

PERKHIDMATAN MAKANAN DAN MINUMAN FOOD AND BEVERAGE SERVICES	
NOTA PENJELASAN EXPLANATORY NOTES	
BAHAGIAN A: HASIL (Tidak termasuk CBP) PART A: REVENUE (Exclusive of GST)	
2.1 Hasil kendalian / Perolehan / Jualan Pendapatan yang diperoleh melalui perkhidmatan yang disediakan seperti perkhidmatan restoran; kafeteria; restoran makanan segera; gerai makanan; katering makanan; kantin; pub, bar, disko, <i>coffee houses</i> , ruang koktel dan karaoke; kedai kopi dan tempat minuman lain.	2.1 Operating revenue / Turnover / Sales Income from services provided by the services such as restaurants; cafeterias; fast-food restaurants; food stalls; food caterers; canteens; pubs, bars, discotheques, coffee houses, cocktail lounges and karaoke; coffee shops and other drinking places.
2.2 Pendapatan lain Perkara-perkara seperti pendapatan daripada faedah, dividen, subsidi, geran kerajaan, derma, pajakan kewangan, pemulihan hutang lapuk, tuntutan insurans, keuntungan dari jualan harta dan transaksi pertukaran wang asing.	2.2 Other income Items such as interest income, dividends, subsidies, government grants, donations, financial leaseings, bad debts recovered, insurance claims, gain on sales of assets and foreign exchange transactions.
BAHAGIAN B: PERBELANJAAN (Tidak termasuk CBP) PART B: EXPENDITURE (Exclusive of GST)	
3.1 Perbelanjaan kendalian / Kos jualan Kos bahan untuk menyediakan makanan dan minuman, perbelanjaan sewa, utiliti, iklan dan perjalanan, bayaran guaman, bayaran profesional dsbnya. Susut nilai, faedah dan cukai, hutang lapuk, kerugian tukaran wang asing dan lain-lain perbelanjaan kewangan.	3.1 Operating expenditure / Cost of Sales Cost of materials for use in preparing meals and beverages, expenditure on rent, utilities, advertising, travelling, legal fees, professional fees etc. Depreciation, interest and taxes, bad debts, forex losses and other finance expenses.
3.3 Jumlah gaji & upah Gaji & upah yang dibayar merujuk kepada pembayaran tunai, termasuk yang dibayar bonus, komisen, bayaran lebih masa, elaun kos sara hidup dan elaun-elaun lain yang dibayar kepada semua pekerja bergaji dalam tempoh suku tahun rujukan. Sementara caruman pekerja kepada Kumpulan Wang Simpanan Pekerja (KWSP) dan Pertubuhan Keselamatan Sosial (PERKESO) turut dimasukkan, manakala caruman oleh majikan dikecualikan. Elaun kepada pemilik yang bekerja, rakan niaga yang bekerja dan pekerja keluarga tidak bergaji juga dikecualikan.	3.3 Total salaries & wages Salaries & wages paid refer to cash payments, including bonuses, commissions, overtime wages, cost of living and allowances made to all employees during the reference quarter. While the employees' contributions to Employees' Provident Fund (EPF) and Social Security Organisation (SOCSO) are included, the employer's contribution are excluded. Allowances to working proprietors, working partners and unpaid family worker are not included.
BAHAGIAN C: BILANGAN PEKERJA / GAJI & UPAH PART C: NUMBER OF PERSONS ENGAGED / SALARY & WAGES	
4.1 Jumlah pekerja Jumlah pekerja termasuk semua pemilik yang bekerja dan pekerja keluarga tidak bergaji, pekerja bergaji (sepenuh masa) dan pekerja bergaji (sambilan).	4.1 Total number of persons engaged The total number of persons engaged includes all working proprietors and unpaid family workers, paid employees (full-time) and paid employees (part-time).
4.2 Jumlah pekerja (pada akhir suku tahun) (a) Pemilik yang bekerja dan pekerja keluarga tidak bergaji Termasuk semua pemilik perseorangan dan rakan niaga dan pekerja keluarga tidak bergaji iaitu satu pertiga daripada waktu kerja biasa tetapi tidak menerima bayaran, (b) Pekerja bergaji (sepenuh masa) Ia merujuk kepada semua pekerja bergaji yang bekerja sekurang-kurangnya 6 jam sehari dan 20 hari sebulan. (c) Pekerja bergaji (sambilan) Ia merujuk kepada semua pekerja bergaji yang bekerja kurang daripada 6 jam sehari dan/ atau kurang daripada 20 hari sebulan.	4.2 Total number of persons engaged (as at end of quarter) (a) Working proprietors and unpaid family workers This category refers to all individual proprietors and partners and work for a minimum of one third of the normal working time but do not receive regular payment. (b) Paid employees (full-time) It refers to all paid workers who work for at least 6 hours a day and 20 days a month. (c) Paid employees (part-time) It refers to all paid workers who work for less than 6 hours a day/ or less than 20 days a month.
BAHAGIAN E: PERKHIDMATAN ATAS TALIAN DAN e-DAGANG PART E: ONLINE SERVICES AND e-COMMERCE	
6.1 Perniagaan atas talian Perniagaan atas talian adalah istilah yang digunakan untuk apa-apa jenis perniagaan atau transaksi komersial termasuk berkongsi maklumat di internet. Perdagangan merupakan pertukaran produk dan perkhidmatan antara perniagaan, kumpulan dan individu dan dapat dilihat sebagai salah satu kegiatan penting dalam semua perniagaan. Perdagangan elektronik lebih tertumpu kepada penggunaan ICT untuk menghubungkan perniagaan dengan individu, kumpulan dan perniagaan atau perniagaan lain. e-Dagang Urusniaga e-Dagang adalah penjualan atau pembelian barangan atau perkhidmatan yang dijalankan melalui rangkaian pengkomputeran/internet dengan kaedah yang direka untuk tujuan menerima atau membuat pesanan (pembelian atau jualan). Urusniaga ini berlaku sama ada antara perniagaan, isi rumah, individu, kerajaan dan organisasi-organisasi awam/swasta lain. Kaedah pembayaran dan penghantaran barangan atau perkhidmatan urusniaga e-Dagang ini boleh dijalankan melalui atau bukan melalui rangkaian pengkomputeran/internet. Urusniaga e-Dagang termasuk pesanan yang dibuat di laman web, extranet atau EDI. Walau bagaimanapun, urusniaga yang dibuat melalui panggilan telefon, faks, e-mel dan yang seumpamanya tidak dikategorikan sebagai urusniaga e-Dagang.	6.1 Online business Online business is a term which can be used for any kind of business or commercial transaction that includes sharing information across the internet. Commerce constitutes the exchange of products and services between businesses, groups and individuals and can be seen as one of the essential activities of any business. Electronic commerce focuses on the use of ICT to enable the external activities and relationships of the business with individuals, groups and other businesses. e-Commerce e-Commerce transactions is the sale or purchase of goods or services over the network computing / internet with designed method for the purpose of receive or make a booking (purchase or sale). The transaction is between businesses, households, individuals, governments and organisations of other public / private. The method of payment and the delivery of goods or services e-commerce transactions can be carried out either through network computing / internet or not. e-Commerce transactions, including orders placed on the website, extranet or EDI. However, the transactions made by telephone, fax, e-mail and the like are not been categorized as e-commerce transactions.
6.2 Media Sosial Media sosial dianggap mereka yang mempunyai profil pengguna, akaun atau lesen pengguna bergantung kepada keperluan dan jenis media sosial. Jenis media sosial adalah rangkaian sosial (cth.: Facebook), blog Enterprise atau microblogs Enterprise (cth.: Twitter) dan laman web perkongsian kandungan multimedia (cth.: YouTube, Flickr, SlideShare). Laman web Laman web adalah koleksi halaman web yang berkaitan, termasuk kandungan multimedia, biasanya dikenali dengan nama domain umum, dan dipaparkan pada sekurang-kurangnya satu pelayar web.	6.2 Social Media Social media are considered those that have user profile, an account or a user license depending on the requirements and the type of social media. Types of social media are social networks (e.g.: Facebook), Enterprise's blog or microblogs (e.g.: Twitter) and multimedia content sharing websites (e.g.: YouTube, Flickr, SlideShare). Website A website is a collection of related web pages, including multimedia content, typically identified with a common domain name, and published on at least one web server.

NOTA PENJELASAN
EXPLANATORY NOTES

BAHAGIAN E: PERKHIDMATAN ATAS TALIAN DAN e-DAGANG
PART E: ONLINE SERVICES AND e-COMMERCE

Pasaran e-Dagang atas talian

Pasaran e-Dagang atas talian merupakan laman e-Dagang di mana maklumat produk atau perkhidmatan disediakan oleh pelbagai entiti perniagaan, tetapi transaksi diproses oleh operator pasaran tersebut.

Rangkaian persendirian yang ditetapkan

Rangkaian komunikasi dalam organisasi atau di antara kumpulan organisasi yang ditetapkan. (Contoh: Pertukaran Data Elektronik (EDI)).

- **EDI**

Rangkaian komputer untuk pertukaran maklumat perniagaan dalam format standard. Ia mengurangkan kertas kerja yang terlibat dalam prosedur perdagangan dan meningkatkan kecekapan

Aplikasi Mudah Alih

Aplikasi yang dibangunkan dalam telefon pintar dan peranti mudah alih yang lain. Aplikasi mudah alih biasanya membantu pengguna dengan menyambungkannya ke perkhidmatan internet yang sering diakses melalui desktop komputer atau komputer riba, atau membantu mereka memudahkan penggunaan internet pada peranti mudah alih mereka. (cth: Grab app, Lazada mobile app, Dah Makan app).

Perkhidmatan pembayaran elektronik

Perkhidmatan pembayaran elektronik merupakan perkhidmatan perdagangan yang disediakan oleh pembekal perkhidmatan aplikasi e-Dagang yang memberi kuasa kepada kad kredit atau pemrosesan pembayaran langsung untuk e-Dagang, peruncit dalam talian atau perniagaan tradisional. (cth: Perbankan internet seperti Maybank2u, Kad Kredit, Kad Debit dan Pembayaran atas talian seperti iPay88, MolPay & PayPal)

6.3 Jumlah hasil dan perbelanjaan transaksi atas talian

Merujuk kepada hasil transaksi atas talian dan perbelanjaan hasil transaksi atas talian.

6.4 Jumlah hasil dan perbelanjaan transaksi e-Dagang

Merujuk kepada hasil transaksi e-Dagang dan perbelanjaan hasil transaksi e-Dagang.

Online e-Commerce marketplace

An online marketplace is a type of e-Commerce site where product or service information is provided by multiple third parties, whereas transactions are processed by the marketplace operator.

Designated private network

A communications network within an organisation or among a group of designated organisations. (E.g: Electronic Data Interchange (EDI)).

- **EDI**

The computer to computer exchange of business information in a standard format. It reduces the paperwork involved in trading procedures and improves efficiency.

Mobile Apps

It is term to used to describe application (apps) that run on smartphones and other mobile devices. Mobile applications usually helps users by connecting them to internet services more commonly accessed on desktop or notebook computers, or help them by making it easier to use the internet on their portable devices. (e.g.: Grab app, Lazada mobile app, Dah Makan app).

Payment gateway

A payment gateway is a merchant service provided by an e-commerce application service provider that authorizes credit card or direct payments processing for e-Commerce, online retailers or traditional business. (e.g: Internet banking such as Maybank2u, Credit Card, Debit Card and Online payment such as iPay88, MolPay& PayPal).

6.3 Value of income and expenditure through online transactions

Refers to the value of income and expenditure of online transactions.

6.4 Value of income and expenditure through e-Commerce transactions

Refers to the value of income and expenditure of e-Commerce transactions.