Appendix

List of existing 9 qualifying green technology assets incurred from YA 2014 until YA 2020 eligible for investment tax allowance are:-

No.	Sector/Area	Technology	Product Categories
1.	Energy Efficiency	Transformer	Energy efficient transformer (up to 33kV)
2.	Building	Energy efficient appliances	Solar air-conditioning equipment/system
3.			Thermal energy storage equipment/system
4.			Variable air volume (VAV) equipment/system
5.			Variable-refrigerant-volume (VRV) equipment/system
6.	Transport	Electric vehicle	Electric motorcycle/scooter
7.			Electric bus
8.			Electric MPV/truck
9.		Infrastructure	Electric vehicle (EV) charging equipment/system

List of 40 qualifying green technology assets incurred from 1st January 2019 until YA 2020 eligible for investment tax allowance are:-

No.	Sector/Area	Technology	Product
1.	Energy Efficiency	Chiller	Energy efficient
2.		Heat operated air conditioners	High efficiency absorption and absorption air conditioners
3.		Cooling tower	High efficiency cooling towers
4		Air compressor	High efficiency air towers
5		Industrial furnaces	Energy efficient industrial furnaces
6		Cogeneration system	Cogeneration systems
7	Renewable energy	Solar thermal	Solar thermal systems and collectors
8		Biomass combustion/ gasification/combined heat power	Biomass gasification furnace/combustion chamber
9			Biomass gas engine
10			Biomass reciprocating engines
11			Biomass combustion/gas turbines
12			Biomass steam turbines
13			Biomass oil recovery system
14			Biomass fuel preparation system (press & shredding machine)
15			Biomass fuel feeding system (rotary drum/conveyor belt/screw conveyor)
16			Biomass heat recovery system generator
17			Condensing biomass boiler
18		Mini hydro	Hydro turbines
19			Mini hydro generators
20			Hydro pump and motors
21			Penstock (pipe/tunnels)
22		Biogas	Biogas pre-treatment system/biogas purifying system/biogas scrubber system
23			Biogas dewatering system
24			Biogas digestion system (covered lagoon/digester tank/gas well)
25			Biogas analyser
26		Energy storage	Battery

27	Building	Energy management system	Building energy management system
28			Single or double glazing systems
29		Heat barrier	Low radiation window curtain system
30		Office equipment/furniture	Efficient server system
31		Energy saving lighting	LED & energy saving lighting
32	Waste	Waste collection	Trash compactors with energy efficient motors
33		Waste recycling/recovery	Energy efficient balers
34			Plastic recycling machines
35			Magnetic separators
36		Waste treatment	Composting equipment
37			Energy efficient incinerator
38		Waste disposal	Energy efficient landfill compactors
39			Methane gas recovery system
40	Water		Energy efficient pumps