

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.

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

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|---|-----|--|
| | 11 | aquaculture feed |
| | 12 | plant extracts for pharmaceutical, perfumery, cosmetic or food industries |
| | 13 | high fructose syrup |
| | 14 | coffee products |
| | *15 | llipe products |
| 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-chemicals | 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 |

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|--|-----|---|
| | 7 | barium sulphate pigment |
| | 8 | iron dioxide 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
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|--|----|---|
| | 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
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|--|----|--|
| | 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 1
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|--|------|--|
| | pulp | |
| | 2 | newsprint |
| | 3 | security paper |
| | 4 | sack kraft |
| | 5 | resin impregnated paper |
| | 6 | printing and writing paper |
| | 7 | corrugated medium paper, testliner or kraftliner |
| | 8 | kraft paper |
| | 9 | coated board and boxboard (duplex board) |
| | 10 | moulded paper |
| | 11 | wall paper base |
| | *12 | all types of paper products from pulp |
- 11) manufacture of textiles & textile products
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| | 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 |

- 9 knitwear
- 10 skiwear or winter outerwear
- 11 non-woven products
- 12 elastic webbings

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

- 3 plates, sheets, coils, hoops or strips of steel
- 4 seamless steel pipes
- 5 seamless high pressure gas cylinders
- *6 stainless steel pipes
- *7 pig iron, sponge iron or hot briquetted iron
- *8 ingots or billets of all grades of steel
- *9 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
- *10 welded pipe or pipe fittings
- *11 wires or wire products of iron or steel
- *12 steel fabricated products

14) Manufacture
of non-ferrous metals
& their products

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

15) Manufacture of
machinery & machinery
components

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

16) Manufacture of transport
equipment, components &
accessories

- 1 bicycles or tricycles
- 2 bicycles or tricycle parts:
 - a) drive set (chain wheel and crank)

- b) brake set
- c) speed change set
- d) hub
- 3 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
- 7 transmissions
- 8 transmission parts:
 - a) Transmission shift lever and fork or transmission control linkages
 - b) Speedometer pinion
 - c) Clutch
 - d) Torque converter
 - e) Drive shaft
- 9 axie, wheel, wheel hub or knuckle
- 10 disc brake, drum brake, brake cylinder, brake master cylinder, brake booster, anti-lock braking mechanism, clutch master cylinder or clutch operating cylinder
- 11 steering wheel, steering column, steering gear box, power steering pump, steering linkages, tie rod or constant velocity joints
- 12 stabiliser bar, suspension arm or suspension arm shaft and member
- 13 body panels, chassis frame, fuel tank, window regulator, locks and keys, locking mechanism or seat adjusters
- 14 head lights, indicating/signalling lights, meters, gauges, electronic control modules, switches or horns
- 15 weather strips, control cables, speedometer cables, metallic tubings, hoses or hinges
- 16 catalytic converter
- 17 vehicle safety air bag
- 18 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 gimbal 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 barbeque 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

25) infrastructure

1 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