

## MITI/MIDA 説明スライド

### 【税制優遇措置の変遷】

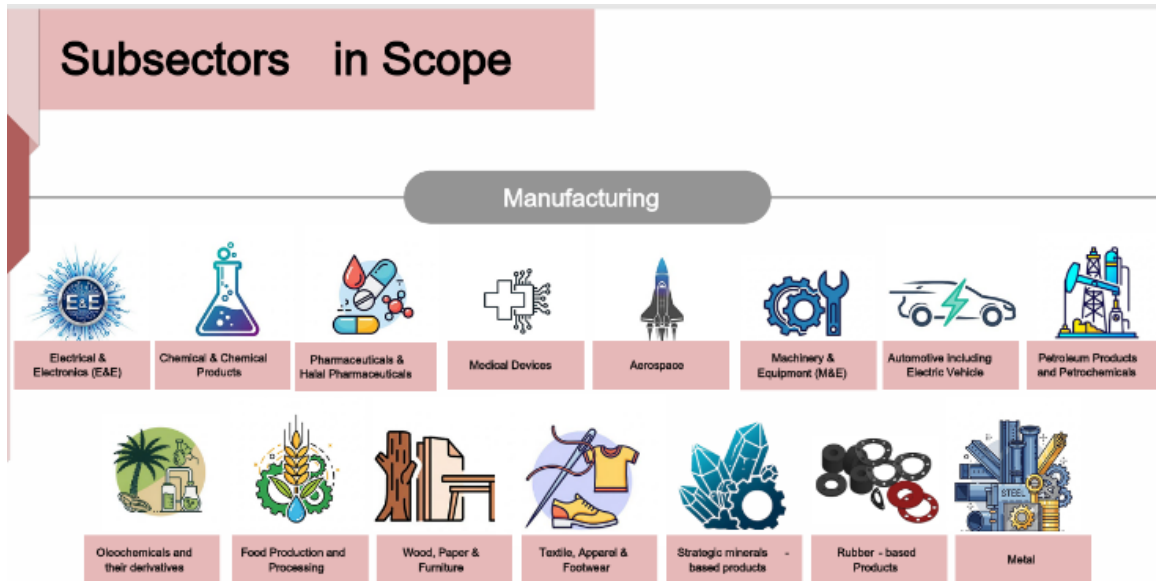
- 1967 年：所得税法 (ITA)
  - 第 65B 条、第 127(3)(b)条、第 127(3A)条に基づく規定。
- 1986 年：投資促進法 (PIA)
  - 奨励製品・活動リストに依存 各カテゴリーごとに定義された基準

## Transitioning into NIF

Existing Inc entive Landscape	<ul style="list-style-type: none"> <li>Promotion of Investment Act 1986 (PIA 1986)</li> <li>Income Tax Act 1967</li> </ul>	Legislation	<ul style="list-style-type: none"> <li>Income Tax Act 1967</li> </ul>	New Inc entive Landscape
	<ul style="list-style-type: none"> <li>Pioneer Status / Exemption of Income</li> <li>Investment Tax Allowance</li> </ul>	Type of Incentive	<ul style="list-style-type: none"> <li>Special Tax Rate</li> <li>Investment Tax Allowance</li> </ul>	
	<ul style="list-style-type: none"> <li>Specified rate of incentive contingent on the list of promoted products or approved activities</li> </ul>	Quantum of Incentive	<ul style="list-style-type: none"> <li>Tiering incentive contingent on the level of commitment i.e.: complying to minimum or/and additional conditions</li> </ul>	
	<ul style="list-style-type: none"> <li>List of promoted products/ activities</li> <li>Other qualifying activities approved by the Minister</li> </ul>	Qualifying Activities	<ul style="list-style-type: none"> <li>Focus sectors and selected services activities</li> <li>Pre-qualifier for certain activities</li> </ul>	
	<ul style="list-style-type: none"> <li>Cost-Benefit Analysis</li> </ul>	Assessment Tool	<ul style="list-style-type: none"> <li>NIA Scorecard</li> </ul>	

- 既存の課題：**インセンティブの重複、税制優遇のみでは投資課題が解決しない、国際基準への適応の難しさなど。
- 新たな展望：**包括的(承認前後)、経済状況の変化に柔軟、国家投資主体(NIA)に沿った成長支援、効率的でバランスの取れた経済成長への貢献。
- ※NIA に基づく経済的波及効果を生む質の高いプロジェクトには、引き続きインセンティブが提供

## 【対象となるサブセクターと除外リスト】



- **対象範囲:** 電気・電子 (E&E)、製造業、化学・化学製品、医薬品、医療機器、航空宇宙、機械・装置 (M&E)、自動車 (EV 含む)、鉄鋼、ゴム製品、金属など。
- **除外リスト:**
  - 混合・ブレンド、充填・仕上げ活動
  - 手袋製品、乗用車用タイヤ
  - 採掘・採石
  - 酒類、電子タバコ、武器・弾薬

## Exclusion List

The following product(s) / activity (ies) are excluded from the scope of eligible activities for incentives.

	Types of product(s) / activity(ies)	Sub-sectors
1	Mixing and blending activity	Chemical and Chemical Products
2	Fill and finish activity	Pharmaceuticals
3	Glove products and passenger vehicles tyre	Rubber-based products
4	Upstream segment i.e. mining and quarry	Strategic mineral-based products.
5	All types of paper	Paper
	<i>Note:</i> The exclusion for paper is not applicable for security paper and company is not allowed to import waste raw materials	
6	All petroleum products	Petroleum products
	<i>Note:</i> The exclusion for petroleum products is not applicable for: <ul style="list-style-type: none"> <li>• Production of petroleum products located at the Refinery and Petrochemical Integrated Development Project (RAPID) Complex.</li> <li>• Integrated projects which also involve the production of petrochemicals products.</li> </ul> Both categories can be considered for incentive.	
7	Liquor and alcoholic beverages	Food Production and Processing
8	e-Cigarette & vape products	Electronic and Electronic
9	Weapons and ammunition	Metal

## 【インセンティブの主要内容】

### KEY FEATURES OF THE INCENTIVES

The tax incentive under the NIF offers two primary tax incentives, which are mutually exclusive. Applicants are required to select one of the following incentives for their qualifying project:

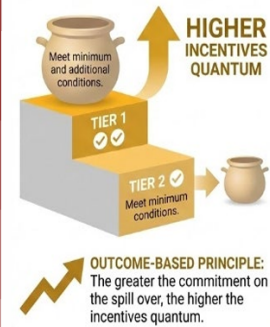
#### Special Tax Rate (STR)

- A **reduced corporate income tax rate** on a company's taxable income for a specified period.
- Accumulated losses incurred during the Special Tax Rate period can be carried forward for **seven (7) consecutive years** and be deducted from the company's post-incentive income
- Incentive subject to **yearly condition fulfilment**
- No clawback provision**, providing certainty to the company

#### Investment Tax Allowance (ITA)

- A **capital expenditure-based incentive** that allows a company to offset a percentage of its qualifying capital expenditure (QCE) **against its statutory income**. This allowance is granted on QCE incurred within a specified period.
- Any unutilised allowance can be carried forward to subsequent years until **fully utilised**.

Initial Claim	Half of Tier 2 within 3 years subject fulfill minimum conditions
Remaining balance	Subject fulfill minimum and additional conditions



NIFで  
は、以

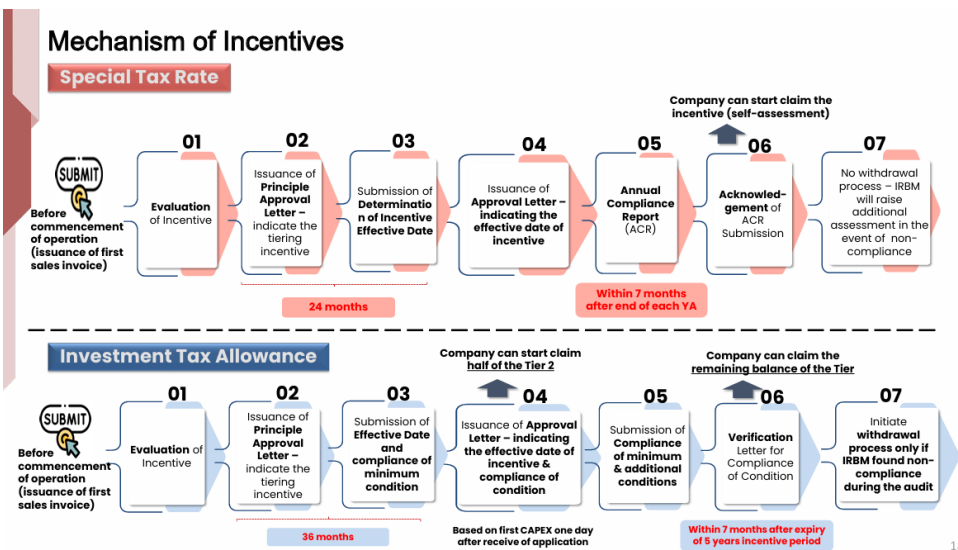
下の2つのいずれかを選択(併用不可)。

#### 1. 特別税率 (Special Tax Rate – STR):

- 一定期間、法人所得税率を軽減。
- 期間中の累積損失は、優遇期間終了後7年間繰り越し可能。
- 毎年の条件充足が必要だが、遡及的な回収(Clawback)規定はない。

#### 2. 投資税額控除 (Investment Tax Allowance – ITA):


- 資本支出(QCE)に基づき、法定所得から一定割合を控除
- 未利用の控除枠は、全額使い切るまで翌年以降に繰り越し可能




### 3. 成果重視の原則 (Outcome-Based)

- Tier 2: 基本的な条件 (Minimum conditions) を充足。
- Tier 1: 基本条件に加え、追加条件 (Additional conditions) を充足することで、より高いインセンティブを付与

INCENTIVE OFFERINGS						
New Incentives Framework (NIF) - New Investment						
A. NEW INVESTMENT						
	High Quality		Medium		BASELINE	
Tiering and Outcome Based Incentive	Tier 1	Tier 2	Tier 1	Tier 2	Tier 1	Tier 2
Special Tax Rate	0% for 10 years	5% for 10 years	5% for 5 years	10% for 5 years	No Incentive	
Special Tax Rate (LDA)	0% for 15 years	5% for 15 years	5% for 10 years	10% for 10 years	10% for 5 years	15% for 5 years
Special Tax Rate (Small Company)	3% for 15 years	5% for 15 years	8% for 10 years	10% for 10 years	12% for 5 years	
Investment Tax Allowance	100% QCE for 10 years offset up to 100% SI	70% QCE for 10 years offset up to 100% SI	60% QCE for 5 years offset up to 100% SI	30% QCE for 5 years offset up to 100% SI	60% QCE for 3 years offset up to 70% SI *Only for LDA and Small Companies	30% QCE for 3 years offset up to 70% SI *Only for LDA and Small Companies


**Less Developed Areas**  
Refer to districts with specific levels of economic, social, and spatial development as defined by the Ministry of Economy under the 13th Malaysia Plan (RMK-13).


**Small Companies**  

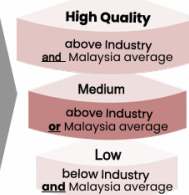
- Companies with shareholders' funds of up to RM500,000 with at least 60% Malaysian equity; or
- Companies with shareholders' funds of above RM500,000 and not exceeding RM2.5 million with 100% Malaysian equity; and
- 20% and above of the paid-up capital in respect of ordinary shares of the company cannot be owned directly or indirectly by a parent / related company having shareholders' funds of more than RM500,000 or RM2.5 million.

Note: Incentives under the Reinvestment category are still in discussion.

## 【スコアカードと認可プロセス】

### NIA Scorecard [Manufacturing Sector]

NIA Pillars	Objectives	Indicators in the NIA Scorecard
Increase Economic Complexity	<ul style="list-style-type: none"> <li>Development of sophisticated products &amp; services</li> <li>High local R&amp;D and innovation intensity</li> </ul>	<ul style="list-style-type: none"> <li>Product complexity index by Harvard Atlas</li> <li>% Share of R&amp;D expenditure to sales revenue</li> <li>Level of Technology</li> <li>Meet 4IR Adoption of Technology</li> </ul>
Create High - Valued Job Opportunities	<ul style="list-style-type: none"> <li>High skilled and high income employment</li> </ul>	<ul style="list-style-type: none"> <li>% Share of high-skilled workers with university diploma, degree and above, or with technical certificates</li> <li>Median salary per worker (RM'000), yearly</li> <li>% Share of workers earning RM 10,000</li> <li>% Share of Malaysian workers in MTS level from overall MTS employment</li> </ul>
Extend Domestic Linkages	<ul style="list-style-type: none"> <li>Usage of domestic input</li> <li>Deepen local supply chain integration</li> </ul>	<ul style="list-style-type: none"> <li>% Share of local inputs</li> <li>% Share of training expenditure out of total salary, yearly</li> <li>Collaboration with local academia and industry</li> <li>Engagement in Vendor Development Programme</li> <li>Set up treasury centre in Malaysia</li> </ul>
Develop New and Existing Clusters	<ul style="list-style-type: none"> <li>Development of high-productivity sectors</li> <li>Develop new products and services locally</li> </ul>	<ul style="list-style-type: none"> <li>Product patent</li> <li>Product aligned under NIA/ NIMP sectors</li> <li>Commercialisation of R&amp;D findings from local institutions</li> </ul>
Improving Inclusivity	<ul style="list-style-type: none"> <li>Balance economic development</li> <li>Human capital development</li> </ul>	<ul style="list-style-type: none"> <li>Opportunity for non-employee (internship/apprenticeship, fresh graduates with less than 3 years experience)</li> <li>% Share of Women in Top Management</li> <li>% Share of Workers in Vulnerable Group out of Total Workers</li> <li>% Share of Malaysian Workers out of Total Workers</li> </ul>
Enhance Sustainability Practices	<ul style="list-style-type: none"> <li>Drive towards Net Zero aspirations</li> </ul>	<ul style="list-style-type: none"> <li>Sustainable Materials/Services</li> <li>Sustainable Waste Management</li> <li>Sustainable Water Consumption</li> <li>Sustainable Energy Consumption</li> </ul>



12

## General Evaluation Process Flow for NIF



#### GENERAL PREQUALIFIER:

Companies are required to apply or possess a MLetter prior to the incentive application and the MLM must remain valid throughout the incentive period

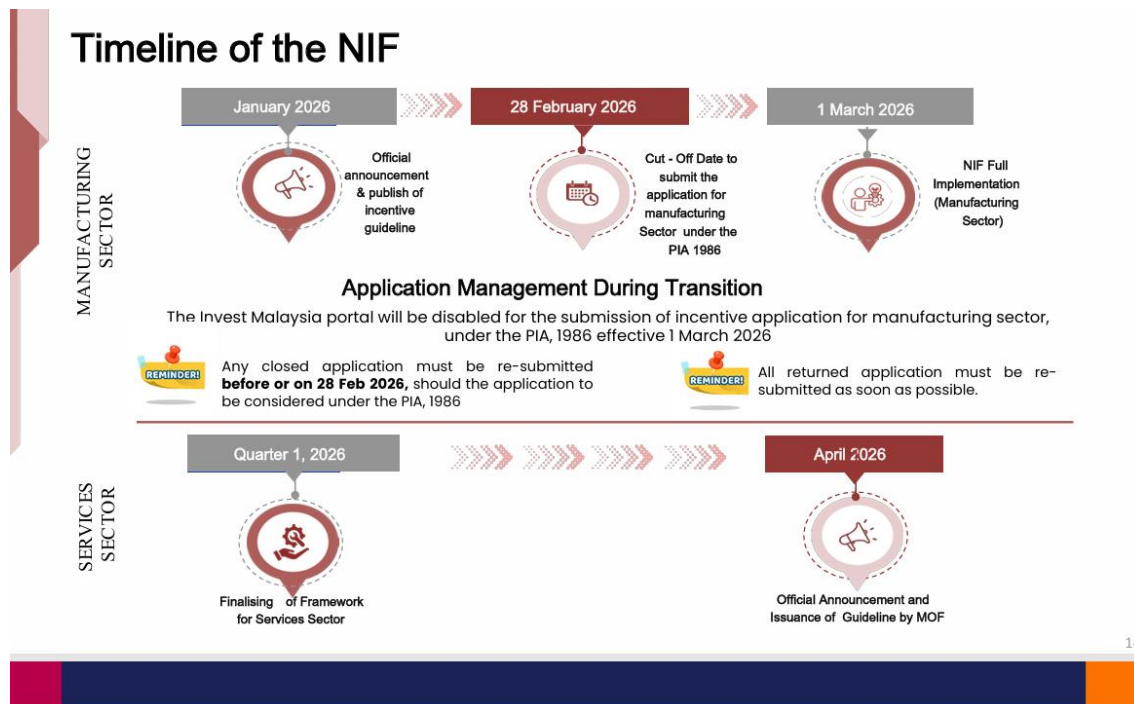
#### SPECIFIC SUB SECTOR PREQUALIFIER

Specific sub-sectors are required to meet the sustainable operation and practices, among others:

✓ Capital Investment Per Employee (CIPE)	✓ Employment of Malaysian Workers
✓ Adoption of Automation including IR4.0	✓ ESG Practices

13

## 【今後のスケジュール(2026 年)】



- 1 月～2 月：公式発表およびガイドラインの発行。
- 2 月 28 日：投資促進法 (PIA 1986) に基づく製造業向け申請の締め切り
- 3 月 1 日：NIF の全面施行(製造業セクター)