Appendix C

Qualifying Activity Eligible for Pioneer Status

No.	Sector	Qualifying activity
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
2.	Agriculture-related services	(a) Collecting, processing and packaging of agricultural produce (b) Collecting and marketing of agricultural produce
3.	Information, communication and technology	Information, communication and technology services and development
4.	Education and training	The establishment of universities, colleges, skills training institutes, training centres, service centres or development and research institutions
5.	Manufacturing	(a) Selected manufactured products (b) Selected agro-based products
6.	Oil, gas and petrochemical	Selected activity relating to oil, gas or petrochemical products
7.	Manufacturing-related services	Selected manufacturing-related services
8.	Hotel	Operation of hotel

No.	Sector	Qualifying activity
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
10.	Culture and heritage	(a) Making of batik, songket or royal tenun (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