



## GOVERNMENT QUESTIONNAIRE

### Malaysia

**Case number:** 582

**Product:** Clear float glass

**From:** Malaysia and the United Arab Emirates

**Investigation period:** 1 April 2020 to 31 March 2021

**Response due by:** 3 June 2021 (extended to 1 July 2021)

**Return completed questionnaire to:**  
[investigations3@adcommission.gov.au](mailto:investigations3@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)

## TABLE OF CONTENTS

TABLE OF CONTENTS .....	2
SECTION A BACKGROUND AND GENERAL INSTRUCTIONS.....	3
A1 Background .....	3
A2 Product concerned.....	3
A3 Investigation period.....	4
A4 Purpose of this questionnaire.....	4
A5 Response to this questionnaire.....	5
A6 If you decide to respond.....	5
A7 Clarification .....	8
A8 Future questions and verification .....	8
SECTION B GENERAL QUESTIONS .....	9
SECTION C SUBSIDIES.....	13
C1 Introduction.....	13
C2 Any other programme not previously addressed.....	13
C3 General questions.....	14
PROGRAMME 1: GAS AT LESS THAN ADEQUATE REMUNERATION ..	15
PROGRAMME 2: INCOME TAX REDUCTIONS ("PIONEER STATUS") ..	24
PROGRAMME 3: INVESTMENT TAX ALLOWANCE .....	33
PROGRAMME 4: DOUBLE DEDUCTIONS FOR EXPORT CREDIT INSURANCE .....	42
PROGRAMME 5: REINVESTMENT ALLOWANCE.....	50
PROGRAMME 6: GREEN TECHNOLOGY TAX INCENTIVES .....	58
PROGRAMME 7: WAGE SUBSIDY PROGRAMME.....	67
SECTION D DECLARATION .....	75
SECTION E GLOSSARY OF TERMS .....	76
APPENDIX A.....	79

## SECTION A BACKGROUND AND GENERAL INSTRUCTIONS

### A1 BACKGROUND

On 27 April 2021, following an application by Oceania Glass Pty Ltd (Oceania Glass), the Commissioner of the Anti-Dumping Commission (the Commissioner) initiated a dumping and countervailing investigation in respect of clear float glass (CFG) exported to Australia from Malaysia. On the same day, the Commissioner also initiated a dumping investigation in respect of CFG exported to Australia from the United Arab Emirates (UAE).

Oceania Glass alleges that the Australian industry has suffered material injury caused by CFG exported to Australia from Malaysia and the UAE (collectively, the subject countries) at dumped and subsidised prices.

Anti-Dumping Notice (ADN) No. 2021/054 outlining the details of the investigation and the procedures to be followed during the investigation was published on 27 April 2021 on the Anti-Dumping Commission's (the Commission) website at [www.adcommission.gov.au](http://www.adcommission.gov.au).

### A2 PRODUCT CONCERNED

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices and/or in receipt of countervailable subsidies, are:

*Clear float glass (CFG) in nominal thicknesses of 3 to 12 millimetres (mm).*

The following table details the tolerances for each of the thicknesses in the nominated range:

Nominal Thickness (mm)	Acceptable Tolerances (mm)	
	Minimum	Maximum
3	2.80	3.50
4	3.51	4.50
5	4.51	5.50
6	5.51	7.00
8	7.01	9.00
10	9.01	11.00
12	11.01	12.30

The goods the subject of the application have the following characteristics:

- transparent;
- flat; and
- rectangular or square in shape.

Glass with the following characteristics is not the goods the subject of the application:

- coating, colour, tint or opaqueness;
- absorbent, reflective or non-reflective layer;
- wired;
- bent, edge-worked, engraved, drilled, enamelled or otherwise worked;
- framed or fitted with other materials;
- toughened (tempered) or laminated;
- acid etched; or
- low iron.

### Tariff Classification

The goods may be classified in Schedule 3 to the *Customs Tariff Act 1995* as follows:

Tariff Subheading	Statistical Code	Description
7005		FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED
7005.2		Other non-wired glass:
7005.29.00		Float glass, having a nominal thickness:
	03	Exceeding 3 mm but not exceeding 4 mm
	04	Exceeding 4 mm but not exceeding 6 mm
	05	Exceeding 6 mm but not exceeding 10 mm
	06	Exceeding 10 mm
	09	Not exceeding 3 mm

### A3 INVESTIGATION PERIOD

The existence and amount of any dumping and subsidisation in relation to the goods exported to Australia from the subject countries will be determined on the basis of an investigation period of **1 April 2020 to 31 March 2021** (the investigation period).

The Commission will examine details of the Australian market from 1 April 2017 for injury analysis purposes.

### A4 PURPOSE OF THIS QUESTIONNAIRE

The purpose of this questionnaire is to assist the Commission to obtain information from the Government of Malaysia (GOM) it considers necessary for

investigation into countervailable subsidies received by exporters of CFG from Malaysia.

Please note that the subsidy/countervailing sections of this questionnaire focus on the programmes alleged in the application. The Commission may also investigate any additional subsidy programme(s) if additional information becomes available.

Any additional questions, if necessary, may be put to the GOM using supplementary questionnaires.

A separate questionnaire has been sent to exporters of the goods from Malaysia identified during the consideration of the application.

## **A5 RESPONSE TO THIS QUESTIONNAIRE**

The GOM may elect not to respond to and complete the questionnaire.

However, if the GOM does not respond, the Commission may be required to rely on information supplied by other parties, including information supplied by Oceania Glass.

Therefore, it may be in the GOM's interests and the interest of Malaysian exporters of the goods to provide a complete response.

If the GOM elects to respond to this questionnaire, the response is due by **3 June 2021 (extended to 1 July 2021)**.

## **A6 IF YOU DECIDE TO RESPOND**

Should the GOM elect to provide a response to this questionnaire, please note:

### Confidential and non-confidential versions

If the GOM elects to respond to this questionnaire, you are required to lodge a confidential and a non-confidential version of your submission by the due date.

In submitting these versions, please ensure that each page of the information you provide is clearly marked either "**OFFICIAL: Sensitive**" (for the confidential version) or "**PUBLIC RECORD**" (for the non-confidential version) in the header and footer.

All information provided to the Commission in confidence will be treated accordingly. Your non-confidential submission must contain sufficient detail to allow a reasonable understanding of the substance of the confidential version. If, for some reason, you cannot produce a non-confidential summary, contact the Commission.

The non-confidential version of your submission will be placed on the

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Commission's Electronic Public Record<sup>1</sup>, which all interested parties can access.

### Declaration

You are required to make a declaration that the information contained in the GOM's response is complete and correct. You must return the signed declaration of an authorised GOM official at Section D of this questionnaire with your response.

### Coordination of responses

In completing the questionnaire, if a question requires information from other authorities (e.g. provincial or local governments, state owned entities, etc.) please forward the questions to the relevant source.

However, it is the responsibility of the GOM to ensure that a full and complete response to all sections of the questionnaire is submitted, and that responses from all levels of governments, agencies and/or other applicable entities are collated and coordinated in the one response.

### Consultants/parties acting on your behalf

If you intend to have another party acting on your behalf please advise the Commission of the relevant details.

The Commission will generally require a written authorisation from the GOM for any party acting on its behalf.

### Provision of documents

Numerous documents are requested from the GOM throughout this questionnaire. In many cases, the titles or description of these documents within the questionnaire may not correlate to the official title that the GOM has granted each document, but is rather a descriptor of the document to the best of the Commission's knowledge.

If the listed title is unknown to the GOM but a document that appears to be similar to the requested document, relates to a similar topic area, or otherwise would be considered to contain useful information is identified by the GOM, please provide this document.

Further, when providing requested documents, please indicate whether the documents:

- are current/in force;
- were current/in force during the investigation period; or
- have been repealed, revised or superseded.

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<sup>1</sup> [adcommission.gov.au](http://adcommission.gov.au)

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Where the documents have been repealed, revised or superseded, where applicable:

- indicate when this revision occurred;
- provide any notice of repeal;
- provide the revised version;
- provide the document that supersedes the requested document; and
- indicate whether the revised version was in force during the investigation period.

### Lodgement

You may lodge your response by emailing it to the address for lodgement shown on the front cover of this questionnaire.

In completing any lists of names and addresses requested throughout this questionnaire, electronic responses in a Microsoft Excel spreadsheet would be preferred.

### General matters

Responses to questions should:

- be as accurate and complete as possible, and attach all relevant supporting documents,<sup>2</sup> even where not specifically requested in this questionnaire;
- be in English (with fully translated versions of all requested and other applicable documents submitted);
- list your source(s) of information for each question;
- identify all units of measurement used in any tables, lists and calculations;
- show any amounts in the currency in which they were originally denominated.

Please note that references throughout this questionnaire to companies benefiting from a particular programme should be read as including any parent and associated companies, and, if the company has been subject to merger or acquisition, any former associated companies or former parent companies.

Please note that answers such as "Not Applicable", or an answer that only refers to an exhibit or an attachment without any explanation, may be considered to be inadequate by the Commission. We therefore suggest that in answering the

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<sup>2</sup> This includes, but is not limited to, any laws, decrees, regulations, statements of policy, or other administrative guidelines. In each case, include any legislative history as well as other descriptive materials and explanations of the criteria underlying the decisions relating to each of the programmes mentioned in this questionnaire. If applicable, a sample of each of the applications that a company must complete to participate in each of the programmes should also be included.

questions you outline the key elements of your response in the primary submission document, and not merely refer to supporting documents the relevance and reliability of which has not been explained in your answer.

## **A7 CLARIFICATION**

If you have any difficulties in completing the questionnaire, or require clarification on any questions asked, contact the Commission as soon as possible.

## **A8 FUTURE QUESTIONS AND VERIFICATION**

The Commission may decide to visit the GOM to examine records and to verify the information provided. It is common practice for Commission officers to visit Government officials, exporters and manufacturers of the subject goods, in order to verify the information submitted. You will be contacted in advance of such a meeting in order to make arrangements.

A complete response, including all of the documentation requested, must be submitted to the Commission before a verification meeting will be considered.

If a verification visit is undertaken, the key Government officials involved in preparing the response and those who have knowledge of the source documentation and the information contained therein should be available to meet with Commission officers and to provide additional clarification and explanation, as required.

If verification meetings are unreasonably delayed, cancelled, or otherwise hindered by the GOM, the assessment of countervailable subsidy may be based on the facts available to the Commission.

The purpose of the verification meeting will be to verify the information provided in your questionnaire response. It is not intended to be a second opportunity for the GOM to provide new or additional information. Accordingly, it is important that your response be as complete and accurate as possible.



## SECTION B GENERAL QUESTIONS

- B1. Identify the administration co-ordinating the response to this questionnaire and provide the names and contact details of the official(s) (including email addresses). Please note that the Commission may have further inquiries concerning the questionnaire response and a contact must be available to respond to any further information requests.

**MS. NORAZAH ABDUL JABBAR**  
**DIRECTOR**  
**TRADE PRACTICES SECTION**  
**MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY**  
**LEVEL 9, MITI TOWER**  
**NO 7 JALAN SULTAN HAJI AHMAD SHAH**  
**50480 KUALA LUMPUR**  
Email : [alltps@miti.gov.my](mailto:alltps@miti.gov.my)  
Phone: +603-6208 4632  
Fax : +603-6211 4429

- B2. Describe the nature and structure of the CFG industry and market sector in Malaysia.

Without limiting your response, include information concerning:

- any government involvement in upstream materials and inputs, i.e. sand, electricity, natural gas, etc.
- the size and output (value and quantity) of the industry;
- the extent of vertical integration in the industry;
- the extent of the reliance on imported raw material inputs;
- the extent of any restrictions, quotas or limits for the production volumes in the industry; and
- any Government involvement at each level of the industry.

**Construction, automotive, locomotives and aerospace industries in Malaysia assumed an important role in the developments of the Malaysian economy and transformed into a more productive industry. Due to the positive growth of these industries, the float glass market has grown faster and is in high demand in Malaysia and overseas. Glass is one of the essential components of building materials, automotive, locomotives and aerospace industry.**

**The local glass industry in Malaysia is divided into upstream (manufacturing) and downstream (processing).**

**Imports of Float Glass such as Clear Glass, Dark Glass, Mirror Glass and Wired Glass are subjected to the issuance of Certificate of**

**Approval (COA) by the Construction Industry Development Board (CIDB) and must comply with the Malaysian Standards Specifications.**

- B3.** Are any of the companies listed in **Appendix A** located in an area or economic zone which entitles them to preferential tax or other preferential policies provided by the GOM including those provided by regional, provincial or municipal authorities?<sup>3</sup>

**None of the companies listed in Appendix A is located in an area or economic zone.**

[REDACTED]

If so, please provide:

- a listing of the names of all such zones, areas, or other regions;
- an explanation of each such type of zone, area or other region;
- a listing and explanation of what location in each zone makes businesses eligible for (including any Government assistance or differential treatment); and
- which companies listed in **Appendix A** are located within each area, zone or region.

- B4.** Provide a list of all manufacturers/producers of the goods in Malaysia that produced the goods during the investigation period not included in **Appendix A**. If possible, please provide this listing in Microsoft Excel format in the attached spreadsheet provided with this questionnaire at Worksheet B-4.

**Based on Appendix A,** [REDACTED]

**Based on records maintained by relevant Authorities in Malaysia,** [REDACTED]

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<sup>3</sup> Refers to a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, or any other designated area where benefits from the GOM (including central, provincial, municipal or county Government) accrue to a company because of being located in such an area.

**Refer to Attachment B-4 – CFG Industry (Microsoft Excel format spreadsheet) ()**

This listing will be referred to as your 'response to Question B-4' throughout this questionnaire.

Within this list, indicate the following:

- a) the business name;
- b) the business address (including the city/town and province);
- c) the function and type of business (e.g. manufacturer, trader or exporter);
- d) the ownership structure of the business, including indirect ownership through associated companies (i.e. State Invested Enterprises (SIE)<sup>4</sup>, private, co-operative or joint venture);
- e) if the business is not a SIE, whether it is otherwise associated with the GOM;
- f) whether the business is a manufacturer of the goods and whether it produces CFG;
- g) total production quantity of the goods by the business during the investigation period;
- h) is the GOM a shareholder in the business? If so, the percentage of GOM holdings;
- i) if there is GOM representation in the business; and
- j) the value of total benefit received annually.

For all companies that are SIEs, indicate the percentage ownership held by the GOM during the investigation period.

For all companies that are otherwise associated with the GOM, explain this association as it was during the investigation period.

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<sup>4</sup> For the purposes of this questionnaire, SIE refers to any company or enterprise that is wholly or partially owned by the GOM (either through direct ownership or through association).

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- B5.** Provide the names and addresses of all national, provincial and regional producer organisations that represent the interests of manufacturers and traders of the goods in Malaysia.

**Safety Glass Processors Association of Malaysia (SGPAM)**  
**Unit D-15-2, Menara Mitraland,**  
**13A Jalan PJU 5/1 Kota Damansara,**  
**Petaling Jaya, Selangor, 47810 Malaysia**  
**E-mail: office@sgpam.org**

- B6.** Specify and provide supporting documentation for the standard corporate tax rate during the investigation period for:

- a) companies that manufacture the goods; and
- b) companies that trade in the goods.

**Corporate tax rate for all companies resident in Malaysia during the POI is 24% (Subparagraph 2(a) of Schedule 1, Income Tax Act 1967 (ITA)) (Attachment C-1).**

- B7.** Specify and provide supporting documentation for the corporate tax rates applicable in all provincial or local jurisdictions in Malaysia for those types of companies listed in Question B6 above.

**Corporate tax rate for all companies resident in Malaysia during the POI is 24% (Subparagraph 2(a) of Schedule 1, Income Tax Act 1967 (ITA)) (Attachment C-1).**

## SECTION C SUBSIDIES

### C1 INTRODUCTION

In the application, Oceania Glass alleged the existence of multiple subsidy programmes applicable to CFG, based on the findings of previous investigations undertaken by the Commission and information from third party sources.

The Commission notes that there was minimal detail in the application for some of the programmes. In the limited time available to examine the application, the Commission had regard to the information provided by Oceania Glass and the findings of *Anti-Dumping Commission Investigation No 362*.

Based on available information, the Commission has limited its investigation to the following programmes. If further information comes to hand during the course of the investigation, the Commission may choose to investigate additional programmes. In this event, the Commission may issue a supplementary questionnaire.

The following are programmes that the Commission is currently investigating:

Category	Programme number	Programme name
Provision of goods at less than adequate remuneration	1	Gas at less than adequate remuneration
Preferential tax policies	2	Income tax reductions ("Pioneer Status")
	3	Investment tax allowance
	4	Double deductions for export credit insurance
	5	Reinvestment allowance

*Note: the above titles of programmes are to the best of the Commission's knowledge and in some cases may simply be descriptions of the programme. Consequently, the below titles may not exactly reflect any official titles that the GOM has in place.*

### C2 ANY OTHER PROGRAMME NOT PREVIOUSLY ADDRESSED

If the GOM, any of its agencies, or any other authorised non-Governmental body, provides any other assistance programmes not previously addressed (including market development assistance programmes or any domestic support programmes related to the manufacture of the goods) to manufacturers of the goods in Malaysia, please identify these programmes.

Category	Programme number	Programme name
Preferential tax policies	6	Green Technology Incentives
Financial Grants	7	Wage Subsidy Programme

Such assistance programmes are those that constitute a subsidy as defined in the Glossary of Terms.

Please provide the information requested in the following Section C-1 for each programme identified above and any additional programmes you have identified. In addition, please respond to the programme-specific information requested.

### C3 GENERAL QUESTIONS

For **each programme** identified above, and any other additional programmes that the GOM identifies, answer the following questions.

*Note: In responding to the questions in this part you are required to provide information on each programme, regardless of the year the benefit was granted by the GOM or the year that the benefit was received by the recipient company, as well as those further identified by the GOM, where the programme benefits impact on the production and sale of the goods during the investigation period.*

**PROGRAMME 1: GAS AT LESS THAN ADEQUATE  
REMUNERATION**

**C3.1** Provide details of the programme including the following.

- a) Title of the programme;

**Gas subsidy rationalisation plan.**  
***(Note: No specific title given for this plan)***

- b) Policy objective and/or purpose of the programme;

**To increase regulated gas price at transmission segment to market parity/contract price.**

- c) Legislation under which the subsidy is granted;

**New Energy Policy (2011-2015) Malaysia 10th Plan (2011-2015) Page 112 to 114. Malaysia 11th Plan (2016-2020) – Subsidy Rationalisation Policy. Energy Commission Annual Report 2019 Page 117 to 120 (Attachment C-2).**

**Gas Supply Act 1993 or Act A1515 (Attachment C-3).**

- d) Nature or form of the subsidy;

**GOM has undertaken several strategic shifts to reform Malaysia's economy e.g. effective sourcing and delivery of energy under the 10<sup>th</sup> Malaysia Plan (2011-2015) and New Energy Policy (2011-2015). The 10<sup>th</sup> Malaysia Plan and the New Energy Policy focused on five (5) strategic pillars, including the adoption of market-based energy pricing. The adoption of market-based energy pricing is in line with overall strategy to rationalise subsidies, i.e. energy subsidies will be reduced with the goal to achieving market pricing.**

**Therefore, since 2014 GOM has drawn up plans to remove assistance gradually by increasing the price of gas until it reaches market parity. In this regard, the regulated gas price at transmission segment is gradually increased by RM1.50/MMBtu every 6 months until it reaches market parity/contract price.**

- e) When the programme was established;

**Year 2014.**

- f) Duration of the programme;

**Year 2014 to 2019.**

- g) How the programme is administered and how it operates;

**The programme was administered by the Economic Planning Unit under the Prime Minister's Department (EPU) and the Energy Commission (EC).**

**Prior to the Asian Financial Crisis of 1997-1998, the gas price to downstream consumers in Malaysia was based on market value. Contractually, gas price was linked to a substitute petroleum product. In response to the crisis, domestic gas prices were subsequently regulated. In October 2002, GOM began regulating the gas pricing for industrial sector.**

**However, under the 10<sup>th</sup> Malaysia Plan and New Energy Policy (2011-2015), GOM has undertaken several strategic shifts to reform Malaysia's economy, e.g. effective sourcing and delivery of energy. The 10<sup>th</sup> Malaysia Plan and the New Energy Policy focused on five (5) strategic pillars, including the adoption of market-based energy pricing. The adoption of market-based energy pricing is also in line with overall GOM's strategy to rationalise subsidies i.e. energy subsidies will be reduced with the goal to achieving market pricing.**

**In 10th Malaysia Plan, GOM has planned to increase regulated gas price by RM3.00/mmBtu in every 6 months. However, GOM has revised the plan and implemented an increase of regulated gas price only by RM1.50/mmBtu instead RM3.00/mmBtu in every 6 months to cushion the impact to gas consumers. In this regard, the regulated gas price at transmission segment is gradually increased by RM1.50/mmBtu every 6 months until it reaches market parity/contract price.**

**GOM has continued the implementation of subsidy rationalisation policy in 11th Malaysia Plan (2016 – 2020) since the regulated gas price has not reached market parity in 10th Malaysia Plan period. The regulated gas price eventually reached market parity during the second half of 2019.**

**The programme is only applicable to PETRONAS as a natural gas supplier and Gas Malaysia Bhd as a buyer at transmission segment. The programme benefited by Gas Malaysia Bhd's customers through regulated gas price at distribution segment.**

- h) To whom and how the programme is provided; and

**The programme is only applicable to PETRONAS as a natural gas supplier and Gas Malaysia Bhd as a buyer at transmission**



segment. The programme benefited by Gas Malaysia Bhd's customers through regulated gas price at distribution segment.

- i) The eligibility criteria in order to receive benefits under the programme.

**No specific eligibility criteria. All Gas Malaysia Bhd's customers automatically receive benefits under the programme.**

The gas price charged to customers (residential and industrial) is based on tariff category. All customers in the same tariff category will be imposed the same price.

Tariff Category	Average Annual Gas Consumption (MMBtu)
A	Residential user
B	0 – 600
C	601 – 5,000
D	5,001 – 50,000
E	50,001 – 200,000
F	200,001 – 750,000
L	More than 750,000

- C3.2** Provide translated copies in English of the decrees, laws and regulations relating to the programme and any reports pertaining to the programme published during or since the investigation period. Specify the sections that govern the programme.

**None. The programme ended in December 2019.**

- C3.3** Provide copies together with translations in English of all legislative, regulatory, administrative and public documents relating to this programme.

**New Energy Policy (2011-2015) Malaysia 10th Plan (2011-2015) Page 112 to 114. Malaysia 11th Plan (2016-2020) – Subsidy Rationalisation Policy. Energy Commission Annual Report 2019 Page 117 to 120 (Attachment C-2).**

**Gas Supply Act 1993 or Act A1515 (Attachment C-3).**

- C3.4** Identify the GOM department or agency administering the programme.

**Administrative authorities:**

- 1) Director General**

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Economic Planning Unit  
Kompleks Jabatan Perdana Menteri Blok B8  
Persiaran Sultan Sallehuddin Abdul Aziz Shah  
Presint 1, 62000 Putrajaya, Malaysia

2) Chief Executive Officer  
Energy Commission  
No. 12, Jalan Tun Hussein,  
Precinct 2, 62100 Putrajaya, Malaysia

**C3.5** Identify and explain the types of records maintained by the relevant Government or agency (e.g., accounting records, company-specific files, databases, budget authorisations, etc.) regarding the programme.

**EPU and EC maintain records on regulated natural gas price revisions approval by the GOM.**

**C3.6** Indicate which of the companies listed in **Appendix A** or your response to Question B-4 applied for, accrued, or received benefits under the programme during the investigation period.

**None. The programme ended in December 2019.**

**C3.7** Answer the following questions regarding the application process:

- a) Describe the application process (including any application fees charged by the Government agency or authority) for the programme and provide a blank copy of the application form (translated, if necessary).

**None. Refer answer in C3.1(i).**

- b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or refused.

**None. Refer answer in C3.1(i).**

- c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

**None. Refer answer in C3.1(i).**

- d) If the application is refused, provide the refusal documents together with the reasons for refusal.

**None. Refer answer in C3.1(i).**

**C3.8** Answer the following questions regarding eligibility for and actual use of the benefits provided under this programme.

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- a) Is eligibility for, or actual use of this programme contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

**No. Refer answer in C3.1(i).**

- b) Is eligibility for this programme contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

**No. Refer answer in C3.1(i).**

- c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

**No. Refer answer in C3.1(i).**

- d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

**No. Refer answer in C3.1(i).**

**C3.9** Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this programme.

- a) Describe the criteria governing the size of the benefit provided.

**None. Refer answer in C3.1(i).**

- b) Provide a copy of any law, regulation or other official document detailing these criteria.

**None. Refer answer in C3.1(i).**

- c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the Government agency or authority that administers the programme?

**None. Refer answer in C3.1(i).**

- d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the Government agency or authority that administers the programme determine the benefit amount?

**None. Refer answer in C3.1(i).**

- e) Provide any contractual agreements between the GOM and the companies that are receiving the benefits under the programme (e.g., loan contracts, grant contracts, etc.).

**None. Refer answer in C3.1(i).**

**C3.10** Provide a list by industry and by region of the companies that have received benefits under this programme in the year the provision of benefits was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021.

**All Gas Malaysia Bhd's customers automatically received benefits under this programme from year 2014 to 2019.**

**C3.11** How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021? Provide the main reasons why applicants have been rejected.

**All Gas Malaysia Bhd's customers automatically received benefits under this programme from year 2014 to 2019.**

**C3.12** Describe any anticipated changes in the programme. Provide documentation substantiating your answer. If the programme has been terminated, state the last date that a company could apply for or claim benefits under the programme. When is the last date that a company could receive benefits under the programme?

**The programme ended in December 2019. Gas price has ceased to be regulated once it reaches market price by 2020.**

**C3.13** If assistance under the programme was provided by an entity other than a national, state or local Government entity, please respond to the following questions:

**No assistance provided by an entity other than a national, state or local Government entity.**

- a) What is the legal status of the entity e.g. is it a separately incorporated entity and/or a Government corporation, Government lending institution, commercial entity?
- b) Please explain how the entity was established and whether the entity operates pursuant to statutes, decrees and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates;

## **PUBLIC RECORD**

- c) What is the legal basis that governs the entity's provision of assistance under the programme? Please provide translated copies of the relevant legal measures.
- d) Has the entity received any direct or indirect funding or support from a Government entity? Please specify if the Government provided any such direct or indirect funding for the purpose of providing assistance under this programme.
- e) Did the entity provide assistance under the programme pursuant to specific guidelines and/or criteria under this programme? Please describe those guidelines and/or criteria.
- f) Please provide the ownership structure of each such entity and specify the amount of any direct or indirect Government ownership during the investigation period (and for each year in which the assistance was provided).
- g) Please provide the translated annual report during the investigation period (and for each year in which the assistance was provided) for each such entity.
- h) What are the core activities and functions of each entity that provided the assistance under the programme?
- i) Explain why the assistance under this programme was provided by this entity rather than directly by the Government.

**C5 LESS THAN ADEQUATE REMUNERATION  
(PROGRAMME 1: GAS AT LESS THAN ADEQUATE  
REMUNERATION)**

- C5.1** Complete the attached spreadsheet at worksheets C-3.1.1 and C-3.1.2 (using Microsoft Excel format) listing all electricity and natural gas providers who service those entities identified in **Appendix A** or your response to Question B-4 including the following details:

**Refer Attachment C-3.1.1 on “List of electricity provider” and Attachment C-3.1.2 on “Natural gas suppliers”**

- a) name of the business entity
- b) location of the business entity
- c) type of business (e.g. State invested enterprise (SIE), Foreign invested enterprise (FIE), private enterprise or other (please specify))
- d) whether GOM is a shareholder in the business, and if so the percentage of GOM holdings
- e) whether there is GOM representation in the business, and if so the type of representation (e.g. on the Board of Directors), the authority responsible, and indicate any special rights provided to the representative (e.g. veto rights)

- C5.2** How does the government regulate electricity and natural gas prices at national, provincial or local levels?

**At Peninsular Malaysia, the GOM regulates Gas Malaysia Bhd’s gas price at distribution segment until 2019. Subsequently, Gas Malaysia Energy and Services Sdn Bhd regulates gas price at distribution segment from January 2020 to December 2021. The GOM did not provide any element of assistance/subsidy in the regulated gas price at distribution segment since January 2020.**

- a) Provide names of all the agencies in each region, province or special economic zone responsible for electricity and natural gas price regulation.

**EPU and EC.**

- b) How does the government’s policy apply to or promote the CFG industry?

**The GOM does not have specific policy in terms of natural gas supply for CFG.**

**C5.3** Provide full details of the programmes including the following:

**Refer answer in C3.1. The alleged programme ended in December 2019.**

- a) legislation under which the subsidy is granted
- b) nature or form of the subsidy
- c) when the programme was established
- d) duration of the programme
- e) how the programme is administered and explain how it operates
- f) to whom and how is the programme provided
- g) the eligibility criteria in order to receive benefits under the programme

**C5.4** Provide translated copies in English of the decrees, laws and regulations relating to the programme and any reports published since 1 January 2016 pertaining to the programmes.

**New Energy Policy (2011-2015) Malaysia 10th Plan (2011-2015) Page 112 to 114. Malaysia 11th Plan (2016-2020) – Subsidy Rationalisation Policy. Energy Commission Annual Report 2019 Page 117 to 120 (Attachment C-2).**

**Gas Supply Act 1993 or Act A1515 (Attachment C-3).**

**C5.5** In relation to Programme 1 please detail in the attached spreadsheet at worksheet C-3.6 the benefits provided by the companies listed at question **Error! Reference source not found.** to those companies listed at **Appendix A** or your response to Question B-4.

**Refer Attachment C-3.6 on “Companies receiving benefits”**

**PROGRAMME 2: INCOME TAX REDUCTIONS  
("PIONEER STATUS")**

**C3.1** Provide details of the programme including the following.

- a) Title of the programme;

**Exemptions of Income.**

- b) Policy objective and/or purpose of the programme;

**To encourage high impact, high value-added, and strategic investments that can contribute to the future growth and development of the economy.**

- c) Legislation under which the subsidy is granted;

**Refer to Income Tax (Exemption) Order (No.11) 2006 [P.U.(A) 112/2006] (Attachment C-4).**

- d) Nature or form of the subsidy;

**The assistance is an exemption of statutory income.**

- e) When the programme was established;

**2006.**

- f) Duration of the programme;

**This is an on-going programme.**

- g) How the programme is administered and how it operates;

**Companies are required to submit the applications for the programme to the Malaysian Investment Development Authority (MIDA), an agency under Ministry of International Trade and Industry (MITI) before commencing operation/production. This is to ensure that the company has complied with the conditions imposed. After MIDA is satisfied that the company has complied with the conditions, MIDA will determine the production date, as well as the start and end date of the programme for the company. Subsequently, companies that were approved with the programme will submit their claims to the Inland Revenue Board (IRB) together with their annual tax returns containing the calculation of claim for the tax exemptions.**



**Refer Attachment C-5 on "The programme's application form for a new manufacturing project".**

- h) To whom and how the programme is provided; and

**This programme may be granted to any company intending to participate in high impact, high value-added, and strategic investments that can contribute to the future growth and development of the economy.**

- i) The eligibility criteria in order to receive benefits under the programme.
- i. Value added;**
  - ii. Level of technology measured based on number of management and technical employees in the company; and**
  - iii. Compliance with a specific amount of fixed asset investment (excluding land cost) by specific time period.**

**C3.2** Provide translated copies in English of the decrees, laws and regulations relating to the programme and any reports pertaining to the programme published during or since the investigation period. Specify the sections that govern the programme.

**Refer to Income Tax (Exemption) Order (No.11) 2006 [P.U.(A) 112/2006] (Attachment C-4).**

**C3.3** Provide copies together with translations in English of all legislative, regulatory, administrative and public documents relating to this programme.

**Refer to Income Tax (Exemption) Order (No.11) 2006 [P.U.(A) 112/2006] (Attachment C-4).**

**C3.4** Identify the GOM department or agency administering the programme.

**Granting authorities:**

- 1) Secretary General of Treasury  
Ministry of Finance Complex,  
Precint 2, 62592 Putrajaya, Malaysia**
- 2) Secretary General  
Ministry of International Trade and Industry  
MITI Tower No.7, Jalan Sultan Haji Ahmad Shah  
50480 Kuala Lumpur, Malaysia**

**Administrative authorities:**

1) Chief Executive Officer  
Malaysian Investment Development Authority (MIDA)  
Level 30, MIDA Sentral  
No. 5, Jalan Stesen Sentral 5  
Kuala Lumpur Sentral  
50470 Kuala Lumpur, Malaysia

2) Chief Executive Officer  
Inland Revenue Board Malaysia  
Menara Hasil, Level 17  
Persiaran Rimba Permai, Cyber 8  
63000 Cyberjaya, Selangor, Malaysia

**C3.5** Identify and explain the types of records maintained by the relevant Government or agency (e.g., accounting records, company-specific files, databases, budget authorisations, etc.) regarding the programme.

**The IRB maintains a database of approved companies (based on companies' declaration) and softcopies of companies' return form as e-filing is compulsory for all companies starting from Year of Assessment 2014.**

**C3.6** Indicate which of the companies listed in **Appendix A** or your response to Question B-4 applied for, accrued, or received benefits under the programme during the investigation period.

[REDACTED]

**C3.7** Answer the following questions regarding the application process:

- a) Describe the application process (including any application fees charged by the Government agency or authority) for the programme and provide a blank copy of the application form (translated, if necessary).

**Companies are required to submit the application for the programme to MIDA, an agency under MITI as explained in C3.1(g). Refer to Attachment C-5 on "The programme's application form for a new manufacturing project".**

- b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or refused.

**MIDA will evaluate the application based on information submitted by the company and will ask for additional information if needed. Upon completion of the evaluation, the recommendation for approval or rejection will be deliberated at the approval committee for final decision.**

- c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

**Refer to Attachment C-6 on "Example of Approval letter".**

- d) If the application is refused, provide the refusal documents together with the reasons for refusal.

**Refer to Attachment C-7 on "Example of Rejection letter".**

**C3.8** Answer the following questions regarding eligibility for and actual use of the benefits provided under this programme.

- a) Is eligibility for, or actual use of this programme contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

**No, the eligibility is not based upon export performance.**

- b) Is eligibility for this programme contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

**No, the eligibility is not based upon the use of domestic over imported goods.**

- c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

**No, the eligibility is not limited to enterprise or industries or group of enterprises or group of industries located within designated regions.**

- d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

**No. Refer to answer in C3.1(h) and the programme is applicable to all industries.**

**C3.9** Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this programme.

- a) Describe the criteria governing the size of the benefit provided.

**Refer to answer C3.1**

- b) Provide a copy of any law, regulation or other official document detailing these criteria.

**Refer to Income Tax (Exemption) Order (No.11) 2006 [P.U.(A) 112/2006] (Attachment C-4).**

- c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the Government agency or authority that administers the programme?

**Refer to answer in C3.1(g) and C3.7. The application will be evaluated and recommended for approval or rejection, and subsequently need to be deliberated at the approval committee for final decision. Reasons for rejection can vary from applicants not able to meet criteria stated above and some other relevant criteria.**

- d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the Government agency or authority that administers the programme determine the benefit amount?

**Amount of the benefit is determined by the established law.**

- e) Provide any contractual agreements between the GOM and the companies that are receiving the benefits under the programme (e.g., loan contracts, grant contracts, etc.).

**No contractual agreements between the GOM and the companies receiving benefits under this programme.**

**C3.10** Provide a list by industry and by region of the companies that have received benefits under this programme in the year the provision of benefits was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**C3.11** How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021? Provide the main reasons why applicants have been rejected.



**C3.12** Describe any anticipated changes in the programme. Provide documentation substantiating your answer. If the programme has been terminated, state the last date that a company could apply for or claim benefits under the programme. When is the last date that a company could receive benefits under the programme?

**Changes will be made to the programme as Malaysia is committed to adopt the Forum on Harmful Tax Practices, programme under the OECD (Attachment C-8).**

**C3.13** If assistance under the programme was provided by an entity other than a national, state or local Government entity, please respond to the following questions:

**None. This programme is only provided by the GOM's department or agency as outlined in C3.4 (Granting and Administrative Authorities).**

- a) What is the legal status of the entity e.g. is it a separately incorporated entity and/or a Government corporation, Government lending institution, commercial entity?
- b) Please explain how the entity was established and whether the entity operates pursuant to statutes, decrees and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates;
- c) What is the legal basis that governs the entity's provision of assistance under the programme? Please provide translated copies of the relevant legal measures.
- d) Has the entity received any direct or indirect funding or support from a Government entity? Please specify if the Government provided any such direct or indirect funding for the purpose of providing assistance under this programme.
- e) Did the entity provide assistance under the programme pursuant to specific guidelines and/or criteria under this programme? Please describe those guidelines and/or criteria.

## **PUBLIC RECORD**

- f) Please provide the ownership structure of each such entity and specify the amount of any direct or indirect Government ownership during the investigation period (and for each year in which the assistance was provided).
- g) Please provide the translated annual report during the investigation period (and for each year in which the assistance was provided) for each such entity.
- h) What are the core activities and functions of each entity that provided the assistance under the programme?
- i) Explain why the assistance under this programme was provided by this entity rather than directly by the Government.

#### **C4 PREFERENTIAL TAX POLICIES (PROGRAMME 2: INCOME TAX REDUCTIONS "PIONEER STATUS")**

In addition to the general questions at C3 above, please answer the following specific questions in relation to any tax programmes.

If any of the companies listed in **Appendix A** or your response to Question B-4 used any programme to take deductions from taxable income, to receive credit towards taxes payable, to take exemptions from taxes owed, to reduce the tax rate, to defer payment of taxes, to carry forward losses from previous tax years, to use accelerated depreciation, or to benefit from other tax advantages on the tax return filed during the investigation period, please respond to the following questions.

- C4.1** Explain whether the assistance is a deduction from taxable income, a credit towards taxes payable, an exemption from taxes owed, a reduction in the tax rate, a deferral of taxes, a loss carry-forward from previous tax years, accelerated depreciation, or other tax benefit.

**The assistance is an exemption of statutory income.**

- C4.2** How do companies using this programme calculate the tax benefit they claim? Please be specific and provide a sample calculation using a blank tax form.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

- C4.3** If the company carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the investigation period, demonstrate that this loss was not generated by use of any countervailable tax programme.

**The assistance is an exemption of statutory income. Therefore, if the company experiences losses during the exemption period, no exemption is given and the losses will be carried forward until it is fully utilized from the statutory income. Any unutilised losses after the exemption period can be carried forward up to a maximum 7 years of assessment.**

- C4.4** If the programme involves a deferral of taxes owed, please provide the amount and length of the deferral, and the details of any interest charged on the deferral.

**Not applicable for this programme.**

- C4.5** If the tax assistance results in negative income for tax purposes, for example through accelerated depreciation, is the company able to carry forward this loss?

**Not applicable for this programme.**

- C4.6** For a programme that provides a reduction in the tax rate or an exemption from taxes payable, please report the tax rate that was paid under the programme and the tax rate that would have applied in absence of the programme.

**Not applicable for this programme.**



**PROGRAMME 3: INVESTMENT TAX ALLOWANCE**

**C3.1** Provide details of the programme including the following.

- a) Title of the programme;

**Exemption of Income Equivalent to Capital Expenditure Incurred.**

- b) Policy objective and/or purpose of the programme;

**To encourage high impact, high value-added, and strategic investments that can contribute to the future growth and development of the economy.**

- c) Legislation under which the subsidy is granted;

**Refer Income Tax (Exemption) Order (No.12) 2006 [P.U.(A) 113/2006] (Attachment C-4).**

- d) Nature or form of the subsidy;

**The exemption of income equivalent to capital expenditure incurred is an allowance deducted from statutory income.**

- e) When the programme was established;

**2006.**

- f) Duration of the programme;

**This is an on-going programme.**

- g) How the programme is administered and how it operates;

**Companies are required to submit the application for the exemption of income equivalent to capital expenditure incurred programme to MIDA, an agency under MITI. The company is then required to establish the commencement of this programme period which is on the incurrence of the first capital expenditure duly certified by MIDA. Subsequently, companies that were approved with the programme will submit their claims to the IRB together with their annual tax returns containing the calculation of claim for the tax allowance.**

**Refer Attachment C-5 on "Programme's application form for a new manufacturing project".**

- h) To whom and how the programme is provided; and

**This programme may be granted to any company intending to participate in high impact, high value-added, and strategic investments that can contribute to the future growth and development of the economy. The allowance is only given on capital expenditure incurred on industrial buildings, plant and machinery directly used.**

- i) The eligibility criteria in order to receive benefits under the programme.
- i. Value added;**
  - ii. Level of technology measured based on number of management and technical employees in the company; and**
  - iii. Compliance with a specific amount of fixed asset investment (excluding land cost) by specific time period.**

**C3.2** Provide translated copies in English of the decrees, laws and regulations relating to the programme and any reports pertaining to the programme published during or since the investigation period. Specify the sections that govern the programme.

**Refer Income Tax (Exemption) Order (No.12) 2006 [P.U.(A) 113/2006] (Attachment C-4).**

**C3.3** Provide copies together with translations in English of all legislative, regulatory, administrative and public documents relating to this programme.

**Refer Income Tax (Exemption) Order (No.12) 2006 [P.U.(A) 113/2006] (Attachment C-4).**

**C3.4** Identify the GOM department or agency administering the programme.

**Granting authorities:**

**1) Secretary General of Treasury  
Ministry of Finance Complex,  
Precint 2, 62592 Putrajaya, Malaysia**

**2) Secretary General  
Ministry of International and Trade Industry  
MITI Tower No.7, Jalan Sultan Haji Ahmad Shah  
50480 Kuala Lumpur, Malaysia**

**Administrative authorities:**

- 1) Chief Executive Officer  
Malaysian Investment Development Authority (MIDA)  
Level 30, MIDA Sentral  
No. 5, Jalan Stesen Sentral 5  
Kuala Lumpur Sentral  
50470 Kuala Lumpur, Malaysia**
- 2) Chief Executive Officer  
Inland Revenue Board Malaysia  
Menara Hasil, Level 17  
Persiaran Rimba Permai, Cyber 8  
63000 Cyberjaya, Selangor, Malaysia**

**C3.5** Identify and explain the types of records maintained by the relevant Government or agency (e.g., accounting records, company-specific files, databases, budget authorisations, etc.) regarding the programme.

**The IRB maintains a database of approved companies (based on companies' declaration) and softcopies of companies' return form as e-filing is compulsory for all companies starting from Year of Assessment 2014.**

**C3.6** Indicate which of the companies listed in **Appendix A** or your response to Question B-4 applied for, accrued, or received benefits under the programme during the investigation period.

[REDACTED]

**C3.7** Answer the following questions regarding the application process:

- a) Describe the application process (including any application fees charged by the Government agency or authority) for the programme and provide a blank copy of the application form (translated, if necessary).

**Companies are required to submit the application for the programme to MIDA, an agency under MITI. The company is then required to establish the commencement period which is on the incurrence of the first capital expenditure duly certified by MIDA. Subsequently, companies that were approved with the programme will submit their claims to the IRB together with their annual tax returns containing the calculation of claim for the tax allowance.**

**Refer Attachment C-5 on "Programme's application form for a new manufacturing project".**

- b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or refused.

**MIDA will evaluate the application based on information submitted by the company and will ask for additional information if needed. Upon completion of the evaluation, the recommendation for approval or rejection will be deliberated at the approval committee for final decision.**

- c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

**Refer to Attachment C-6 on "Example of Approval letter".**

- d) If the application is refused, provide the refusal documents together with the reasons for refusal.

**Refer to Attachment C-7 on "Example of Rejection letter".**

**C3.8** Answer the following questions regarding eligibility for and actual use of the benefits provided under this programme.

- a) Is eligibility for, or actual use of this programme contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

**No, the eligibility is not based upon export performance.**

- b) Is eligibility for this programme contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

**No, the eligibility is not based upon the use of domestic over imported goods.**

- c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

**No, the eligibility is not limited to enterprise or industries or group of enterprises or group of industries located within designated regions.**

- d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

**No. Refer to answer in C3.1(h) and the programme is applicable to all industries.**

**C3.9** Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this programme.

- a) Describe the criteria governing the size of the benefit provided.

**Refer to answers in C3.1.**

- b) Provide a copy of any law, regulation or other official document detailing these criteria.

**Refer Income Tax (Exemption) Order (No.12) 2006 [P.U.(A) 113/2006] (Attachment C-4).**

- c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the Government agency or authority that administers the programme?

**Refer to answer in C3.1(g) and C3.7. The application will be evaluated and recommended for approval or rejection, and subsequently still need to be deliberated at the approval committee for final decision. Reasons for rejection can vary from applicants not able to meet the criteria stated above and some other criteria.**

- d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the Government agency or authority that administers the programme determine the benefit amount?

**Amount of the benefit is determined by the established law.**

- e) Provide any contractual agreements between the GOM and the companies that are receiving the benefits under the programme (e.g., loan contracts, grant contracts, etc.).

**No contractual agreements between the GOM and the companies.**

**C3.10** Provide a list by industry and by region of the companies that have received benefits under this programme in the year the provision of benefits was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021.



[REDACTED]

[REDACTED]

[REDACTED]

**C3.11** How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years **2017, 2018, 2019, 2020 and the first quarter of 2021**? Provide the main reasons why applicants have been rejected.

[REDACTED]

[REDACTED]

**C3.12** Describe any anticipated changes in the programme. Provide documentation substantiating your answer. If the programme has been terminated, state the last date that a company could apply for or claim benefits under the programme. When is the last date that a company could receive benefits under the programme?

**There are no anticipated changes to the programme.**

**C3.13** If assistance under the programme was provided by an entity other than a national, state or local Government entity, please respond to the following questions:

**None. This programme is only provided by the GOM's department or agency as outlined in C3.4 (Granting and Administrative Authorities).**

- a) What is the legal status of the entity e.g. is it a separately incorporated entity and/or a Government corporation, Government lending institution, commercial entity?
- b) Please explain how the entity was established and whether the entity operates pursuant to statutes, decrees and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates;
- c) What is the legal basis that governs the entity's provision of assistance under the programme? Please provide translated copies of the relevant legal measures.

## PUBLIC RECORD

- d) Has the entity received any direct or indirect funding or support from a Government entity? Please specify if the Government provided any such direct or indirect funding for the purpose of providing assistance under this programme.
- e) Did the entity provide assistance under the programme pursuant to specific guidelines and/or criteria under this programme? Please describe those guidelines and/or criteria.
- f) Please provide the ownership structure of each such entity and specify the amount of any direct or indirect Government ownership during the investigation period (and for each year in which the assistance was provided).
- g) Please provide the translated annual report during the investigation period (and for each year in which the assistance was provided) for each such entity.
- h) What are the core activities and functions of each entity that provided the assistance under the programme?
- i) Explain why the assistance under this programme was provided by this entity rather than directly by the Government.

## C4 PREFERENTIAL TAX POLICIES (PROGRAMME 3: INVESTMENT TAX ALLOWANCE)

In addition to the general questions at C3 above, please answer the following specific questions in relation to any tax programmes.

If any of the companies listed in **Appendix A** or your response to Question B-4 used any programme to take deductions from taxable income, to receive credit towards taxes payable, to take exemptions from taxes owed, to reduce the tax rate, to defer payment of taxes, to carry forward losses from previous tax years, to use accelerated depreciation, or to benefit from other tax advantages on the tax return filed during the investigation period, please respond to the following questions.

- C4.1** Explain whether the assistance is a deduction from taxable income, a credit towards taxes payable, an exemption from taxes owed, a reduction in the tax rate, a deferral of taxes, a loss carry-forward from previous tax years, accelerated depreciation, or other tax benefit.

**The programme is a deduction of statutory income. Qualifying capital expenditure incurred in the basis period for a year of assessment which is deducted from the statutory income. The amount of allowance is either 60% or 100% of qualifying capital expenditure incurred. The amount of allowance can be off-set either 70% or 100% of statutory income.**

- C4.2** How do companies using this programme calculate the tax benefit they claim? Please be specific and provide a sample calculation using a blank tax form.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



[REDACTED]

- C4.3** If the company carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the investigation period, demonstrate that this loss was not generated by use of any countervailable tax programme.

**The assistance is an allowance deducted from statutory income. Therefore, if the company experiences losses, no deduction is given and the allowance will be carried forward until it is fully utilised from the statutory income.**

- C4.4** If the programme involves a deferral of taxes owed, please provide the amount and length of the deferral, and the details of any interest charged on the deferral.

**Not applicable for this programme.**

- C4.5** If the tax assistance results in negative income for tax purposes, for example through accelerated depreciation, is the company able to carry forward this loss?

**Not applicable for this programme.**

- C4.6** For a programme that provides a reduction in the tax rate or an exemption from taxes payable, please report the tax rate that was paid under the programme and the tax rate that would have applied in absence of the programme.

**Not applicable for this programme.**

**PROGRAMME 4: DOUBLE DEDUCTIONS FOR  
EXPORT CREDIT INSURANCE**

**C3.1** Provide details of the programme including the following.

- a) Title of the programme;

**Double Deductions for Export Credit Insurance.**

- b) Policy objective and/or purpose of the programme;

**The double deduction of export credit insurance premiums aims to encourage Malaysian exporters to penetrate into non-traditional markets.**

- c) Legislation under which the subsidy is granted;

**Refer Income Tax (Deductions of Premiums for Export Credit Insurance) Rules 1985 (P.U.(A) 526/1985) made under Section 154 of the Income Tax Act 1967 (Attachment C-9).**

- d) Nature or form of the subsidy;

**The double deductions to arrive at adjusted income.**

- e) When the programme was established;

**1985.**

- f) Duration of the programme;

**This is an on-going programme.**

- g) How the programme is administered and how it operates;

**Premium paid is in respect of export credit insurance insured with a company approved by the Minister of Finance. During the period of investigation, Export Import Bank of Malaysia Berhad (EXIM) is the only approved insurance company under this programme. This programme is effective from year of assessment 1986 and subsequent years of assessment. Any person is eligible to this deduction.**

**Upon request by policyholder, EXIM will issue a certificate under Income Tax (Deduction for Export Credit Insurance) Rules 1985 for policyholders to claim for double deduction. Policyholder has to retain the above mentioned certificate along with all official receipt issued by EXIM to the IRB for audit purposes.**

- h) To whom and how the programme is provided; and

**This programme is available to all Malaysian incorporated companies.**

- i) The eligibility criteria in order to receive benefits under the programme.

- i. A person conducting business activity; and**
- ii. The insurance company must be approved by the Minister of Finance.**

- C3.2** Provide translated copies in English of the decrees, laws and regulations relating to the programme and any reports pertaining to the programme published during or since the investigation period. Specify the sections that govern the programme.

**Refer Income Tax (Deductions of Premiums for Export Credit Insurance) Rules 1985 (P.U.(A) 526/1985) made under Section 154 of the Income Tax Act 1967 (Attachment C-9).**

- C3.3** Provide copies together with translations in English of all legislative, regulatory, administrative and public documents relating to this programme.

**Refer Income Tax (Deductions of Premiums for Export Credit Insurance) Rules 1985 (P.U.(A) 526/1985) made under Section 154 of the Income Tax Act 1967 (Attachment C-9).**

- C3.4** Identify the GOM department or agency administering the programme.

**Granting authority:**

**Secretary General of Treasury  
Ministry of Finance Complex  
Precint 2, 62592 Putrajaya, Malaysia**

**Administrative authority:**

**Chief Executive Officer  
Inland Revenue Board Malaysia  
Menara Hasil, Level 17  
Persiaran Rimba Permai, Cyber 8  
63000 Cyberjaya, Selangor, Malaysia**

- C3.5** Identify and explain the types of records maintained by the relevant Government or agency (e.g., accounting records, company-specific files, databases, budget authorisations, etc.) regarding the programme.

The IRB maintains a database of approved companies (based on companies' declaration) and softcopies of companies' return form as e-filing is compulsory for all companies starting from Year of Assessment 2014.

- C3.6** Indicate which of the companies listed in **Appendix A** or your response to Question B-4 applied for, accrued, or received benefits under the programme during the investigation period.

[REDACTED]

- C3.7** Answer the following questions regarding the application process:

- a) Describe the application process (including any application fees charged by the Government agency or authority) for the programme and provide a blank copy of the application form (translated, if necessary).

**There is no application process for this programme. The claims are made during submission of annual income tax return (self-assessment).**

- b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or refused.

**Not applicable as there is no application needed.**

- c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

**Not applicable as there is no application needed.**

- d) If the application is refused, provide the refusal documents together with the reasons for refusal.

**Not applicable as there is no application needed.**

- C3.8** Answer the following questions regarding eligibility for and actual use of the benefits provided under this programme.

- a) Is eligibility for, or actual use of this programme contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

**No, the eligibility is not based upon export performance.**

## PUBLIC RECORD

- b) Is eligibility for this programme contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

**No, the eligibility is not based upon the use of domestic over imported goods.**

- c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

**No, the eligibility is not limited to enterprise or industries or group of enterprises or group of industries located within designated regions.**

- d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

**No, it is applicable to all industries.**

**C3.9** Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this programme.

- a) Describe the criteria governing the size of the benefit provided.

**Actual amount claimed subject to the eligibility criteria.**

- b) Provide a copy of any law, regulation or other official document detailing these criteria.

**Refer Income Tax (Deductions of Premiums for Export Credit Insurance) Rules 1985 (P.U.(A) 526/1985) made under Section 154 of the Income Tax Act 1967 (Attachment C-9).**

- c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the Government agency or authority that administers the programme?

**The applicant will claim when the eligibility criteria are met and IRB will ensure that the claims are in order during tax audits.**

- d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the Government agency or authority that administers the programme determine the benefit amount?

**The amount of the benefit provided is exclusively determined by established criteria found in the Income Tax (Deductions of**

**PUBLIC RECORD**

**Premiums for Export Credit Insurance) Rules 1985 (P.U.(A) 526/1985) made under Section 154 of the Income Tax Act 1967.**

- e) Provide any contractual agreements between the GOM and the companies that are receiving the benefits under the programme (e.g., loan contracts, grant contracts, etc.).

**No contractual agreements between the GOM and the companies.**

- C3.10** Provide a list by industry and by region of the companies that have received benefits under this programme in the year the provision of benefits was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021.

[REDACTED]

[REDACTED]

[REDACTED]

- C3.11** How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021? Provide the main reasons why applicants have been rejected.

[REDACTED]

- C3.12** Describe any anticipated changes in the programme. Provide documentation substantiating your answer. If the programme has been terminated, state the last date that a company could apply for or claim benefits under the programme. When is the last date that a company could receive benefits under the programme?

**There are no anticipated changes to the programme.**

- C3.13** If assistance under the programme was provided by an entity other than a national, state or local Government entity, please respond to the following questions:

**None. This programme is only provided by the GOM's department or agency as outlined in C3.4 (Granting and Administrative Authorities).**

## PUBLIC RECORD

- a) What is the legal status of the entity e.g. is it a separately incorporated entity and/or a Government corporation, Government lending institution, commercial entity?
- b) Please explain how the entity was established and whether the entity operates pursuant to statutes, decrees and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates;
- c) What is the legal basis that governs the entity's provision of assistance under the programme? Please provide translated copies of the relevant legal measures.
- d) Has the entity received any direct or indirect funding or support from a Government entity? Please specify if the Government provided any such direct or indirect funding for the purpose of providing assistance under this programme.
- e) Did the entity provide assistance under the programme pursuant to specific guidelines and/or criteria under this programme? Please describe those guidelines and/or criteria.
- f) Please provide the ownership structure of each such entity and specify the amount of any direct or indirect Government ownership during the investigation period (and for each year in which the assistance was provided).
- g) Please provide the translated annual report during the investigation period (and for each year in which the assistance was provided) for each such entity.
- h) What are the core activities and functions of each entity that provided the assistance under the programme?
- i) Explain why the assistance under this programme was provided by this entity rather than directly by the Government.

## C4 PREFERENTIAL TAX POLICIES (PROGRAMME 4: DOUBLE DEDUCTIONS FOR EXPORT CREDIT INSURANCE)

In addition to the general questions at C3 above, please answer the following specific questions in relation to any tax programmes.

If any of the companies listed in **Appendix A** or your response to Question B-4 used any programme to take deductions from taxable income, to receive credit towards taxes payable, to take exemptions from taxes owed, to reduce the tax rate, to defer payment of taxes, to carry forward losses from previous tax years, to use accelerated depreciation, or to benefit from other tax advantages on the tax return filed during the investigation period, please respond to the following questions.

- C4.1** Explain whether the assistance is a deduction from taxable income, a credit towards taxes payable, an exemption from taxes owed, a reduction in the tax rate, a deferral of taxes, a loss carry-forward from previous tax years, accelerated depreciation, or other tax benefit.

**A deduction to arrive at adjusted income.**

- C4.2** How do companies using this programme calculate the tax benefit they claim? Please be specific and provide a sample calculation using a blank tax form.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



- C4.3** If the company carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the investigation period, demonstrate that this loss was not generated by use of any countervailable tax programme.

**The loss making company can carry forward the business loss up to a maximum of 7 years of assessment.**

- C4.4** If the programme involves a deferral of taxes owed, please provide the amount and length of the deferral, and the details of any interest charged on the deferral.

**Not applicable for this programme.**

- C4.5** If the tax assistance results in negative income for tax purposes, for example through accelerated depreciation, is the company able to carry forward this loss?

**Not applicable for this programme.**

- C4.6** For a programme that provides a reduction in the tax rate or an exemption from taxes payable, please report the tax rate that was paid under the programme and the tax rate that would have applied in absence of the programme.

**Not applicable for this programme.**

**PROGRAMME 5: REINVESTMENT ALLOWANCE**

**C3.1** Provide details of the programme including the following.

- a) Title of the programme;

**Reinvestment Allowance (RA).**

- b) Policy objective and/or purpose of the programme;

**To encourage reinvestment by a company or a person who is in operation and resident in Malaysia that incurs capital expenditure to expand, modernise, automate or diversify its existing manufacturing and agricultural projects as stated in Public Ruling 10/2020 (Attachment C-11) and Public Ruling 11/2020 (Attachment C-12).**

- c) Legislation under which the subsidy is granted;

**Refer Schedule 7A, Income Tax Act 1967 (Attachment C-10).**

- d) Nature or form of the subsidy;

**Where a company or a person qualifies to claim RA, RA shall be given in respect of capital expenditure incurred in the basis periods for fifteen (15) consecutive years of assessment beginning from the year of assessment for the basis period in which a claim for that RA is made by the company or the person.**

- e) When the programme was established;

**RA was established in 1980 under Schedule 7A ITA 1967.**

- f) Duration of the programme;

**This is an on-going programme.**

- g) How the programme is administered and how it operates;

**The IRB is responsible for the administration of this programme. A company or a person are required to make the claim for the incentive by completing a form and substantiate the claims together with copies of supporting documents pertaining to the capital expenditure incurred. The original supporting documents have to be retained by the company for audit purposes by the IRB. The claim can be made in the annual tax returns for the basis period in which the capital expenditure is incurred.**

- h) To whom and how the programme is provided; and

**This programme is eligible to all companies or any person who fulfils the conditions as stated in C3.1(i).**

- i) The eligibility criteria in order to receive benefits under the programme.

**A company or a person resident in Malaysia is granted RA upon fulfilling the following conditions:**

- i. the business has been in operation for not less than thirty six (36) months; and
- ii. the company or person has incurred in the basis period for a year of assessment, capital expenditure on a factory, plant or machinery used in Malaysia for the purposes of a qualifying project.

**C3.2** Provide translated copies in English of the decrees, laws and regulations relating to the programme and any reports pertaining to the programme published during or since the investigation period. Specify the sections that govern the programme.

**Refer Schedule 7A, Income Tax Act 1967 (Attachment C-10).**

**C3.3** Provide copies together with translations in English of all legislative, regulatory, administrative and public documents relating to this programme.

**Refer Schedule 7A, Income Tax Act 1967 (Attachment C-10).**

**C3.4** Identify the GOM department or agency administering the programme.

**Administrative authority:**

**Chief Executive Officer  
Inland Revenue Board Malaysia  
Menara Hasil, Level 17  
Persiaran Rimba Permai, Cyber 8  
63000 Cyberjaya, Selangor, Malaysia**

**C3.5** Identify and explain the types of records maintained by the relevant Government or agency (e.g., accounting records, company-specific files, databases, budget authorisations, etc.) regarding the programme.

**The IRB is responsible for the administration of this programme. A company or a person is required to make claims for the incentive by completing a form and substantiate the claims together with copies of supporting documents pertaining to the capital expenditure**

incurred. The original supporting documents have to be retained by the company for audit purposes by the IRB. The claim can be made in the annual tax returns for the basis period in which the capital expenditure is incurred.

- C3.6** Indicate which of the companies listed in **Appendix A** or your response to Question B-4 applied for, accrued, or received benefits under the programme during the investigation period.

[REDACTED]

[REDACTED]

- C3.7** Answer the following questions regarding the application process:

- a) Describe the application process (including any application fees charged by the Government agency or authority) for the programme and provide a blank copy of the application form (translated, if necessary).

**There is no application process for this programme. The person claims in the Income Tax Return Form under self-assessment.**

- b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or refused.

**Not applicable as there is no application needed.**

- c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

**Not applicable as there is no application needed.**

- d) If the application is refused, provide the refusal documents together with the reasons for refusal.

**Not applicable as there is no application needed.**

- C3.8** Answer the following questions regarding eligibility for and actual use of the benefits provided under this programme.

- a) Is eligibility for, or actual use of this programme contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

**No, the eligibility is not based upon export performance.**

- b) Is eligibility for this programme contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

**No, the eligibility is not based upon the use of domestic over imported goods.**

- c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

**No, the eligibility is not limited to enterprise or industries or group of enterprises or group of industries located within designated regions.**

- d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

**No, it is applicable to all industries.**

**C3.9** Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this programme.

- a) Describe the criteria governing the size of the benefit provided.

**RA is available to a company or a person resident in Malaysia carrying manufacturing activities and agriculture projects which:**

- i. Has been in operation for not less than 36 months; and**
- ii. Has incurred in the basis period for a year of assessment capital expenditure on a factory, plant or machinery used in Malaysia for the purposes of a qualifying project referred to in paragraph Schedule 7A of ITA.**

- b) Provide a copy of any law, regulation or other official document detailing these criteria.

**Schedule 7A, Income Tax Act 1967 (Attachment C-10).**

**Public Ruling 10/2020 (Attachment C-11) and Public Ruling 11/2020 (Attachment C-12).**

- c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the Government agency or authority that administers the programme?

**The applicant always receives a benefit if the eligibility criteria as specified under Schedule 7A of Income Tax Act 1967 are met.**

- d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the Government agency or authority that administers the programme determine the benefit amount?

**The amount of benefit is as determined under Schedule 7A of Income Tax Act 1967.**

- e) Provide any contractual agreements between the GOM and the companies that are receiving the benefits under the programme (e.g., loan contracts, grant contracts, etc.).

**No contractual agreements between the GOM and the companies.**

- C3.10** Provide a list by industry and by region of the companies that have received benefits under this programme in the year the provision of benefits was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021.

[REDACTED]

[REDACTED]

[REDACTED]

- C3.11** How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021? Provide the main reasons why applicants have been rejected.

[REDACTED]

- C3.12** Describe any anticipated changes in the programme. Provide documentation substantiating your answer. If the programme has been terminated, state the last date that a company could apply for or claim benefits under the programme. When is the last date that a company could receive benefits under the programme?

**There are no anticipated changes to the programme.**

**C3.13** If assistance under the programme was provided by an entity other than a national, state or local Government entity, please respond to the following questions:

**None as the programme is only provided by the GOM's department or agency as outlined in C3.4 (Administrative Authority).**

- a) What is the legal status of the entity e.g. is it a separately incorporated entity and/or a Government corporation, Government lending institution, commercial entity?
- b) Please explain how the entity was established and whether the entity operates pursuant to statutes, decrees and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates;
- c) What is the legal basis that governs the entity's provision of assistance under the programme? Please provide translated copies of the relevant legal measures.
- d) Has the entity received any direct or indirect funding or support from a Government entity? Please specify if the Government provided any such direct or indirect funding for the purpose of providing assistance under this programme.
- e) Did the entity provide assistance under the programme pursuant to specific guidelines and/or criteria under this programme? Please describe those guidelines and/or criteria.
- f) Please provide the ownership structure of each such entity and specify the amount of any direct or indirect Government ownership during the investigation period (and for each year in which the assistance was provided).
- g) Please provide the translated annual report during the investigation period (and for each year in which the assistance was provided) for each such entity.
- h) What are the core activities and functions of each entity that provided the assistance under the programme?
- i) Explain why the assistance under this programme was provided by this entity rather than directly by the Government.

#### **C4 PREFERENTIAL TAX POLICIES (REINVESTMENT ALLOWANCE)**

In addition to the general questions at C3 above, please answer the following specific questions in relation to any tax programmes.

If any of the companies listed in **Appendix A** or your response to Question B-4 used any programme to take deductions from taxable income, to receive credit towards taxes payable, to take exemptions from taxes owed, to reduce the tax rate, to defer payment of taxes, to carry forward losses from previous tax years, to use accelerated depreciation, or to benefit from other tax advantages on the tax return filed during the investigation period, please respond to the following questions.

- C4.1** Explain whether the assistance is a deduction from taxable income, a credit towards taxes payable, an exemption from taxes owed, a reduction in the tax rate, a deferral of taxes, a loss carry-forward from previous tax years, accelerated depreciation, or other tax benefit.

**RA is given to a company or a person at a rate of 60% on the capital expenditure incurred in the basis period for a year of assessment which is deducted from 70% of statutory income.**

**Any RA unutilised in the basis period in which the capital expenditure was incurred can be carried forward up to a maximum 7 years of assessment after the end of the qualifying period.**

- C4.2** How do companies using this programme calculate the tax benefit they claim? Please be specific and provide a sample calculation using a blank tax form.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



- [REDACTED]
- C4.3** If the company carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the investigation period, demonstrate that this loss was not generated by use of any countervailable tax programme.

**The loss making company can carry forward the business loss deduction up to a maximum of 7 years of assessment.**

- C4.4** If the programme involves a deferral of taxes owed, please provide the amount and length of the deferral, and the details of any interest charged on the deferral.

**Not applicable for this programme.**

- C4.5** If the tax assistance results in negative income for tax purposes, for example through accelerated depreciation, is the company able to carry forward this loss?

**The assistance is an allowance deducted from statutory income. Therefore, if the company experience losses, no deduction is given and the allowance will be carried forward up to a maximum 7 years of assessment after the end of the qualifying period.**

- C4.6** For a programme that provides a reduction in the tax rate or an exemption from taxes payable, please report the tax rate that was paid under the programme and the tax rate that would have applied in absence of the programme.

**The standard corporate tax rate under Subparagraph 2(a) of Schedule 1, ITA will be applicable with or without the programme.**

**OTHER PROGRAMMES**

**PROGRAMME 6: GREEN TECHNOLOGY TAX INCENTIVES**

**C3.1** Provide details of the programme including the following.

- a) Title of the programme;

**Green Technology Tax Incentive.**

- b) Policy objective and/or purpose of the programme;

**This programme is to further boost the Malaysian green economy and to attain the nation's goal to achieve 20% renewable energy capacity mix by 2025. This is also in-line with the Malaysia's commitment to reduce 45% of Green House Gas (GHG) emission intensity by 2030.**

**Among the objectives of the incentives are:**

- i. Encouraging investments in green technology industries on a project basis either for business purpose or own consumption and the adoption of green technology by selected services/system providers; and**
- ii. Encouraging companies to acquire / purchase assets that have been verified as green technology assets.**

- c) Legislation under which the subsidy is granted;

**Section 127 of the Income Tax Act, 1967 (Attachment C-1).**

- d) Nature or form of the subsidy;

**Investment Tax Allowance (ITA) of 100% of qualifying capital expenditure incurred on a green technology project. The allowance can be offset against 70% of statutory income in the year of assessment. Unutilised allowances can be carried forward until they are fully absorbed.**

- e) When the programme was established;

**2014.**

- f) Duration of the programme;

**This is an on-going programme.**

- g) How the programme is administered and how it operates;

**Companies are required to submit the applications for the Green Technology Tax Incentive to MIDA, an agency under MITI via online. Upon getting the approval, the companies shall submit for annual validation to Malaysian Green Technology and Climate Change Centre (MGTC). Subsequently, companies that were approved with the annual validation will submit their claims to the IRB together with their annual tax returns containing the calculation of claim for the tax allowance.**

- h) To whom and how the programme is provided; and

**Existing and new company incorporated under the Companies Act 2016 and resident in Malaysia which undertakes qualifying activities as per Appendix I and II (Attachment C-13).**

- i) The eligibility criteria in order to receive benefits under the programme.

- **Company must be incorporated under the Companies Act.**
- **Company must achieve the following green results:**
  - i. **Conserve the use of energy and/or other forms of natural resources or promotes the use of renewable energy or recycles waste material resources;**
  - ii. **Minimise the degradation of the environment or reduces greenhouse emission; and**
  - iii. **Promote health and improves environment.**

**C3.2** Provide translated copies in English of the decrees, laws and regulations relating to the programme and any reports pertaining to the programme published during or since the investigation period. Specify the sections that govern the programme.

**Section 127 of the Income Tax Act, 1967 (Attachment C-1).**

**C3.3** Provide copies together with translations in English of all legislative, regulatory, administrative and public documents relating to this programme.

**Section 127 of the Income Tax Act, 1967 (Attachment C-1).**

**C3.4** Identify the GOM department or agency administering the programme.

**Granting authorities:**

- 1) Secretary General of Treasury  
Ministry of Finance Complex,**

**PUBLIC RECORD**

**Precint 2, 62592 Putrajaya, Malaysia**

- 2) Secretary General**  
**Ministry of International and Trade Industry**  
**MITI Tower No.7, Jalan Sultan Haji Ahmad Shah**  
**50480 Kuala Lumpur, Malaysia**

**Administrative authorities:**

- 1) Chief Executive Officer**  
**Malaysian Investment Development Authority (MIDA)**  
**Level 30, MIDA Sentral**  
**No. 5, Jalan Stesen Sentral 5**  
**Kuala Lumpur Sentral**  
**50470 Kuala Lumpur, Malaysia**
- 2) Chief Executive Officer**  
**Inland Revenue Board Malaysia**  
**Menara Hasil, Level 17**  
**Persiaran Rimba Permai, Cyber 8**  
**63000 Cyberjaya, Selangor, Malaysia**
- 3) Chief Executive Officer**  
**Malaysian Green Technology and Climate Change Centre (MGTC)**  
**No. 2, Jalan 9/10**  
**Persiaran Usahawan**  
**Seksyen 9**  
**43650 Bandar Baru Bangi, Selangor, Malaysia**

- C3.5** Identify and explain the types of records maintained by the relevant Government or agency (e.g., accounting records, company-specific files, databases, budget authorisations, etc.) regarding the programme.

**The IRB maintains a database of approved companies (based on companies' declaration) and softcopies of companies' return form as e-filing is compulsory for all companies starting from Year of Assessment 2014.**

- C3.6** Indicate which of the companies listed in **Appendix A** or your response to Question B-4 applied for, accrued, or received benefits under the programme during the investigation period.

[REDACTED]

[REDACTED]

- C3.7** Answer the following questions regarding the application process:

## PUBLIC RECORD

- a) Describe the application process (including any application fees charged by the Government agency or authority) for the programme and provide a blank copy of the application form (translated, if necessary).

**Companies are required to submit the application for the programme to MIDA, an agency under MITI via online.**

- b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or refused.

**MIDA will evaluate the application based on information submitted by the company and will ask for additional information if needed. Upon completion of the evaluation, the recommendation for approval or rejection will be deliberated at the approval committee for final decision.**

- c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.

**Refer to Attachment C-14.**

- d) If the application is refused, provide the refusal documents together with the reasons for refusal.

**Refer to Attachment C-15.**

**C3.8** Answer the following questions regarding eligibility for and actual use of the benefits provided under this programme.

- a) Is eligibility for, or actual use of this programme contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

**No, the eligibility is not based upon export performance.**

- b) Is eligibility for this programme contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

**No, the eligibility is not based upon the use of domestic over imported goods.**

- c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

**No, the eligibility is not limited to enterprise or industries located within designated regions.**

- d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

**No, it is applicable to all industries.**

**C3.9** Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this programme.

- a) Describe the criteria governing the size of the benefit provided.

**Please refer item C3.1.**

- b) Provide a copy of any law, regulation or other official document detailing these criteria.

**Section 127 of the Income Tax Act, 1967 (Attachment C-1).**

- c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the Government agency or authority that administers the programme?

**Refer to answer in C3.1(g) and C3.7. The application will be evaluated and recommended for approval or rejection, and subsequently still need to be deliberated at the approval committee for final decision. Reasons for rejection can vary from applicants not able to meet the criteria stated above and some other criteria.**

- d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the Government agency or authority that administers the programme determine the benefit amount?

**Amount of the benefit is determined by the established law.**

- e) Provide any contractual agreements between the GOM and the companies that are receiving the benefits under the programme (e.g., loan contracts, grant contracts, etc.).

**No contractual agreements between the GOM and the companies.**

**C3.10** Provide a list by industry and by region of the companies that have received benefits under this programme in the year the provision of benefits was

approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021.

[REDACTED]

[REDACTED]

[REDACTED]

**C3.11** How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021? Provide the main reasons why applicants have been rejected.

[REDACTED]

[REDACTED]

**C3.12** Describe any anticipated changes in the programme. Provide documentation substantiating your answer. If the programme has been terminated, state the last date that a company could apply for or claim benefits under the programme. When is the last date that a company could receive benefits under the programme?

**There are no anticipated changes to the programme.**

**C3.13** If assistance under the programme was provided by an entity other than a national, state or local Government entity, please respond to the following questions:

**None as the programme is only provided by the GOM's department or agency as outlined in C3.4 (Granting and Administrative Authorities).**

- a) What is the legal status of the entity e.g. is it a separately incorporated entity and/or a Government corporation, Government lending institution, commercial entity?

## PUBLIC RECORD

- b) Please explain how the entity was established and whether the entity operates pursuant to statutes, decrees and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates;
- c) What is the legal basis that governs the entity's provision of assistance under the programme? Please provide translated copies of the relevant legal measures.
- d) Has the entity received any direct or indirect funding or support from a Government entity? Please specify if the Government provided any such direct or indirect funding for the purpose of providing assistance under this programme.
- e) Did the entity provide assistance under the programme pursuant to specific guidelines and/or criteria under this programme? Please describe those guidelines and/or criteria.
- f) Please provide the ownership structure of each such entity and specify the amount of any direct or indirect Government ownership during the investigation period (and for each year in which the assistance was provided).
- g) Please provide the translated annual report during the investigation period (and for each year in which the assistance was provided) for each such entity.
- h) What are the core activities and functions of each entity that provided the assistance under the programme?
- i) Explain why the assistance under this programme was provided by this entity rather than directly by the Government.



#### C4 PREFERENTIAL TAX POLICIES (PROGRAMME 6: GREEN TECHNOLOGY TAX INCENTIVES)

In addition to the general questions at C3 above, please answer the following specific questions in relation to any tax programmes.

If any of the companies listed in **Appendix A** or your response to Question B-4 used any programme to take deductions from taxable income, to receive credit towards taxes payable, to take exemptions from taxes owed, to reduce the tax rate, to defer payment of taxes, to carry forward losses from previous tax years, to use accelerated depreciation, or to benefit from other tax advantages on the tax return filed during the investigation period, please respond to the following questions.

**C4.1** Explain whether the assistance is a deduction from taxable income, a credit towards taxes payable, an exemption from taxes owed, a reduction in the tax rate, a deferral of taxes, a loss carry-forward from previous tax years, accelerated depreciation, or other tax benefit.

The programme is a deduction of statutory income i.e. 100% of qualifying capital expenditure incurred in the basis period for a year of assessment which is utilised to deduct 70% of the statutory income. The company is required to pay corporate tax based on the remaining 30% of the statutory income. Unutilised allowances after the incentive period can be carried forward until they are fully absorbed.

**C4.2** How do companies using this programme calculate the tax benefit they claim? Please be specific and provide a sample calculation using a blank tax form.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

- C4.3** If the company carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the investigation period, demonstrate that this loss was not generated by use of any countervailable tax programme.

**The assistance is an allowance deducted from statutory income. Therefore, if the company experiences losses, no deduction is given and the allowance will be carried forward until it is fully utilised from the statutory income.**

- C4.4** If the programme involves a deferral of taxes owed, please provide the amount and length of the deferral, and the details of any interest charged on the deferral.

**Not Applicable for this programme.**

- C4.5** If the tax assistance results in negative income for tax purposes, for example through accelerated depreciation, is the company able to carry forward this loss?

**Not Applicable for this programme.**

- C4.6** For a programme that provides a reduction in the tax rate or an exemption from taxes payable, please report the tax rate that was paid under the programme and the tax rate that would have applied in absence of the programme.

**Not Applicable for this programme.**

**PROGRAMME 7: WAGE SUBSIDY PROGRAMME**

**C3.1** Provide details of the programme including the following.

- a) Title of the programme;

**Wages Subsidy Programme.**

- b) Policy objective and/or purpose of the programme;

- i. **The wages subsidy is a subsidised wage of employees earning RM4,000 or less a month, in which the wage subsidies are paid directly to employers; and**
- ii. **The programme financially supports employers suffering from the economic impact of Covid-19 to ensure they remain in operation and to prevent affected employees from losing their income.**

- c) Legislation under which the subsidy is granted;

**It is a stimulus package by the GOM which was announced on 27th March 2020 and 6th April 2020, and extension of the programme was announced on 5th Jun 2020.**

**The programme is implemented under Employer Circular No. 3/2020 (Attachment C-16) and No. 5/2020 (Attachment C-17).**

- d) Nature or form of the subsidy;

**Cash Benefit.**

- e) When the programme was established;

**1 April 2020.**

- f) Duration of the programme;

**6 months.**

- g) How the programme is administered and how it operates;

- i. **The employer needs to make an online application through the portal of <https://prihatin.perkeso.gov.my>. Once the application has been submitted, they will receive the reference number of the application;**
- ii. **In the process of approval, there will be a criterion to approve the application;**
- iii. **Employers do not need to reapply in each subsequent month. However, they are required to update the**

- information provided on [prihatin.perkeso.gov.my](http://prihatin.perkeso.gov.my) if there are any changes like business closure, reduction in the number of eligible employees, etc.;
- iv. If there is any change to the number of eligible employees (increase or decrease), the employer must provide an update by the 15th of the month;
  - v. Employers should make sure all information is accurate before submitting their applications to avoid delays;
  - vi. SOCSO reserves the right to reject any application if the information provided is inaccurate; and
  - vii. Employers who falsify information may face legal action.

h) To whom and how the programme is provided; and

**All employers in Malaysia that satisfies the eligibility criteria.**

- i) The eligibility criteria in order to receive benefits under the programme.

**Wages Subsidy Programme:**

Company Size	75 or fewer employees	76 to 200 employees	201 or more employees
a) Subsidy Amount (Announcement on 27 Mar 2020 & 6 April 2020)	RM1,200 per employee per month Duration: 3 months	RM800 per employee per month Duration: 3 months	RM600 per employee per month Duration: 3 months
b) Subsidy Amount (Announcement on 5 Jun 2020)	RM600 per employee per month Duration : 3 months		
c) Maximum Number of Eligible Employees	75	200	200
d) Eligibility Conditions:			
Loss of Revenue	Does not apply	A decrease in revenue of 50% or more from 1 January 2020 onwards.	A decrease in revenue of 50% or more from 1 January 2020 onwards.

## PUBLIC RECORD

Company Size	75 or fewer employees	76 to 200 employees	201 or more employees
<b>Employer Registration</b>	1. Employees and employees must have registered with or contributed to SOCSO <b>prior to 1 April 2020</b> . 2. Employers must have registered with the Companies Commission of Malaysia (SSM) or their local authority <b>prior to 1 January 2020</b> . 3. Employers must have started business operations <b>prior to 1 January 2020</b> .		
<b>Employee Wages</b>	RM4,000 or below		
<b>Other Conditions</b>	Employers are forbidden from retrenching all employees earning RM4,000 or less. However, they are allowed to reduce working hours or wages if their workers agree after negotiation.		
<b>e) Implementation Date</b>	1 April 2020		
<b>f) Application</b>	Employers may apply at <a href="http://prihatin.perkeso.gov.my">prihatin.perkeso.gov.my</a> from 1 April 2020 onwards.		
<b>g) Deadline</b>	<b>30 September 2020</b> , subject to fund continuity and government decisions.		
<b>h) Payment Method</b>	Funds will be credited to the employer's account via Electronic Fund Transfer (EFT).		

**C3.2** Provide translated copies in English of the decrees, laws and regulations relating to the programme and any reports pertaining to the programme published during or since the investigation period. Specify the sections that govern the programme.

**Refer Employer Circular No. 3/2020 (Attachment C-16) and No. 5/2020 (Attachment C-17).**

**C3.3** Provide copies together with translations in English of all legislative, regulatory, administrative and public documents relating to this programme.

**Refer Employer Circular No. 3/2020 (Attachment C-16) and No. 5/2020 (Attachment C-17).**

**C3.4** Identify the GOM department or agency administering the programme.

**Granting authority:**

**Secretary General  
Ministry of Human Resources  
Block D3 & D4, Complex D  
62530, Putrajaya, Malaysia**

**Administrative authority:**

**Chief Executive Officer  
Social Security Organisation (SOCSO)  
Menara PERKESO  
281, Jalan Ampang  
50538 Kuala Lumpur, Malaysia**

**C3.5** Identify and explain the types of records maintained by the relevant Government or agency (e.g., accounting records, company-specific files, databases, budget authorisations, etc.) regarding the programme.

**SOC SO maintains a database of approved companies.**

**C3.6** Indicate which of the companies listed in **Appendix A** or your response to Question B-4 applied for, accrued, or received benefits under the programme during the investigation period.



**C3.7** Answer the following questions regarding the application process:

- a) Describe the application process (including any application fees charged by the Government agency or authority) for the programme and provide a blank copy of the application form (translated, if necessary).

**The employer needs to make an online application through the portal of <https://prihatin.perkeso.gov.my>. Once the application has been submitted, they will receive the reference number of the application. Nil application fees charge to employer.**

- b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or refused.
- i. In the process of approval, there will be a criterion (Refer C3.1.i) to approve the application;
- ii. Employers do not need to reapply in each subsequent month. However, they are required to update the information provided on [prihatin.perkeso.gov.my](https://prihatin.perkeso.gov.my) if there

## PUBLIC RECORD

- are any changes like business closure, reduction in the number of eligible employees, etc.;
- iii. If there is any change to the number of eligible employees (increase or decrease), the employer must provide an update by the 15th of the month;
  - iv. Employers should make sure all information is accurate before submitting their applications to avoid delays;
  - v. SOCSO reserves the right to reject any application if the information provided is inaccurate; and
  - vi. Employers who falsify information may face legal action.
- c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.
- i. Employers will receive a reference number after they completed their application on <https://prihatin.perkeso.gov.my>;
  - ii. They may check their application status by entering their reference number and registered email address; and
  - iii. A list of approved employers (including the number of employees approved) may also be found on website <https://eiscentre.perkeso.gov.my>.
- d) If the application is refused, provide the refusal documents together with the reasons for refusal.
- i. Employers will receive a reference number after they completed their application on <https://prihatin.perkeso.gov.my>; and
  - ii. They may check their application status by entering their reference number and registered email address.

**C3.8** Answer the following questions regarding eligibility for and actual use of the benefits provided under this programme.

- a) Is eligibility for, or actual use of this programme contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.

**No, the eligibility is not based upon export performance.**

- b) Is eligibility for this programme contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.

**No, the eligibility is not based upon the use of domestic over imported goods**

## PUBLIC RECORD

- c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.

**No, the eligibility is not limited to enterprise or industries located within designated regions.**

- d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

**No, it is applicable to all industries.**

**C3.9** Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this programme.

- a) Describe the criteria governing the size of the benefit provided.

**Approval process for Wage Subsidy Programme includes verification of the eligibility criteria based on the employer's registration & contribution information in SOCSO's database.**

- b) Provide a copy of any law, regulation or other official document detailing these criteria.

**Refer Employer Circular No. 3/2020 (Attachment C-16) and No. 5/2020 (Attachment C-17).**

- c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the Government agency or authority that administers the programme?

**Final approval contingent upon the Government agency or authority that administers the programme.**

- d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the Government agency or authority that administers the programme determine the benefit amount?

**The benefit provided determined by established criteria found in the law, regulation or other official document.**

- e) Provide any contractual agreements between the GOM and the companies that are receiving the benefits under the programme (e.g., loan contracts, grant contracts, etc.).

**Refer to the PSU50 Declaration Form (Attachment C-18).**



- C3.10** Provide a list by industry and by region of the companies that have received benefits under this programme in the year the provision of benefits was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021.

[REDACTED]

[REDACTED]

[REDACTED]

- C3.11** How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years 2017, 2018, 2019, 2020 and the first quarter of 2021? Provide the main reasons why applicants have been rejected.

[REDACTED]

- C3.12** Describe any anticipated changes in the programme. Provide documentation substantiating your answer. If the programme has been terminated, state the last date that a company could apply for or claim benefits under the programme. When is the last date that a company could receive benefits under the programme?

**Last application date for Wage Subsidy Programme was on 30 September 2020, subject to fund continuity and the GOM's decision based on the pandemic Covid-19 situation.**

- C3.13** If assistance under the programme was provided by an entity other than a national, state or local Government entity, please respond to the following questions:

**None as the programme is only provided by the GOM's department or agency as outlined in C3.4 (Granting and Administrative Authorities).**

- a) What is the legal status of the entity e.g. is it a separately incorporated entity and/or a Government corporation, Government lending institution, commercial entity?

## PUBLIC RECORD


- b) Please explain how the entity was established and whether the entity operates pursuant to statutes, decrees and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates;
- c) What is the legal basis that governs the entity's provision of assistance under the programme? Please provide translated copies of the relevant legal measures.
- d) Has the entity received any direct or indirect funding or support from a Government entity? Please specify if the Government provided any such direct or indirect funding for the purpose of providing assistance under this programme.
- e) Did the entity provide assistance under the programme pursuant to specific guidelines and/or criteria under this programme? Please describe those guidelines and/or criteria.
- f) Please provide the ownership structure of each such entity and specify the amount of any direct or indirect Government ownership during the investigation period (and for each year in which the assistance was provided).
- g) Please provide the translated annual report during the investigation period (and for each year in which the assistance was provided) for each such entity.
- h) What are the core activities and functions of each entity that provided the assistance under the programme?
- i) Explain why the assistance under this programme was provided by this entity rather than directly by the Government.

## SECTION D DECLARATION

### DECLARATION

The undersigned certifies that all information supplied herein in response to the questionnaire (including any data supplied in an electronic format) is complete and correct to the best of his/her knowledge and belief.

30 June 2021  
Date

  
Signature of authorised official

NORAZAH ABDUL JABBAR  
Name of authorised official  
Director  
Trade Practices Section  
Ministry of International Trade & Industry  
Malaysia  
Title of authorised official



## SECTION E

### GLOSSARY OF TERMS

*Throughout this questionnaire certain words and terminology have been used and they have the following meanings:*

#### ***Associated Persons and/or Companies***

Persons shall be deemed to be associates of each other if:

(a) both being natural persons:

- (i) they are connected by a blood relationship or by marriage or adoption; or
- (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;

(b) both being bodies corporate:

- (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
- (ii) both of them together control, directly or indirectly, a third body corporate; or
- (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or

(c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or

(d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or

(e) they are members of the same partnership.

#### ***Enterprise***

"Enterprise" includes a group of enterprises, an industry and a group of industries.

#### ***Government of Malaysia (GOM)***

For the purposes of this questionnaire, GOM refers to all levels of Government, i.e., central, provincial, regional, city, special economic zone, municipal, township, village, local, legislative, administrative or judicial, singular, collective, elected or appointed.

It also includes any person, agency, enterprise, or institution acting for, on behalf of, or under the authority of any law passed by, the Government of that country or that provincial, state or municipal or other local or regional Government.

***Programme(s)***

The term "programme", as used throughout this questionnaire in reference to alleged subsidies, refers to broad categories of subsidies that the Commission has reason to believe may be available to exporters of the goods.

In this regard, the term "programme" as used in this questionnaire should not be taken to necessarily refer to formal programmes maintained by the GOM, nor should it be taken to refer to one specific subsidy. Rather, "programme" as used in this questionnaire can refer to informal subsidies provided by the GOM, and can also refer to multiple individual, albeit similar, subsidies.

***State Invested Enterprises (SIE)***

For the purposes of this questionnaire, SIE refers to any company or enterprise that is wholly or partially owned by the GOM (either through direct ownership or through association).

This includes (but is not limited to) any enterprises referred to as:

- 'state owned enterprises' (SOEs);
- 'enterprises with state investment' (ESIs);
- 'state-owned assets'; and
- 'state-invested enterprises'.

***Subsidy***

Subsidy, in respect of goods exported to Australia, means:

(a) a financial contribution:

- (i) by a Government of the country of export or country of origin of the goods; or
- (ii) by a public body of that country or a public body of which that Government is a member; or
- (iii) by a private body entrusted or directed by that Government or public body to carry out a Governmental function;

that involves:

- (iv) a direct transfer of funds from that Government or body; or
- (v) the acceptance of liabilities, whether actual or potential, by that Government or body; or

## PUBLIC RECORD

(vi) the forgoing, or non-collection, of revenue (other than an allowable exemption or remission) due to that Government or body; or

(vii) the provision by that Government or body of goods or services otherwise than in the course of providing normal infrastructure; or

(viii) the purchase by that Government or body of goods or services; or

(b) any form of income or price support as referred to in Article XVI of the General Agreement on Tariffs and Trade 1994 that is received from such a Government or body;

if that financial contribution or income or price support confers a benefit (whether directly or indirectly) in relation to the goods exported to Australia

## APPENDIX A

### Clear float glass manufacturers/exporters

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]