Appendix E

Special Qualifying Activity Applicable for Withholding Tax Exemption

No.	Sector	Qualifying activity
1.	Information, communication and technology	Information, communication and technology services and development
2.	Education and training	Establishment of universities, colleges, skills training institutes, training centres, service centres or research and development institutions
3.	Hotel	Operation of hotel
4.	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