

GARIS PANDUAN PERMOHONAN PENETAPAN TARIKH KUATKUASA BAGI GALAKAN ELAUN CUKAI PELABURAN

Guideline to Apply for the Determination of Effective Date of Investment Tax Allowance Incentive
9.4.2021

PENGENALAN

Introduction

Garis panduan ini adalah untuk memberi penjelasan mengenai prosedur dan syarat-syarat yang perlu dipatuhi bagi permohonan penetapan tarikh kuatkuasa galakan Elaun Cukai Pelaburan yang diluluskan di bawah Akta Penggalakan Pelaburan 1986 dan galakan yang diluluskan di bawah Seksyen P.U.(A) 113, Akta Cukai Pendapatan, 1967.

The purpose of this guideline is to explain the required procedures and conditions that must be adhered to for applications in determining the effective date of the Investment Tax Allowance incentive approved under the Promotion of Investments Act, 1986 and incentive approved under Section P.U.(A) 113, Income Tax Act 1967.

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. A company which has been approved for the Investment Tax Allowance under the Promotion of Investments Act, 1986 but the effective date of the incentive has not been determined is required to apply for the determination of effective date of the incentive.

SYARAT-SYARAT

Conditions

Syarikat yang layak:

Eligible Company:

Syarikat yang telah diluluskan galakan Elaun Cukai Pelaburan oleh Lembaga Pembangunan Pelaburan Malaysia (MIDA)

A company that has been approved for Investment Tax Allowance incentive by the Malaysian Investment Development Authority (MIDA).

PROSEDUR PERMOHONAN

Application Procedure

1. Permohonan hendaklah dibuat secara atas talian melalui portal InvestMalaysia di pautan <https://investmalaysia.mida.gov.my>
Application should be made online via InvestMalaysia Portal at <https://investmalaysia.mida.gov.my>
2. Untuk pertanyaan dan keterangan lanjut, sila hubungi:
For enquiries and clarification, please refer to:

Website : www.mida.gov.my
Tel : 603 2267 3633
Fax : 603 2274 7979 / 2273 4204
Email : investment@mida.gov.my

Nota:
Notes:

Permohonan ini adalah untuk tujuan penetapan tarikh kuatkuasa galakan sahaja. Kelulusan bagi penetapan tarikh kuatkuasa galakan bukan suatu pengesahan yang menyatakan syarikat telah mematuhi syarat-syarat galakan bagi membolehkan syarikat membuat tuntutan Elaun Cukai Pelaburan kepada Lembaga Hasil Dalam Negeri Malaysia (LHDNM).

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