CHECKLIST FOR DOUBLE TAX DEDUCTION ON EXPENDITURES INCURRED BY THE STRATEGIC ANCHOR

1. **A copy of SSM Company Profile from:** ☐
   - The Strategic Anchor
   - The Local Vendors

2. **A copy of Business License from:** ☐
   - The Strategic Anchor
   - The Local Vendors

3. **A copy of Manufacturing Licence*, or*** ☐
   A copy of Confirmation Letter for Exempted from Manufacturing License *(whichever is applicable)* from
   - The Strategic Anchor
   - The Local Vendors

4. **Agreement between the Strategic Anchor and the Local Vendors. The stamped agreement must clearly indicate the following elements:** ☐
   - Obligations of anchor and vendor
   - Scope and timeline for the vendor development programme. Please refer to the Supply Chain Resilience Initiative Guideline on the eligibile scope of activity and expenditures.
   - Type and amount of expenditures involved
   - Deliverable and milestone for the vendor development activity

   Note: Where the actual eligible expenditure incurred exceeds the amount specified in the agreement, but remains within the approved eligibility amount, company is require to execute an addendum to the agreement to reflect the revised expenditure amount.

Following documents are to be certified by the External Auditor:

5. **Invoices / Purchased Orders / Delivery Orders for the eligible expenditures incurred. These expenditures include:** ☐
   - Activities in relation to capacity building, namely certification programme, technology collaboration and business process re-engineering;
   - Activities in relation to product development, namely product/services quality upgrading, product/services innovation or research and development;
   - Activities in relation to human capital development, namely technical skill training for Malaysian employees.

6. **Proof of payment of the eligible expenditures incurred.** ☐