, KAl(SO4)2.12H2O	41	Potassium Nitrate, KNO3 (101.10 g/mol)
8	Aluminium Potassium sulfate 24-hydrate, K2SO4.Al 2(SO4)3.24H2O,	42	Potassium Peroxidisulphate, K2S2O8 (270.33g/mol)
9	Aluminium Sulfate 16-hydrate, Al2(SO4)3.16H2O (630.38g/mol)	43	Potassium Phosphate dibasic (Potassium dihydrogen phosphate), K2HPO4 (174.18 g/mol)
10	Aluminium Sulphate 18-Hydrate (pure), Al2(SO4)3.18H2O (666.42 g/mol)	44	Potassium di-Hydrogen Phosphate anhydrous, KH2PO4 (136.09g/mol)
11	Ammonium Bromide, NH4Br (97.94 g/mol)	45	Potassium Thiocyanate, KSCN (97.18 g/mol)
12	Ammonium Carbonate (NH4)2CO3	46	Potassium Thiocyanate, KSCN, 500kg, Unichem
13	Ammonium Carbonate (pure), (NH4)3 (CO3)2H+NH2COONH4	47	Pyrogallol Cryst/Pyrocallic Acid, C6H3(OH)3 (126.11 g/mol)
14	Ammonium Chloride (pure), NH4Cl, (53.49g/mol)	48	Resazurin Dye,Tablets (indicator)
15	Ammonium Dichromate (NH4)2Cr2O7, (252.06g/mol)	49	Saccharose/Sucrose, C12H22O11 (342.30 g/mol)
16	Ammonium Iodide, NH4I (144.94 g/mol)	50	Salicylic Acid, C6H4(OH)COOH (138.12 g/mol)
17	Ammonium Iron (II) Sulphate 6-hydrate, (NH4)2 Fe(SO4)2.6H2O (392.14 g/mol)	51	Silica Gel, C12H12O11
18	Ammonium Molybdate 4-hydrate (NH4)6Mo7O24.4H2O (1235.86g/mol)	52	Silver foil, Bendosen 25g
19	Ammonium Nitrate, extra pure, granulated, NH4 NO3 (80.04 g/mol)	53	Silver Nirate, AgNO3 (169.87 g/mol)
20	Ammonium Sulphate, (NH4)2 SO4 (132.13 g/mol)	54	Soda Lime Indicator
21	Amylase (Diastase from malt)	55	Sodium Acetate 3 hydrate, CH3COONa.3H2O
22	Ascorbic Acid, L(+)-Ascobic Acide, powder, C6H8O6	56	Sodium Acetate 3-hydrate (Ethanoate), CH3COONa.3H2O (136.10 g/mol)
23	Ascorbic Acid, L(+)-Ascobic Acide, tablet, C6H8O6	57	Sodium Alginate, C6H7O6N9
24	Barium Carbonate, BaCO3 (197.34 g/mol)	58	Sodium Benzoate, C6H5COONa, 500g, Hmbg
25	Barium Chloride 2 Hydrate, extra pure, BaCl2.2H2O (244.28 g/mol)	59	Sodium Bicarbonate, NaHCO3 (84.01 g/mol)
26	Barium Hydroxide 8 Hydrate, Ba(OH)2. 8H2O (315.47g/mol)	60	Sodium Bromide, NaBr
27	Barium Nitrate, extra pure, Ba(NO3)2 (261.35 g/mol)	61	Sodium Bromide, NaBr (102.90 g/mol)
28	Barium Sulphate, BaSO4 (233.39 g/mol)	62	Sodium Carbonate 10-Hydrate, Na2CO3.10H2O (286.14 g/mol)
29	Bromocresol Green, C21H14Br4O5S (698.01 g/mol)	63	Sodium Carbonate, Anhydrous, Na2CO3 (105.99 g/mol)
30	Bromophenol blue Indicator, pH 3.0-4.6, C19H10Br4O5S (669.96g/mol)	64	Sodium Chlorate, NaClO3 (106.44 g/mol)
31	Bromothymol blue, C27H28Br2O5S (624.39 g/mol)	65	Sodium Chloride, NaCl (58.44 g/mol)
32	Calcium Carbonated-Marble Chippings, CaCO3 (100.09 g/mol)	66	Sodium Citrate 2 hydrate, NaC6H5O7. 2H2O (
33	Calcium Carbonated-Powder Form, CaCO3 (100.09 g/mol)	67	Sodium Hydrogen Carbonate, NaHCO3 (84.01 g/mol)
34	Calcium Chloride Dihydrate, CaCl2.2H2O (147.02 g/mol)	68	Sodium Hydrogen Phosphate 12 hydrate, Na2HPO4. 12H2O (358.20g/mol)

Chemical, solution and gas for the use in science laboratory -Names of Chemicals (Solid)-			
69	Calcium Chloride, anhydrous, C.P,CaCl2 (110.99 g/mol)	104	Sodium Hydroxide, NaOH (40.00 g/mol)
70	Calcium Chloride, anhydrous,granules,irregular, CaCl2 (110.99 g/mol)	105	Sodium Iodide, NaI (197.80 g/mol)
71	Calcium Ethanoate/Acetate hydrated, Ca(CH3COO)2.xH2O (158.17 g/mol)	106	Sodium metabisulfite, Na2S2O5, 500g, Bendosen
72	Calcium Hydroxide (pure), Ca(OH)2 (74.09/mol)	107	Sodium Metal, Na (22.99 g/mol)
73	Calcium Metal, 100g, Unichem	108	Sodium Nitrate, NaNO3 (85.00 g/mol)
74	Calcium Nitrate 4-Hydrate, Ca(NO3)2.4H2O (236.15 g/mol)	109	Sodium Nitrite, NaNO2 (69.00 g/mol)
75	Calcium Oxide, (Fine), CaO (56.08 g/mol), corrosive	110	Sodium Oxalate /ethanedioate, Na2C2O4
76	Calcium Oxide, (Lump), CaO (56.08 g/mol), corrosive	111	Sodium Sulphate, Anhydrous, Na2SO4 (142.04 g/mol)
77	Calcium Sulphate 2-Hydrate, CaSO4.2H2O (172.17 g/mol)	112	Sodium Sulphite, Anhydrous, Na2SO3 (126.03 g/mol)
78	Calcium, Metal	113	Sodium Tetraborate (III) ,Na2B4O7, 500g, Bendosen
79	Catalase, from bovine liver (enzyme)	114	Sodium Tetraborate 10 Hydrate, Borax, Na2B4O7.10H2O (381.37 g/mol)
80	Charcoal Block	115	Sodium Thiocyanate, NaSCN
81	Charcoal Powder, activated	116	Sodium Thiosulphate 5-Hydrate, Na2S2O3.5H2O
82	Chromium (III) Chloride 6 hydrate, CrCl3.6H2O (266.45 g/mol)	117	Starch, Soluble, (C6H10O5)n (242.42 g/mol)
83	Citric Acid 1-hydrate, C6H8O7.H2O (210.14 g/mol)	118	Sudan III, C22H16N4O4
84	Cobalt (II) Chloride 6 Hydrate, CoCl2.6H2O (237.93 g/mol)	119	Sulphur Lump Roll
85	Cobalt (II) Sulphate 7 hydrate, CoSO4.7H2O (281.10 g/mol)	120	Sulphur Powder
86	Congo Red, [NH2C10H5(SO3Na)N:NC6H4]2 (696.70 g/mol)	121	Tartaric Acid, C4H6O6 (150.09 g/mol)
87	Copper (II) Bromide anhydrous, CuBr2	122	Thymol Blue C27H30O5 (466.60g/mol)
88	Copper (II) Carbonated, (Pure), CuCO3Cu(OH)2.ca.05H2O (221.12 g/mol)	123	Toluidine Blue, C15H16N3S+ (270.374 g/mol)
89	Copper (II) Chloride 2 Hydrate, CuCl2.2H2O (170.48 g/mol)	124	Trypsin (enzyme)
90	Copper (II) Chloride anhydrous, CuCl2	125	Urea, CH4N2O (60.06 g/mol)
91	Copper (II) Nitrate 2.5 Hydrate, Cu(NO3)2.2.5H2O (232.59 g/mol)	126	Urease, tablets (enzyme)
92	Copper (II) Oxide, CuO (79.55 g/mol)	127	Urease-active meal from jack beans (enzymes)
93	Copper (II) Sulphate 5-Hydrate, CuSO4.5H2O (249.71 g/mol)	128	Zinc Carbonate, basic, 5ZnO.2CO3.4H2O (598.98 g/mol)
94	Copper (II) Sulphate, anhydrous, CuSO4 (159.61 g/mol)	129	Zinc Chloride, dry Pure, CH4N2O
95	Copper metal, powder, Cu (63.54 g/mol)	130	Zinc Chloride, ZnCl2 (136.29 g/mol)
96	Copper, metal turnings, Cu (63.54 g)	131	Zinc Metal, (Granulated), Zn (65.37 g/mol)
97	Cresol Red indicator, C21H18O5S (382.44g/mol)	132	Zinc Nitrate-6 hydrate, Zn(NO3)2.6H2O (297.49 g/mol)
98	2,4-Dinitrophenylhydrazine (NO2)2C6H3NHNH2	133	Zinc Oxide, ZnO (81.37 g/mol)
99	2,6-Dichlorophenolindophenol (DCPIP), NaOC6H4N:C6H2(Cl2):O / C12H6Cl2NNaO2(290.09 g/mol)	134	Zinc sulfate, ZnSO4.7H2O, 500g Bds
100	D(+)-Fructose, C6H12D6 (180.16 g/mol)	135	Zinc Sulphate 7-Hydrate, ZnSO4.7H2O (287.53 g/mol)
101	D(+)-Galactose, O(CHOH)4CHCH2OH (180.18 g/mol)	136	Zinc, powder, Zn (65.38 g/mol)
102	D(+)-Glucose anhydrous, C6H12O6 (180.16 g/mol)		**Gas**
103	D(+)-Glucose Monohydrate/Dextrose C.P, C6H12O6.H2O	137	Butane cartridges for Bunsen burners

Chemical, solution and gas for the use in science laboratory -Names of Chemicals (Solid)-			
138	Diastase /Amylase (enzyme)		**Names of Chemicals (Liquid)**
139	Eosin, yellowish, water soluble, C20H6Br4Na2O5 (691.86 g/mol)	172	Acetaldehyde / Ethanal, CH3CHO (44.05 g/mol)
140	Ethylenediaminetetraacetic Acid/ EDTA C10H14Na2O8.2H2O	173	Acetic Acid (glacial) 99.8%, CH3COOH/C2H402 (60.05 g/mol)
141	Invertase (enzyme)	174	Aceto Carmine (stain)
142	Iodine (Coarse), I2 (253.81 g/mol)	175	Aceto Orcein (stain)
143	Iron (II) Carbonate, Saccharated, FeCO3 (115.9 g/mol)	176	Acetone, CH3COCH3/(CH3)2CO (58.08 g/mol)
144	Iron (II) Chloride, FeCl2.xH2O (126.75 g/mol)	177	Acetyl Chloride/Ethanoyl Chloride, CH3COCl (78.49 g/mol)
145	Iron (II) Oxalate 2 hydrate, FeC2O4.2H2O (179.90g/mol)	178	Ammonia 35%, NH3 (17.03 g/mol)
146	Iron (II) Sulfide, FeS (87.91 g/mol)	179	Ammonium Hydroxide, NH4OH (35.05 g/mol)
147	Iron (II) Sulphate 7-Hydrate, FeSO4.7H2O (278.02 g/mol)	180	Benedict's Reagent (indicator)
148	Iron (III) Chloride 6-Hydrate, FeCl3.6H2O (270.30 g/mol)	181	Benzene, C6H6 (78.11 g/mol)
149	Iron (III) Chloride, anhydrous, FeCl3 (162.21g/mol)	182	Bicarbonate (indicator)
150	Iron (III) Nitrate 9-Hydrate, Fe(NO3)3.9H2O (404.00 g/mol)	183	Biuret Reagent (indicator)
151	Iron (III) Oxide (Ferric Oxide), Fe2O3 (159.70 g/mol)	184	Bromine Water
152	Iron Fillings (Coarse), Fe (55.85 g/mol)	185	Bromocresol Green (indicator), C21H14Br4
153	Iron Fillings (Fine), Fe (55.85 g/mol)	186	Bromocresol Purple (indicator), C21H16Br2O5S
154	Iron(III) Sulfate, Fe2(SO4)3.H2O (399.88.xH2Og/mol)	187	Bromothymol Blue (indicator), C27H28Br2O5S
155	Lactose, C12H22O11.H2O (360.32 g/mol)	188	Buffer solutions (variable pH)
156	Lead (II) Bromide, PbBr2 (367.05 g/mol)	189	Butanol
157	Lead (II) Nitrate, Pb(NO3)2 (331.20 g/mol)	190	Butanone, C4H8O, 500ml, Unichem
158	Lead (II) Oxide, (pure), PbO (223.20 g/mol)	191	Canada Balsam, thick, in xylol
159	Lead (II) Oxide, yellow, PbO (223.20 g/mol)	192	Chlorine Water, Cl2aq
160	Lead Acetate/ (II) Acetate 3 hydrate, Pb(CH3COO)2.3H2O (379.36 g/mol)	193	Chloroform (Trichloromethane), CHCl3 (119.37 g/mol)
161	Lead Carbonate/Lead (II) Carbonate, PbCO3 (267.21 g/mol)	194	Cresol Rel solution pH7.2 (yellow)-8.8 (violet)
162	Lead Chloride, PbCl2 (278.12 g/mol)	195	Cyclohexane, C6H12 (84.16 g/mol)
163	Lead Iodide, PbI2 (461.00 g/mol)	196	Decon 90
164	Lead Oxide (Red Lead)/ Lead (II)-Lead (IV) Oxide, Pb3O4 (685.57 g/mol)	197	Dichloromethane, CH12Cl2
165	Leishman's Stain	198	Diethyl Ether, C4H10O (74.12 g/mol)
166	Lipase type II (enzyme)	199	Ethanol (IMS) 95 vol%, C2H5OH (46.07 g/mol)
167	Lithium Metal (in liquid Paraffin), Li (6.94 g/mol)	200	Ethyl Acetate, CH3COOC2.H5 (88.11)
168	Litmus paper, blue (10 books), hamburg	201	Fehling Solution A (indicator)
169	Lycopodium Powder	202	Fehling Solution B (indicator)
170	Magnesium Carbonate 6 hydrate, Mg (OH)2.4MgCO3.6H2O (503.67 g/mol)	203	Feulgen's Solution (stain)
171	Magnesium Chloride 6 hydrate, MgCl2.6H2O (203.30 g/mol)	204	Formaldehyde Solution

Chemical, solution and gas for the use in science laboratory -Names of Chemicals (Solid)-			
205	Magnesium Chloride, extra pure, MgCl2.6H2O	238	Formalin Solution
206	Magnesium Hydroxide Carbonate, Basic	239	Formula Nutrient Solution
207	Magnesium Hydroxide, Mg(OH)2 (58.33 g/mol)	240	Glycerol Triacetate (Triacetin), C9H14O6 (218.23 g/mol)
208	Magnesium Nitrate 6-Hydrate, Mg(NO3)2.6H2O (256.41 g/mol)	241	Glycerol, C3H8O3 (92.10 g/mol)
209	Magnesium Nitrate V Crystal	242	Hydrochloric Acid, HCl (36.46 g/mol)
210	Magnesium Oxide, Light, MgO (40.30 g/mol)	243	Hydrogen Peroxide Solution 3%, 10 vol., H2H2 (aq.)
211	Magnesium Oxide, MgO (40.30 g/mol)	244	Hydrogen Peroxide Solution 6%, 20 vol., H2H2 (aq.)
212	Magnesium Powder, Mg (24.31 g/mol)	245	Iodine, sublime
213	Magnesium sulfate anhydrous, MgSO4, 500g, Bendosen	246	Iodine Solution (with Potassium Iodide)
214	Magnesium Sulphate 7 hydrate, MgSO4.7H2O (246.47 g/mol)	247	2-Methylpropan-2-ol
215	Magnesium Sulphate, dried, MgSO4. xH2O	248	2-Methylpropane-1-ol / iso-Butyl alcohol (CH3)2CH.CH2OH
216	Maltose I hydrate, C12H22O11.H2O (360.36 g/mol)	249	Methanol, CH3OH/CH4O (32.04 mol-1)
217	Manganese (II) Carbonate, MnCO3 (114.95 g/mol)	250	Methyl benzoate, C6H5COOCH3
218	Manganese (II) Chloride 4-Hydrate , MnCl2.4H2O (197.92 g/mol)	251	Methyl Green
219	Manganese (II) Sulphate 1-hydrate, MnSO4.H2O (169.02 g/mol)	252	Methyl Orange Solution (indicator)
220	Manganese (IV) Oxide 90-95%, MnO2 (86.94 g/mol)	253	Methylated Spirits
221	Manganese(II) sulphate, MnSO4.4H2O	254	Methylene Blue solution,C16H18N3SCl, (319.85 g/mol)
222	Mercury (II) Chloride, HgCl2 (271.50 g/mol)	255	Millon's Reagent (indicator)
223	Mercury Metal, liquid	256	n-Hexane, C6H14 (86.20 g/mol)
224	Methyl Orange, C14H14O3N3SNa (327.34g/mol)	257	Nitric Acid 70% HNO3 (63.01 g/mol)
225	Naphthalene, C10H8 (128.18 g/mol)	258	Parrafin, medical
226	Nickel (II) Chloride 6 hydrate, NiCl2.6H2O (237.70 g/mol)	259	Petroleum ether, 40-60c,
227	Nickel (II) Sulphate 6 Hydrate, NiSO4.6H2O (262.86 g/mol)	260	Phenolphthalein (indicator)
228	Nickel (II) Sulphate 7 hydrate, NiSO4.7H20, 500g, Unichem	261	Phloroglucinol (acidified, indicator)
229	Nutrient Agar	262	Phloroglucinol Solution
230	Oxalic Acid 2-Hydrate, (COCH)2.2H2O (126.08 g/mol)	263	Phosphoric acid/ orthophosphoric acid, H3PO4
231	Paraffin Wax (block)	264	Propan-2-ol/iso-Propyl Alcohol/2-propanol, CH3CHOHCH3 (60.10 g/mol)
232	Pepsin (enzyme)	265	Propanoic Acid, CH3CH2COOH (74.08 g/mol)
233	Peptone	266	Pyrrole, C4H5N
234	Petroleum Jelly (Vaseline, white)	267	Schiff's Reagent
235	Phenol Crystal (Carbolic Acid), C6H6O (94.11 g/mol)	268	Shultze's Solution (indicator)
236	Phenolphthalein, C28H14O4 (318.33 g/mol)	269	Silicon spray, Hardex
237	Phloroglucinol, (1,2,5-Trihydroxybenzene) C6H3(OH)3.2H2O (126.11 g/mol)	270	Sodium Hypochlorite/chlorate (I), NaOCl

LAMPIRAN B

JADUAL KETIGA*I THIRD SCHEDULE*
BAHAGIAN 1*I PART 1*

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
GOODS AND SERVICES TAX ACT 2014

SIJIL 01 BAWAH PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) 2014
CERTIFICATE UNDER THE GOODS AND SERVICES TAX (RELIEF) ORDER 2014

Saya dengan ini mengesahkan bahawa barang yang diperihalkan di atas adalah
I hereby certify that the goods described above are

*diperolehi daripada/dibekalkan kepada _____
(Nama dan alamat orang atau pertubuhan yang berkenaan dengan pelepasan yang dituntut)
**acquired from/supplied to*
(Name and address of the person or the establishment in respect of the relief claimed)

dan pelepasan daripada *pengenaan/pembayaran cukai barang dan perkhidmatan adalah dituntut di bawah Butiran _____
*and relief from *charging/payment of goods and services tax is claimed under item*

Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 tertakluk kepada syarat-syarat yang dinyatakan di dalamnya.
of the Goods and Services Tax (Relief) Order 2014 subject to the conditions therein specified.

Tandatangan :_____
Signature

Nama :_____
Name

No. Kad Pengenalan :_____
Identity Card No.

Pangkat :_____
Rank

Tarikh :_____
Date

*Potong mana-mana yang tidak berkenaan
**Delete whichever is not applicable*

LAMPIRAN C

ALAMAT PEJABAT WILAYAH JPK

Jabatan Pembangunan Kemahiran Wilayah Tengah,
A305-7 & A301-2, West Tower,
Wisma Consplant 2,
No. 2, Jalan SS 16/4,
47500 Subang Jaya, Selangor Darul Ehsan.
Tel : 03-56359995
Fax : 03-56388777 / 03-56381113
Email : jpktengah@mohr.gov.my

Jabatan Pembangunan Kemahiran Wilayah Timur,
Kementerian Sumber Manusia
Tingkat 6, Wisma MAIDAM
Jalan Banggol
20100 Kuala Terengganu
Terengganu Darul Iman.
Tel : +609-6265500
Fax : +09-6265502 /
09-6265503
Email : jpktimur@mohr.gov.my

Jabatan Pembangunan Kemahiran Wilayah Selatan
Kementerian Sumber Manusia
Aras 18, Menara KWSP, Jalan Dato' Dalam
80000 Johor Bahru
Johor
Tel : 07-2226503
Fax : 07-2226607
Email : jpkselatan@mohr.gov.my

Jabatan Pembangunan Kemahiran Wilayah Sarawak,
Kementerian Sumber Manusia
No.11-01 & 11-02, Level 11
Gateway Kuching
Jalan Bukit Mata
93100 Kuching
Sarawak
Tel : 082-420257/70/73
Fax : 082-420278
Email : jpkswk@mohr.gov.my

Jabatan Pembangunan Kemahiran Wilayah Utara
Kementerian Sumber Manusia
Lot MZ.03 & MZ.04, Tingkat Mezzanin
Bangunan KWSP, No. 3009,
Off Lebuh Tenggiri 2,
Bandar Seberang Jaya,
13700 Seberang Jaya,
Pulau Pinang.
Tel: 04-3809400/1/2
Faks: 04-3809413
Email: jpkutara@mohr.gov.my

Jabatan Pembangunan Kemahiran Wilayah Sabah
Kementerian Sumber Manusia
Lot A6.2 & A6.3, Tingkat 6
Blok A, Bangunan KWSP,
Jalan Karamunsing
88598 Kota Kinabalu
Sabah
Tel : 088-270420/413
Fax : 088-270424
Email : jpksbh@mohr.gov.my