

**LIST OF PRODUCTS/ACTIVITIES WHICH ARE NOT ELIGIBLE FOR
TAX INCENTIVES FOR COMPANY RELOCATING INTO MALAYSIA UNDER
NATIONAL ECONOMIC RECOVERY PLAN (PENJANA)**

NO.	PRODUCTS/ACTIVITIES	INDUSTRIES
1.	All products for iron & steel considered sensitive except products listed in the Promoted Activities / Products Under the PIA 1986 under the category of Manufacture of Iron and Steel and Manufacture of Non-Ferrous Metal and their Products	Iron & Steel
2.	Weapon and ammunitions	Machinery & Equipment
3.	Electricals products supplied to generate power for consumption of TNB and Petronas such as general cables, wire harness, distribution boards, control panels, switching apparatus, transformers	Electrical
4.	Liquor and alcoholic beverages	Beverages & Tobacco
5.	Tobacco and tobacco products including cigarette	Beverages & Tobacco
6.	Palm oil milling and refining	Palm Oil
7.	Production of food products that only involve mixing, blending and cooking exp: sauces, paste, premix food products	Food Manufacturing
8.	Beverages	Beverages & Tobacco
9.	Sugar	Food Manufacturing
10.	Pineapple canning	Food Manufacturing
11.	Paper-based packaging materials from waste paper except for coated duplex board	Paper, Printing & Publishing
12.	Wood-based products including furniture, plywood, sawn timber and others	Wood & Wood Products
13.	Printing and publishing	Paper, Printing & Publishing
14.	Remanufacturing/ reconditioning/ reassembly of motor vehicles and related components	Automotive / Motor Vehicle
15.	Non-EEV	Automotive / Motor Vehicle

APPENDIX A

NO.	PRODUCTS/ACTIVITIES	INDUSTRIES
16.	Drones and rocket aerospace related products for military/defense application (Non-commercial segment)	Aerospace for Military/Defense Application
17.	Recycling of any types of waste	All
18.	Refinery of crude petroleum oil	Petroleum
19.	Passengers car tires	Rubber
20.	General plastic products such as plastic bags, bottles	Plastic
21.	Gloves	All
22.	Manufacturing of construction material except for following products: <ul style="list-style-type: none">• Industrial Building System (IBS)• Panels• Boards• Tiles• Blocks or similar articles of natural and synthetic fibre agglomerated with cement• Plaster or other mineral binding substance	Construction
23.	Textiles products except for following activities: <ul style="list-style-type: none">• Natural or man-made fibres• Yarn of natural or man-made fibres• Woven fabrics• Knitted fabrics• Non-woven fabrics• Finishing of fabrics such as bleaching, dyeing and printing• Specialised apparel• Technical or functional textiles and textile products	Textile