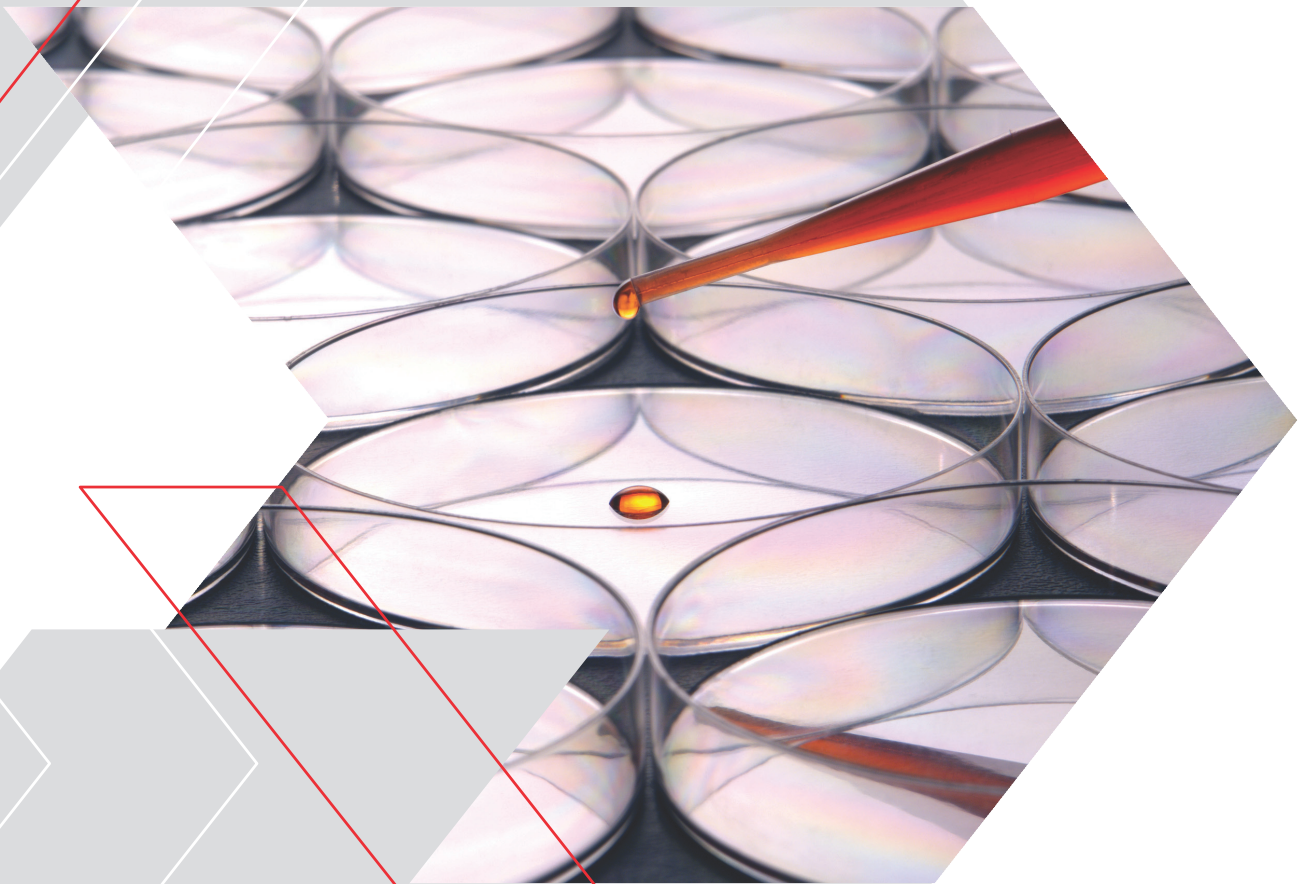


MALAYSIA: INVESTMENT IN THE SERVICES SECTOR

# RESEARCH AND DEVELOPMENT(R&D) SERVICES





# Introduction

This booklet is one of a series of 20 booklets prepared by MIDA for the purpose of providing investors with relevant information on establishing projects in the identified services sub-sectors in Malaysia. The complete list of booklets is as follows:

- Booklet 1:** General Policies, Facilities and Guidelines
- Booklet 2:** Regional Operations
- Booklet 3:** Research and Development (R&D) Services
- Booklet 4:** Logistics Services
- Booklet 5:** Specialised Technical Support Services
- Booklet 6:** Information and Communication Technology Services
- Booklet 7:** Environmental Management Services
- Booklet 8:** Distributive Trade Services
- Booklet 9:** Tourism and Travel Related Services
- Booklet 10:** Education and Industrial Training Services
- Booklet 11:** Legal Services
- Booklet 12:** Accounting, Auditing and Taxation Services
- Booklet 13:** Architectural Consultancy Services
- Booklet 14:** Surveying Consultancy Services
- Booklet 15:** Medical and Healthcare Services
- Booklet 16:** Engineering and Energy Consultancy Services
- Booklet 17:** Management Consultancy Services
- Booklet 18:** Market Research Services
- Booklet 19:** Advertising Services
- Booklet 20:** Quick Reference

*MIDA is the Government's principal investment promotion and development agency under the Ministry of International Trade and Industry (MITI) to oversee and drive investments into the manufacturing and services sectors in Malaysia. Headquartered in Kuala Lumpur Sentral, MIDA has 12 regional and 21 overseas offices. MIDA continues to be the strategic partner to businesses in seizing the opportunities arising from the technology revolution of this era. For more information, please visit [www.mida.gov.my](http://www.mida.gov.my) and follow us on Twitter, Instagram, Facebook, LinkedIn, TikTok and YouTube channel.*

*For the latest updates, please visit MIDA's website at [www.mida.gov.my](http://www.mida.gov.my).*

# RESEARCH AND DEVELOPMENT (R&D)

## BOOKLET 3

<b>1</b>	<b>UNDERSTANDING THE SUB-SECTOR</b>	<b>2</b>
<b>2</b>	<b>EQUITY POLICY</b>	<b>3</b>
	2.1 Registration with Companies Commission of Malaysia (SSM)	3
	2.2 Business Licence	3
<b>3</b>	<b>EQUITY POLICY</b>	<b>4</b>
<b>4</b>	<b>EMPLOYING EXPATRIATE PROFESSIONALS</b>	<b>4</b>
<b>5</b>	<b>OBTAINING TAX INCENTIVES</b>	<b>4</b>
	5.1 Incentives for Research and Development Activities	4
	5.1.1 Contract R&D Company	4
	5.1.2 R&D Company	4
	5.1.3 In-house R&D	4
	5.1.4 Incentives for Reinvestment in R&D Activities	5
	5.2 Incentives for Commercialisation of Public Sector and Private Sector R&D	6
	5.3 Import Duty Exemption on Machinery/Equipment/Samples/ Materials and Components	6
	5.4 Additional R&D Incentives under Inland Revenue Board (IRB)	7
	5.4.1 Double Deduction for R&D Expenditure	7
	5.4.2 Industrial Building Allowance (IBA)	8
<b>6</b>	<b>OBTAINING FINANCIAL ASSISTANCE</b>	<b>8</b>
	6.1 Ministry of International Trade and Industry (MITI)	8
	6.2 Ministry of Science, Technology and Innovation (MOSTI)	9
	6.2.1 Malaysia Grand Challenge (MGC)	9
	6.2.2 National Technology Innovation Sandbox (NTIS) Fund	11
	6.3 Cradle Fund Sdn Bhd	11
<b>7</b>	<b>MAXIMISING COLLABORATION OPPORTUNITIES</b>	<b>12</b>
	7.1 Collaboration Platforms	12
	7.1.1 Collaborative Research in Engineering, Science and Technology (CREST)	12
	7.1.2 Researcher-Industry Scientific Exchange (RISE)	12
	7.1.3 i-Connect	12
	7.2 Universities	12
	7.3 Government Research Institutes (GRIs)	13
<b>8</b>	<b>GENERAL AGREEMENT ON TRADE IN SERVICES (GATS), ASEAN FRAMEWORK AGREEMENT ON SERVICES (AFAS) AND FREE TRADE AGREEMENTS (FTAs)</b>	<b>14</b>



# RESEARCH AND DEVELOPMENT (R&D) SERVICES

Due to the critical role of R&D in propelling Malaysia's industries up the value chain, Malaysia's Government continues to offer a wide range of incentives and financial assistance to attract investments in R&D activities.

These includes incentives for investments into setting up in-house R&D facilities as well as R&D service providers (R&D Companies or R&D Contract Companies, collectively termed as R&D Status Companies).

Applications for MIDA's R&D Status should be submitted to MIDA online via the [InvestMalaysia Portal](#). For more information, visit the [Forms and Guidelines](#) section on [MIDA website](#).

## 1. UNDERSTANDING THE SUB-SECTOR

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The Promotion of Investments Act 1986 (PIA 1986) defines R&D as "any systematic, investigative and experimental study that involves novelty or technical risk carried out in the field of science or technology with the object of acquiring new knowledge or using the results of the study for the production or improvement of materials, devices, products, produce, or processes", but does not include:

- quality control or routine testing of materials, devices or products;
- research in the social sciences or the humanities;
- routine data collection;
- efficiency surveys or management studies;
- market research or sales promotion;
- 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".

The registration of foreign companies is considered as a 'branch office' and is done in accordance with the provisions of the Companies Act, 2016.

## Types of R&D Companies/Activities

Contract R&D Company	R&D Company	In-house R&D
Company which provides R&D services in Malaysia to companies other than its related companies.  Where <ul style="list-style-type: none"><li>• 'Related company' refers to a company where at least 20% of its issued share capital is owned (directly or indirectly) by another company.</li></ul>	A company which provides R&D services in Malaysia to its related company or to any other company.	A company that carries out R&D within the company in Malaysia for the purpose of its own business.

## 2. SETTING UP YOUR BUSINESS

### 2.1 Registration with Companies Commission of Malaysia (SSM)

The setting up of R&D services requires the intended party to register with the Companies Commissions of Malaysia (SSM) under the Registration of Businesses Act 1956 or incorporate a company under the Companies Act 2016 (CA 2016). A foreign company cannot carry on business in Malaysia unless it incorporates a local company or registers the company with SSM in Malaysia. For a foreign company to register a company in Malaysia, the same registration procedures pertaining to the registration of a locally-incorporated company apply.

A 'Foreign Company' is defined under the 2016 as:

- a company, corporation, society, association or other body incorporated outside Malaysia, or
- an unincorporated society, association, or other body which under the law of its place of origin may sue or be sued, or hold property in the name of the secretary or other officer of the body or association duly appointed for that purpose and which does not have its head office or principal place of business in Malaysia.

The registration of foreign companies is considered as setting up a 'branch office', and is done in accordance with the provisions of the CA 2016.

### 2.2 Business Licence

Companies intending to set up an office are required to obtain a business premise/signboard licence from the respective local authorities, depending on the nature of the business activity.

There are 155 local authorities in Malaysia responsible for approving business premise and signboard licences. The requirements for obtaining a business premise/signboard licence may vary from one local authority to another.

Applicants are advised to contact the relevant local authority (based on the location of the business premises) regarding the specific rules and regulations pertaining to business premise/signboard registration. The fees may vary according to each of the local authorities.

Contact details for local authorities are available in the Quick Reference Booklet in this series.

### 3. EQUITY POLICY

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R&D companies and contract R&D companies granted incentives under PIA 1986 are allowed 100% foreign equity ownership.

### 4. EMPLOYING EXPATRIATE PROFESSIONALS

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Companies applying for incentives under PIA 1986 can apply for expatriate posts; namely, Key Posts and Term Posts. Applications should be submitted to MiDA. Upon approval, companies should forward their applications for Employment Passes to the Immigration Department for endorsement.

### 5. OBTAINING TAX INCENTIVES

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#### 5.1 Incentives for Research and Development Activities

##### 5.1.1 Contract R&D Company

A contract R&D company is eligible for:

- Pioneer Status (PS) with income tax exemption of 100% of the statutory income for five (5) years. Unabsorbed losses after the end of the PS period are allowed to be carried forward for seven (7) consecutive years of assessments;

OR

- Investment Tax Allowance (ITA) of 100% of qualifying capital expenditure incurred within ten (10) years. The ITA can be offset against 70% of the statutory income in each year of assessment. Any unutilised capital allowances can be carried forward until fully utilised.

##### 5.1.2 R&D Company

A R&D company is eligible for an ITA of 100% on the qualifying capital expenditure incurred within ten (10) years. The allowance can be offset against 70% of the statutory income for each year of assessment. Any unutilised allowances can be carried forward to subsequent years until fully utilised. The related companies concerned will not enjoy double deduction for payments made to the R&D company for the use of its services, unless the R&D company opts not to avail itself of the ITA and applies to be an 'R&D Status Company'.

##### 5.1.3 In-house R&D

A company that undertakes in-house R&D to further its business can apply for an ITA of 50% of the qualifying capital expenditure incurred within ten (10) years. The ITA can be offset against 70% (100% for promoted areas) of the statutory income for each year of assessment. Any unutilised allowances can be carried forward until fully absorbed.



#### 5.1.4 Incentives for Reinvestment in R&D Activities

Existing R&D companies undertaking reinvestments are eligible for PS or ITA as follows:

- **Contract R&D companies:**

- PS with full tax exemption (100%) of statutory income for a period of five (5) years. Unabsorbed income losses after the end of income period are allowed to be carried forward for seven (7) consecutive years of assessment;

OR

- ITA of 100% of additional qualifying capital expenditure incurred within a period of ten (10) years from the date the first qualifying capital expenditure is incurred. The allowance can be offset against 70% of the statutory income for each year of assessment. Unutilised allowances can be carried forward until fully utilised.

- **R&D Companies:**

ITA of 100% of additional qualifying capital expenditure incurred within a period of ten (10) years from the date the first qualifying capital expenditure is incurred. The allowance can be offset against 70% of statutory income for each year of assessment. Unutilised allowances can be carried forward until fully utilised.

- **In-house R&D:**

ITA of 50% of additional qualifying capital expenditure incurred within a period of ten (10) years from the date the first qualifying capital expenditure is incurred. The allowance can be offset against 70% of the statutory income for each year of assessment. Unutilised allowances can be carried forward until fully utilised.

#### **Eligibility criteria for Contract R&D companies and R&D Companies:**

- The R&D activities undertaken must comply with the definition of R&D under PIA 1986;
- The R&D activities undertaken must be in accordance with the needs of the country and bring benefits to the Malaysian economy;
- At least 70% of the income of the company should be derived from its R&D services activities. Only R&D services income is to be exempted and income generated from intellectual property, if any, is excluded.
- For manufacturing-based R&D, the company must have an adequate number of full-time employees working in Malaysia, possessing degrees or diplomas in technical fields with relevant experience. Those employees must perform research and technical functions, and comprise at least 50% of the company's total workforce.
- For agricultural-based R&D, the company must have an adequate number of full-time employees working in Malaysia, possessing degrees or diplomas in technical fields with relevant experience. Those employees must perform research and technical functions, and comprise at least 5% of the company's total workforce.
- The company must incur an adequate amount of operating expenditure annually to support the company in conducting its R&D services activities/business operations in Malaysia. The operating expenditure should include local services for insurance, legal, banking, ICT, and transportation, if those services could be sourced from local/ domestic service providers. However, this amount shall not include the cost of goods sold, depreciation, interest on borrowings, and expenses that are not directly involved in the company's proposed activities.

Applications should be submitted to MIDA online via the [InvestMalaysia Portal](#). For more information, visit the [Forms and Guidelines](#) section on [MIDA website](#).

## **5.2 Incentives for Commercialisation of Public Sector and Private Sector R&D**

To encourage commercialisation of resource-based and non-resource-based R&D findings of public and private and research institutes, the following incentives are given:

- A company that invests in its subsidiary company engaged in the commercialisation of the R&D findings is eligible for a tax deduction equivalent to the amount of investment made in the subsidiary company; and
- The subsidiary company that undertakes the commercialisation of the R&D findings is eligible for PS with income tax exemption of 100% of statutory income for ten (10) years. Unabsorbed capital incurred during the PS period can be carried forward and deducted from the post-PS income of the company. Unabsorbed losses after the end of the PS period are allowed to be carried forward for seven (7) consecutive years of assessment.

The commercialisation of resource-based and non-resource-based findings is subject to the list of promoted activities/products under the Promotion Investment Act, 1986.

### **Effective Date**

- For commercialisation of resource-based R&D findings, the incentives are effective for applications received by MIDA from 11 September 2004.
- For commercialisation of non-resource-based R&D findings, the incentives are effective for applications received by MIDA from 7 November 2020 to 31 December 2025.

### **Eligible Applicants:**

- Investing Company (Holding Company)
  - Company incorporated under CA 2016 and resident in Malaysia; and
  - Locally-owned company with at least 70% Malaysian equity ownership and owns at least 70% of the equity of the company that undertakes the commercialisation of the R&D findings.
- Company Undertaking the Commercialisation Project
  - A company incorporated under CA 2016; and
  - A locally-owned company with at least 70% Malaysian equity ownership.

Applications should be submitted to MIDA online via the [InvestMalaysia Portal](#). For more information, visit the [Forms and Guidelines](#) section on [MIDA website](#).

## **5.3 Import Duty Exemption on Machinery/Equipment/Samples/Materials and Components**

It is the policy of the Government not to impose taxes on machinery/equipment/samples/materials and components used directly in carrying out R&D activities and not produced locally. Most categories of machinery and equipment are therefore, not subject to import duties. In cases where the imported goods are taxable but are not available locally, full exemption is given on import duty.



Applications should be submitted to MIDA online via the [InvestMalaysia Portal](#). For more information, visit the [Forms and Guidelines](#) section on [MIDA website](#).

## 5.4 Additional R&D Incentives under Inland Revenue Board (IRB)

### 5.4.1 Double Deduction for R&D Expenditure

In Malaysia, companies across a broad spectrum of industries have been encouraged by the Government to embark on R&D in order to remain globally competitive. One of the measures to encourage R&D among businesses in Malaysia is the double deduction incentive.

The incentive is in the form of: -

- A special provision under subsection 34(7) of the Income Tax Act 1967 for expenditure that is non-capital in nature for research that is approved by the Ministry of Finance;
- A special deduction under Section 34A of the Income Tax Act 1967 for in-house research expenditure;
- A special deduction under Section 34B of the Income Tax Act 1967 for contributions in cash to an approved research institute, or payment for use of the services of an approved research institute or company, or an R&D company, or a contract R&D company.

	Section 34(7)	Section 34A	Section 34B
Type of deduction	Single	Double	Double
<b>Eligible applicant</b>	<p>A person undertaking R&amp;D activity himself or outsources the said activity, which does not qualify for deduction under Section 34A &amp; 34B.</p> <p>i.e. Related company of an R&amp;D company which has been approved for ITA incentive.</p>	A person undertaking an in-house R&D activity.	<p>A person who contributes in cash to an approved research institute;</p> <p>A person who outsources qualifying R&amp;D activity related to his business to an approved R&amp;D service provider.</p>

- Approved R&D expenditure incurred during the tax relief period for companies granted PS can be accumulated and deducted after the tax relief period; and
- Expenditure on R&D activities undertaken overseas, including the training of Malaysian staff, will be considered for double deduction on a case-by-case basis.

Claims should be submitted to IRB online at <https://www.hasil.gov.my/en/forms/download-forms/download-form-incentive-claim>.

### 5.4.2 Industrial Building Allowance (IBA)

Companies incurring capital expenditure on the construction or purchase of a building that is used for R&D purposes are eligible for IBA comprising an initial allowance of 10% and an annual allowance of 3%. As such, the expenditure can be written off in 30 years.

Claims should be submitted to IRB online at <https://www.hasil.gov.my/en/forms/download-forms/download-form-incentive-claim>.

## 6. OBTAINING FINANCIAL ASSISTANCE

R&D activity is eligible to be considered for financial assistance provided by the Government through the following Government bodies:

### 6.1 Ministry of International Trade and Industry (MITI)

#### High Value Added and Complex Product Development Programme (HVA)

The programme is a form of financial support to enable the development of high value added and complex products in the following eligible sub-sectors:

- Metal Industry
- Electrical & Electronic Industry/ICT Industry
- Machinery & Equipment Industry
- Transport Industry
- Chemicals & Petrochemical Industry
- Pharmaceutical Industry
- Medical Devices Industry
- Oil Palm Based Industry
- Rubber Product Industry
- Textiles & Apparel Industry
- Wood based Industry
- Remanufacturing

Applications should be submitted to MITI and the forms can be downloaded via <https://www.miti.gov.my/index.php/pages/view/4761>.

#### a) Activities

- Awareness programmes, industry intelligence, research, competency development, technology acquisition, accreditation, certification, and testing of high value added & complex products through recognised:-
  - Research institutions (RIs)
  - Institutes of Higher Learning/Research Universities (IHLs/RUs)
  - Industry (via JV with RI/IHL/RU)

#### b) Support Type

- Grant / Matching Grant

## 6.2 Ministry of Science, Technology and Innovation (MOSTI)

### 6.2.1 Malaysia Grand Challenge (MGC)

Starting January 2021, MOSTI offers five fund schemes under the Malaysia Grand Challenge (MGC), which aims to develop the R&D ecosystem with a focus on experimental development in the following areas:

- Culture, Arts & Tourism
- Environment & Biodiversity
- Smart Technology & System
- Business & Financial Services
- Smart Cities & Transportation
- Energy
- Education
- Medical & Healthcare
- Agriculture & Forestry
- Water & Food

#### 6.2.1.1 Applied Innovation Fund (AIF)

Increase the participation of innovators in innovative activities.

- a) Eligible Applicants
  - Individuals, Associations, Cooperatives, Registered NGOs, Sole Proprietors, Partnerships Limited Liability Partnerships.
- b) Quantum & Project Duration
  - Quantum: RM500,000.
  - Project Duration: 12 – 18 months.
- c) Technology Readiness Level (TRL)
  - Project must be at TRL 2 – 4.

#### 6.2.1.2 Technology Development Fund 1 (TED1)

Develop the concepts related to technology design, processes, or products that have the potential to be commercialised.

- a) Eligible Applicants
  - Start-ups, Small or Medium-sized Enterprises (SMEs), IHLs, Government Research Institutes (GRIs), Science, Technology and Innovation Agencies, Community Colleges & Polytechnics .
- b) Quantum & Project Duration
  - Quantum: RM1,000,000.
  - Project Duration: 24 months.

- c) Technology Readiness Level (TRL)
  - Project must be at TRL 2 – 4.

#### **6.2.1.3 Technology Development Fund 2 (TED2)**

Continuing the concept development related to technology design, processes, or products towards commercialisation to reduce the 'valley of death'.

- a) Eligible Applicants
  - Start-ups, SMEs, IHLs, GRIs, Science, Technology and Innovation Agencies, Community Colleges & Polytechnics (including non-Malaysian organisations).
- b) Quantum & Project Duration
  - Quantum: RM3,000,000 (SME – Matching).
  - Project Duration: 36 months.
- c) Technology Readiness Level (TRL)
  - Project must be at TRL 4 – 7.

#### **6.2.1.4 Bridging Fund (BGF)**

Increase the readiness level of R&D products in order to penetrate the market

- a) Eligible Applicants
  - Start-ups, SMEs, IHLs, GRIs, Science, Technology and Innovation Agencies, Community Colleges & Polytechnics .
- b) Quantum & Project Duration
  - Quantum: RM3,000,000 (SME – Matching).
  - Project Duration: 36 months.
- c) Technology Readiness Level (TRL)
  - Project must be at TRL 7 – 9.

#### **6.2.1.5 Strategic Research Fund (SRF)**

A top-down initiative for the development of strategic technology and innovation leading towards commercialisation and solving people's problems.

- a) Eligible Applicants
  - Start-ups, SMEs, IHLs, GRIs, Science, Technology and Innovation Agencies, Community Colleges & Polytechnics (including non-Malaysian organisations).
- b) Quantum & Project Duration
  - Quantum: RM15,000,000 (SME/MNC – Matching).
  - Project Duration: 36 months.
- c) Technology Readiness Level (TRL)
  - Project must be at TRL 3 - 9.

Applications should be submitted to MOSTI via <https://edana.mosti.gov.my>.

### 6.2.2 National Technology Innovation Sandbox (NTIS) Fund

NTIS is specifically designed to fund products/technologies/services that are a result of local R&D output/innovations from the prototype stage through to commercialisation. It aims to facilitate funding for SMEs/start-ups and other entities to develop their technologies, and to conduct validation and/or commercialisation in a controlled environment (sandbox).

#### a) Funding Instrument

- Hybrid funding (Grant and Convertible Promissory Notes) up to RM4 million.
- Project Duration: 6 – 18 months.
- Convertible to Redeemable Convertible Preference Shares (RCPS).

#### b) Target Group

- Majority Malaysian-owned (51%) SMEs.
- Technology Readiness Level (TRL) between 6 – 9.
- Applicant must have successfully been accepted into the NTIS programme.

## 6.3 Cradle Fund Sdn. Bhd.

### Cradle Investment Programme (CIP) Ignite

CIP Ignite is a programme that provides a conditional grant up to RM500,000 and value-added assistance for entrepreneurs to kick-start innovative technology-based start-ups, so that they can develop and commercialise their products or services at different technology readiness levels (TRL).

#### R&D Services

#### a) Target Group

- Tech-based start-ups, Local SMEs, Spinoff Companies from Universities and RIs.
- Funding period 12 – 18 months.

#### b) Categories

- Deep-tech start-ups : to convert validated prototypes to market-ready products and/or refine the prototypes.
- Tech-based start-ups: For product commercialisation.

## 7. MAXIMISING COLLABORATION OPPORTUNITIES

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There are numerous potential R&D collaboration partners in Malaysia. This section provides a glimpse into some of the parties that investors can work with to undertake R&D in Malaysia:

### 7.1 Collaboration Platforms

#### 7.1.1 Collaborative Research in Engineering, Science and Technology (CREST)

CREST was set up in 2012 as an industry-led consortium to stimulate R&D and innovation starting from Penang's Electrical & Electronics (E&E) industry. Today, CREST is not only in the E&E sector, but also in the areas of digital healthcare, precision farming, future transportation, digital manufacturing, and innovative & intelligent city.

Website: [www.crest.my/](http://www.crest.my/)

#### 7.1.2 Researcher-Industry Scientific Exchange (RISE)

A platform for sharing expertise of researchers from MOSTI with industry in order to increase the innovation & productivity of industry, as well as lead to capacity-building for both sides. It aims to connect researchers from research agencies with the industry to produce industry-relevant solutions. As of now, there are 25 research agencies participating in RISE, including all agencies under MOSTI and also others. Under this initiative, no charges are imposed on services rendered by the experts from RISE research agencies to industry players.

Website: <https://rise.mosti.gov.my/>

#### 7.1.3 i-Connect

i-Connect is an industry-led collaborative network involving the quadruple helix (industry, research community, government, and civil society), which aims to create and nurture a conducive innovation ecosystem in Malaysia towards increasing disruptive innovation, and enable Malaysia to leverage new economic opportunities for Malaysian industries to enter new and emerging global markets. i-Connect will be implemented in four strategic industry sectors; namely, Industry 4.0, Fintech in Islamic Finance, Health & Wellness, and also Halal Supply Chain. The collaborative network mechanism is expected to look beyond demand-driven R&D to the entire value chain, which includes the market-driven delivery system of value-created products and services.

Website: <https://www.akademisains.gov.my/i-connect/>

### 7.2 Universities

Of the 20 public universities in Malaysia, the five research universities are:

- Universiti Malaya (UM);
- Universiti Sains Malaysia (USM);
- Universiti Kebangsaan Malaysia (UKM);
- Universiti Putra Malaysia (UPM); and
- Universiti Teknologi Malaysia (UTM).



There are also specific Higher Institutions Centre of Excellence (HICoE) within these universities that have been recognised by the Ministry of Higher Education for their excellence in R&D:

BATCH 1 2010	BATCH 2 2012	BATCH 3 2015	BATCH 4 2016	BATCH 5 2017	BATCH 6 2019
<b>UMPEDAC, UM</b> Renewable Energy  <b>UMBI, UKM</b> Cancer Biomarkers  <b>IBS, UPM</b> Animal Vaccines and Therapeutic  <b>INFORMM, USM</b> Diagnostics Platform  <b>CDR, USM</b> Behavioral Research in Addiction  <b>ARI, UiTM</b> Islamic Financial Criminology	<b>INOS, UMT</b> Sustainability of Marine	<b>PRC, UM</b> Optical devices for Communication  <b>IOES, UM</b> Interaction of Air-Ocean-Land  <b>REDAC, USM</b> Sustainable Urban Stormwater Management  <b>IMEN, UKM</b> MEM's for Biomedical - Focus Study : Artificial Kidney  <b>WCC, UTM</b> Antenna and Propagation for 5G Wireless Communications  <b>CISIR, UTP</b> Neuro Chemical Imaging Under Biomedical Image Analysis	<b>AMTEC, UTM</b> Water Reclamation  <b>IKG, UTM</b> Vibration Engineering and Integrity Assessment	<b>INTROP, UPM</b> Tropical Wood and Fibre  <b>ITAFoS, UPM</b> Tropical Agrifood  <b>IBD, UTM</b> Biodiversity Utilization for Human Wellness - Plant and Microbial Based Bioproduct	<b>TIDREC, UM</b> Vector & Vector-borne Infectious Disease  <b>CBBR, UTP</b> Biomass Thermochemical Conversion Technologies

There are also numerous private universities in Malaysia. Of those, six private universities' related entities have been granted the MIDA R&D Status, which allows double tax deductions under Section 34(B) of ITA under IRB for companies that have engaged their services:

- Nottingham MyResearch Sdn. Bhd.
- MSU Research and Innovation Sdn. Bhd.
- Uniten R&D Sdn. Bhd.
- Technoprenuer at UniMAP Sdn. Bhd.
- Monash Malaysia R&D Sdn. Bhd.
- Swinburne Innovation Sdn. Bhd.

### 7.3 Government Research Institutes (GRIs)

Malaysia has at least 26 public research institutes working across many disciplines of research. Among them are:

Type of deduction	Single	Double
<b>Malaysian Institute of Microelectronics Systems (MIMOS)</b>  <b>Website : <a href="http://www.mimos.my/">www.mimos.my/</a></b>	MIMOS is the national R&D Centre in ICT. R&D areas include: <ul style="list-style-type: none"> <li>• Advanced analysis &amp; modelling</li> <li>• Advanced computing</li> <li>• Information security</li> <li>• Intelligent informatics</li> <li>• Knowledge technology</li> <li>• Microenergy</li> <li>• Microelectronics</li> <li>• Nanoelectronics</li> <li>• Psychometrics</li> <li>• Wireless communication</li> </ul>	Technology Park, Kuala Lumpur

<b>Palm Oil Research Institute Malaysia</b> <b>Website :</b> <a href="http://www.mpob.gov.my/">www.mpob.gov.my/</a>	R&D areas include: <ul style="list-style-type: none"> <li>• Biodiesel</li> <li>• Alternate uses for palm biomass</li> <li>• Organic waste produced when processing oil palm trees</li> </ul>	Bangi
<b>Institute for Medical Research (IMR)</b> <b>Website : <a href="http://www.imr.gov.my/">www.imr.gov.my/</a></b>	IMR is under the purview of Ministry of Health. R&D areas include: <ul style="list-style-type: none"> <li>• Pathology service</li> <li>• Biochemical genetic testing for error of metabolism (iem)</li> <li>• Molecular diagnostics for genetic diseases</li> <li>• Detection of trace elements</li> <li>• Metal in biological fluids</li> <li>• Transplantation</li> <li>• Allergy diagnosis</li> <li>• Primary immunodeficiencies</li> <li>• Molecular diagnosis of leukaemias</li> <li>• Multiple myelomas</li> <li>• Diagnosis of infectious diseases</li> </ul>	Jalan Pahang, Kuala Lumpur.

## 8. GENERAL AGREEMENT ON TRADE IN SERVICES (GATS), ASEAN FRAMEWORK AGREEMENT ON SERVICES (AFAS) AND FREE TRADE AGREEMENTS (FTAs)

Updates and information regarding the Schedule of Specific Commitments of GATS, AFAS, and FTAs are available from MITI's website at [www.miti.gov.my](http://www.miti.gov.my).



**Malaysian Investment Development Authority**

MIDA Sentral, No.5, Jalan Stesen Sentral 5, Kuala Lumpur Sentral, 50470 Kuala Lumpur, Malaysia

Tel: (603) 2267 3633 Fax: (603) 2274 7970 Website: [www.mida.gov.my](http://www.mida.gov.my)

E-mail: [investment@mida.gov.my](mailto:investment@mida.gov.my)

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