

Agriculture

Kemaskini pada : Isnin, Mac 28 2016

1. Pioneer Status or Investment Tax Allowance
2. Infrastructure allowance
3. Reinvestment allowance
4. Single deduction on pre-operating training expenses
5. Deduction on capital expenditure (agricultural allowance) for approved agricultural projects
6. Double deduction incentives for research and development
7. Double deduction incentives for training
8. Double deduction for promotion of exports
9. Double deduction on export credit insurance premium
10. Tax exemption on the value of increased exports
11. Special tax treatment for gifts in cash
12. Duty exemption on machinery, equipment, raw materials & components for:
 - a. producing manufactured goods - research activity
 - b. training activity
 - c. environment protection
13. Tax deduction for the investor company, equivalent to the amount of investment made in a 100% owned subsidiary company engaged in food production AND income tax exemption for 10 years for the subsidiary company engaged in food production;
OR
Investor company is given group relief for the losses incurred by the subsidiary company which is owned 100% by the investor company AND income tax exemption for 10 years for the subsidiary company engaged in food production. (application to be submitted by 31 December 2003)
14. Pioneer status/Investment tax allowance for companies providing cold chain facilities and services for perishable local food products.
15. Single deduction on expenses incurred for obtaining quality systems and halal certification and accreditation
16. Accelerated Capital Allowance - use of environmental protection equipment - use of computers and information technology assets - upon expiry of reinvestment allowance only for companies that reinvest in production of promoted food items.