

**TECHNICAL**

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**Direct Tax**

**REVISED MIDA GUIDELINES ON APPLICATION FOR INCENTIVES AND/OR EXPATRIATE POSTS FOR GREEN TECHNOLOGY**

The Malaysian Investment Development Authority (MIDA) has issued the [revised Guidelines on Application for Incentive and/or Expatriate Posts for Green Technology](#) which is effective starting from 1 July 2018. The revised Guidelines supersede the earlier Green Technology Guidelines issued by MIDA which was reported in our [e-CTIM TECH-DT 29/2016](#) dated 1 April 2016.

The revised Guidelines include the following:

- Revisions to Section III (Incentives) and Section IV (Eligibility Criteria); and
- New Section V (Malaysia's Participation in the OECD Taxation Initiatives) and Section IX (Effective Date of this Guideline).

Members may view the revised Guidelines at the websites of the [Institute](#) and [MIDA](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [revised Guidelines](#) so that we may raise them to MIDA.

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