Appendix A

Qualifying Activity Eligible for Investment Tax Allowance

No.	Sector	Qualifying activity	Qualifying capital expenditure
1.	Agriculture	(a) Cultivation of kenaf, vegetable, fruit, herbs, spices or cocoa (b) Plantation of crops for energy generation (c) Planting of *hevea brasiliensis* (d) Floriculture including ornamental flowers (e) Aquaculture (f) Inland fishing or deep sea fishing (g) Rearing of cattle, buffalo, goat, sheep, ostrich, turkey or quail	(a) Clearing and preparation of land (b) Planting of crops (c) Provision of irrigation or drainage systems (d) Provision of machinery or plant (e) Construction of access roads including bridges (f) Construction or purchase of buildings (including those provided for the welfare of employees or as living accommodation for employees) (g) Structural improvements on land and other structures on land, for agriculture and, agriculture based research and development
2.	Agriculture related services	(a) Collecting, processing and packaging of agricultural produce (b) Collection and marketing of agricultural produce	(a) Construction or purchase of factory (b) Construction or purchase of building to be used for warehousing, packaging, distribution and marketing (c) Provision of machinery or plant
3.	Information, communication and technology	Information, communication and technology services and development	Construction or purchase of building, machinery or plant
4.	Education and training	Establishment of universities, colleges, skills training institutes, training centres, service centres or research and development institutions	Construction or purchase of building, machinery or plant

No.	Sector	Qualifying activity	Qualifying capital expenditure
5.	Manufacturing	(a) Selected manufactured products (b) Selected agro-based products	(a) Construction or purchase of factory (b) Construction or purchase of building (c) Provision of machinery or plant
6.	Oil, gas and petrochemical	Selected activity relating to oil, gas or petrochemical products	(a) Construction or purchase of factory (b) Construction or purchase of building (c) Provision of machinery or plant
7.	Manufacturing related service	Selected manufacturing-related services	Construction or purchase of building, machinery or plant
8.	Hotel	Operation of hotel	(a) Construction or purchase of hotel building of approved standard in Malaysia (b) Alteration, extension and renovation of hotel building (c) Provision of machinery, plant or other facilities
9.	Tourism	(a) Eco-tourism (b) Urban-culture heritage (c) Island tourism (d) Mainland coastal tourism (e) Cross border tourism (f) Integrated resort (g) Theme park or amusement park (h) Cultural, conference and exhibition centre (i) Health tourism	(a) Clearing and preparation of land (b) Planting of trees and plants (c) Construction of roads and other infrastructure facilities within the area of tourism project (d) Provision of birds, animals and other exhibits (e) Provision of machinery or plant (f) Construction or purchase of buildings (including those provided for the welfare of employees or as living accommodation for employees) (g) Structural improvements on land and other structures on land, forming part of the land within the area of tourism project

No.	Sector	Qualifying activity	Qualifying capital expenditure
10.	Culture and heritage	(a) Making of *batik*, *songket* or royal *tenun*	Construction or purchase of building, machinery or plant
		(b) Making of brassware or silverware	
		(c) Making of traditional kites	
		(d) Woodcarving	
		(e) Selected art and craft projects including print-making (except photography) or sculpting	