## **TOURISM**

- 1. Pioneer Status/Investment Tax Allowance
- 2. Infrastructure Allowance
- 3. Double deduction incentive for research & development
- 4. Double deduction incentives for training
- 5. Double deduction on overseas promotion
- 6. Double deduction on approved Trade Fairs
- 7. Single deduction on pre-operating training expenses
- 8. Single deduction on cultural performances
- 9. Industrial Building Allowance
- 10. Accelerated capital allowance for environmental friendly equipment
- 11. Tax exemption for tour operators
- 12. Tax exemption for promoting international conferences
- Duty exemption on selected materials & equipment for tourism companies, musical studios and
- No import and excise duty on CKD components for locally assembled tourist buses.
- 15. No sales tax on pewterware, camera, watches, lighters, fountain pens, transistor radios, perfumes and cosmetic products.
- 16. Abolishment of service tax in Labuan & Langkawi
- 17. Deduction for international Conference Promotion
- 18. Incentives for Domestic Tourism
- 19. Incentives for bringing in foreign tourists
- 20. Double deduction in approved International Trade fairs.

## RESEARCH & DEVELOPMENT (R&D)

- 1. Pioneer Status for Contract Research and Development Company.
- 2. Investment Tax Allowance (ITA) for Research and Development Company and Contract Research and Development Company (as an alternative to PS).
- 3. ITA for in-house research
- 4. Double Deduction Incentive
- 5. Industrial Building Allowance
- 6. Accelerated Capital Allowance for computers use of environmental protection equipment use of computer and information technology assets
- 7. Special Tax Treatment for Gifts
- 8. Duty Exemption on Machinery & Materials

## **TRAINING**

- Investment Tax Allowance for new & existing Technical or vocational Training Company.
- 2. Double Deduction Incentive for training expenses for SMI
- 3. Single deduction for gift in cash
- 4. Industrial Building Allowance
- 5. Accelerated Capital Allowance for computers use of computer and IT assets
- 6. Special Tax Treatment for Gifts
- 7. Duty Exemption on Machinery & Materials

## **COLD CHAIN FACILITIES & SERVICES**

Pioneer status /Investment Tax Allowance