

**PERKHIDMATAN MAKLUMAT DAN KOMUNIKASI**  
**INFORMATION AND COMMUNICATION SERVICES**

**NOTA PENJELASAN**  
**EXPLANATORY NOTES**

**BAHAGIAN A: HASIL (Tidak termasuk CBP)**  
**PART A: REVENUE (Exclusive of GST)**

**2.1 Hasil kendalian / Perolehan / Jualan**

**Aktiviti penerbitan**

Aktiviti penerbitan termasuk pemerolehan hak cipta terhadap kandungan (produk informasi) dan menjadikan kandungan ini tersedia kepada umum menerusi (atau mengatur bagi) pengeluaran semula dan pengedaran dalam pelbagai bentuk. Semua bentuk penerbitan yang boleh dihasilkan (dalam bentuk cetakan, elektronik atau audio, di internet, sebagai produk multimedia seperti buku rujukan dalam bentuk CD-ROM, dll.), diliputi dalam bahagian ini kecuali penerbitan wayang gambar.

**Aktiviti penerbitan wayang gambar, video dan program televisyen**

Aktiviti penerbitan wayang gambar, video dan program televisyen, termasuk pengeluaran wayang gambar untuk panggung dan bukan panggung sama ada filem, pita video atau cakera untuk tayangan di pawagam atau siaran televisyen; aktiviti sokongan seperti suntingan, tapisan dan alih suara filem dll; pengedaran wayang gambar dan produksi filem lain kepada industri lain; termasuk tayangan wayang gambar atau produksi filem lain.

Juga termasuk pembelian dan penjualan wayang gambar atau hak penyebaran pengeluaran filem lain. Selain itu ia juga termasuk aktiviti rakaman bunyi seperti mengeluarkan, menyiarkan, mempromosi dan mengedar rakaman bunyi asal, penerbitan muzik dan juga aktiviti perkhidmatan rakaman bunyi di studio dan di tempat lain.

**Aktiviti pemrograman dan penyiaran**

Aktiviti pemrograman dan penyiaran termasuk aktiviti mencipta atau mendapat hak untuk mengedar dan menyiarkan kandungan rancangan radio, televisyen dan program data hiburan, berita, bual bicara dan seumpamanya. Termasuk juga penyiaran data biasanya diintegrasikan bersama siaran radio atau televisyen. Penyiaran boleh dilakukan menggunakan pelbagai teknologi melalui siaran ke udara, satelit, rangkaian kabel atau internet. Bahagian ini juga termasuk pengeluaran rancangan yang tertumpu kepada langganan atau dasar yuran kepada pihak ketiga untuk siaran umum (format khusus seperti berita, sukan, pendidikan, program remaja).

**Aktiviti perkhidmatan telekomunikasi**

Aktiviti perkhidmatan telekomunikasi termasuk aktiviti menyediakan perkhidmatan telekomunikasi dan aktiviti yang berkaitan, seperti transmisi suara, data, teks, bunyi dan video. Kemudahan transmisi ini mungkin berasaskan satu teknologi atau kombinasi bagi teknologi tersebut. Lazimnya aktiviti yang diklasifikasikan dalam bahagian ini adalah transmisi kandungan tanpa melibatkan penciptaannya. Pecahan di dalam bahagian ini adalah bergantung kepada jenis infrastruktur yang beroperasi.

**Aktiviti pengaturcaraan komputer, perundingan dan aktiviti yang berkaitan**

Pengaturcaraan komputer, perundingan dan aktiviti yang berkaitan termasuk aktiviti penyediaan kepakaran di dalam bidang teknologi maklumat seperti penulisan, pengubahsuaian, percubaan dan perisian sokongan bagi memenuhi kehendak pelanggan tertentu; merancang dan mereka bentuk sistem komputer dengan mengintegrasikan teknologi perkakasan, perisian komputer dan komunikasi, pengurusan di lapangan dan operasi sistem komputer pelanggan dan/atau kemudahan memproses data; menyediakan infrastruktur untuk hosting atau perkhidmatan prosesan data, dan aktiviti perkhidmatan profesional dan teknikal yang berkaitan dengan komputer.

**Aktiviti perkhidmatan maklumat**

Aktiviti perkhidmatan maklumat termasuk aktiviti carian web portal, prosesan data dan hosting, serta aktiviti lain pembekalan maklumat.

**2.2 Nilai jualan (barang / bahan yang dibeli untuk dijual semula tanpa melalui proses selanjutnya)**

Nilai jualan bagi semua barang / bahan yang dijual dalam keadaan yang sama seperti dibeli tanpa melalui proses selanjutnya, sama ada secara borong atau runcit.

**2.3 Hasil lain**

Perkara-perkara seperti pendapatan daripada faedah, dividen, subsidi, geran kerajaan, derma, pajakan kewangan, pemuliharaan hutang lapuk, tuntutan insurans, keuntungan dari jualan harta dan transaksi pertukaran wang asing.

**2.1 Operating revenue / Turnover / Sales**

**Publishing activities**

*Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. All the feasible forms of publishing (in print, electronic or audio form, on the internet, as multimedia products such as CD-ROM reference books, etc.), except publishing of motion pictures, are included in this division.*

**Motion picture, video and television programme activities**

*Motion picture, video and television programme activities include production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in theatres or for broadcasting on television; supporting activities such as film editing, cutting, dubbing, etc; distribution of motion pictures and other film productions projection to other industries; as well as motion picture or other film production projection. Also included is buying and selling of motion picture or other film productions distribution rights is also included.*

*Besides, it also includes the sound recording activities, i.e production of original sound master recordings, releasing promoting and distributing them, publishing of music as well as sound recording service activities in a studio or elsewhere.*

**Programming and broadcasting activities**

*Programming and broadcasting activities includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting that content, such as radio, television and data programme of entertainment, news, talk, and the like. Also included is data broadcasting, typically integrated with radio or TV broadcasting. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via internet. This division also includes the production of programme that are typically narrowcast in nature (limited format, such as news, sports, education, or youth-oriented programming) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public.*

**Telecommunication service activities**

*Telecommunication service activities includes the activities of providing telecommunication and related service activities, i.e. transmitting voice, data, text, sound and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified in this division is the transmission of content, without being involved in its creation. The breakdown in this division is based on the type of infrastructure operated.*

**Computer programming, consultancy and related activities**

*Computer programming, consultancy and related activities includes the following activities of providing expertise in the field of information technologies such as writing, modifying, testing and supporting software to meet the needs of a particular customer; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems and/or data processing facilities; providing infrastructure for hosting or data processing services; and other professional and technical computer-related activities.*

**Information services activities**

*Information services activities includes the activities of web search portals, data processing and hosting activities, as well as other activities that primarily supply information.*

**2.2 Value of sales (goods / materials purchased for resale without undergoing further processing)**

*Value of sales of all goods / materials sold in the same condition as purchased without undergoing further processing according to whether the resale was at wholesale or retail.*

**2.3 Other income**

*Items such as interest income, dividends, subsidies, government grants, donations, financial leasings, 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 pembaikan dan penyelenggaraan, perbelanjaan sewa, utiliti, iklan dan perjalanan, bayaran guaman, bayaran profesional dsbnya.

**3.2 Kos barang dijual**

Kos semua barang / bahan yang dibeli untuk dijual semula dalam keadaan sama seperti dibeli tanpa melalui proses selanjutnya, sama ada jualan borong atau runcit.

**3.3 Perbelanjaan lain**

Susut nilai, faedah dan cukai, hutang lapuk, kerugian tukaran wang asing dan lain-lain perbelanjaan kewangan.

**3.4 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.

**3.1 Operating expenditure / Cost of sales**

*Cost of materials for repairs and maintenance, expenditure on rent, utilities, advertising, travelling, legal fees, professional fees etc.*

**3.2 Cost of goods sold**

*Cost of goods / materials purchases for resale in the same condition as purchased without undergoing further processing, irrespective of whether the resale was at wholesale or retail.*

**3.3 Other expenditure**

*Depreciation, interest and taxes, bad debts, forex losses and other finance expenses.*

**3.4 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 / SALARIES & 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).

**4.2 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)**

la merujuk kepada semua pekerja bergaji yang bekerja sekurang-kurangnya 6 jam sehari dan 20 hari sebulan.

**(c) Pekerja bergaji (sambilan)**

la merujuk kepada semua pekerja bergaji yang bekerja kurang daripada 6 jam sehari dan/ atau kurang daripada 20 hari sebulan.

**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 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.*

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**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.

**6.2 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.

**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. (cth.: 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).

**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).

**6.3 Perkhidmatan pembayaran elektronik**

Perkhidmatan pembayaran elektronik merupakan perkhidmatan perdagangan yang disediakan oleh pembekal perkhidmatan aplikasi e-Dagang yang memberi kuasa kepada kad kredit atau pemprosesan 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)

**6.4 Jumlah hasil dan perbelanjaan transaksi atas talian**

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

**6.5 Jumlah hasil dan perbelanjaan transaksi e-Dagang**

Merujuk kepada hasil transaksi e-Dagang dan perbelanjaan hasil transaksi 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, email and the like are not been categorised as e-commerce transactions.*

**6.2 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.*

**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).*

**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).*

**6.3 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).*

**6.4 Value of income and expenditure through online transactions**

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

**6.5 Value of income and expenditure through e-Commerce transactions**

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