## APPENDIX A

List of Promoted Activities and Products which are eligible for consideration of Pioneer Status and Investment Tax Allowance under the Promotion of Investment Act 1986.

This list of promoted activities and products is gazetted under the Gazette Notification No. P.U. (A)31 dated 4 January 1995.

<table>
<thead>
<tr>
<th>Industries</th>
<th>Product/Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Agricultural Production</td>
<td>1 Cultivation of tea</td>
</tr>
<tr>
<td></td>
<td>2 cultivation of fruits</td>
</tr>
<tr>
<td></td>
<td>3 cultivation of vegetables, tubers or roots</td>
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<tr>
<td></td>
<td>4 cultivation of herbs or spices</td>
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<tr>
<td></td>
<td>5 cultivation of rice or maize</td>
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<tr>
<td></td>
<td>6 cultivation of essential oil crops</td>
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<td></td>
<td>7 production of planting materials</td>
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<tr>
<td></td>
<td>8 cultivation of crops for for animal feeds</td>
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<tr>
<td></td>
<td>9 floriculture</td>
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<tr>
<td></td>
<td>10 sericulture</td>
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<tr>
<td></td>
<td>11 apiculture</td>
</tr>
<tr>
<td></td>
<td>12 livestock farming (excluding rearing of chickens, ducks or pigs)</td>
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<tr>
<td></td>
<td>13 production of breeder stock</td>
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<tr>
<td></td>
<td>14 spawning, breeding and culturing of aquatic products</td>
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<tr>
<td></td>
<td>15 off-shore fishing</td>
</tr>
<tr>
<td></td>
<td>16 cultivation of medicinal plants</td>
</tr>
<tr>
<td>*17</td>
<td>cultivation of coffee</td>
</tr>
<tr>
<td>*18</td>
<td>cultivation of cocoa</td>
</tr>
<tr>
<td>*19</td>
<td>cultivation of coconut</td>
</tr>
<tr>
<td>*20</td>
<td>cultivation of sago palm</td>
</tr>
</tbody>
</table>

2) Integrated agriculture

| 1 | cultivation and processing of tea |
| 2 | cultivation and processing of herbs or spices |
| 3 | cultivation and processing of crops for animal feed |
| 4 | cultivation and processing of medicinal plants |
| 5 | cultivation and processing of aquatic products |
| 6 | apiculture and processing of its produce |
| *7 | cultivation and processing of coffee |
| *8 | cultivation of sago palm and processing of its produce |

3) Processing of agriculture produce

<p>| 1 | cocoa products |
| 2 | coconut products except copra or crude coconut oil |
| 3 | fruits |
| 4 | vegetables, tubers or roots |
| 5 | cereal products |
| 6 | starch products |
| 7 | essential oils |
| 8 | livestock or livestock products |
| 9 | aquatic products |
| 10 | agricultural waste or agricultural by-products |</p>
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>aquaculture feed</td>
</tr>
<tr>
<td>12</td>
<td>plant extracts for pharmaceutical, perfumery, cosmetic or food industries</td>
</tr>
<tr>
<td>13</td>
<td>high fructose syrup</td>
</tr>
<tr>
<td>14</td>
<td>coffee products</td>
</tr>
<tr>
<td>15</td>
<td>llipe products</td>
</tr>
</tbody>
</table>

4) Forestry and forestry products
1. cultivation of timber, bamboo or cane
2. cane products
3. bamboo products

5) Manufacture of rubber products
1. earthmover, agricultural, industrial, commercial vehicle, motorcycle, aircraft or solid tyres
2. retreading of aircraft tyres
3. moulded rubber products
4. latex dipped products (excluding examination, household or industrial gloves, catheters, swimming caps, balloons, finger cots or toys)
5. extruded rubber products (excluding latex threads)
6. general rubber products
7. foam rubber products (excluding carpet underlay)
8. rubberised fabrics
9. inflatable rubber products
10. conveyor belts, transmission belts, V-type belts or rubber beltings
11. rubber-based (elastomeric) specialty coating
12. epoxidized natural rubber
13. thermoplastic natural rubber
14. deproteinised natural rubber
15. catheters, carpet underlay, swimming caps, balloons, finger cots or toys

6) Manufacture of palm & palm kernel oil products and their derivatives
1. oleochemicals or oleochemical derivatives
2. margarine, vanaspati shortening or other manufactured fat products, cocoa butter replacers, palm oil mid-fraction or special olein
3. crude palm kernel oil or palm kernel meal
4. refining of palm oil or palm kernel oil

7) Manufacture of chemicals and petro-chemistry
1. chemical derivative from organic or inorganic sources
2. basic manufacture of pesticides
3. fine chemicals
4. recycling of chemicals
5. epoxy encapsulation moulding compound
6. titanium dioxide pigment
7 barium sulphate pigment
8 iron oxide pigment
9 ferromanganese, silicon manganese or ferrosilicon
10 metallic pigment
11 petrochemical products
*12 soap, cleaning preparations, cosmetics or toilet preparations
*13 specialised paints or coatings
*14 wax products

8) Manufacture of pharmaceutical & related products
1 basic manufacture of pharmaceuticals
2 clinic diagnostic reagents
3 gelatine or gelatine products
4 intravenous, dialysis or irrigating solutions
*5 animal vaccine

9) Manufacture of wood & wood products
1 reconstituted wood-based panel boards or products
2 wooden solid or other specialised function doors or wooden solid windows
3 3-ply parquet
4 wooden furniture or parts
*5 all wooden products except sawn timber, veneer and plain plywood

10) Manufacture of pulp, paper & paperboard
pulp
1 newsprint
2 security paper
3 sack kraft
4 resin impregnated paper
5 printing and writing paper
6 corrugated medium paper, testliner or kraftliner
7 kraft paper
8 coated board and boxboard (duplex board)
9 moulded paper
10 wall paper base
*12 all types of paper products from pulp

11) manufacture of textiles & textile products
1 natural or man-made fibres (excluding polyester staple fibres)
2 continuous filament yarn of natural or man-made fibres
3 yarns of discontinuous, natural or man-made fibres
4 woven fabrics of yarns of discontinuous fibres
5 woven fabrics of continuous filament yarn
6 knitted fabrics
7 cord fabrics
8 commission bleaching, dyeing, printing and finishing of yarns or fabrics
12) Manufacture of clay-based, sand-based & other non-metallic mineral products

1. high alumina or basic refractories
2. kiln furniture
3. laboratory, chemical or industrial wares
4. artware, ornaments or articles for adornment of ceramic or glass
5. decorative glasses or glassware
6. high tension electrical glass insulators
7. glass envelopes (including bulbs and tubes) for electrical lamps, electronic valves or the like
8. glass fittings for lighting purposes
9. glass fibre in all forms produced from basic raw materials
10. finished woven fabrics of glass fibre
11. optical glass blanks
12. polished slabs of locally sourced marble or granite
13. high purity alumino-silicate ceramic fibres
14. ceramic components or parts for electrical, electronic or industrial uses
15. fritz, glazes or glaze stains
16. silicon dioxide fillers
17. rockwool in all forms produced from basic raw materials
18. synthetic industrial diamonds
19. high grade processed ball clay
20. bricks, tiles, slabs, paving blocks, squares or other articles of pressed or moulded glass used in building
21. glass pellets
22. tableware
23. thin film metal oxide coated glass
24. high grade processed kaolin
25. ceramic wall or floor tiles
26. vitrified clay pipes
27. calcium carbonate powder
28. coated or uncoated talc or barium sulphate powders (average particle size less than 5 microns)
29. high grade silica sand or powder
30. panels, boards, tiles, blocks or similar articles of vegetable fibre, wood fibre, straw, wood shavings or wood wastes, agglomerated with cement, plaster or other mineral binding substance
31. clay roofing tiles

13) Manufacture of iron & steel

1. blooms or slabs of steel
2. shapes or sections of more than 200 mm of steel
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>plates, sheets, coils, hoops or strips of steel</td>
</tr>
<tr>
<td>4</td>
<td>seamless steel pipes</td>
</tr>
<tr>
<td>5</td>
<td>seamless high pressure gas cylinders</td>
</tr>
<tr>
<td>6</td>
<td>stainless steel pipes</td>
</tr>
<tr>
<td>7</td>
<td>pig iron, sponge iron or hot briquetted iron</td>
</tr>
<tr>
<td>8</td>
<td>ingots or billets of all grades of steel</td>
</tr>
<tr>
<td>9</td>
<td>bars or wire rods (except those of mild steel), angles, shapes or sections of all grades of steel either hot-rolled, cold-rolled or cold finished</td>
</tr>
<tr>
<td>10</td>
<td>welded pipe or pipe fittings</td>
</tr>
<tr>
<td>11</td>
<td>wires or wire products of iron or steel</td>
</tr>
<tr>
<td>12</td>
<td>steel fabricated products</td>
</tr>
</tbody>
</table>

14) Manufacture of non-ferrous metals & their products

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>dressing and smelting of non-ferrous metals other than tin metals</td>
</tr>
<tr>
<td>2</td>
<td>ingots, billets or slabs of non-ferrous metals</td>
</tr>
<tr>
<td>3</td>
<td>bars, rods, shapes or sections of non-ferrous metals excepts EC copper rods</td>
</tr>
<tr>
<td>4</td>
<td>plates, sheets, coils, hoops or strips of non-ferrous metals</td>
</tr>
<tr>
<td>5</td>
<td>pipes or tubes of non-ferrous metals</td>
</tr>
<tr>
<td>6</td>
<td>offset printing plates</td>
</tr>
<tr>
<td>7</td>
<td>copper clad laminates</td>
</tr>
<tr>
<td>8</td>
<td>cream or paste of non-ferrous metals</td>
</tr>
<tr>
<td>9</td>
<td>powder of non-ferrous metals</td>
</tr>
<tr>
<td>10</td>
<td>wire or wire products of non-ferrous metals</td>
</tr>
<tr>
<td>11</td>
<td>fabricated products of non-ferrous metals</td>
</tr>
</tbody>
</table>

15) Manufacture of machinery & machinery components

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>industrial machinery or equipment</td>
</tr>
<tr>
<td>2</td>
<td>agricultural machinery or equipment</td>
</tr>
<tr>
<td>3</td>
<td>mining or mineral processing machinery or equipment</td>
</tr>
<tr>
<td>4</td>
<td>power generating machinery or equipment</td>
</tr>
<tr>
<td>5</td>
<td>construction machinery or equipment</td>
</tr>
<tr>
<td>6</td>
<td>material handling equipment</td>
</tr>
<tr>
<td>7</td>
<td>waste water treatment equipment</td>
</tr>
<tr>
<td>8</td>
<td>machine tools, hand tools or power tools</td>
</tr>
<tr>
<td>9</td>
<td>machinery components</td>
</tr>
<tr>
<td>10</td>
<td>printing rolls or embossing rolls</td>
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<tr>
<td>11</td>
<td>dicing blades, accessories for silicon wafers or ceramic substrates</td>
</tr>
<tr>
<td>12</td>
<td>sewing machines</td>
</tr>
<tr>
<td>13</td>
<td>soldering equipment or iron soldering tips</td>
</tr>
<tr>
<td>14</td>
<td>elevators or escalators</td>
</tr>
</tbody>
</table>

16) Manufacture of transport equipment, components & accessories

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>bicycles or tricycles</td>
</tr>
<tr>
<td>2</td>
<td>bicycles or tricycle parts:</td>
</tr>
<tr>
<td></td>
<td>a) drive set (chain wheel and crank)</td>
</tr>
</tbody>
</table>
b) brake set
c) speed change set
d) hub
pleasure crafts, hydrofoils hovercrafts
4 motor vehicles
5 engines
6 engine parts
a) cylinder block, cylinder head, rocker cover, flywheel or pulley
b) crank shaft, connecting rod, cam shaft, rocker, rocker shaft, engine valve, sprocket, piston pin or piston ring
c) intake manifold or exhaust manifold
d) oil pan, oil pump, oil pump gear shaft, fuel pump, water pump or oil seal
e) timing belt, timing chain, carburettor, ignition coil or distributor
f) fuel injection mechanism (injector, pump, tubing, valves, regulator, sensors electronic control modules)
g) high tension cables
h) engine bracket
transmissions
7 transmission parts:
a) Transmission shift lever and fork or transmission control linkages
b) Speedometer pinion
c) Clutch
d) Torque converter
e) Drive shaft
axle, wheel, wheel hub or knuckle
disc brake, drum brake, brake cylinder, brake master cylinder, brake booster, anti-lock braking mechanism, clutch master cylinder or clutch operating cylinder
steering wheel, steering column, steering gear box, power steering pump, steering linkages, tie rod or constant velocity joints
stabiliser bar, suspension arm or suspension arm shaft and member
body panels, chassis frame, fuel tank, window regulator, locks and keys, locking mechanism or seat adjusters
head lights, indicating/signalling lights, meters, gauges, electronic control modules, switches or horns
weather strips, control cables, speedometer cables, metallic tubings, hoses or hinges
catalytic converter
vehicle safety air bag
aerospace industry:
a) ground support equipment for the aerospace industry
b) airborne ordnance
*19 electrical or electronics systems instrumentation
*20 cooling equipment, air-inlet equipment or exhaust equipment
*21 shipbuilding
17) Supporting products/services

1. metal castings
2. metal forgings
3. plating
4. machining
5. moulds, tools or dies
6. overhaul, repair, reconditioning, modification or servicing and testing of turbine engines, components or sub-assemblies
7. maintenance, repair, overhaul or service of aircraft, aircraft components or accessories or testing and repairing of avionics
8. storage, treatment and disposal of toxic and hazardous waste
9. powder metallurgical parts (sintering of metal parts)
10. industrial seals or seal materials
11. advanced composite materials
*12. metal stamping
*13. galvanising, shearing or slitting of metal sheets or other related engineering services

18) Manufacture of electrical and electronic products and components and parts thereof

1. colour television receivers
2. colour television receiver parts:
   a) cathode ray tubes
   b) electron guns
   c) polished glass panels or glass funnels for colour picture tubes
3. video recorders/players
4. video recorder/player parts:
   a) video head tips
   b) video drum assembly
   c) video cassette mechanisms
5. digital audio recorders/players
6. digital audio recorders/player parts:
   a) digital tape mechanisms
   b) digital disk mechanisms
   c) optical pick-up units
7. computers (excluding detached peripherals not manufactured in-house)
8. computer parts or computer peripherals:
   a) monitors
   b) computer printers (including printer mechanism)
   c) printer heads
   d) computer scanners
   e) disk drives
   f) head gimbals assemblies/head carriage assemblies
   g) computer magnetic heads
   h) headstack assemblies
   i) data storage media
   j) voice coil motors
k) actuators
9 magnetic heads
10 computer aided design, computer aided manufacturing, or computer aided engineering equipment
11 robots or robotics
12 software development and production
13 compact disks
14 disk substrates or disk blanks
15 industrial controllers
16 optical fibres or optical fibre products
17 batteries excluding manganese dioxide, dry cells and lead acid batteries
18 discharge tubes
19 uninterruptible power supplies
20 quartz crystals
21 solar cells or panels
22 motors
23 printed circuit boards (excluding rigid single sided circuit boards)
24 connectors with or without wires or cables
25 displays – electroluminescent, plasma or liquid crystal
26 gold or aluminium bonding wires
27 lead-frames
28 magnets or ferrite cores
29 semiconductor wafer fabrication
30 magnetic webs, pancakes or cassettes therefrom
31 cables or wires for electronic devices
32 SMT chipholders on lead-frames
33 surface mount components
34 hermetic seals
35 electrical/electronic components moulded with magnets
36 telecommunication equipment excluding telephones
37 teller machines
38 office equipment
39 alarm equipment/systems or devices
40 demagnetisers
41 heat guns
42 ultrasonic cleaners
43 computing scales
44 cash registers
45 voice recognition or synthesis equipment
46 data terminal displays
47 heat shrinkable cable joints and terminations
48 thermistors
*49 transformers or coils
*50 automatic gate mechanisms
*51 consumer electronic products; parts, sub-assemblies & accessories thereof
*52 industrial electronic products; parts, sub-assemblies & accessories thereof
*53 electrical household appliances
*54 electrical industrial equipment or parts thereof
19) Manufacture of professional, medicinal, scientific and measuring devices/parts
   1. medical, surgical, dental or veterinary devices/equipment
   2. gauges or measuring apparatus
   3. surveying, hydrographic, navigational, meteorological, hydrological or geophysical instruments
   4. testing equipment
   5. clocks or watches
   6. stainless steel cannulae or tubes for needles

20) Manufacture of photographic, cinematographic, video & optical goods
   1. cameras
   2. lenses
   3. binoculars, telescopes, magnifying glasses or microscopes
   4. cinematographic or video equipment

21) Manufacture of plastic products
   1. inflatable plastic products
   2. specialised plastic films/sheets
   3. PVC coated cotton industrial gloves
   4. expanded polystyrene sheets
   5. plastic products for engineering use

22) Miscellaneous
   1. musical instruments
   2. furniture hardware
   3. souvenirs, handicrafts or giftware
   4. toys
   5. sports goods or equipment
   6. spectacles or spectacle frames
   7. accessories for the textile industry
   8. fire fighting equipment
   9. cutlery
   10. lock sets or lock cylinder mechanisms
   11. jewellery or precious metal
   12. costume jewellery
   13. hand labellers
   14. art and design apparatus – all types
   15. enamelled household ware
   16. cooker or barbecue sets

23) Hotel business & tourist industry
   1. establishment of hotels
   2. expansion/modernisation of hotels
   3. establishment of tourist projects
   4. expansion/modernisation of tourist projects

24) Film industry
   1. film or video production
   2. post production for film or video
light rail transit system

- Additional promoted activities and products for promoted areas, that is, Sabah, Sarawak, Kelantan, Terengganu, Pahang excluding the districts of Lipis, Raub, Jerantut and Cameron Highlands (except those approved industrial estates located in these districts), and the district of Mersing in Johor.