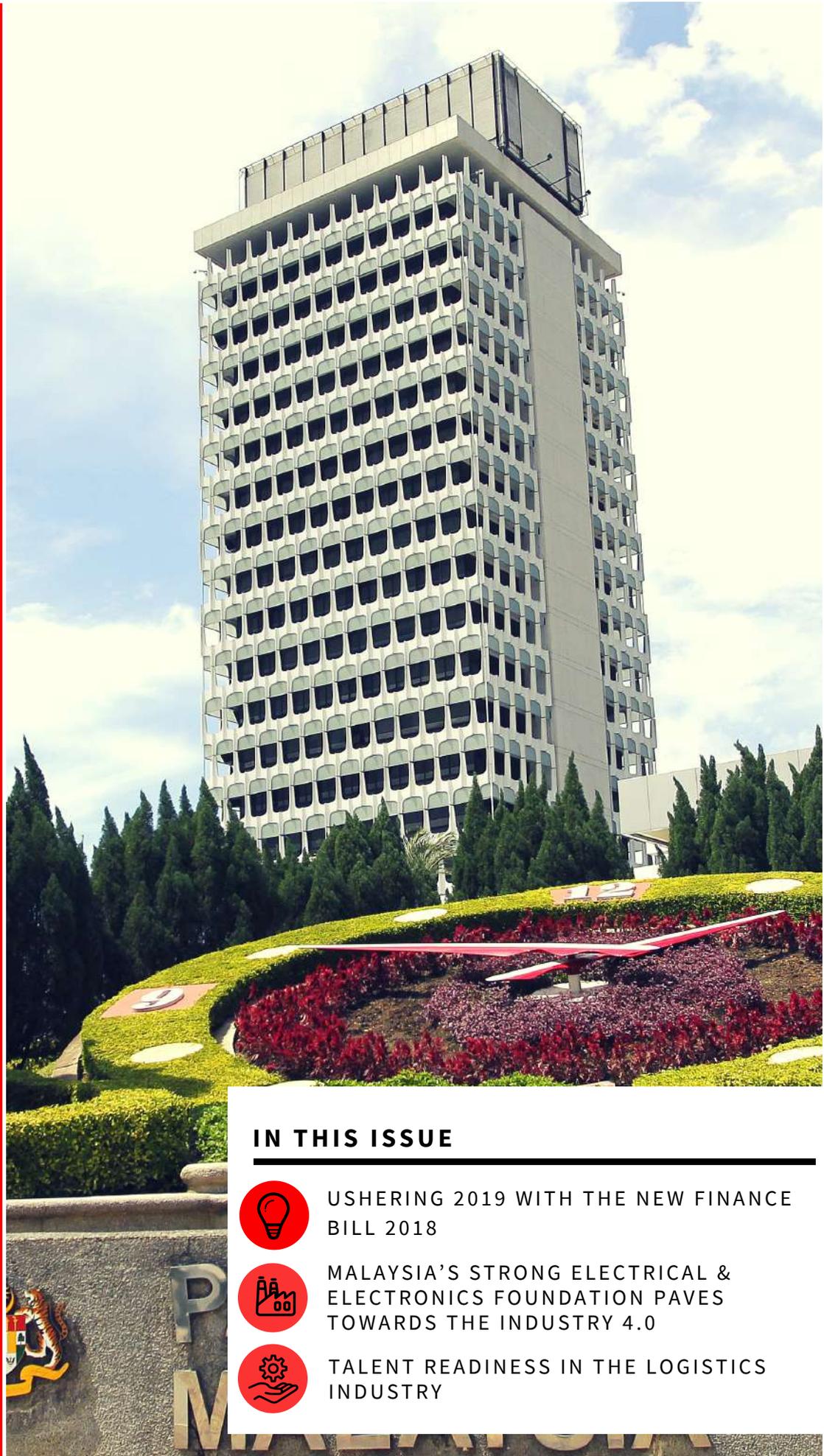




**Jan
2019
Issue**

**MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY
E-NEWSLETTER**

A MONTHLY INDUSTRY UPDATE FOR GLOBAL INVESTORS AND MORE!



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USHERING 2019 WITH THE NEW FINANCE BILL 2018



In its effort to reduce leakages while ensuring efficient taxation, the Malaysian Government through Budget 2019 announced several changes in the current tax treatment. A point to note, however, was the Government's quick response to industries' concerns on the limitation of unabsorbed capital allowances. The limitation was lifted before the gazette was done on 27 December 2018. Such action is an attestation that Malaysia is a business friendly destination that is pragmatic and practical in introducing new policies. MIDA trusts that this simplified extract of the major changes will provide more clarity for businesses to usher in the new year.

Definition of Research & Development (R&D)

Research and Development (R&D) through the bill is now defined in the Income Tax Act (ITA) 1967 while the Promotion of Investment Act (PIA) 1986 has adopted this definition to enhance the existing definition. A company is considered to undertake R&D if it is involved in any systematic, investigative and experimental study that involves novelty or technical risk carried out in the field of science or technology, with the objective of acquiring new knowledge or using the results of the study for the production or improvement of materials, devices, products, produce or processes.

Nevertheless, the following activities will not be considered as R&D:

Quality control or routine testing of materials, devices or products, research in the social sciences or the humanities, routine data collections, efficiency surveys or management studies, market research or sales promotion.

In addition, the exclusion list also includes routine modifications or changes to materials, devices, products, processes or production methods; or cosmetic modifications or stylistic changes to materials, devices, products, processes or production methods. These changes are observed to impact companies currently enjoying deductions

or incentives under the ITA 1967 and PIA 1986.

New Requirement of Contract R&D Companies

As a member of the Base Erosion Profit Shifting (BEPS) Inclusive Framework since January 2017, Malaysia is committed to ensure that the country's tax regimes are consistent with the standards of the Forum on Harmful Tax Practices (FHTP) and the minimum standard under Action 5 for Intellectual Property (IP) and non-IP tax regimes.

In line with this, new substantial requirement assessed through an adequate number of full-time employees and the amount of operating expenditure was introduced. This new requirement will be effective from 1 January 2019 for new incentive approvals. Any income arising in relation to exploitation of IP will be excluded from the current incentive package and taxed at the prevailing rate. However, it is observed that any form of incentives given for IP income will be subjected to the Modified Nexus Approach as recommended by the FHTP.

Unabsorbed Losses and Unutilised Capital Allowances

In the context of corporate tax, the Finance

Bill limits unabsorbed business losses and pioneer losses to be carried forward up to seven (7) consecutive Years of Assessment. Generally unutilised capital allowances can be carried forward without limitation. Nevertheless, the 7 years limitation continues to apply on unutilised Reinvestment Allowances. The bill provides clarity via transitional provisions specifically for accumulated allowances up to YA 2018.

Disposal of Assets

In relation to assets, qualifying assets awarded with Investment Tax Allowances under the PIA 1986 shall not be disposed within 5 years from the date of acquisition as compared to the existing 2 years. Companies are advised to abide by the new timeline, failure to which will cause the withdrawal of the incentive for the asset.

Group Relief

Adjusted losses can be surrendered after the 12th month period of the surrendering company has commenced operation and limited to 3 consecutive Years of Assessment (YAs). The group relief does not apply for companies with unutilised investment tax allowances or adjusted pioneer loss under the PIA, 1986. Business owners

intending to utilise the group relief are advised to identify commencement dates and to determine the 3 years capping thereafter.

Special Classes of Income

This class of income has been amended and now reads as an amount paid in consideration of any advice, given, or assistance or services rendered in connection with any scientific, industrial or commercial undertaking venture, project or scheme. The amendments would now mean that payment to a non-resident in Malaysia for services rendered in Malaysia regardless, whether technical or non-technical, will be subjected to a withholding tax.

Determination of Place of Business

The new Bill provides clarity in terms of business income and place of business in Malaysia. The place of business will include place of management, branch, office, factory, workshop, warehouse, building site/construction/installation or assembly project, farm/plantation and mine/oil and gas well, a quarry or any place of extraction of natural resources.

Any income of a person from a business that is attributable to a place of business in Malaysia is deemed as gross income derived from Malaysia.

MALAYSIA'S STRONG ELECTRICAL & ELECTRONICS FOUNDATION PAVES TOWARDS THE INDUSTRY 4.0



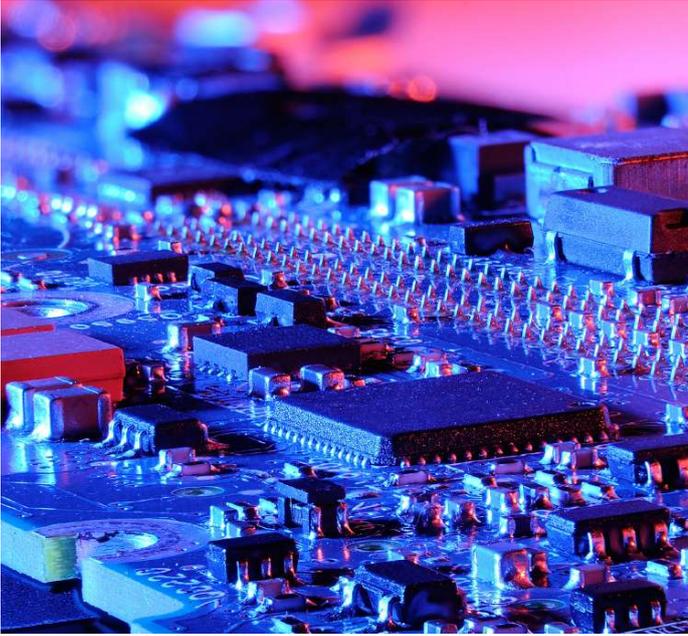
The manufacturing sector is an important sector in the Malaysian economy, representing more than 20 percent to the nation's GDP in the last five years. The electrical & electronics (E&E) industry is the largest single contributor to the manufacturing sector, accounting for more than 40 percent of the total manufacturing export for Malaysia. According to a 2018 survey report by the Malaysian American Electronics Industry (MAEI), the E&E industry has enabled Malaysia to successfully position itself into the global supply chain of electronic manufacturing services, outsourced semiconductor assembly and testing as well as in research, design and development.

To continue the country's growth and business momentum, the Malaysian manufacturing segment is cognisant to the transformational advantage of embracing Industry 4.0 as a critical cornerstone to propel and sustain their competitiveness.

Industrial companies globally are investing to increase their level of digitisation and keep pace with the waves of technological progress.

Malaysia's Industry 4WRD policy announced by the Prime Minister last year underscores the Government's commitment in shaping the positive adoption for smart manufacturing. Industries in Malaysia are encouraged to jump on the bandwagon.

To this end, Malaysia's vibrant electronics manufacturing ecosystem serves as a beacon of reference for other manufacturing industries, such as precision engineering and the oil and gas segment. The semiconductor industry is one of the best examples of smart manufacturing, largely because the industry is farther along in its ability to inform, control and automate. Malaysia's electronics manufacturing ecosystem has its roots traced back to the 70's with the presence of HP, Renesas, Osram and Texas Instruments (TI).



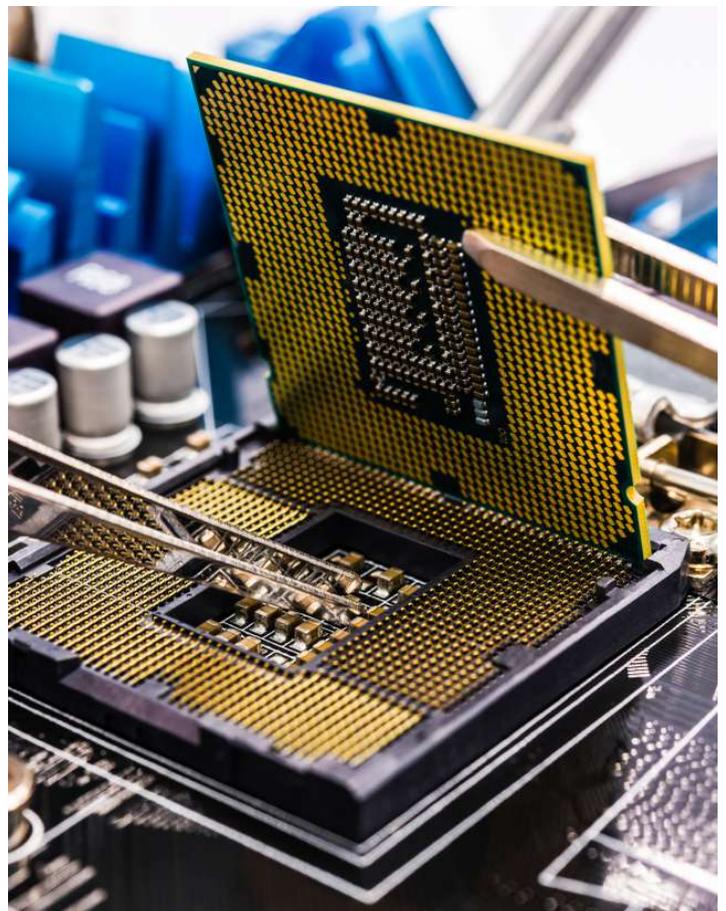
Over the years, Malaysia has transcended from low-cost manufacturing to a high value-added economy, powered by the likes of advanced foundries such as SilTerra, Infineon, SanDisk and X-Fab as well as assembly and test players such as ASE, CARSEM and UNISEM, and electronics contract manufacturer like Jabil, Plexus and FLEX.

Building on this foundation, Malaysia has also placed top priority in consistently developing a pipeline of top talents with laser-sharp attention trained on STEM (Science, Technology, Engineering and Mathematics) interest among the young generation. These talents support the development of the E&E industry as innovations and human ingenuity are key to ensuring the continued growth of the industry.

The semiconductor segment is among the most advanced in Malaysia's E&E industry in terms of manufacturing, data collection and demand for top engineering talents. Hence, MIDA recognises that this segment is laden with opportunities to further strengthen the country's competitiveness.

MIDA has developed a close partnership with business chambers and trade & industry associations over the years. Among them is SEMI, a global industry association representing the electronics manufacturing supply chain, connecting over 2,000 member companies and 1.3 million professionals worldwide. MIDA has been leveraging on their intimate industry domain expertise to foster regional and global connections and collaborations.

A pre-eminent platform that MIDA is deeply involved in is the flagship SEMICON Southeast Asia. This year, the event will be held from 7 to 9 May at MITEC Kuala Lumpur. Annually it brings more than 8,000 subject matter experts and industry professionals to exchange insights on technology development and facilitate global business collaborations.



Various other business and ecosystem supply chain opportunities can be explored with MIDA together with its other 19 Industry Partners under the Malaysia Pavilion initiative.

SEMICON Southeast Asia 2019 will aspire to scale to even greater heights by hosting an immersive experience of constructing a “factory of the future”. For the first time, delegates and visitors will be able to personally experience how Industry 4.0 can transform an electronics manufacturing factory. The Smart Manufacturing Pavilion will house a live demo factory and showcase a fully autonomous guided vehicle, advanced MES, smart equipment

connectivity, smart data analytics and digital twinning capabilities.

The 3-day event will also feature a World of IoT and Workforce & Talent Development Pavilion, with more than 280 exhibiting companies from 15 countries and a hosted buyer programme with 26 participating companies. This includes GF, Intel, Lam Research, STM and many more.

For more information on SEMICON Southeast Asia 2019, visit <http://www.semiconsea.org/>. To be part of the Malaysian Pavilion, please contact MIDA at norhizam@mida.gov.my and rowena@mida.gov.my.



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TALENT READINESS IN THE LOGISTICS INDUSTRY

The progression of Malaysia's logistics industry is well-supported by the Government. Business policies, port infrastructure, and customs procedures have significantly been improved over the years. With the growth of regional e-Commerce trade, the logistics industry continues to be a prime focus for growth. Local logistics players are encouraged to leverage on the incentives and facilitation available to enhance their capabilities and ultimately strengthen Malaysia's position as ASEAN's logistics gateway.

Among the efforts undertaken by the Government to further spur Malaysia's logistics industry is the development of talent in areas such as supply chain network management, integrated warehouse solutions development and information technology applications. As these are crucial to support the latest digital trends in the logistics industry, the Government seeks to increase strategic expertise and more manpower to take on roles such as qualified vehicle drivers and experienced seafarers.

Recognising the challenges, MIDA is one of the agencies that are addressing the skills gap in the logistics industry. Through its Industry Talent Management Division, MIDA collaborates with various logistics players and tertiary institutions to ensure academic initiatives develop the talents that meet the skills requirements of the logistics industry.



In 2018, MIDA collaborated with the University Teknologi MARA (UiTM) to host a sharing session on 'Talent Readiness and Supply Chain Innovation Logistics Industry' for students in the Logistics and Transport Faculty. The event aimed to create awareness among the graduates on the career development opportunities and skills needed in the local logistics industry.

The invited speakers were Dr. Robert Yap, Executive Chairman of YCH Limited, Singapore and Mr. Ahmad Firdauz Azhar, Senior Manager of CJ Century Logistics. They shared valuable stories on their experience and career progression in the logistics industry. The event successfully created enthusiasm among the students to develop their knowledge in the logistics field and pursue a long-term career in the industry.

MIDA also encourages logistics companies to play an active role in developing local talent and many companies have heeded the calling and are offering internship opportunities to local students.

A homegrown company, PKT Logistics Group, has implemented a significant undertaking whereby the company acquired ALC College as part of its Corporate Social Responsibility (CSR) initiatives. Recently rebranded as Peninsula College, the institution has launched its Lighthouse Campus in Shah Alam, becoming the first institution in Southeast Asia to have a campus in a corporate setting and closer to real industrial exposure.

The Peninsula College offers programmes such as Diploma in Logistics

Management and BA (Hons) in Logistics Management (UK). These programmes expose students to real-life warehouse operations, port operations and insights from prominent logisticians. The College also provides solid knowledge in logistics management in terms of theory and develops skills through emphasising on hands-on, practical learning methods which increase the employability of the students upon graduation.

These initiatives will be a great boost for more business and job opportunities for the overall wealth and prosperity of the country. With the dedication of the local logistics players and the support of the Malaysian Government, the industry is expected to continue to thrive and further strengthen Malaysia's potential as ASEAN's regional hub.



More Companies Responding to MIDA'S Call to Narrow Skills Gap

"We are pleased that more and more companies are responding positively to our call in narrowing the gap between the latest practical know-how of the industry and university syllabus. We continue to encourage companies to invest in talent and technology to improve productivity and capability, and become future-proof. We also place



great importance in engaging with potential investors – particularly large MNCs as they come equipped with the technology and processes required for our industries to grow and diversify," said Dato'Azman Mahmud, Chief Executive Officer of the Malaysian Investment Development Authority (MIDA) at an event to mark the collaboration between Muehlbauer Technologies and four local higher learning institutions at MIDA Headquarters on 22 January 2019.

Muehlbauer Technologies, a German-based company is donating RM200,000 worth of automation integrated systems known as the Beckhoff mock-up units from its Melaka operations to the Universiti Malaysia Pahang (UMP), Universiti Teknikal Malaysia Melaka (UTeM), Universiti Tun Hussein Onn Malaysia (UTHM) and the German Malaysian Institute (GMI). All four higher learning institutions will also be getting approximately 40 hours of training as well as support expansion of the equipment which includes image/vision processing technology or other advancements according to the institutions' requirements, from Muehlbauer.



"This initiative will contribute in many ways, especially in enabling lecturers and students to be familiar with the latest technologies in the industry. It will also provide hands-on experience for students in Mechatronics Engineering or those interested in joining the high-tech industry related to mechanical, electrical and electronics, programming and vision technologies. I would like to encourage other global companies to emulate these practices and bring the industry to the next level," added Dato' Azman.

[READ MORE](#)

More Investors Expressed Interest in Sabah's Furniture and Wood-Based Industry

The Seminar on the New Era of Manufacturing for Furniture & Wood-Based Industry by Malaysian Investment Development Authority (MIDA) held on 23 January 2018 in Kota Kinabalu received encouraging interest from industry players. The immediate response came from three companies based in Peninsular Malaysia that would like to

leverage resources available in Sabah and expand their business operations in the State. To facilitate these companies' interests, MIDA arranged discussions with Yayasan Sabah, POIC Lahad Datu and Sabah Softwood Berhad towards strategic collaborations.



One of the participants, Mr. Jason Lee, Manager of Forest Avenue International Sdn Bhd said, "Going downstream has proven to be very profitable for West Malaysia. In Sabah's perspective, this direction can never be wrong. The future of Sabahans depends on their willingness to move out of their comfort zone and be ready to embrace the real world market."

According to Mr. Tan Peng Juan, Chairman of Sabah Timber Industries Association (STIA), "To address on the issue of export ban of logs, STIA has suggested on establishment of a working committee that consist of Sabah-based industry representatives and Government agencies. The aim is to assist the government in facilitating the new forestry policy, to ensure that the correct form of investment is brought into Sabah, and to monitor the progress of industrial development. It is essential for the state government to have a permanent collaboration with industry players to ensure that there is a consistency in short-, mid- and long-term plans under the new forestry masterplan. STIA also insisted that Sabah state government should give clear direction on the permanent ban of export of timber logs from Sabah."



Due to the good feedback received, MIDA will continue to organise similar engagements in Sabah to promote more investments in the wood-based industry. It will feature bankers to facilitate financial assistance.

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MIDA Invest Series: Unfolding Sarawak's Business Potential Attracts 250 Participants

"Being the largest of all 13 states in Malaysia, there are certainly many reasons for companies to base their operations in Sarawak. There is already a strong presence of MNCs and large Local Corporations (LLCs) in the state. These companies, such as Petronas, OCIM, Longi, X-Fab and Press Metal, hold much promise for business collaborations and opportunities," said Mr Zabidi Mahbar, Senior Executive Director of MIDA's Strategic Planning and Development during the MIDA Invest Series: Unfolding States' Business Potential held on 29 January 2019 at MIDA Headquarters.



The Invest Series featured a briefing by Datu Liaw Soon Eng, Permanent Secretary from the Ministry of Industrial and Entrepreneur Development of Sarawak. The event attracted over 250 participants ranging from embassies, business chambers and associations as well as industry players from the services and manufacturing sector.

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On 7 January, the Corporate Communications team of MITI and its agencies had a photo session with Datuk Isham Ishak, Secretary General of MITI whom will be moving to MOTAC in February 2019.



On 17 January, the newly appointed MIDA Johor Director, Mr. Shahzul Jayawirawan Mohd Yunus paid a courtesy visit to YB Chief Minister of Johor.



Mr Ahmad Khairudin, Executive Director of Manufacturing Development, made a presentation on investment policy & industrial development of palm oil industry in Malaysia at the Palm Oil Economic Review & Outlook (R&O) Seminar, organised by the Malaysian Palm Oil Board (MPOB) on 17 January.





On 19 January, Kelab MIDA organised a singing competition namely, Sing Out Loud 2019 at its HQ. This was an indeed a unique platform to increase public awareness on MIDA while showcasing the talents, in and outside MIDA.



Evyap Sabun (M) Sdn. Bhd. launched Phase II of its state-of-the-art facility in Tanjung Langsat, Johor on 21 January.



On 21 January, Tun Dr. Mahathir Mohamad attended a roundtable meeting with 19 participants from 13 Austrian companies. The session, held in Vienna, was organised by MIDA Munich and the Federation of Austrian Industries.



On 22 January, MIDA received a courtesy visit from the new President and CEO of OCIM Sdn. Bhd., Mr Hu Kwan, Korea. OCIM employs more than 700 people in Sarawak who come from 19 ethnic backgrounds in Malaysia.



On 23 January, MIDA Paris participated in TV5Monde's show, which showcased the business and investment opportunities in Malaysia, particularly on Sabah. The highlighted sectors include tourism, oil & gas, halal industries and aerospace industries.



MIDA celebrated the retirement of Datuk N.Rajendran, Deputy CEO I of MIDA on 27 January. Thank you for the 37 years of dedication to the organisation and country. The legacy that Datuk Rajendran has left behind will certainly be cherished and remembered by everybody at MIDA. Happy retirement!





▲ A Visit to ON Semiconductor Malaysia in Seremban on 28 January, led by YB Dr. Ong Kian Ming, Deputy Minister of MITI to learn and understand the company's journey in automation towards Industry 4.0.



◀ Grab launched its new office on 28 January, which will house its seventh research & development (R&D) Centre as well as the expansion of its regional support and services functions based in Malaysia.

IKEA Distribution Centre, Pulau Indah
Groundbreaking Ceremony
29 January 2019



➔ Another significant milestone for both IKEA and Malaysia with the groundbreaking ceremony of IKEA's Distribution Centre in Pulau Indah on 29 January.

MALAYSIA RANKING

- **UM is top university in Malaysia, says Times Higher Education ranking**

ECONOMY NEWS

- **EkuiNAS launches RM1b fund IV**
- **'Malaysia' monetary system healthy'**
- **MITI's strategies attract RM1.9 trillion investments**
- **Real growth likely at 4.7pc**
- **Government openness will boost confidence**
- **Malaysia's economic fundamentals remain strong, says World Bank economist**
- **Look East policy helps Malaysia attract more Japanese investments**
- **Growing Asean-China trade, opportunities for exporters**

INDUSTRY NEWS

- **Malaysia aims to venture into train manufacturing – Loke**
- **Lion Industries sells non-core asset to fund flat steel venture**
- **Asia Poly to go into F&B**
- **Dialog eyes investments in specialty chemical plants**
- **Cahaya Mata injects RM64mil into phosphate additives plant**
- **Hengyuan to spend US\$66.4m on hydrogen facility**
- **Kedah's first large-scale solar plant to begin operation in September**
- **Wellcall gets technology boost from Sweden's Trelleborg**
- **Top Glove still in expansion mode**
- **Senai plant set to spur Tomypak's growth**
- **Dutch Lady sees healthy potential**
- **PRefChem commences start-up of refinery**
- **K-One secures manufacturing agreement with US-based dental flosser**
- **SilTerra sets sights on automotive industry**
- **More investors expressed interest in Sabah's furniture**
- **Iljin Materials' production of electrofoil to rise to 25,000 tonnes**
- **FGV, Samyang ink ramen plant MoU**
- **RM137.3b in MIDA-approved investments for Sarawak**

SERVICES NEWS

- **OYO opens 2 hotels in Senawang, Puchong**
- **Weakening ringgit a boost to Malaysia's healthcare tourism**
- **Sanbumi keen to expand to Penang**
- **Charting an empire**
- **Kota Kinabalu Port area to get tourism boost**
- **Fedex to launch two new facilities in Malaysia**
- **Celcom invests RM100mil for IoT in next 5 years**
- **TNB secures RM144mil financing for solar project**
- **Chin Well's Shah Alam warehouse to start operations this year**
- **KPJ Healthcare to focus on brownfield developments**
- **Sinmah to build first full service IPPUH**
- **Germany's Muehlbauer gives automation equipment to higher learning institutions**
- **SMCap plans RM500m sukuk for construction of four hospitals**
- **IKEA Supply to open RM900m distribution centre in Pulau Indah**
- **Grab boosts investments**

GLOBAL NETWORK

- **Intel working with Facebook on AI chip coming later this year**

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Website

With more than 28,000 unique visitors each month, our website provides useful and relevant information, which serves as a reference for anyone interested in doing business in Malaysia.



Sample of MIDA's homepage at www.mida.gov.my

2

E-Newsletter

With more than 18,000 registered subscribers and growing, our monthly English E-Newsletter contains the latest industry and services updates as well as activities held throughout the month.



Sample of MIDA's E-Newsletter

**OUR
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3

Digital Signages

Our digital signages are situated within our HQ building in KL Sentral, which receives heavy number of visitors daily



One of our video walls at MIDA lobby



Some of our LCD TVs at MIDA lobby

**OUR
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 RATES**

MIDA's Website

Homepage	RM1,500 per week
Second Page	RM1,000 per week/slot

E-Newsletter

Full page	RM6,000 per issue
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Quarter page	RM2,000 per issue

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Banquet Hall (230 pax)	Inclusive of: • Basic AV System	3,000	3,500
Perdana + Banquet Hall	Inclusive of: • VIP Holding Room • PC Room • Basic AV System	7,500	9,000
F&B Packages*		G	P
A	Inclusive of: • Refreshment • Tea Break • Lunch • Hi-Tea	From RM100/pax	
B	Inclusive of: • Refreshment • Tea Break • Lunch	From RM80/pax	
C	Inclusive of: • Refreshment • Tea Break/Hi-Tea	From RM50/pax	

*Exclusive of:
GST (0%)
Service staff, linen, dome, logistic (RM200)
*F&B by MIDA's panel caterers

G = Government
P = Private

Room Types		Rates (RM)	
		G	P
Sigma/Gamma Room (40 pax)	Inclusive of: • Basic AV System • 1 Flipchart • 2 Mahjong Paper • 2 Marker Pens	850	950
F&B Packages		G	P
Inclusive of: • Refreshment • Lunch • Tea Break		RM60/pax	

*Exclusive of:
GST (0%)
Service staff, linen, dome, logistic (RM200)
*F&B by MIDA's panel caterers

G = Government
P = Private



Perdana Hall



PC Room



Boardroom



Japan Room

Room Types		Rates (RM)	
		G	P
Board Room (30 pax)	Inclusive of: • VIP Holding Room • VIP Lounge • AV System	2,000	2,500
USA Room (25 pax)	Inclusive of: • Basic AV System	1,500	1,850
Japan Room (50 pax)	Inclusive of: • Basic AV System	1,500	1,850
F&B Packages*			
A	Inclusive of: • Refreshment • Tea Break • Lunch • Hi-Tea	From RM100/pax	
B	Inclusive of: • Refreshment • Tea Break • Lunch	From RM80/pax	
C	Inclusive of: • Refreshment • Tea Break/Hi-Tea	From RM50/pax	

*Exclusive of:
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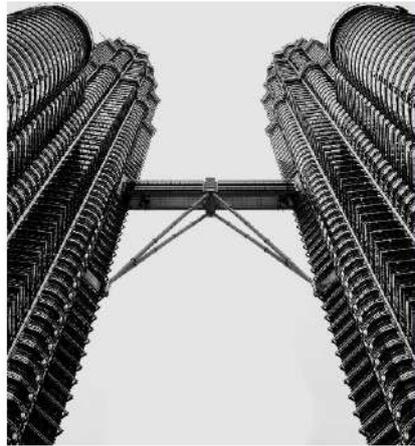
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WHAT'S INSIDE

ABOUT THE REPORT

THE PRICE

1

Macro-overview of Malaysia's economic sector

Despite cautious economic forecasts, the Malaysian economy proved robust in 2017, charting steady growth. With a transformative course laid out for the nation, eyes turn to the future to assess what coming years are likely to bring.

2

Highlights on success stories

An overview of how the local industries within the manufacturing sector fared in 2017. As the leading industries proved their mettle and stood tall, the rest strode on to keep pace.

3

Access to full investments statistics

An overview of the Investments in the services sector, which was mainly coloured by the digital race that continues to raise the bar for innovation, research and development in these rapidly evolving times.

Launched on 6 March 2018 at MIDA, the Investment Performance Report 2017 highlights the approved investments of each industry and sub-sectors in Malaysia's manufacturing, services and primary sectors.



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IBS AND BUILDING MATERIALS SUPPLY CHAIN 2017/2018 DIRECTORY

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- Section 1 : The Manufacturers

 - IBS Manufacturers
 - Building Materials Manufacturers
- Section 2 : The Supply Chain

 - Developers
 - Consultants / Professionals
 - Contractors
 - Certified Companies
 - Construction Equipment & Services
- Section 3 : The Ministries & Government Agencies
- Section 4 : The Banks & Financial Institutions
- Section 5 : The Universities, Public & Private Education Institutions
- Section 6 : The Associations & Chambers

ABOUT THE DIRECTORY

Launched on 15 November 2017 at MIDA, the Industrialised Building Systems (IBS) and Building Materials Supply Chain 2017/2018 Directory was co-developed by MIDA and CIDB, which acts as a comprehensive point of reference for the construction industry particularly in the area of IBS and building materials.

The Directory details industry players in the local building materials space, including those of manufacturers, suppliers, contractors, as well relevant stakeholders.

THE PRICE

~~Original Price~~ RM100

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