

NCER Incentive Package



		Pioneer Status	Investment Tax Allowance	Import Duty	Stamp Duty
Manufacturing Agriculture & Bio-industries and Services	N1 Kedah & Perlis	100% income tax exemption up to 15 years	100% allowance up to 10 years	Exempted	50% reduction on transfer or lease of land
	N2 Penang & Perak	70% income tax exemption up to 10 years	70% allowance up to 10 years	Exempted	Not Applicable

Global Business Services (GBS)

Approved as pre-package scheme under the provision of 127 (3A) of the Income Tax Act 1967.

Manufacturing

- Electrical & Electronic
- Machinery & Equipment

1. Green Technology (products)
2. Medical Devices (products)
3. Automotive (products)
4. Additive Manufacturing (products)
5. Aerospace (products)

Petrochemical

Promoted products and activities chemical and petrochemical under PIA 1986

Agriculture & Bio-Industries

1. Sustainable Agriculture
2. Processing of Agriculture Produce
3. Superfruit/ Superfood (Upstream)
4. Superfruit/ Superfood (Downstream)
5. Green Technology Services
6. Halal Industry

Services

- Tourism:**
1. Medical Tourism
 2. Hotel Business
 3. Tourism Projects
 4. Business Tourism

- Logistics:**
1. Approved Logistics Services
 - i. Warehousing
 - ii. Freight Forwarding
 - iii. Transportation

- Global Business Service (GBS):**
1. Business Process Outsourcing (BPO)
 2. Knowledge Process Outsourcing (KPO)
 3. Information Technology Outsourcing (ITO)

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	Pioneer Status	Investment Tax Allowance
Tanjong Malim <ul style="list-style-type: none"> Automotive/ Tourism & Hospitality/ Education 	100% income tax exemption up to 10 years	100% allowance up to 10 years
Special Incentives <ul style="list-style-type: none"> Selama, Kerian, Hulu Perak, Perak Tengah, Kuala Kangsar, Bagan Datuk, Seberang Prai Utara, Seberang Prai Selatan, Seberang Prai Tengah dan Barat Daya Pulau Pinang 	Up to 100% income tax exemption up to 15 years	100% allowance up to 10 years
Education <ul style="list-style-type: none"> IHL/ TVET/ International & Private School (Kedah & Perlis) 	70% income tax exemption for 5 years	100% allowance for 5 years
Contract R&D	Up to 100% income tax exemption up to 10 years	Up to 100% allowance up to 10 years
R&D Company/ In-house R&D	N/A	Up to 100% allowance up to 10 years
Seed R&D Centre (Kedah & Perlis)	100% income tax exemption up to 15 years	100% allowance up to 10 years

Kedah Science & Technology Park (KSTP)



	Pioneer Status	Investment Tax Allowance	Import Duty	Stamp Duty
Developer (Commercial property development only)	70% income tax exemption for 5 years	Not Applicable	Not Applicable	Not Applicable
KSTP Global Research Centre (GRC)	100% income tax exemption up to 15 years	100% allowance up to 10 years	Not Applicable	Exemption on transfer or lease of land
KSTP Park Manager	100% income tax exemption for 5 years	Not Applicable	Not Applicable	Not Applicable
R&D & Manufacturing activities (Operators) Manufacturing activities in: i. Agro-science ii. Advanced material iii. Information & Communication Technology iv. Biotechnology v. Component R&D vi. Green Technology vii. Halal science	100% income tax exemption up to 15 years	100% allowance up to 10 years	Exempted	50% reduction on transfer or lease of land/ building
Education • IHL and TVET	100% income tax exemption for 5 years	100% allowance for 5 years	Not Applicable	Not Applicable

Chuping Valley Industrial Area (CVIA)



	Pioneer Status	Investment Tax Allowance	Import Duty	Stamp Duty
Developer (Commercial property development only)	70% income tax exemption for 5 years	Not Applicable	Not Applicable	Exemption on transfer or lease of land
CVIA Park Manager	100% income tax exemption for 5 years	Not Applicable	Not Applicable	Not Applicable
Green Technology (Green Energy Generation)	Not Applicable	100% allowance up to 10 years	Not Applicable	Not Applicable
<ul style="list-style-type: none"> i. Green Manufacturing ii. Halal industry iii. Machinery and equipment iv. Specialised machinery and equipment v. Waste to resource facilities 	100% income tax exemption up to 15 years	100% allowance up to 10 years	Exempted	50% reduction on transfer or lease of land/ building
Education • IHL and TVET	100% income tax exemption for 5 years	100% allowance for 5 years	Not Applicable	Not Applicable

Kedah Rubber City (KRC)



	Pioneer Status	Investment Tax Allowance	Tax Deduction	Stamp Duty
Company undertaking: <ul style="list-style-type: none"> i. Specialized Latex & Rubber; ii. Precision Engineered Rubber Products; iii. Green Rubber Products; and iv. Other NCER Promoted Activities. 	100% income tax exemption up to 15 years;	100% allowance up to 10 years.	4 years pre-operating expenses	Exemption on transfer or lease of land.
Construction: <ul style="list-style-type: none"> i. Commercial Developer 	70% income tax exemption for 5 years	Not Applicable	Not Applicable	Exemption on transfer or lease of land.