

Qualifying Activity and Qualifying Capital Expenditure by Sector

(1) No.	(2) Sector	(3) Qualifying activity	(4) Qualifying capital expenditure
1.	Hotel and resort	Hotel or resort business	<p>(a) Construction or purchase of hotel building of approved standard in Malaysia</p> <p>(b) Alteration, extension and renovation of hotel building</p> <p>(c) Provision of machinery, plant or other facilities</p>
2.	Creative	<p>(a) Design academy</p> <p>(i) Product design</p> <p>(ii) Fashion or accessories design</p> <p>(b) Academy of art</p> <p>(i) Art and crafts</p> <p>(ii) Drawing</p> <p>(iii) Sculpture</p> <p>(c) School of performing arts</p> <p>(i) Dance</p> <p>(ii) Drama</p> <p>(iii) Music</p>	Construction or purchase of building, machinery or plant

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3.	Downstream manufacturing of livestock and animal feed	<ul style="list-style-type: none"> (a) Cattle feed (b) Dairy-based products (c) Meat-based products 	<ul style="list-style-type: none"> (a) Construction or purchase of factory (b) Construction or purchase of building (c) Provision of machinery or plant
4.	Manufacturing downstream activities of palm oil products	<ul style="list-style-type: none"> (a) Oleochemical (b) Biofuel (c) Trans fat free food products 	<ul style="list-style-type: none"> (a) Construction or purchase of factory (b) Construction or purchase of building (c) Provision of machinery or plant
5.	Manufacturing downstream activities of medium and heavy industries	<ul style="list-style-type: none"> (a) Urea and ammonia production (b) Solar panel (c) Marine supply base and fabrication yard (d) Iron ore pellets (e) Hot briquette iron (f) Combined cycle power plant 	<ul style="list-style-type: none"> (a) Construction or purchase of factory (b) Construction or purchase of building (c) Provision of machinery or plant

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6.	Education hub	<p>(a) Private universities</p> <p>(b) Private colleges</p> <p>(c) Training centres</p> <p>(d) Skill training centres</p>	Construction or purchase of building, machinery or plant
7.	Marine downstream activities	Manufacturing of aquatic product	<p>(a) Construction or purchase of factory</p> <p>(b) Construction or purchase of building</p> <p>(c) Provision of machinery or plant</p>
8.	Shipping	Ship building repairs	<p>(a) Construction or purchase of factory</p> <p>(b) Construction or purchase of building</p> <p>(c) Provision of machinery or plant</p>