

PROSEDUR UNTUK PERMOHONAN PENETAPAN TARIKH KUATKUASA GALAKAN ELAUN CUKAI PELABURAN TERMASUK SYARIKAT R&D DAN R&D KONTRAK (BORANG I)

Procedure For Determination Of Effective Date Of Investment Tax Allowance Incentive Including R&D Companies And Contract R&D (Form I)

1. Kelulusan Galakan Elaun Cukai Pelaburan adalah berkuatkuasa mulai dari tarikh perbelanjaan pertama modal yang layak dilakukan oleh syarikat. Syarikat yang telah diluluskan Elaun Cukai Pelaburan di bawah Akta Penggalakan Pelaburan, 1986 tetapi tarikh kuatkuasa galakan belum ditetapkan hendaklah memohon untuk penetapan tarikh kuatkuasa galakan.

The approval for the Investment Tax Allowance incentive is effective from the date of company's first qualifying capital expenditure incurred. Companies which have been approved with the Investment Tax Allowance under the Promotion of Investments Act, 1986 but the effective date of ITA have not been determined are required to apply for determination of the effective date of its incentive.

2. Permohonan hendaklah dibuat dengan mengisikan Borang I dengan melampirkan salinan dokumen-dokumen berikut :
Applications must be made by completing the Form I by attaching a copy of the following documents:

- a. Invois ke atas perbelanjaan modal yang pertama yang layak dan disahkan oleh Juruaudit luar yang bertauliah.
Invoice of the first capital expenditure incurred and to be certified by the External Auditor.

- b. Lesen Pengilang di bawah Akta Penyelarasan Perindustrian, 1975 (ICA, 1975) bagi kelulusan/aktiviti yang diluluskan galakan Elaun Cukai Pelaburan serta syarat-syarat lesen.
Manufacturing Licence under the Industrial Co-ordination Act, 1975 (ICA, 1975) for the approval/approved activities with the Investment Tax Allowance incentive and the conditions of the licence.

- c. Salinan surat kelulusan Elaun Cukai Pelaburan dari MIDA serta syarat-syarat kelulusan.
A copy of the Investment Tax Allowance approval from MIDA and its conditions.

Bagi b. dan c., sila lampirkan salinan surat-surat kelulusan terkini mengenai perubahan-perubahan ke atas syarat lesen/galakan (jika berkaitan).

BORANG PIA '86 (ITA)-(I)

For b. and c., please attach a copy of the latest approvals of changes to the conditions of the licence/incentive (if applicable).

3. Borang yang lengkap hendaklah dihantar sebanyak 1 salinan kepada:-
A copy of the completed form should be submitted to:-

Chief Executive Officer

Malaysian Investment Development Authority (MIDA)
Licensing & Incentive Compliance and Monitoring Division
29th Floor, MIDA Sentral
No. 5, Jalan Stesen Sentral 5
Kuala Lumpur Sentral
50470 Kuala Lumpur
P.O. Box 10618
50720 KUALA LUMPUR
MALAYSIA

Tel : 603-2267 3633

Faks : 603-2274 8471

Nota:

Notes:

- **Permohonan ini adalah untuk tujuan penetapan tarikh kuatkuasa galakan sahaja. Kelulusan mengenai tarikh kuatkuasa galakan bukanlah pengesahan bahawa syarikat telah mematuhi syarat-syarat galakan yang membolehkan syarikat membuat tuntutan Elaun Cukai Pelaburan kepada Lembaga Hasil Dalam Negeri.**

This application is for the purpose of determining the effective date of the incentive only. The approval on the effective date of incentive is not a confirmation letter that the company has complied with all the conditions of incentives which allow company to claim the Investment Tax Allowance to the Inland Revenue Board.