



LAW & COMMERCE TRUST LIMITED

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RETAIL CHARGES FOR MISCELLANEOUS SERVICES

SERVICES / ITEMS		LAW & COMMERCE'S UNIT PRICE ¹
D DIRECTORS		
1	Appointment of new director*	USD 100.00 per director
2	Resignation of director*	USD 100.00 per director
3	Appointment and resignation of director	USD 150.00 per case ²
4	Provision of nominee director services	USD 600.00 per director per annum
5	Nominee director mandatory deposit	USD 600.00 per director
S SHARES		
1	Increase of authorised paid-up capital*	USD 150.00 per case excluding fee payable to the Registrar
2	Transfer of shares only*	USD 100.00 per shareholder ³
3	Allotment and issuance of new shares only *	USD 100.00 per shareholder
4	Transfer of shares & allotment and issuance of new shares	USD 150.00 per case ⁴
5	Issuance of new share certificates due to lost*	USD 50.00 per certificate
6	Provision of nominee shareholder	USD 400.00 per nominee per year
7	Nominee shareholder mandatory deposit	USD 400.00 per nominee

¹ All prices quoted are payable to Law & Commerce. Where a miscellaneous service involves a fee payable to a Registrar, we will inform you and collect the amount in addition to our fees. For miscellaneous services involving jurisdictions outside of Labuan, additional fees may be charged by the respective agent in that jurisdiction, which we will also collect from you. For services not listed in this table, please request a written quotation.

² Applies to cases involving up to 2 resignations and 2 appointments in a single submission. If the number of resignations or appointments exceeds 2, a surcharge of USD 25.00 will be applied for each additional resignation or appointment. Please note that professional discounts do not apply to the surcharge amount.

³ Includes issuance of one new share certificate and cancellation of old share certificate.

⁴ Applies to cases involving up to 2 transfers and 2 issuances in a single submission. If the number of transfers or issuances exceeds 2, a surcharge of USD 25.00 will be applied for each additional transfer or issuance. Please note that professional discounts do not apply to the surcharge amount.

O OTHERS

1	Change of corporate name*	USD 250.00 per name including fee payable to LFSA (please add USD 75.00 for item 11 below)
2	Creation of charge	USD 250.00 per charge
3	Release of charge	USD 250.00 per charge
4	Certified true copy by L&C	USD 5.00 per document
5	Certified true copy from Registrar	USD 75.00 per case excluding fee payable to the Registrar
6	Application for Letter of Information or Letter of Good Standing from the Registrar	USD 200.00 including fee payable to the Registrar
7	Company Search	USD 250.00 per company
8	Application for Tax Residence certificate from IRB	USD 250.00
9	Extra copy of M&A	USD 20.00 per copy
10	Amendment to M&A	USD 300.00 including fee payable to the Registrar
11	Issuance of certificates of any kind excluding share certificate	USD 75.00 per certificate
12	Extra or new pocket common seal and rubber stamp	USD 75.00 per case excluding fee to vendor
13	International Courier Domestic / Local Courier	Actual cost + USD 20.00 Actual cost + USD 5.00
14	Bulk mailing	Actual cost + USD 15.00
15	Preparation of any board or members resolution not already included	Min of USD 75.00 per resolution
16	Appointment of auditor (exclude liaising with the auditors)	USD 75.00 per company
17	Appointment of tax agent (for company to be taxed under ITA 1967)	USD 75.00 per company
18	Opening bank account including preparation of board resolution	USD 800.00 per account
19	Application for employment pass*	USD 1,500.00 per applicant
20	Renewal of employment pass*	USD 1,000.00 per expatriate

21	Application for dependant pass*	USD 800.00 per dependant
22	Renewal of dependant pass *	USD 300.00 per dependant
23	Accounting work (excludes audit fee)	from of USD 800.00 per annum or by quotation
24	Preparation of management account (dormant company)	from USD 400.00
25	Stationeries & printing	USD 1.00 per page
26	Local Fax	USD 1.00 per page
27	West Malaysia Fax	USD 2.00 per page
28	Over sea Fax	USD 5.00 per page
29	Local call	Min of USD 1.00 per call
30	West Malaysia call	Min of USD 5.00 per call
31	Over sea call	Min of USD 10.00 per call
32	Hold all mail	USD 400.00 per annum
33	Notarisation	USD 100.00 per case excluding the amount to be charged by notary public
34	Invoicing	USD 25.00 per standard pre-determined invoice.
35	Issue and handling of letter	USD 50.00 per letter
36	Request of second company kit	USD 250.00 excluding actual courier cost
37	Application for credit card	USD 300.00 excluding actual courier cost
38	Drafting and issuance of Power of Attorney	Min USD 150.00 excluding actual courier cost
39	Legalisation at Malaysian Consular Office and Foreign Embassy in KL	USD 350.00 per case excluding the actual amount to be paid to Consular Office, Foreign Embassy and disbursements.
40	Signing fee	USD 25.00 per document

T TAX FILING & RELATED SERVICES

1	Company tax filing under Labuan Business Activity Tax Act 1990 (LBATA) (via MyTax)	from USD 250.00*
2	Company tax filing under Income Tax Act 1967 (ITA) <i>(Applicable to companies that are taxed under the Income Tax Act 1967)</i>	Fee to be determined by ITA Tax Agent
3	Employer's Return Filing (Form E)	USD 150.00 per annum
4	Personal tax return management	USD 300.00 per person per filing
5	MyTax account setup assistance	USD 100.00

*LBATA filing fee varies by transaction volume and complexity – base rate USD 250 for dormant or low-activity entities; higher rates apply for active trading companies upon review

DP DEPOSITS

1	Courier deposit	USD 250.00
2	Accounting deposit	USD 300.00
3	Administrative deposit	USD 200.00
4	Hold-all-mail deposit	USD 400.00

- 1) For other services not already included therein, please inquiry within.
- 2) Unless for resellers with pre-approved credit limit, service can only be delivered once full payment has been received.
- 3) Disbursement or out-of-pocket not already included will be billed separately.
- 4) Payment must be net of bank charges.

Law & Commerce reserves the right to revise the fees at any time as deemed necessary.