

## ASSURANCE OF ACCURACY, TRACEABILITY AND REPRODUCIBILITY OF TEST REPORTS / CALIBRATION CERTIFICATE

Test reports/calibration certificates generated by STANDARDS MALAYSIA accredited laboratories provide Government bodies and regulators with the confidence in order to make their decisions based on sound technical judgement. These decisions relate to industrial efficiency and technological development, enforcement of regulations for safety, health, environmental protection and assure that consumer interests are protected.

Using an accredited laboratory benefits government and regulators by:

- Increasing confidence in data that are used to establish baselines for key analyses and decisions
- Reducing uncertainties associated with decisions that affect the protection of human health and the environment
- Increasing public confidence, because accreditation is a recognisable mark of approval
- Eliminating redundant reviews and improving the efficiency of the assessment process (which may reduce cost).

## GREATER PROSPECT FOR INTERNATIONAL TRADE

Harmonising conformity assessment procedures around the world also has far-reaching benefits for international trade in general. STANDARDS MALAYSIA is actively engaged in developing reciprocal recognition arrangements between accreditation bodies.

Agreements among nations or regions on the mutual acceptability of requirements, assessment methods, inspection or test results, can reduce or remove 'technical barriers' to trade. STANDARDS MALAYSIA's initiatives can help made-in-Malaysia goods and services enter foreign markets with little or no hindrance.

STANDARDS MALAYSIA has been recognised by the Pacific Accreditation Cooperation (PAC) International Accreditation Forum (IAF), Asia Pacific Laboratory Accreditation Cooperation (APLAC) and International Laboratory Accreditation Cooperation (ILAC).

## TAX INCENTIVES

In order to encourage the private sector to participate actively in national accreditation activities, the Government has agreed that effective from the year of assessment 2004, a tax reduction would be given to companies, which incur expenditure in the relevant period for participating in international accreditation activities approved by STANDARDS MALAYSIA. The tax reduction is an incentive given to laboratories/certification bodies (CBs) under the Laboratories Accreditation Scheme of Malaysia (*Skim Akreditasi Makmal Malaysia* - SAMM) and Accreditation of Certification Bodies (ACB) according to the Income Tax Act 1967 (Amendment). The amendment specifies that the incentive is based on "an amount equal to the expenditure, not being capital expenditure, incurred by a company in the relevant period for the purposes of

- (i) obtaining certification for recognised quality systems and standards, and halal certification, evidenced by a certificate issued by a certification body as determined by the Minister; or
- (ii) obtaining accreditation for a laboratory or as a certification body, as evidenced by a certificate issued by the Department of Standards Malaysia; provided that the expenditure incurred in the relevant period shall be deemed to be incurred by that company in the basis period for the year of assessment in which the certificate is issued.

Expenses incurred on services rendered by STANDARDS MALAYSIA, such as assessment fee, annual certification fee and other miscellaneous fees are also eligible for the tax reduction.

*For further information, kindly contact:*

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# ACCREDITATION

## The Benefits of Accreditation



The words accreditation, certification and registration have been used interchangeably when speaking of standards and quality particularly with reference to ISO 9001 and ISO 14001.

In Malaysia, the word accreditation refers to the procedure by which the Department of Standards Malaysia (STANDARDS MALAYSIA) offers formal recognition to a conformity assessment body found to meet internationally recognised levels of competence. As an example, in its ACB Scheme, STANDARDS MALAYSIA accredits a certification body as competent to carry out ISO 9001 or ISO 14001 certification in specific business sectors.

Accreditation is also carried out on testing and calibration laboratories and inspection bodies. It is becoming increasingly evident that certification bodies, testing and calibration laboratories will enjoy a significant competitive advantage if they have an impartial evaluation and recognition of their competence based on internationally recognised criteria.

STANDARDS MALAYSIA's accreditation symbols provide accredited laboratories and certification bodies a competitive edge in the marketplace.

## ACCREDITATION ENSURES THE INTEGRITY OF QUALITY AND STANDARDS

Accreditation reduces risk for business and its customers by assuring them that accredited bodies are competent to carry out the work they undertake. Accreditation bodies which are members of the International Accreditation Forum (ILAC)/(IAF) are required to operate at the highest standard and to require the bodies they accredit to comply with appropriate international standards and ILAC/IAF Guidance to the application of those standards. STANDARDS MALAYSIA as a member of the ILAC/IAF strictly observes these set standards and guidelines.



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## STANDARDS MALAYSIA ACCREDITATION SYMBOLS



**MS ISO/IEC 17021: 2006**  
Accreditation Symbol for  
Quality Management System (QMS)



**MS ISO/IEC 17021: 2006**  
Accreditation Symbol for  
Environmental Management System (EMS)



**MS ISO/IEC 65: 2000**  
Accreditation Symbol for  
Product Certification Bodies (PCB)



**MS ISO/IEC 17021: 2006**  
Accreditation Symbol for  
OSH Management System (OSH MS)



**MS ISO/IEC 17021: 2006**  
Accreditation Symbol for  
HACCP Based Food Safety System



**MS ISO/IEC 27006: 2007**  
Accreditation Symbol for Information  
Security Management Systems (ISMS)



**MS ISO/IEC 17021: 2006**  
Accreditation Symbol for  
Forest Management Certification (FMC)



**MS ISO/IEC 17020**  
Accreditation Symbol for  
Inspection Bodies



**ISO/TS 22003: 2007**  
Accreditation Symbol for Food Safety  
Management System (FSMS)



**MS ISO/IEC 17024: 2003**  
Accreditation Symbol for Certification  
of Persons



**MS ISO/IEC 17025**  
Accreditation Symbol for Laboratories  
(Testing and Calibration)



**MS ISO 15189**  
Accreditation Symbol for Laboratories  
(Medical Testing)



**MS ISO/IEC 17020**  
Accreditation Symbol for  
Inspection Bodies