

	GUIDELINES FOR GREEN TECHNOLOGY TAX INCENTIVE (GITA/GITE)	REG NO.	MGTC/DC/REC/GTGT-007
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GREEN TECHNOLOGY TAX INCENTIVE GUIDELINES

Green Investment Tax Allowance (GITA) and Green Income Tax Exemption (GITE)

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ABBREVIATIONS AND DEFINITIONS

The abbreviations that are used throughout this Guideline are defined as below:

ABBREVIATION	DEFINITION
FIT	Feed-in Tariff
GITA	Green Investment Tax Allowance
GITE	Green Income Tax Exemption
IRBM	Inland Revenue Board Malaysia
ITA	Investment Tax Allowance
ITE	Income Tax Exemption
KASA	Ministry of Environment and Water
KETSA	Ministry of Energy and Natural Resources
MGTC	Malaysian Green Technology and Climate Change Centre
MIDA	Malaysian Investment Development Authority
MOF	Ministry of Finance
NCI	National Committee on Investment
NEM	Net Energy Metering
RPVI	Registered Photovoltaic Investor
SEDA	Sustainable Energy Development Authority, Malaysia

GUIDELINES FOR THE APPLICATION OF GREEN TECHNOLOGY TAX INCENTIVE (“Guideline”)

1.0 INTRODUCTION

1.1 Green Technology Tax Incentive for purchase and use of green technology were announced by the Prime Minister of Malaysia on 25 October 2013 during the Budget 2014. The Government provides Investment Tax Allowance (ITA) for the purchase of green technology equipment/assets and Income Tax Exemption (ITE) for green technology service providers.

1.2 In Budget 2020, the Government had announced the extension of Investment Tax Allowance (ITA) for the purchase of green technology assets and Income Tax Exemption (ITE) on the use of green technology services and system. The ITE is also been extended for company which undertakes solar leasing activity.

1.3 This is to further boost the Malaysian green economy and to attain the nation’s goal to generate 20% of energy consumption from renewable sources by 2025. This is also in-line with the Malaysia’s commitment to reduce 45% of Green House Gas (GHG) emission intensity by 2030.

1.4 The objectives of the tax incentives are:-

- (a) To encourage investment in green technology on project basis either for business purposes or own consumption;
- (b) To motivate companies in acquiring green technology assets; and
- (c) To enhance the number of green technology service providers.

1.5 There are three (4) groups of activities under the Green Technology Tax Incentive as follows:-

Green Investment Tax Allowance (GITA) Assets	Applicable for companies that acquire qualifying green technology assets and listed under MyHIJAU Directory for their own use/consumption.
Green Investment Tax Allowance (GITA) Project	Applicable for companies that undertake qualifying green technology projects for business or own consumption.
Green Income Tax Exemption (GITE) Services	Applicable for qualifying green technology service provider companies that are listed under the MyHIJAU Directory.
Green Income Tax Exemption (GITE) Leasing	Applicable for qualifying green technology service provider companies that are listed under the RPVI Directory.

2.0 DEFINITIONS

2.1 In this Guideline, the following terms are defined and set out as below:

TERM	DEFINITION
Applicant	a Malaysian Incorporated Company that makes a formal application for Green Technology Tax Incentive
Green Technology	the development and application of products, equipment and systems used to conserve the natural environment and resources, which minimises and reduces the negative impact of human activities.
MGTC	Malaysian Green Technology and Climate Change Centre, a company limited by guarantee without share capital incorporated under the Companies Act 1965 (Laws of Malaysia Act 125) under the purview of the Ministry of Environment and Water.
SEDA Malaysia	Sustainable Energy Development Authority, a statutory body under the purview of the Ministry of Energy and Natural Resources.
Malaysian Incorporated Company	a company incorporated in Malaysia pursuant to the Companies Act 1965 (Laws of Malaysia Act 125) and duly registered with the Companies Commission of Malaysia but does not include a branch office of a company, corporation, society, association or other body incorporated outside Malaysia.

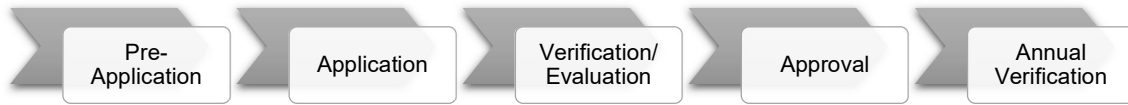
MyHIJAU Mark	a recognition of certified products, equipment and systems, and approved service providers that have been verified by MGTC to meet local and international environmental standards.
MyHIJAU Mark Certificate	a certificate certifying that a particular product or service provider has been successfully awarded with the MyHIJAU Mark which have been verified and approved by MGTC.
MyHIJAU Mark Product	a product (including equipment and systems) that has been verified and approved by MGTC as having complied with the requirements of the MyHIJAU Mark recognition programme.
MyHIJAU Mark Service	the name of this green technology service provider registration service; or a green technology service provider that has been verified and approved by MGTC as having complied with the criteria to be registered as MyHIJAU Mark Service and that has been awarded with the MyHIJAU Mark Label by MGTC.
MyHIJAU Directory	a listing of green products and service providers accessible at www.myhijau.my which have been verified and approved by MGTC and awarded with the MyHIJAU Mark.
Commercial Operation Date	a date after which all testing and commissioning has been completed and is the initiation date to which the power producer / project can start producing electricity and export to grid.

Lease	a contractual arrangement for the lessee to pay the lessor for the use of lease asset and type of lease allowable under this guideline only limited to Operational Lease.
Lessee	a company / individual also known as the "tenant" and must uphold specific obligations as defined in the lease agreement and under this guideline is refers as NEM applicant.
Lessor	a company who leases asset to another and must uphold specific obligations as defined in the lease agreement and under this guideline is referred to RPVI.
Lease asset	the solar PV system including the PV electric power generators equipment, inverters, controls, meters, switches, connections, interconnection facilities, cables, conduit and all associated facilities.
Leasing services	services provided by lessor collectively the financing, design, engineering, procurement, construction, installation, testing, commissioning and operation and maintenance.
Net Energy Metering (NEM) Scheme	a program launched by government in 2016, pursuant to which the NEM applicant install the PV system for his own use and exports the excess energy back to the grid.
Net Energy Metering Certificate	a certificate issued by SEDA Malaysia designated by the Energy Commission to participate under the NEM scheme.

NEM Quota	The quota allocated by SEDA Malaysia under the NEM Scheme of maximum 500MW.
Registered PV Investor (RPVI)	a company registered under SEDA Malaysia under the RPVI directory having the role to provide the solar leasing to NEM applicant.
“RPVI Directory”	a listing of PV investor accessible at www.seda.gov.my/directory which have been verified and approved by SEDA Malaysia.
“Self-Consumption / SelCo”	a system where some of the power produced is stored or used on-site and no surplus is injected into the grid.

3.0 APPLICATION PROCEDURE

The overall schematics for the procedures as a whole are as follows:



3.1 Pre-application

3.1.1 Applicants must check on eligibility and qualifying activities including:

- a) Criteria for the applicants.
- b) Business activities of the incentive.
- c) Period for the year of assessment.
- d) Technical or certification requirements pertaining to the application.
- e) Rate of the incentive.
- f) Any requirement related to the incentive application.

3.2 Application

3.2.1 Regarding to the Green Technology Tax Incentive, applicants must refer to the specific type of tax incentives through the application process and fulfilling the requirements of the application.

Type of Tax Incentives	Application Form	Submission of the Form	Submission for Technical Evaluation
GITA Assets <i>(refer to item 4.0 below)</i>	MGTC GITA/A <i>(one set of the Form)</i>	MGTC	MGTC
GITA Project <i>(refer to item 5.0 below)</i>	MIDA GT/JA <i>(three sets of the Form)</i>	MIDA	MGTC
GITE Services <i>(refer to item 6.0 below)</i>	MIDA GT/JA <i>(three sets of the Form)</i>	MIDA	MGTC

GITE Leasing <i>(refer to item 7.0 below)</i>	MIDA GT/JA <i>(three sets of the Form)</i>	MIDA	SEDA
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3.2.2 Processing fee to be charged to the applicants is based on the following table:-

Type of Tax Incentives	Description	Processing Fee (RM)
GITA Assets*	For each green technology asset <i>(refer to item 4.2 below)</i>	1,000
GITA Project <i>- Total Cost for Equipment/Machinery**</i>	Less than 500,000	2,500
	500,000 – 1,000,000	4,000
	1,000,001 – 5,000,000	7,000
	More than 5,000,000	10,000
GITE Services	For each application	2,000
GITE Leasing	For each application	2,000

Note*- *Application with more than one equipment/assets with different MyHIJAU Mark registration must be applied separately.*

Note-** *The determination of the total cost for equipment/machinery shall be as stated in Section C, Column I. Investment; item no. (iii) and (iv) in the MIDA GT/JA Form.*

3.3 Verification/Evaluation

3.3.1 Upon receiving the completed documents from the applicants (i.e. Application Form & the Conditional Approval Letter), MGTC/SEDA will verify or evaluate the application according to the eligible tax incentive.

3.3.2 The type of applications under the eligible tax incentive as follows:-

(1) Verification for GITA Assets

- MGTC's role is to verify on the approved green technology asset and green impact from the acquisition.
- The verification for GITA Assets will be based on assets that are registered under MyHIJAU Mark and listed under the MyHIJAU Directory.

(2) Verification for GITA Project

- MGTC's role is to verify the technical requirement including the main equipment/assets as major components for the performance and green impact from the project.
- The verification for GITA Project will be based on the following requirement: -
 - a. 60% of main equipment/assets in the GITA Project must be recognised and registered under the MyHIJAU Mark or have product certification that is recognised and accepted by MGTC.
 - b. Project's impacts to the environment i.e. GHG emission reduction, waste reduction, fuel savings, environmental improvement, energy consumption savings and water consumption savings.
- MGTC will determine the effective date for the GITA Project for any application made to MIDA from 1 January 2020.

(3) Verification for GITE Services

- MGTC's role is to verify the service provided by the applicant.

- The verification for GITA Services would be based on green services that are registered under the MyHIJAU Mark and listed under the MyHIJAU Directory with 100% income derived from green technology activities.

- MGTC will determine the effective date for the GITE Services for any application made to MIDA from 1 January 2020.

(4) Verification for GITE Leasing

- Registered PV Investor listed under the RPVI Directory and 100% income that qualifies for exemption must be derived from solar leasing activities / sales of electricity.

- During incentive application, RPVI must have minimum installed capacity of 3MW aggregated under NEM scheme and / or SelCo which have achieved Commercial Operation Date (COD).

- Total aggregated maximum capacity allowable under the GITE Leasing is 30MW per RPVI or until NEM quota fully taken (500MW).

- The effective date for GITE Leasing incentive will be determined by SEDA for any application made to MIDA from 1st January 2020.

3.4 Approval

3.4.1 All GITA Project and GITE Services including GITE Leasing applications will be approved by the National Committee on Investment (NCI) MIDA before submission to MGTC/SEDA. Once approved, a Conditional Approval Letter will be issued by MIDA. Applicants then submit their application together with the Conditional Approval Letter to MGTC/SEDA for verification on the green criteria. MGTC/SEDA will issue a Validation Letter to the successful applications. A Notification Letter will be issued for the unsuccessful applications.

3.4.2 As for GITA Asset, applications are to be submitted to MGTC from 25 October 2013 but not later than 31 December 2023. Companies must submit the applications to MGTC at least 2 years from the date of purchasing (invoice from the supplier). MGTC will approve all GITA Assets application within 21 working days from the date complete document is received. A Validation Letter will be issued by MGTC for the any successful applications while a Notification Letter will be issued for the unsuccessful applications. Claim may be made in the tax return form once the Validation Letter is received. The Validation Letter and other supporting document must be kept and be produced upon IRBM request.

3.5 Annual Verification

3.5.1 GITA Project and GITE Services

3.5.1.1 For the GITA Project and GITE Services, MGTC will conduct annual verification throughout of the incentive period.

3.5.1.2 MGTC will verify on the approved application for GITA Project based on criteria as follows:

- 60% of main equipment/assets in the GITA Project must be recognised and registered under the MyHIJAU Mark or have product certification that is recognised and accepted by MGTC.
- Project's impacts to the environment i.e. GHG emission

reduction, waste reduction, fuel savings, environmental improvement, energy consumption savings and water consumption savings.

3.5.1.3 MGTC will issue an annual verification letter and this document must be kept and produced upon IRBM request.

3.5.2 GITE for Leasing

3.5.2.1 SEDA will conduct annual verification throughout the incentive period up to 10 years.

3.5.2.2 SEDA will verify on the approved application for GITE Leasing based on criteria as follows:

- PV Investor registered with SEDA Malaysia and listed under the RPVI Directory;
- Cumulative installed capacity per RPVI not exceeding 30MW;
- Cumulative NEM quota taken not exceeding 500MW;
- Annual report / audited financial statement to verify the income that qualifies for exemption must be derived from sales of electricity / leasing activities; and
- Valid certificate of Competency.

3.5.2.3 SEDA will issue an annual verification letter to RPVI and this document will be kept and produced upon IRBM request.

3.5.1 Annual Verification fee to be charged to the applicants is based on the following table: -

Total Cost for Equipment/ Machinery (RM)	Annual Verification Fee (RM)	Additional Charges
Less than 500,000	2,500	Out-of-pocket Expenses (Site visit to the premise or project location if required)
500,000 – 1,000,000	4,000	
1,000,001 – 5,000,000	7,000	
More than 5,000,000	10,000	

Annual verification fees and additional charges must be paid upfront pending the task to be carried out.

4.0 GREEN INVESTMENT TAX ALLOWANCE (GITA) ASSETS

4.1 Features for GITA Assets

FEATURES	DESCRIPTION
Eligibility	<p>Companies that had incurred qualifying capital expenditure in green technology investment and complying ALL of the following criteria:-</p> <ul style="list-style-type: none">a) minimise the degradation of the environment or reduce greenhouse emission;b) promotes health and improvement of environment; andc) conserves the use of energy, water and/or other forms of natural resources or promote the use of renewable energy or able to recycle waste material resources. <ul style="list-style-type: none">• Assets must be register and listed under the MyHIJAU Directory.
Rate of incentive	<ul style="list-style-type: none">• Green Investment Tax Allowance (GITA) of 100% of qualifying capital expenditure incurred on approved green technology asset.• The allowance can be offset against 70% of statutory income in the year of assessment.• Unutilised allowances can be carried forward until they are fully absorbed.
Interpretations	<ul style="list-style-type: none">• Qualifying capital expenditure means the purchase of approved green technology asset by a qualifying company that have been verified by MGTC.• Approved green technology asset means approved asset by MOF and that have been verified by MGTC and is listed under the MyHIJAU Directory.• Qualifying company means a company which is incorporated under the Companies Act, 2016 and a resident in Malaysia.

FEATURES	DESCRIPTION
Commencement date	<ul style="list-style-type: none"> • This incentive can be claimed in the year of assessment where the GITA asset is purchase. • Period of purchase must be made from 25 October 2013 until 31 December 2023. • Companies must submit the applications to MGTC at least 2 years from the date of asset purchased (invoice from the suppliers). Applications more than 2 years will not be eligible for the incentive.
Other key features	<ul style="list-style-type: none"> • Companies would be allowed to claim GITA and other incentives (e.g. reinvestment allowance or ITA) in relation to different business source/activity as long as the same asset does not qualify for multiple incentives. • Where a particular asset is eligible to qualify for GITA and another incentive in relation to the same business source/activity, the company may only elect only one of the incentives applicable to the same asset. • GITA and GITE for use of green technology services would be mutually exclusive. • Companies currently enjoying energy efficient or renewable energy incentives would be able to qualify for the GITA asset provided that there would be additional investment and it is not in respect of the same asset. • Companies granted energy efficient or renewable energy incentives would be able to elect for GITA asset provided the company has not claimed the investment tax allowance on the approved energy efficient or renewable energy incentives in the tax computation.
Conditions	<ul style="list-style-type: none"> • The green technology asset in the GITA Asset must be owned by the company. • The green technology asset must be used in the business carried out by the company in Malaysia. • The green technology asset must be used for own consumption and not for income generation.

FEATURES	DESCRIPTION
	<ul style="list-style-type: none"> The qualifying capital expenditure must be qualified asset by MOF that have been verified by MGTC and is listed under the MyHIJAU Directory. Once Validation letter is issued, claim may be made in the tax return form and all supporting documents must be kept and produced to IRBM upon request.

4.2 List of Qualifying Assets

4.2.1 This list of assets is eligible for the GITA asset incentive for any purchase made from 25 October 2013 until 31 December 2023 subject to verification made by MGTC.

NO.	SECTOR/ AREA	TECHNOLOGY	PRODUCT CATEGORIES
1	Energy Efficiency	Transformer	Energy Efficient transformer (up to 33kV)
2	Building	Energy efficient appliances	Solar air-conditioning equipment/system
3			Thermal energy storage equipment/system
4			Variable air volume (VAV) equipment/system
5			Variable-refrigerant-volume (VRV) equipment/system
6	Transport	Electric vehicle	Electric motorcycle/scooter
7			Electric bus
8			Electric MPV/truck
9			Infrastructure

4.2.2 In Budget 2019, additional assets as follows have been included into the listing from 1 January 2019. Thus, any purchase made for assets under this listing from 1 January 2019 until 31 December 2023 will be eligible for GITA Assets incentive subject to verification by MGTC.

NO.	SECTOR/ AREA	TECHNOLOGY	PRODUCT	APPLICATION TO
ENERGY				
1	Energy Efficiency	Chiller	Energy Efficient	MGTC
2		Heat operated Air Conditioners	High Efficiency Absorption and Adsorption Air conditioners	MGTC
3		Cooling Tower	High Efficiency Cooling Towers	MGTC
4		Air Compressor	High Efficiency Air Towers	MGTC
5		Industrial Furnaces	Energy Efficient Industrial Furnaces	MGTC
6		Cogeneration System	Cogeneration Systems	MIDA
7	Renewable Energy	Solar Thermal	Solar Thermal Systems and Collectors	MIDA
8		Biomass combustion/gasification/ Combined heat power	Biomass Gasification furnace/combustion chamber	MIDA
9			Biomass Gas Engine	MIDA
10			Biomass Reciprocating Engines	MIDA

NO.	SECTOR/ AREA	TECHNOLOGY	PRODUCT	APPLICATION TO
11			Biomass Combustion/Gas Turbines	MIDA
12			Biomass Steam Turbines	MIDA
13			Biomass Oil Recovery System	MIDA
14			Biomass Fuel preparation system (Press & Shredding machine)	MIDA
15			Biomass Fuel feeding system (Rotary Drum/Conveyor Belt/Screw Conveyor)	MIDA
16			Biomass Heat Recovery System Generator	MIDA
17			Condensing Biomass Boiler	MIDA
18		Mini Hydro	Hydro Turbines	MIDA
19			Mini Hydro Generators	MIDA
20			Hydro pump and motors	MIDA
21			Penstock (pipe/tunnels)	MIDA
22		Biogas	Biogas pre- treatment system/biogas	MIDA

NO.	SECTOR/ AREA	TECHNOLOGY	PRODUCT	APPLICATION TO
			purifying system/biogas scrubber system	
23			Biogas dewatering system	MIDA
24			Biogas Digestion System (covered lagoon/digester tank/gas well)	MIDA
25			Biogas analyser	MIDA
26		Energy Storage	Battery	MGTC
BUILDING				
27		Energy Management System	Building Energy Management System	MIDA
28			Single or double glazing systems	MIDA
29		Heat Barrier	Low radiation window curtain system	MIDA
30		Office equipment/furniture	Efficient server system	MIDA
31		Energy Saving Lighting	LED & Energy Saving Lighting	MIDA
WASTE				
32	Waste	Waste collection	Trash compactors with energy efficient motors	MGTC
33		Waste recycling/recovery	Energy efficient Balers	MIDA

NO.	SECTOR/ AREA	TECHNOLOGY	PRODUCT	APPLICATION TO
34			Plastic recycling machines	MIDA
35			Magnetic separators	MIDA
36		Waste treatment	Composting equipment	MIDA
37			Energy efficient Incinerator	MIDA
38		Waste disposal	Energy efficient landfill compactors	MIDA
39			Methane gas recovery system	MIDA
WATER				
40	Water		Energy efficient pumps	MGTC

4.3 Schematics of the Application Process

PROCESS	DESCRIPTION
<pre> graph TD A([Applicant checks on qualifying asset]) --> B{Listed under MyHIJAU Directory?} B -- No --> C[Applicant notifies the manufacturer/supplier to register under MyHIJAU Mark] C --> A B -- Yes --> D[Applicant submits application form & processing fee] D --> E[MGTC verify the application] E --> F{Application approval by MGTC} F -- Not Approved --> G[Notifies to the Applicant] F -- Approved --> H[MGTC Issue a Validation Letter to the Applicant] H --> I([Applicant submits tax form to IRBM with the Validation Letter]) </pre>	<ul style="list-style-type: none"> • Applicant must check the qualifying asset in the MyHIJAU Directory for GITA Assets application. • If the asset is not listed under the MyHIJAU Directory, the Applicant shall notify the manufacturer or supplier to register under the MyHIJAU Mark. • MGTC receive information and data submitted by the Applicant as per MGTC GITA/A Form (Refer to website at www.myhijau.my or www.greentechmalaysia.my). Processing fee (RM1,000 per application) must be received upfront by MGTC via online banking, cash deposit or bank draft. • MGTC evaluate and verify the information and supporting documents submitted. If the information or supporting documents provided are incomplete, the Applicant will be notified via email. The Applicant needs to respond within seven (7) days from the date of such notification. • The approval of the application shall be subjected to MGTC's successful evaluation. If approved, a Validation Letter will be issued. If not approved, MGTC will notify the Applicant with a Notification Letter. • MGTC issue the Validation Letter to the successful Applicant. • Applicant submits tax form to IRBM together with the Validation Letter from MGTC for tax claim or declaration.

5.0 GREEN INVESTMENT TAX ALLOWANCE (GITA) PROJECT

5.1 Features for GITA Project

FEATURES	DESCRIPTION
Eligibility	<ul style="list-style-type: none">• Companies which undertakes a qualifying green technology project and complying ALL of the following criteria:-<ul style="list-style-type: none">a) minimise the degradation of the environment or reduce greenhouse emission;b) promotes health and improvement of environment; andc) conserves the use of energy, water and/or other forms of natural resources or promote the use of renewable energy or able to recycle waste material resources.• Old Regime: Applicable for applications received by MIDA from 25 October 2013 to 31 December 2019.• New Regime: Applicable for applications received by MIDA from 1 January 2020 to 31 December 2023.• Projects must obtain a Conditional Approval Letter from MIDA.• Application must be submitted to MIDA before first qualifying capital expenditure incurred.• Company which has been approved with GITA and plans to undertake the same/other qualifying activities can be considered for approval subject to the same effective date of the current incentive approved by MIDA. <p>For Green Building:</p> <ul style="list-style-type: none">• Company is allowed to submit application after receiving Design Assessment (DA) Certificate and not later than having been awarded by the Final Green Building Certificate.• The qualifying capital expenditure can be backdated not earlier than 3 years from the date of application received by MIDA but not earlier than 1 January 2020.

<p>Rate of incentive (New Regime)</p>	<ul style="list-style-type: none"> • Green Investment Tax Allowance (GITA) of 100% of qualifying capital expenditure incurred on green technology project from the date of first qualifying capital expenditure incurred after application received by MIDA. • The allowance can be offset against 70% of statutory income in the year of assessment. • Unutilised allowances can be carried forward until they are fully absorbed.
<p>Commencement date</p>	<ul style="list-style-type: none"> • For application date to MIDA from 25 October 2013 until 31 December 2019, the incentive period will be from the date of application to 31 December 2020 or 5 years, whichever is earlier. In Budget 2020, any company who has made application prior to 1 January 2020 and has approved incentive period of less than 3 years will be eligible for an extension. • For application date to MIDA from 1 January 2020 until 31 December 2023, the incentive period is for 3 years starting from the first date of the qualifying capital expenditure incurred as verified by MGTC. The first date of the qualifying capital expenditure incurred shall not be earlier than date of application received by MIDA. • MGTC will verify the first qualifying capital expenditure incurred by the company.
<p>Extension Criteria</p>	<ul style="list-style-type: none"> • Companies that has been approved before 1st January 2020 can be considered for the extension of incentive for the maximum period of 3 years from the date of earlier application received by MIDA. • Companies that undertake investments for own consumption/ project based that has been fully incurred the capital expenditure before 1st January 2020 are not eligible for the extension. • Fully incurred means that the project is already in operation and/or generating renewable energy.

	<p>Below are the criteria for extension:</p> <ol style="list-style-type: none"> a) Company which has yet to fully incurred the capital expenditure by 31 December 2019. b) Related company or common shareholder that undertakes same project must be operated in different building, asset and manpower based on condition sets in P.U.(A) 421/1990 (applicable for the new application starting from 1st January 2020). c) Company which exceeds the commencement date must obtain supporting documents (i.e FIAH Certificate for Feed-in Tariff or Award Letter for Large Scale Solar Project) from relevant authorities upon submission to MIDA. d) Application for extension shall be submitted to MIDA latest by 31st December 2020.
<p>Interpretations</p>	<ul style="list-style-type: none"> • Qualifying capital expenditure means the purchase of approved green technology asset by a qualifying company that have been verified by MGTC. • Approved Project by MIDA for the purposes of this incentive means the Project which obtained the Conditional Approval Letter from MIDA. For this purpose, MGTC acts as the agency to evaluate and verify the green technology technical aspect of the project based on Project Assessment Criteria. • Main Equipment/Assets means major components that are necessary for the performance of the project and the cost is reasonable. • Qualifying company means a company which is incorporated under the Companies Act, 2016 and resident in Malaysia. • New company is a newly incorporated company which proposes to undertake qualifying activities and has yet to generate any income from business activity.

<p>Other key features</p>	<ul style="list-style-type: none"> • In respect of Companies that undertakes green technology project for own consumption, such companies would be allowed to claim GITA and other incentives (e.g. reinvestment allowance or ITA) in relation to different business source/activity as long as the same equipment/asset do not qualify for multiple incentives. • Where a particular equipment/asset is eligible to qualify for GITA and another incentive in relation to the same business source/activity, the company may only elect only one of the incentives applicable to the same equipment/asset. • Companies carrying out Approved Project which is granted GITA and subsequently purchase qualifying asset (which did not form a part of the initial project cost which was approved as GITA Project) would be able to qualify for GITA Asset. • Companies currently enjoying energy efficient or renewable energy incentives would be able to qualify for the GITA Asset provided that there would be additional investment and it is not in respect of the same asset. • Companies granted energy efficient or renewable energy incentives would be able to elect for GITA Asset provided the company has not claimed the investment tax allowance on the approved energy efficient or renewable energy incentives in the tax computation.
<p>Conditions</p>	<ul style="list-style-type: none"> • Equipment/assets in the GITA projects must be owned by the company. • Main equipment/assets in the GITA projects must be recognised and registered under the MyHIJAU Mark or have product certification that is recognised and accepted by MGTC. • Renewable Energy projects which have been approved with Feed-in Tariff (FiT) for solar energy by the

	<p>Sustainable Energy Development Authority (SEDA) are not eligible for the incentive.</p> <ul style="list-style-type: none">• For green building or green data centre projects, the companies must be awarded with green building certificates from locally developed rating tool/certification body approved by MGTC.• Annual verification will be conducted by MGTC throughout the incentive period and a fee will be charged to the company.• Once Verification Letter is issued, claim may be made in the tax return form and all supporting documents must be kept and produced to IRBM upon request.
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5.2 List of Qualifying Activities

NO.	SECTOR/ AREA	ACTIVITIES
1	Renewable Energy	<p>Commercial and industrial business entities which undertake generation of energy in the form of electricity, steam, heat and chilled water using renewable energy resources such as:</p> <ul style="list-style-type: none"> • Biomass • Biogas • Mini Hydro • Geothermal • Solar power <p><i>Note: Projects which have been approved with Feed-in Tariff (FiT) for solar by the Sustainable Energy Development Authority (SEDA) are not eligible for the incentive.</i></p>
2	Energy Efficiency	Companies investing in energy efficiency equipment or technologies and invest in energy saving equipment.
3	Green Building	Building owners of the commercial / industrial building that have obtained Provisional Certificate from locally developed rating tool/certification body approved by the Government.
4	Green Data Centre	Companies that purchased any energy efficient product or solution for data centre which have been awarded green building certificates from locally developed rating tool/certification body approved by the Government.
5	Integrated Waste Management	Companies which undertake / invest in waste recycling or waste recovery or waste treatment and additional activities such as composting or store or collection or disposal.

5.3 Schematics of the Application Process

PROCESS	DESCRIPTION
<pre> graph TD A[Applicant checks on qualifying project] --> B[Applicant submits application form (MIDA GT/JA) & supporting documents to MIDA] B --> C{Complete & fulfil GITA Project?} C -- No --> D[MIDA request further information] D --> B C -- Yes --> E[MIDA process the application] E --> F[MIDA prepare an Evaluation Report] F --> G{Application approval by NCI} G -- Not Approved --> H[MIDA issue a Rejection Letter to the Applicant] G -- Approved --> I[MIDA issue a Conditional Letter to the Applicant] I --> J[Applicant submits the application form & Conditional Letter to MGTC] </pre>	<ul style="list-style-type: none"> • Applicant must check the qualifying project with MIDA or MGTC. • Applicant submits an application to MIDA with the MIDA GT/JA form (Refer to website at www.mida.gov.my). • MIDA will request further information for uncompleted application. • MIDA process and evaluate the application based on the available information related to green technology project as provided by the Applicant. • MIDA prepare an Evaluation Report to be presented during the National Committee on Investment (NCI). • MIDA present the Evaluation Report during NCI for approval. If approved, a Conditional Letter will be issued. If not approved, MIDA will issue a Rejection Letter to the Applicant. • MIDA issue the Conditional Letter to the successful Applicant. • Applicant submits the certified true copy of application form (MIDA GT/JA), the Conditional Letter and supporting documents to MGTC for determination of effective date and project validation. <p><i>CONTINUE WITH THE NEXT PAGE</i></p>

PROCESS	DESCRIPTION
<pre> graph TD A[Receives the application form & processing fee] --> B[Screens the application] B --> C{Fulfil project technical requirement?} C -- No --> D[Requests further information] D --> B C -- Yes --> E[MGTC process application] E --> F{Application approval by MGTC} F -- Not Approved --> G[Notifies to the Applicant] F -- Approved --> H[MGTC Issue a Validation Letter to the Applicant] H --> I([Applicant submits tax form to IRBM with the Validation Letter]) I --> J[MGTC will issue a Letter on Effective Date to Applicant] K[MGTC will conduct annual throughout the incentive period. Annual verification fee will be charged to the Applicant.] </pre> <p data-bbox="280 1682 721 1814" style="border: 1px dashed black; padding: 5px;">MGTC will conduct annual throughout the incentive period. Annual verification fee will be charged to the Applicant.</p>	<p data-bbox="792 142 1273 170"><i>CONTINUE FROM THE PREVIOUS PAGE</i></p> <ul style="list-style-type: none"> <li data-bbox="792 222 1385 394">• MGTC receive the application form with the Conditional Letter and supporting documents from MIDA. Processing fee (<i>refer to item 3.2.2, page 7</i>) must be received upfront by MGTC via online banking, cash deposit or bank draft. <li data-bbox="792 485 1385 695">• MGTC screen all the documents and information for technical evaluation. If the information or supporting documents provided are incomplete, the Applicant will be notified via email. The Applicant needs to respond within fourteen (14) days from the date of such notification. <li data-bbox="792 747 1385 919">• The approval of the application shall be subjected to MGTC's successful evaluation. If approved, a Validation Letter will be issued. If not approved, MGTC will notify the Applicant with a Notification Letter. <li data-bbox="792 1230 1385 1293">• MGTC issue the Validation Letter to the successful Applicant. <li data-bbox="792 1381 1385 1482">• Applicant submits tax form to IRBM together with the Validation Letter from MGTC for tax claim or declaration. <li data-bbox="792 1535 1385 1635">• Effective Date will be determined based on the first capex incurred after the application received by MIDA. <li data-bbox="792 1688 1385 1789">• MGTC will conduct annual verification for the following year of assessment until the tax allowances are fully absorbed. <li data-bbox="792 1797 1385 1860">• Annual verification fee will be charged to the Applicant (<i>refer to page 10</i>).

6.0 GREEN INCOME TAX EXEMPTION (GITE) SERVICES

6.1 Features for GITE Services

FEATURES	DESCRIPTION
Eligibility	<ul style="list-style-type: none">• Green Income Tax Exemption given to qualifying companies which provides green technology services which have been verified by MGTC and been listed under the MyHIJAU Directory.• For a company which undertakes green technology services activities, the company must meet the criteria of green technology service providers as follows:<ul style="list-style-type: none">a) Employs at least five (5) full-time employees working in Malaysia including at least two (2) competent personnel in green technology* (refer requirement of competent personnel);b) Must have a green policy related to the environmental or sustainability**;c) Must have documented Standard Operating Procedure (SOP) to ensure quality of services;d) 100% income must be derived from the respective green technology services.e) Company must undertake at least 3 qualifying activities from the respective green technology sectors. <p>Note :</p> <ul style="list-style-type: none">• <i>*Competent personnel are defined as holding a certificate of competency as a service provider in the related field of green technology. The certificate must be recognized by the Government, MGTC or Professional Body in Malaysia.</i>

	<ul style="list-style-type: none"> • <i>**Green Policy is a statement about the commitment to sustainability and environment management by the company.</i> • <i>List of certification bodies/competency recognized by MGTC refer Annex 1.</i> <ul style="list-style-type: none"> • The period of incentive is for three (3) years starting from assessment year of the first invoice related to green technology services issued. • The date of first invoice shall not be earlier than the date of application received by MIDA.
Requirement of Competent Personnel	<p>At least two (2) competent personnel in respective green technology sector with requirement as follows:</p> <ul style="list-style-type: none"> a) Must be registered with a professional body; b) Must be an active member in the professional body; c) Must be actively practising in the respective field; and d) The registration/Continuing Professional Development (CPD) points with the professional bodies is up to date. e) Must be a permanent staff of the company.
Rate of incentive	<ul style="list-style-type: none"> • Income Tax Exemption of 70% on statutory income for qualifying green services from the year of assessment where the first invoice issued after the application to MIDA.
Commencement date	<p>For application date to MIDA from 25 October 2013 until 31 December 2019, the incentive period shall commence:</p> <ul style="list-style-type: none"> • for new company, from the year assessment where the date of the first invoice is issued until year of assessment 2020 or 5 years of assessment, whichever is earlier. • for existing company, from the date of application made to MIDA until year of assessment 2020.

	<p>For application made to MIDA from 1 January 2020 until 31 December 2023, the incentive period shall commence:</p> <ul style="list-style-type: none"> • for new company, from the first invoice date as verified by MGTC and the date shall not be earlier than 1 January 2020; • for existing company, from the first invoice date as verified by MGTC and the date shall not be earlier than the application date to MIDA.
<p>Interpretations</p>	<ul style="list-style-type: none"> • Qualifying company means a company which is incorporated under the Companies Act, 1965 and a resident in Malaysia and provides approved green technology services which have been verified by MGTC. • This incentive would not be applicable to existing green technology services before the date of commencement (25th October 2013). • Company which has issued first invoice before application received by MIDA is not eligible for this incentive. • Only one company in the same group is eligible for GITE-services. • Related companies are not eligible for this incentive.
<p>Other Conditions</p>	<ul style="list-style-type: none"> • Companies must obtain verification from MGTC and listed under the MyHIJAU Directory. • Companies must come to MGTC for annual verification throughout the incentive period. • Once Verification letter is issued, claim may be made in the tax return form and all supporting documents must be kept and produced to IRBM upon request.

6.2 List of Qualifying Activities

NO.	SECTOR/ AREA	ACTIVITIES
1	Renewable Energy	Services related to renewable energy project such as system design and feasibility study, advisory and consultancy, testing and commissioning.
2	Energy Efficiency	Services related to energy efficiency such as advisory and consultancy, energy audit and management, measurement and verification, testing and commissioning.
3	Electric Vehicle (EV)	<p>(i) Services related to installation, maintenance and repair of EV charging equipment, infrastructure and EV charging station.</p> <p>(ii) Services related to operation of the EV charging station.</p> <p>(iii) Services related to maintenance, repair and overhaul of EV.</p>
4	Green Building	Services related to testing and commissioning of green building equipment and system, and services related to green building design and consultancy services.
5	Green Data Centre	Services related to system design and feasibility study, advisory and consultancy, testing and commissioning of green data centre or ICT infrastructure.
6	Green Certification and Verification	Services related to green certifications of products, equipment and buildings.
7	Green Township	Services related to advisory and consultancy, design and feasibility study in Green Township and low carbon cities planning.

6.3 Schematics of the Application Process

PROCESS	DESCRIPTION
<pre> graph TD A[Applicant checks on qualifying activities] --> B[Applicant submits application form (MIDA GT/JA) & supporting documents to MIDA] B --> C{Complete & fulfil GITE Services?} C -- No --> D[MIDA request further information] D --> B C -- Yes --> E[MIDA process the application] E --> F[MIDA prepare an Evaluation Report] F --> G{Application approval by NCI} G -- Not Approved --> H[MIDA issue a Rejection Letter to the Applicant] G -- Approved --> I[MIDA issue a Conditional Letter to the Applicant] I --> J[Applicant submits the application form & Conditional Letter to MGTC] </pre>	<ul style="list-style-type: none"> Applicant must check the qualifying activities with MIDA or MGTC. Applicant submits an application to MIDA with the MIDA GT/JA form (Refer to website at www.mida.gov.my). MIDA will request further information for uncompleted application. MIDA process and evaluate the application based on the available information related to green technology services as provided by the Applicant. MIDA prepare an Evaluation Report to be presented during the National Committee on Investment (NCI), MIDA. MIDA present the Evaluation Report during NCI for approval. If approved, a Conditional Letter will be issued. If not approved, MIDA will issue a Rejection Letter to the Applicant. MIDA issue the Conditional Letter of Approval to the successful Applicant. Applicant submits the certified true copy of application form (MIDA GT/JA), the Conditional Letter and supporting documents to MGTC for determination of effective date and validation of green technology service provider. <p><i>CONTINUE WITH THE NEXT PAGE</i></p>

PROCESS	DESCRIPTION
<pre> graph TD A[Receives the application form & processing fee] --> B[Screens the application] B --> C{Fulfil service provider requirement?} C -- No --> D[Requests further information] D --> B C -- Yes --> E[MGTC process the application] E --> F{Application approval by MGTC} F -- Not Approved --> G[Notifies to the Applicant] F -- Approved --> H[Issues a Validation Letter to the Applicant] H --> I[Applicant submits tax form to IRBM with the Validation Letter] </pre>	<p><i>CONTINUE FROM THE PREVIOUS PAGE</i></p> <ul style="list-style-type: none"> • MGTC receive the application form with the Conditional Letter and supporting documents from MIDA. Processing fee (RM2,000 per application) must be received upfront by MGTC via online banking, cash deposit or bank draft. • MGTC screen all the documents and information for the validation of green technology service provider. If the information or supporting documents provided are incomplete, the Applicant will be notified via email. The Applicant needs to respond within fourteen (14) days from the date of such notification. <p><i>Note: The Applicant must be registered under the MyHIJAU Mark Service for tax eligibility.</i></p> <ul style="list-style-type: none"> • The approval of the application shall be subjected to MGTC's successful validation. If approved, a Validation Letter will be issued. If not approved, MGCC will notify the Applicant with a Notification Letter. • MGTC issue the Validation Letter to the successful Applicant. • Applicant submits tax form to IRBM together with the Validation Letter from MGTC for tax claim or declaration.

7.0 GREEN INCOME TAX EXEMPTION (GITE) LEASING

7.1 Features for GITE Leasing

FEATURES	DESCRIPTION
Eligibility	<ul style="list-style-type: none">• Green Income Tax Exemption given to qualifying companies which provide leasing services, been verified by SEDA and listed under the RPVI Directory.• For a company which provide the leasing services, the company must meet the criteria as follows:<ul style="list-style-type: none">a) Employs at least five (5) full-time employees working in Malaysia including at least two (2) competent personnel in green technology.b) The income that qualifies for exemption must be derived from sales of electricity / leasing activities. Income derived from activities other than sales of electricity / leasing activities is not eligible for income tax exemption. <p>Note :</p> <ul style="list-style-type: none">• *Competent personnel are defined as holding a certificate of competency as a service provider in the related field of green technology. The certificate must be recognized by the Government or a Professional Body in Malaysia.• The application must be submitted to MIDA before 31 December 2023.
Rate of incentive	Income Tax Exemption of 70% on statutory income for solar leasing activity for a period up to 10 years of assessment. This incentive will be given based on tier as follow: <ul style="list-style-type: none">a) >3MW- ≤10MW – 5 years*b) >10MW- ≤30MW – 10 years*

FEATURES	DESCRIPTION
	<p>* Company possess a minimum installed capacity of 3MW solar PV projects aggregated under the NEM programme and/or SelCo Programme which have achieved Commercial Operation Date as the pre-requisite to apply for the tax incentive. The incentive will be given to the company based on the capacity addition once they have fulfilled the minimum 3MW pre-requisite.</p>
<p>Commencement date</p>	<ul style="list-style-type: none"> • The incentive period shall commence from the date of first invoice issued by RPVI to lessee as verified by SEDA and this date shall not be earlier than the application made to MIDA. <p>Note: Exemption is given to application that has already issued the first invoice starting 1st January 2020.</p>
<p>Interpretations</p>	<ul style="list-style-type: none"> • Qualifying company means a company which is incorporated under the Companies Act, 1965 and a resident in Malaysia and provides solar leasing services which have been verified by SEDA Malaysia. • This incentive would only be applicable for Operating Lease; means a contract wherein the lessor, (RPVI) permits the lessee (NEM applicant) to use the lease asset for a particular period without any transfer of ownership / rights. The lease asset reported as fixed assets in lessor balance sheet.
<p>Another key features</p>	<ul style="list-style-type: none"> • Companies within the same group undertaking solar leasing activity as their parents' companies / related companies are not eligible for solar leasing incentive. • GITE Services and Leasing is mutually exclusive and company can only choose either to apply for GITE Services or GITE Leasing. • Only one company in the same group is eligible for

FEATURES	DESCRIPTION
	<p>GITE Leasing. Related companies are not eligible for this incentive.</p> <ul style="list-style-type: none"> • Company which has undertaken GITE Leasing project(s) and has issued the first invoice before application made to MIDA is not eligible for this incentive.
Conditions	<ul style="list-style-type: none"> • Companies must register and listed under the RPVI Directory. • Companies would need to have at least two (2) competent/qualified personnel in the respective green technology services throughout the incentive period. • The income that qualifies for exemption must be derived from sales of electricity / leasing activities. • The company must be incorporated under the Companies Act, 2016 and resident in Malaysia. • At least 60% of the equity of the company must be held by Malaysians. • Assets must be incorporated in the RPVI balance sheet; • GITE Services and GITE Leasing are mutually exclusive, where the company or its related company cannot enjoy both incentives within the same period. If a company already enjoyed GITE Services, the company or its related company is eligible for GITE Leasing after the expiry of the existing GITE Services. • Once Verification letter issued by SEDA to RPVI, claim may be made in the tax return form and all supporting documents must be kept and produced to IRBM upon request.

7.2 List of Qualifying Activities

NO.	SECTOR/ AREA	ACTIVITIES
1	Renewable Energy (solar PV)	leasing services related to implementation of NEM project and other services to support the lease contract i.e. financing, design, engineering, procurement, construction, installation, testing, commissioning and operation and maintenance.

7.3 Schematics of the Application Process

PROCESS	DESCRIPTION
<pre> graph TD A[Applicant checks on qualifying activities] --> B[Applicant submits application form (MIDA GT/JA) & supporting documents to MIDA] B --> C{Complete & fulfil GITE leasing} C -- No --> D[MIDA request further information] D --> B C -- Yes --> E[MIDA process the application] E --> F[MIDA prepare an Evaluation Report] F --> G{Application approval by NCI} G -- No --> H[MIDA issue a Rejection Letter to the Applicant] G -- Yes --> I[MIDA issue a Conditional Letter to the Applicant] I --> J[Applicant submits the application form & Conditional Letter to SEDA Malaysia] J --> K[Receives the application form & processing fee] K --> L[Screen the application] </pre>	<ul style="list-style-type: none"> Applicant must check the qualifying activities with MIDA or SEDA Malaysia Applicant submits an application to MIDA with the MIDA GT/JA form (Refer to website at www.mida.gov.my) together with supporting documents as below: <ul style="list-style-type: none"> Copy of certificate from NEM Applicant issued by SEDA Malaysia Letter of Intent (LOI) from NEM applicant to apply for leasing services Confirmation letter or certificate of registration as RPVI from SEDA Malaysia to certify: <ul style="list-style-type: none"> RPVI registered with SEDA Malaysia; and Total aggregated capacity under NEM and / or SelCo Programme which have achieved COD (not less than 3 MW) MIDA will request further information for incomplete application. MIDA process and evaluates the application based on the available information related to leasing services as provided by the Applicant. MIDA prepares an Evaluation Report to be presented during the National Committee on Investment (NCI), MIDA. MIDA presents the Evaluation Report during NCI for approval. If approved, a Conditional Letter will be issued. If not approved, MIDA will issue a Rejection Letter to the Applicant. MIDA issue the Conditional Letter of Approval to the successful Applicant. Applicant submits the certified true copy of application form (MIDA GT/JA), the Conditional Letter and supporting documents to SEDA Malaysia for the validation of leasing services. SEDA Malaysia receives the application form with the Conditional Letter and supporting documents from MIDA. Processing fee (RM 2,000 per application) must be received upfront by SEDA Malaysia via online banking, cash deposit or bank draft.

PROCESS	DESCRIPTION
<pre> graph TD Start(()) --> D1{Fulfil leasing service requirement?} D1 -- No --> RFI1[Request further information] D1 -- Yes --> SEDA[SEDA process application] SEDA --> A[Application approval by SEDA] A -- No --> NTA[Notify to the applicant] A -- Yes --> IVL[Issue Validation Letter to applicant] IVL --> AS1[Applicant submit 1st invoice to SEDA] AS1 --> D2{SEDA verify} D2 -- Fulfil --> ILC[Issue Letter of Commencement] D2 -- Not fulfil --> RFI2[Request further information] ILC --> ATIRBM[Applicant submits tax form to IRBM with Letter of Validation & Commencement] </pre>	<ul style="list-style-type: none"> SEDA Malaysia screen all the documents and information for the validation of GITE leasing. If the information or supporting documents provided are incomplete, the Applicant will be notified via email. The Applicant needs to respond within fourteen (14) days from the date of such notification. <p><i>Note: The Applicant must be registered as RPVI with SEDA Malaysia for tax eligibility</i></p> <ul style="list-style-type: none"> SEDA Malaysia issue the Validation Letter to the successful Applicant. The incentive period shall commence from the date of first invoice issued by RPVI to lessee as verified by SEDA (not earlier than application date to MIDA). Applicant to submit copy of the first invoice to SEDA for verification. Letter will be issued by SEDA to notify the commencement date. SEDA will conduct annual verification throughout the incentive period (up to 10 years). Applicant to submit the relevant documents to SEDA for verification. Annual verification letter will be issued to applicant for submission of tax form to IRBM <p><i>Note: Copy of annual verification letter and documents kept and produced by SEDA upon IRBM request</i></p>

8.0 SUBMISSION FOR APPLICATION FORMS

8.1 Application for GITA Assets

The application should be submitted in one (1) set of MGTC GITA/A Form to:

Chief Executive Officer

Malaysian Green Technology and Climate Change Centre

No. 2 Jalan 9/10

Persiaran Usahawan Seksyen 9

43650 Bandar Baru Bangi

Selangor Darul Ehsan

(Attn.: Head of Green Certification & Verification Centre)

8.2 Application for GITA Projects, GITE Services and GITE Leasing

The application should be submitted in three (3) sets of MIDA GT/JA Forms to:

Chief Executive Officer

Malaysian Investment Development Authority (MIDA)

MIDA Sentral, No. 5

Jalan Stesen Sentral 5

Kuala Lumpur Sentral

50470 Kuala Lumpur

(Attn.: Director, Green Technology Division)

9.0 ENQUIRIES

- 9.1 All enquiries and clarification regarding MyHIJAU Mark, MyHIJAU Directory and GITA Assets are to be addressed to MGTC at the following address:

Green Technology Tax Incentive

Malaysian Green Technology and Climate Change Centre

No. 2, Jalan 9/10

Persiaran Usahawan, Seksyen 9

43650 Bandar Baru Bangi

Selangor Darul Ehsan

Tel. No.: (603) 8921 0800

Fax: No. (603) 8921 0801

Website: www.myhijau.my or www.greentechmalaysia.my

- 9.2 All enquiries and clarification regarding GITA Project and GITE Services are to be addressed to MIDA at the following address:

Director

Green Technology Division

Malaysian Investment Development Authority (MIDA)

MIDA Sentral, No. 5

Jalan Stesen Sentral 5

Kuala Lumpur Sentral

50470 Kuala Lumpur

Tel. No.: (603) 2267 3633

Fax: No. (603) 2274 8470

Website: www.mida.gov.my

- 9.3 All enquiries and clarification regarding RPVI Directory are to be addressed to SEDA Malaysia at the following address:

Sustainable Energy Development Authority (SEDA) Malaysia

Galeria PjH, Aras 9

Jalan P4W, Persiaran Perdana, Presint 4

62100, Putrajaya

Tel: 03-8870 5800

Fax: 03-8870 5900

Website: www.seda.gov.my