Appendix B

Special Qualifying Activity Eligible for Investment Tax Allowance

No.	Special qualifying activity	Qualifying capital expenditure
1.	Agriculture	(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) 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	Construction or purchase of building, machinery or plant
4.	Education and training	Construction or purchase of building, machinery or plant
5.	Manufacturing	(a) Construction or purchase of factory (b) Construction or purchase of building (c) Provision of machinery or plant
6.	Oil, gas and petrochemical	(a) Construction or purchase of factory (b) Construction or purchase of building (c) Provision of machinery or plant
7.	Manufacturing related services	Any asset used in Malaysia

No.	Special qualifying activity	Qualifying capital expenditure
8.	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) Clearing and preparation of land (b) Planting of trees and plants (c) Construction of roads and other infrastructure facilities for the tourism project and relating to the 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 relating to the tourism project
10.	Culture and heritage	Construction or purchase of building, machinery or plant
11.	Other projects approved by the Minister	Any asset used in Malaysia