

**LIST OF PROMOTED ACTIVITIES & PRODUCTS WHICH ARE ELIGIBLE FOR  
CONSIDERATION OF PIONEER STATUS AND INVESTMENT TAX ALLOWANCE  
UNDER THE PROMOTION OF INVESTMENT ACT 1986**

**GENERAL LIST**

NO	PROMOTED PRODUCT / ACTIVITY
<b>I</b>	<b>Agricultural production</b>
1.	Floriculture
<b>II</b>	<b>Processing of agricultural produce</b>
1.	Chocolate and chocolate confectionery
2.	Vegetables, tubers or roots & fruits
3.	Livestock products
4.	Agricultural waste or agricultural by-products
5.	Aquatic products
6.	Aquaculture feed
7.	Plant extracts for pharmaceutical, perfumery, cosmetic or food industries and essentials oils
8.	Food Supplements
9.	Additives, flavours, colouring and functional ingredients
<b>III</b>	<b>Manufacture of rubber products</b>
1.	Tyres for earthmover, agricultural vehicles, industries vehicles, commercial vehicles, motorcycle and aircraft.
2.	Latex products:
a)	Safety or special function gloves
3.	Dry rubber products
a)	Beltings
b)	Hoses, pipes and tubings
c)	Rubber profiles
d)	Seals, gaskets, washers, packings, rings and rubber linings
e)	Anti-vibration, damping and sound insulation products
<b>IV</b>	<b>Manufacture of palm oil products and their derivatives</b>
1.	Oleochemicals or oleochemical derivatives or preparations
2.	Palm based nutraceuticals, constituents of palm oil or palm kernel oil
3.	Palm-based food products and ingredients
a.	Specialty animal fat replacer
b.	Palm-based mayonnaise and salad dressing
c.	Milk or coconut powder substitute
d.	Red palm oil and related products
e.	Palm-based food ingredient
f.	Modified palm oil and palm kernel oil products
g.	Margarine, vanaspati, shortening or other manufactured fat products
h.	Cocoa butter replacers, cocoa butter substitutes, cocoa butter equivalent, palm mid fraction or special olein
4.	Processed products from:
a.	Palm kernel cake
b.	Palm oil mill effluent
c.	Palm biomass
<b>V</b>	<b>Manufacture of chemicals and petrochemicals</b>
1.	Chemical derivatives or preparations from organic or inorganic sources
2.	Petrochemical products

NO	PROMOTED PRODUCT / ACTIVITY
<b>VI</b>	<b>Manufacture of pharmaceutical and related products</b>
1.	Pharmaceuticals or Biopharmaceuticals
2.	Nutraceuticals
3.	Microbials and probiotics
<b>VII</b>	<b>Manufacture of wood-based products</b>
1.	Design, development and production of wooden furniture
2.	Engineered wood products excluding plywood
<b>VIII</b>	<b>Manufacture of pulp, paper and paperboard</b>
1.	Corrugated medium paper, testliner or kraftliner or kraft paper and paperboard
<b>IX</b>	<b>Manufacture of kenaf-based products</b>
1.	Kenaf based products such as animal, feed, kenaf particle or fibre, reconstituted panel board or products (such as particleboard, Medium Density Fibreboard) and moulded products
<b>X</b>	<b>Manufacture of textiles and textile products</b>
1.	Natural or man-made fibres
2.	Yarn of natural or man-made fibres
3.	Woven fabrics
4.	Knitted fabrics
5.	Non-woven fabrics
6.	Finishing of fabrics such as bleaching, dyeing and printing
7.	Specialised Apparel
8.	Technical or functional textiles and textile products
<b>XI</b>	<b>Manufacture of clay-based, sand-based and other non-metallic mineral products</b>
1.	High alumina or basic refractories
2.	Laboratory, chemical or industrial wares
3.	Synthetic diamonds
4.	Crystallised or moulded glass such as bricks, tiles, slabs, pellets, paving blocks and squares
5.	Absorbent mineral clay
6.	Marble and granite products
7.	Panels, boards, tiles, blocks or similar articles of natural and synthetic fiber agglomerated with cement, plaster or other mineral binding substance
<b>XII</b>	<b>Manufacture of iron and steel</b>
1.	Blooms or slabs of steel
2.	Shapes or sections of steel of height more than 200 mm
3.	Plates, sheets, coils, hoops or strips of steel:
	a) Hot rolled
	b) Cold rolled or cold reduced
4.	Seamless steel pipes
5.	Ferromanganese, silicon manganese or ferrosilicon
6.	Electrolytic galvanised steel sheet in coil
<b>XIII</b>	<b>Manufacture of non-ferrous metal and their products</b>
1.	Primary ingots, billets or slabs of non-ferrous metals other than tin metals
2.	Bars, rods, shapes or sections of non-ferrous metals except EC copper rods
3.	Plates, sheets, coils, hoops or strips of non-ferrous metals
4.	Pipes or tubes of non-ferrous metals
5.	Aluminium composite panel
<b>XIV</b>	<b>Manufacture of machinery and machinery components</b>
1.	Specialised machinery or equipment for specific industry
2.	Power generating machinery or equipment

NO	PROMOTED PRODUCT / ACTIVITY
3.	General industrial machinery or equipment
4.	Modules for machinery or equipment and industrial parts or components
5.	Metalworking machinery or equipment
6.	Upgrading or reconditioning of machinery or equipment including heavy machinery
<b>XV</b>	<b>Supporting products or services</b>
1.	Metal castings
2.	Metal forgings
3.	Surface engineering
4.	Machining, jigs and fixtures
5.	Moulds, tools and dies
6.	Heat treatment
<b>XVI</b>	<b>Manufacture of electrical and electronics products and component and parts thereof and related services</b>
1.	Semiconductor: <ul style="list-style-type: none"> <li>a) Wafer fabrication</li> <li>b) Semiconductor assembly</li> <li>c) Semiconductor components and parts:               <ul style="list-style-type: none"> <li>i) advanced substrates</li> <li>ii) solder materials</li> <li>iii) bond pads</li> </ul> </li> <li>d) Semiconductor tools               <ul style="list-style-type: none"> <li>i) wafer carriers</li> <li>ii) integrated circuit (IC) carriers</li> <li>iii) photomask and mask blank</li> </ul> </li> <li>e) Semiconductor related services               <ul style="list-style-type: none"> <li>i) Dies or wafer level preparation</li> <li>ii) Integrated circuit (IC) testing</li> <li>iii) wafer probing or sorting</li> <li>iv) wafer bumping</li> </ul> </li> </ul>
2.	Advanced display products and parts <ul style="list-style-type: none"> <li>a) advanced display products</li> <li>b) advanced display modules</li> <li>c) backlighting systems</li> </ul>
3.	Information and Communication Technology (ICT) products, systems or devices <ul style="list-style-type: none"> <li>a) digital convergence products or devices</li> <li>b) data storage systems or devices</li> </ul>
4.	Digital entertainment or Infotainment products <ul style="list-style-type: none"> <li>a) Digital TV</li> <li>b) Digital home theatre system or products thereof</li> <li>c) Digital audio or video or image recorders or players</li> </ul>
5.	Optoelectronic equipment, systems, devices or components <ul style="list-style-type: none"> <li>a) Photonics devices or components</li> <li>b) Optoelectronics equipment or systems, devices or components</li> <li>c) Optical fibres or optical fibre products</li> </ul>
6.	Electronic tracking or security systems or devices <ul style="list-style-type: none"> <li>a) Voice or pattern or vision recognition or synthesis equipments or systems or devices</li> <li>b) Electronic navigational and tracking equipment or systems or devices</li> <li>c) Radio frequency identification (RFID) systems or devices</li> </ul>
7.	Electronic components <ul style="list-style-type: none"> <li>a) Multilayer or flexible printed circuit boards</li> </ul>

NO	PROMOTED PRODUCT / ACTIVITY
8.	b) Advanced connectors Alternative energy equipment, products, systems , devices or components
	a) Solar cells or panels or module or systems
	b) Rechargeable batteries or storage systems
	c) Fuel cells
9.	Energy saving lighting
10.	Electrical products:
	a) Uninterruptible power supplies
	b) Inverters or converters
<b>XVII</b>	<b>Manufacture of professional, medical, scientific and measuring devices or parts</b>
1.	Medical, surgical, dental or veterinary devices or equipment and parts or components or accessories thereof
2.	Testing, measuring or laboratory equipment or apparatus
<b>XVIII</b>	<b>Manufacture of plastic products</b>
1.	Specialised plastic films or sheets
2.	Geosystems products
3.	Engineering plastic products
4.	Products moulded under clean room conditions
5.	Biopolymers or products thereof
<b>XIX</b>	<b>Protective equipment and devices</b>
1.	Coated or knitted safety gloves
2.	Advance ballistic protection glass
3.	Fall protection equipment
<b>XX</b>	<b>Manufacturing related services</b>
1.	Integrated logistics services
2.	Cold chain facilities and service for food products
3.	Gas and radiation sterilisation services
4.	Environmental management:
	a) Recycling of waste such as:
	i) toxic and non- toxic waste
	ii) chemicals
	iii) reclaimed rubber
5.	Industrial design services
<b>XXI</b>	<b>Hotel business and tourism industry</b>
1.	Establishment of medium and low-cost hotels (up to a three-star hotel)
2.	Establishment of 4 and 5 stars hotel
3.	Expansion or modernisation of existing hotels
4.	Establishment of tourism projects
5.	Expansion or modernisation of tourism projects
6.	Establishment of recreational camps
7.	Establishment of convention centres
<b>XXII</b>	<b>Miscellaneous</b>
1.	Sports goods or equipment
2.	Jewellery of precious metal
3.	Costume jewellery
4.	Biodegradable disposable packaging products and household wares