

PERKHIDMATAN MAKLUMAT DAN KOMUNIKASI
INFORMATION AND COMMUNICATION SERVICES

NOTA PENJELASAN
EXPLANATORY NOTES

BAHAGIAN A: HASIL
PART A: REVENUE

1.1 Hasil kendalian / Perolehan / Jualan

Aktiviti penerbitan

Aktiviti penerbitan termasuk penerbitan buku, brosur, risalah, kamus, ensiklopedia, atlas, peta dan carta; penerbitan surat khabar, jurnal dan terbitan berkala; direktori dan senarai mel dan penerbitan lain, serta penerbitan perisian.

Juga termasuk pemerolehan hak cipta terhadap kandungan (produk informasi) dan menjadikan kandungan ini tersedia kepada umum menerusi (atau mengatur bagi) pengeluaran semula dan pengedaran kandungan ini dalam pelbagai bentuk. Penerbit boleh melesenkan hak kepada pihak lain untuk mengedarkan kandungan mereka, atau mereka boleh menerbitkan dan mengedarkan kandungan yang mereka cipta atau miliki. Semua bentuk penerbitan yang boleh dihasilkan (dalam bentuk cetakan, elektronik, digital, analog atau bentuk lain) dan aktiviti penerbitan sendiri termasuk dalam bahagian ini.

Aktiviti penerbitan wayang gambar, video dan program televisyen, rakaman bunyi dan muzik

Aktiviti penerbitan wayang gambar, video dan program televisyen, rakaman bunyi dan muzik termasuk pengeluaran wayang gambar untuk tayangan panggung dan bukan panggung, video atau karya audiovisual serta vlog, sama ada untuk tayangan secara langsung di pawagam, untuk penyiaran atau penstriman; aktiviti sokongan pasca-produksi seperti penyuntingan, tapisan, alih suara filem atau penukaran kepada format penstriman video; pengedaran wayang gambar dan produksi audiovisual lain. Turut termasuk ialah pembelian dan penjualan hak pengedaran untuk wayang gambar atau produksi audiovisual lain.

Juga termasuk aktiviti rakaman bunyi, iaitu mengeluarkan, menyiar, mempromosi dan mengedar rakaman bunyi asal; penerbitan muzik termasuk pengedaran secara langsung kepada orang awam melalui penstriman dan muat turun; dan juga aktiviti perkhidmatan rakaman bunyi di studio atau di tempat lain.

Aktiviti pemrograman, penyiaran, agensi berita dan pengedaran kandungan lain

Aktiviti pemrograman, penyiaran, agensi berita dan pengedaran kandungan lain termasuk aktiviti mencipta atau mendapat hak untuk mengedar dan seterusnya menyiar atau mengedarkan kandungan tersebut. Jenis kandungan yang diterbitkan atau diedarkan termasuk radio, televisyen, hiburan audio dan audiovisual, berita, bual bicara dan seumpamanya, termasuk program khusus (format khusus seperti berita, sukan, pendidikan atau program remaja). Penyiaran atau pengedaran kandungan boleh dilakukan menggunakan pelbagai teknologi melalui siaran ke udara, satelit, rangkaian kabel atau siaran melalui internet, penstriman atau muat turun.

Juga termasuk penyiaran podcast secara langsung, pengedaran atas permintaan oleh pihak ketiga bagi podcast rakaman dan muat turun, serta aktiviti agensi berita, laman rangkaian sosial, laman blog dan wiki, dan laman permainan/permainan video dalam talian. Kandungan boleh disediakan secara percuma kepada pengguna atau hanya boleh diakses melalui langganan atau bayaran.

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 atau pemindaan kandungan tersebut.

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 komputer, perisian komputer dan komunikasi, pengurusan di lapangan dan operasi sistem komputer pelanggan dan/atau kemudahan memproses data; menyediakan infrastruktur untuk pengehosan atau perkhidmatan prosesan data, dan aktiviti perkhidmatan profesional dan teknikal yang berkaitan dengan komputer.

Infrastruktur pengkomputeran, pemprosesan data, pengehosan (*hosting*) dan aktiviti perkhidmatan maklumat lain

Infrastruktur pengkomputeran, pemprosesan data, pengehosan (*hosting*) dan aktiviti perkhidmatan maklumat lain termasuk penyediaan infrastruktur pengkomputeran, aktiviti pemprosesan data dan pengehosan (*hosting*), serta aktiviti portal carian web, serta aktiviti lain pembekalan maklumat.

Juga termasuk aktiviti pengehosan (*hosting*) khusus seperti pengehosan (*hosting*) web dan pengehosan (*hosting*) aplikasi. Selain itu, penyediaan kemudahan kerangka utama secara perkongsian masa umum kepada pelanggan, pendigitalan fail (untuk pemprosesan data lanjut), penyediaan perkhidmatan kemasukan data, aktiviti kolokasi pusat data (iaitu penyewaan ruang server dan rangkaian di pusat data), perkhidmatan penyimpanan data komputer serta pengeluaran aset kripto tanpa liabiliti yang sepadan (bukan oleh pihak berkuasa monetari) turut termasuk di sini.

1.2 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.

1.3 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

Publishing activities

Publishing includes the publishing of books, brochures, leaflets, dictionaries, encyclopedias, atlases, maps and charts; publishing of newspapers, journals and periodicals; directory and mailing list and other publishing, as well as software publishing.

Besides, it also 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. Publishers may license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, electronic, digital, analog, or any other form) and self-publishing activities are included in this division

Motion picture, video and television programme production, sound recording and music publishing activities

Motion picture, video and television programme production, sound recording and music publishing activities include production of theatrical and non-theatrical motion pictures, videos or audiovisual works and vlogs, whether for direct projection in theatres, for broadcasting or streaming; supporting post-production activities such as film editing, cutting, dubbing or conversion to video streaming formats; distribution of motion pictures and other audiovisual productions to other industries; as well as motion pictures or other audiovisual productions projection. Also included is the buying and selling of distribution rights for motion pictures or other audiovisual productions.

Besides, it also includes sound recording activities, i.e. production of original sound master recordings, releasing, promoting and distributing them; publishing of music, including distribution directly to the public via streaming and downloads; as well as sound recording service activities in a studio or elsewhere.

Programming, broadcasting, news agency and other content distribution activities

Programming, broadcasting, news agency and other content distribution activities includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting or distributing that content. Types of produced or distributed content included in this division are radio, television, audio and audiovisual entertainment, news, talk, and the like, including programs that are typically narrowcast in nature (limited format, such as news, sports, education or youth-oriented programming). The broadcasting or content distribution can be performed using different technologies, over-the-air, via satellite, via a cable network or via Internet broadcasting, streaming or downloads.

Besides, it also includes the broadcasting of live podcasts, third party on-demand distribution of recorded podcasts and downloads, and activities of news agencies, social network sites, blog and wiki sites, and online gaming/video game sites. Content may be made freely available to users or may be available only on a subscription or fee basis.

Telecommunication service activities

Telecommunication service activities includes the activities of providing telecommunications 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 or alteration.

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: designing the structure and content of, and/or writing, modifying, customizing, testing and supporting software and applications; 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; computer hardware, software, and systems consultancy activities; and other professional and technical computer-related activities.

Computing infrastructure, data processing, hosting and other information services activities

Computing infrastructure, data processing, hosting and other information services activities includes the provision of computing infrastructure, data processing and hosting activities, as well as activities of web search portals and other activities that primarily supply information.

Besides, it also includes specialised hosting activities such as web hosting and application hosting. Besides, general time-share provision of mainframe facilities to clients, digitalisation of files (for further processing of data), provision of data entry services, data centre colocation activities (i.e. rental of server and networking space in data centres), computer data storage services and issuing of crypto assets without a corresponding liability (not by a monetary authority) are included here.

1.2 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.

1.3 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.

NOTA PENJELASAN EXPLANATORY NOTES	
BAHAGIAN B: PERBELANJAAN PART B: EXPENDITURE	
2.1 Perbelanjaan kendalian / Kos jualan Kos bahan untuk pembaikan dan penyelenggaraan, perbelanjaan sewa, utiliti, iklan dan perjalanan, bayaran guaman, bayaran profesional dsbnya.	2.1 Operating expenditure / Cost of sales <i>Cost of materials for repairs and maintenance, expenditure on rent, utilities, advertising, travelling, legal fees, professional fees etc.</i>
2.2 Kos barang dijual Kos semua barang / bahan yang dibeli untuk dijual semula dalam keadaan sama seperti dibeli tanpa melalui prosesan selanjutnya, sama ada jualan borong atau runcit.	2.2 Cost of goods sold <i>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.</i>
2.3 Perbelanjaan lain Susut nilai, faedah dan cukai, hutang lapuk, kerugian tukaran wang asing dan lain-lain perbelanjaan kewangan.	2.3 Other expenditure <i>Depreciation, interest and taxes, bad debts, forex losses and other finance expenses.</i>
2.4 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.	2.4 Total salaries & wages <i>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.</i>
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).	3.1 Total number of persons engaged <i>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)</i>
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	3.4 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 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 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 urusaniaga 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, urusaniaga yang dibuat melalui panggilan telefon, faks, e-mel dan yang seumpamanya tidak dikategorikan sebagai urusaniaga e-dagang.	5.1 E-commerce <i>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.</i> <i>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.</i> <i>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.</i>
5.2 Peratusan hasil yang diperoleh melalui transaksi e-dagang Merujuk kepada peratus hasil transaksi e-dagang	5.2 Percentage of revenue through e-commerce transactions. <i>Refers to the percentage of revenue through e-commerce transaction.</i>
5.3 Peratusan perbelanjaan melalui transaksi e-dagang Merujuk kepada perbelanjaan transaksi e-dagang.	5.3 Percentage of expenditure through e-commerce transactions. <i>Refers to the percentage of expenditure trough e-commerce transactions.</i>