

**PERKHIDMATAN MAKANAN DAN MINUMAN**  
**FOOD AND BEVERAGE SERVICES**

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

**BAHAGIAN A: HASIL**  
**PART A: REVENUE**

**1.1 Hasil Kendalian / Perolehan / Jualan**

Pendapatan yang diperoleh merangkumi perkhidmatan yang disediakan oleh restoran, kafeteria/kantin, restoran makanan segera, vendor bergerak, gerai/penjaja makanan, katering makanan, aktiviti perkhidmatan makanan secara konsesi, aktiviti penyediaan minuman di pub, bar, disko, coffee house, ruang koktel dan karaoke, kedai kopi, gerai penjaja minuman, perkhidmatan minuman bergerak, kiosk minuman dan aktiviti perkhidmatan perantara untuk makanan dan minuman.

**1.2 Hasil 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.

**1.1 Operating revenue / Turnover / Sales**

*Income generated from the provision of food and beverage services includes services provided by restaurants, cafeterias/canteens, fast-food restaurants, mobile vendors, food stalls/hawkers, food catering, concession-based food service activities, beverage preparation activities at pubs, bars, discos, coffee houses, cocktail lounges and karaoke outlets, coffee shops, beverage stalls/hawkers, mobile beverage services, beverage kiosks, as well as intermediary service activities for food and beverage.*

**1.2 Other income**

*Income from interests, dividends, subsidies, government grants, donations, financial leaseings, bad debts recovered, insurance claims, gain on sales of assets and foreign exchange transactions.*

**BAHAGIAN B: PERBELANJAAN**  
**PART B: EXPENDITURE**

**2.1 Perbelanjaan kendalian / Kos jualan**

Kos bahan untuk menyediakan makanan dan minuman, perbelanjaan sewa, utiliti, iklan dan perjalanan, bayaran guaman, bayaran profesional dsbnya.

**2.2 Perbelanjaan lain**

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

**2.3 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.

**2.1 Operating expenditure / Cost of sales**

*Cost of materials for preparing meals and beverages, expenditure on rent, utilities, advertising, travelling, legal fees, professional fees etc.*

**2.2 Other expenditure**

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

**2.3 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 (SOCSCO) 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**  
**PART C: NUMBER OF PERSONS ENGAGED**

**3.1 Jumlah pekerja**

Jumlah pekerja termasuk semua pemilik yang bekerja dan pekerja keluarga tidak bergaji dan rakan niaga yang aktif. Ia juga termasuk pekerja bergaji sepenuh masa (bekerja sekurang-kurangnya 6 jam sehari dan 20 hari sebulan) dan pekerja bergaji sambilan (bekerja kurang daripada 6 jam sehari dan kurang daripada 20 hari sebulan).

**3.4 Pekerja bukan warganegara Malaysia**  
**Definisi Kewarganegaraan**

**Individu** yang tinggal atau menetap di Malaysia bagi tempoh sekurang-kurangnya satu tahun mengikut kewarganegaraan dan etnik;

- (i) Warganegara
  - (a) Melayu
  - (b) Bumiputera lain (Cth: Iban, Kadazan, Bajau, Murut)
  - (c) Cina
  - (d) India
  - (e) Lain-lain (Cth: Sikh)
- (ii) Bukan Warganegara

**3.1 Total number of persons engaged**

*The total number of persons engaged includes all working proprietors and unpaid family workers and active business partners. It also includes full-time paid employees (work for at least 6 hours a day and 20 days a month) and part-time paid employees (work for less than 6 hours a day and less than 20 days a month)*

**3.4 Non-Malaysian citizen workers**

**Definition of Citizenship**

**Individuals** who have lived or resided in Malaysia for a period of at least one year, by categorized by nationality and ethnicity;

- (i) Citizen:
  - (a) Malay
  - (b) Other Bumiputera (e.g.: Iban, Kadazan, Bajau, Murut)
  - (c) Chinese
  - (d) Indian
  - (e) Other (e.g.: Sikh)
- (ii) Non-Citizen

**BAHAGIAN D: MAKLUMAT TAMBAHAN**  
**PART D: ADDITIONAL INFORMATION**

**4.2 Aktiviti kendera saji**

Kendera saji merupakan sejenis perusahaan bergerak seperti van, lori dan lain-lain yang menyediakan perkhidmatan makanan dan minuman seperti menyediakan, memasak, menghidang serta menjual makanan dan minuman.

**4.2 Food truck activities**

*Food truck is a large vehicle such as vans, lorries and others that provide services such as preparing, cooking, serving and selling food and beverages.*

**BAHAGIAN E: EKONOMI DIGITAL**  
**PART E: DIGITAL ECONOMY**

**5.1 E-dagang**

Urusniaga e-dagang adalah penjualan atau pembelian barangan atau perkhidmatan yang dijalankan melalui rangkaian pengkomputeran / internet dengan kaedah yang direka untuk 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.

**5.2 Peratus hasil yang diperoleh melalui transaksi e-dagang.**

Merujuk kepada peratus hasil transaksi e-dagang.

**5.3 Peratus perbelanjaan melalui transaksi e-dagang.**

Merujuk kepada perbelanjaan transaksi e-dagang.

**5.1 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.*

**5.2 Percentage of revenue through e-commerce transactions.**

*Refers to the percentage of revenue through e-commerce transactions.*

**5.3 Percentage of expenditure through e-commerce transactions.**

*Refers to the percentage of expenditure through e-commerce transactions.*