Appendix D

Special Qualifying Activity Eligible for Pioneer Status

No.	Special qualifying activity
1.	Agriculture
2.	Agriculture related services
3.	Information, communication and technology
4.	Education and training
5.	Manufacturing
6.	Oil, gas and petrochemical
7.	Manufacturing related service
8.	Hotel
9.	Tourism
10.	Culture and heritage
11.	Other projects approved by the Minister