

**GUIDELINES AND PROCEDURES FOR APPLICATION FOR MANUFACTURING
LICENCE AND / OR PIONEER STATUS / INVESTMENT TAX ALLOWANCE
AND / OR EXPATRIATE POSTS**

1. The Industrial Coordination Act, 1975 requires person(s) engaging in any manufacturing activity with shareholders' funds of RM2.5 million and above or employing 75 or more full-time paid employees to obtain a Manufacturing Licence.
2. The Promotion of Investments Act, 1986 provides for companies proposing to manufacture promoted products or engage in promoted activities to apply for Pioneer Status or Investment Tax Allowance.
3. Companies undertaking manufacturing/agricultural activities may also apply for expatriate posts.
4. Applications should be made using the relevant forms as follows:-
 - a. **New Manufacturing Project**
ICA / JA-1
 - b. **Expansion and/or Diversification Project by a Licensed Manufacturer or by an Existing Non-Licensed Manufacturer**
ICA / JA-2
 - c. **High Technology/Strategic Project for New Manufacturing Activities**
ICA / JA-3
 - d. **High Technology/Strategic Project for Expansion and/or Diversification**
ICA / JA-4
 - e. **New Agricultural/Integrated Agricultural Project**
ICA / JA-5
 - f. **Expansion and/or Diversification of an Existing Agricultural/Integrated Agricultural Project**
ICA / JA-6

- g. **Small Scale Manufacturing Company**
 - IK/JA-1
Application for Incentive and/or expatriate posts
 - IK/JA-2
Application for Incentive and/or expatriate posts for diversification/expansion
- h. **Commercialisation of Public Sector R&D Findings in Resource-Based Industry**
 - ICA(C)/JA-8
Application for Manufacturing Licence and/or Incentive for Commercialisation of R&D Findings and/or Expatriate Posts; and / or
 - CRD
Application for Deduction under the Income Tax Act, 1967 for Investment in a Subsidiary Company given Approval to undertake Commercialisation of R&D Findings
- i. **Duplicate Manufacturing Licence**
ICA 9
- j. **Investment Tax Allowance for In-house R&D and/or Expatriate Posts**
 - R&D/JA-2
Application for Investment Tax Allowance of 50% and/or Expatriate Posts for In-house Research and Development
 - R&D/JA-6
Application for:
 - (A) *Investment Tax Allowance of 50% for Reinvestment for In-house Research and Development, and/or*
 - (B) *Expatriate Posts*

5. Applications should be submitted in **three (3) copies** to:-

Chief Executive Officer

Malaysian Investment Development Authority (MIDA)
MIDA Sentral
No. 5, Jalan Stesen Sentral 5
50470 Kuala Lumpur
P.O. Box 10618
50720 Kuala Lumpur
Malaysia

For projects in Sabah and Sarawak, three (3) 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
Karamunsing
88100 Kota Kinabalu
Sabah, Malaysia

Sarawak

Director

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

6. **Applications for ICA/JA-1, ICA/JA-2, ICA/JA-3, ICA/JA-4, ICA/JA-5 and ICA/JA-6 can be submitted online at <http://www.mida.gov.my>. For online applications, signed copies of the application forms should also be submitted to MIDA.**
7. Applications can also be submitted online through BLESS portal at <https://www.bless.gov.my> for ICA/JA-1 applications for Manufacturing Licence by companies with manufacturing facilities in the Klang Valley.
8. For enquiries and clarification, please refer to:-

Website	:	www.mida.gov.my
Tel	:	603-2267 3633
Fax	:	603-2274 7970 / 2273 4204
E-mail	:	investmalaysia@mida.gov.my