

GUIDELINES ON 15% TAX RATE SCHEME FOR KNOWLEDGE WORKERS IN ISKANDAR MALAYSIA

15% TAX RATE SCHEME (TRS) FOR KNOWLEDGE WORKERS IN ISKANDAR MALAYSIA



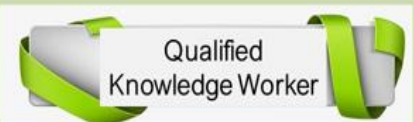
Implementation Guideline



- Possesses at least –
 - A *Bachelor's or Master's degree* from a recognised university (Govt. Of Malaysia) with more than **10 years** professional work experience in a qualifying activity; OR
 - A *Ph.D.* from a recognised university (Govt. Of Malaysia) with at least **5 years** professional work experience in a qualifying activity.
- Must not have derived employment income at least two (2) years prior to date of application.



- An IDR or MSCor BioNexus status company or any company conducting a *qualifying as its core business*. The *company must be located in Iskandar Malaysia*.



- Employed by a designated company in Iskandar Malaysia between 24 Oct 2009 – 31 Dec 2020
- Submits application within a *1 year window period* from date of employment commencement.
- *Add-value (expert)* to any of the promoted sectors

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QUALIFYING ACTIVITIES (SCHEDULE 1) P.U. (A) 344

1. Creative Industries and Related Services

- (a) creative and design services
- (b) creative management services
- (c) film and television
 - pre-production
 - Production
 - post-production
 - distribution
- (d) games and animation
 - content creation
 - Production
 - post-production
 - distribution
- (e) online and mobile content generation and advertising
- (f) online and mobile content aggregation and enablers creative research and development
- (h) distribution and marketing of creative content
- (i) integrated media and content services
- (j) visual and performing arts

2. Educational Services

- (a) universities
- (b) colleges
- (c) skills training institutions
- (d) R&D institutions
- (e) regional training centres
- (f) international school

3. Global Business Services

- (a) Information Technology Outsourcing
- (b) Business Process Outsourcing
- (c) Knowledge Process Outsourcing

4. Logistic Services

- (a) integrated supply chain services
- (b) high value supply chain services and solutions

5. Healthcare Services

- (a) hospitals and traditional complementary medicine centres
- (b) integrated dental and orthodontic services
- (c) healthcare research and development
- (d) integrated laboratory services

6. Biotechnology

- (a) Agri biotechnology
 - crop biotechnology
 - natural product discovery and commercialisation
 - livestock biotechnology
 - aquaculture and marine biotechnology
 - contract research service (CRS) providers in agriculture
- (b) Industrial biotechnology
 - biofuel
 - bio remediation
 - biocatalyst and enzymes
 - fine and specialty chemicals
 - biomaterials
 - bioreactors
- (c) Healthcare biotechnology
 - contract manufacturing organization for healthcare biotechnology sector
 - contract research organization (CRO)
 - clinical research organizations
 - contract research and manufacturing services (CRAMS)
 - biopharmaceuticals and pharmaceuticals
 - drug discovery and drug delivery systems
 - medical devices and "in-vitro" molecular diagnostic kits
 - stem cell, tissue engineering and genetic engineering
 - vaccines
 - bioinformatics

7. Tourism Services

- (a) hotels
- (b) theme parks, amusement and family entertainment centres and cultural centres

7. Tourism Services (cont.)

- (c) conference centres and exhibition centres
- (d) regional operation of hotel and leisure services

8. Green Technology

- (a) Energy sector
 - (i) Energy supply sector
 - power generation
 - renewable energy
 - supply side management
 - co-generation
 - (ii) Energy utilization sector
 - energy efficiency
 - demand side management
- (b) Building sector
 - design
 - construction
 - management and maintenance
 - demolition of buildings
- (c) Water and waste management sector
 - management and utilization of water resources
 - waste water treatment
 - solid waste and sanitary landfill
- (c) Transport sector
 - transportation infrastructure
 - vehicles
 - biofuels
 - public road transport

9. Automotive Motorsport

- (a) Automotive vehicle or component assembly and fabrication / manufacturing center
 - (b) Research and Development, Training or Testing Automotive Centre
 - (C) Automotive Innovation Centre
 - (d) Automotive Restoration Centre
- Provided that the qualifying activity is undertaken in Motorsports City