Appendix E

Special Qualifying Activity / Investment in Fixed Asset Eligible for Pioneer Status

(1) No.	(2) Exempt years of assessment	(3) Exemption rate (%)	(4) Types of product or special qualifying activity	(5) Minimum amount of annual operating expenditure (RM)	(6) Minimum number of full time employees
1.	10	70	New product or special qualifying activity in East Coast Economic Region which is promoted for the benefit of East Coast Economic Region	1,000,000.00	4
2.	10	100	1. New product or special qualifying activity in East Coast Economic Region which is promoted for the benefit of East Coast Economic Region; or 2. High technology product without research and development activity	2,000,000.00	10
3.	15	100	Project located in Malaysia-China Kuantan Industrial Park	200,000,000.00	100
			Project located in industrial park within the East Coast Economic Region	1,000,000.00	10”.