

GUIDELINES FOR APPLICATION OF INCENTIVES FOR PRODUCTION OF *HALAL* FOOD

I. INCENTIVES

Companies producing *halal* food will be given Investment Tax Allowance (ITA) of 100% of qualifying capital expenditure incurred within a period of 5 years. The allowance can be set-off against 100% of statutory income in each year of assessment.

II. GUIDELINES

(a) Eligible Activity/Product

- New or additional *halal* Food products utilising modern and state-of-the-art machinery or technology.
- Expansion with upgrading of existing plant by investing in additional machineries and utilizing modern technology.
- Products not listed in the promoted list with modern and state of the art machinery and technology would also be eligible for consideration.
- The company shall obtain JAKIM *halal* certification in compliance with MS1500:2004.

(b) Eligible Applicant

- New Companies undertaking production of *halal* Food.
- Existing companies undertaking diversification project in the production of *halal* food.
- Existing *halal* food companies undertaking upgrading/ expansion of existing plant

(c) Other Criteria

Value added and MTS conditions currently applicable to the specific industries.

III. PROCEDURE FOR APPLICATION

Applications should be made using existing relevant ICA application forms (ICA/JA-1, ICA/JA-2, ICA/JA-3, ICA/JA-4, ICA/JA-5, ICA/JA-6) in three (3) copies and submitted to:

Director-General
Malaysian Industrial Development Authority (MIDA)
5th Floor, Plaza Sentral
Jalan Stesen Sentral 5,
50470 Kuala Lumpur
P.O. Box 10618
50720 Kuala Lumpur
Malaysia

For projects in Sabah and Sarawak, three copies of the form should also be submitted to the relevant MIDA office as follows:-

Sabah

Director
MIDA Sabah Office
Lot D9.4 & D9.5
9th Floor, Block D
Bangunan KWSP
Karamuning
88100 Kota Kinabalu
Sabah, Malaysia

Sarawak

Director
MIDA Sarawak State Office
Room 404, 4th Fl.
Bangunan Bank Negara Malaysia
No. 147 Jalan Satok
PO Box 716
93714 Kuching
Sarawak, Malaysia

For enquiries and clarification, please refer to:-

MIDA's website : www.mida.gov.my
Tel : 603-2267 3633
Fax : 603-2274 7970 / 2273 4204
E-mail : mida@mida.gov.my