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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI PERBELANJAAN BERHUBUNG
DENGAN PENYENARAIAAN DI PASARAN UTAMA,
PASARAN AKSES, PASTI, CEKAP (ACE) ATAU PASARAN
PLATFORM PENGEMBANGAN USAHAWAN
UNGGUL (LEAP) DI BURSA MALAYSIA
SECURITIES BERHAD) 2023

*INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION
TO LISTING ON MAIN MARKET, ACCESS, CERTAINTY,
EFFICIENCY (ACE) MARKET OR LEADING
ENTREPRENEUR ACCELERATOR PLATFORM (LEAP)
MARKET OF BURSA MALAYSIA SECURITIES BERHAD)
RULES 2023*

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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PERBELANJAAN
BERHUBUNG DENGAN PENYENARAIAAN DI PASARAN UTAMA, PASARAN AKSES, PASTI,
CEKAP (ACE) ATAU PASARAN PLATFORM PENGEMBANGAN USAHAWAN UNGGUL
(LEAP) DI BURSA MALAYSIA SECURITIES BERHAD) 2023

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama perenggan 33(1)(d) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan berhubung dengan Penyenaraian di Pasaran Utama, Pasaran Akses, Pasti, Cekap (ACE) atau Pasaran Platform Pengembangan Usahawan Unggul (LEAP) di Bursa Malaysia Securities Berhad) 2023.**

(2) Kaedah-Kaedah ini berkuat kuasa mulai tahun taksiran 2023 hingga tahun taksiran 2025.

Tafsiran

2. Dalam Kaedah-Kaedah ini—

“Pasaran ACE” ertinya Pasaran Akses, Pasti, Cekap di Bursa Malaysia Securities Berhad;

“Pasaran LEAP” ertinya Pasaran Platform Pengembangan Usahawan Unggul di Bursa Malaysia Securities Berhad;

“Pasaran Utama” ertinya Pasaran Utama di Bursa Malaysia Securities Berhad.

Pemakaian

3. Kaedah-Kaedah ini terpakai bagi syarikat berasaskan teknologi—

- (a)* yang terlibat dalam reka bentuk, pembangunan dan pembuatan, pengeluaran atau pemakaian dalam mana-mana bidang dan aktiviti—
 - (i)* sebagaimana yang dinyatakan dalam Jadual; dan
 - (ii)* yang telah diperakui oleh Bursa Malaysia Securities Berhad sebagai perniagaan utama syarikat berasaskan teknologi itu; dan
- (b)* yang telah memohon untuk penyenaraian di Pasaran Utama, Pasaran ACE atau Pasaran LEAP.

Potongan

4. (1) Tertakluk kepada subkaedah (2), (3) dan (4), bagi maksud menentukan pendapatan pasaran suatu syarikat berasaskan teknologi daripada perniagaannya dalam tempoh asas bagi suatu tahun taksiran, suatu potongan hendaklah dibenarkan bagi suatu amaun yang bersamaan dengan amaun perbelanjaan yang berikut yang dilakukan oleh syarikat berasaskan teknologi itu berhubung dengan penyenaraian di Pasaran Utama, Pasaran ACE atau Pasaran LEAP:

- (a)* bayaran fi kepada Bursa Malaysia Securities Berhad dan Suruhanjaya Sekuriti Malaysia sebagai pihak berkuasa;
- (b)* bayaran bagi fi profesional yang berikut:
 - (i)* fi penasihat kepada—
 - (A) penasihat utama bagi penyenaraian di Pasaran Utama;

- (B) penaja, yang merupakan penasihat utama bagi penyenaraian di Pasaran ACE; dan
 - (C) penasihat yang diluluskan, yang merupakan penasihat utama bagi penyenaraian di Pasaran LEAP; dan
- (ii) berhubung dengan proses penyenaraian, fi kepada peguam, setiausaha syarikat, penasihat cukai, akauntan pelapor, juruaudit, penilai, penyelidik pasaran bebas, gedung terbitan dan pendaftar saham; dan
- (c) bayaran fi bagi penajajaminan, penempatan dan perkhidmatan pembrokeran.

(2) Potongan yang disebut dalam subkaedah (1) hanya boleh dituntut oleh syarikat berasaskan teknologi bagi tempoh asas dalam suatu tahun taksiran apabila syarikat berasaskan teknologi itu disenaraikan di Pasaran Utama, Pasaran ACE atau Pasaran LEAP.

(3) Jumlah amaun potongan yang dibenarkan di bawah subkaedah (1) hendaklah suatu amaun yang tidak melebihi satu juta lima ratus ribu ringgit.

(4) Amaun potongan berkenaan dengan perbelanjaan yang disebut dalam subkaedah (1) tidak boleh melebihi pendapatan pasaran syarikat berasaskan teknologi itu bagi tempoh asas dalam tahun taksiran itu dan pendapatan pasaran itu hendaklah ditentukan sebelum potongan itu.

(5) Jika oleh sebab ketiadaan atau ketidakcukupan pendapatan pasaran dalam tahun taksiran itu, potongan berkenaan dengan perbelanjaan yang disebut dalam subkaedah (1) tidak boleh dituntut atau tidak boleh dituntut sepenuhnya, potongan berkenaan dengan perbelanjaan itu tidak boleh dibenarkan kepada syarikat berasaskan teknologi dalam mana-mana tahun taksiran berikutnya.

JADUAL
[Subperenggan 3(a)(i)]

(1) No.	(2) Bidang	(3) Aktiviti
1.	Elektronik canggih dan teknologi maklumat	<i>(a)</i> Komponen (i) teknologi input atau output (ii) penyimpanan dan bateri (iii) kad pintar (iv) litar bersepadu (v) pemproses mikro
		<i>(b)</i> Sistem dan seni bina (i) persekitaran sistem operasi (ii) senibina komponen perisian (iii) platform pengkomputeran (iv) produk berasaskan pemproses mikro (v) keselamatan (vi) rangkaian neural (vii) sistem logik kabur (viii) sistem paparan (ix) sistem pengecaman corak dan pemprosesan imej (x) visi mesin (xi) teknologi pengecaman wajah (xii) kecerdasan buatan (xiii) rantai blok, aset digital (xiv) dompet digital (xv) internet benda

(1) No.	(2) Bidang	(3) Aktiviti
		<i>(c)</i> Perisian (i) sistem logik kabur (ii) persekitaran pembangunan aplikasi (iii) sistem pengurusan pangkalan data (iv) perisian kumpulan, aliran kerja, pengurusan dokumen dan pengetahuan (v) pengurusan sistem dan rangkaian (vi) animasi, grafik, visualisasi, penyelesaian imej, reka bentuk bantuan komputer (CAD), perisian sedia guna
		<i>(d)</i> Aplikasi (i) perkhidmatan e-dagang dan e-panggilan (ii) gudang data dan pusat data (iii) aplikasi korporat (iv) perkhidmatan awan (v) realiti maya dan terimbuh (vi) keselamatan siber (vii) teknologi boleh dipakai

(1) No.	(2) Bidang	(3) Aktiviti
		<i>(e)</i> Komunikasi (i) media penghantaran (ii) sistem rangkaian dan protokol (iii) internet dan intranet <i>(f)</i> Produk sokongan dan perkhidmatan (i) bekalan kuasa tidak terganggu (ii) peralatan rangkaian atau modem, pelayan, dsb. <i>(g)</i> Data raya, analitis data dan analitis ramalan
2.	Telekomunikasi	<i>(a)</i> Rangkaian telekomunikasi <i>(b)</i> Perkhidmatan talian selular atau talian tetap <i>(c)</i> Perkhidmatan suara interaktif dan data yang ditambah nilai <i>(d)</i> Perkhidmatan data rangkaian yang ditambah nilai <i>(e)</i> Komunikasi berasaskan satelit <i>(f)</i> Komunikasi maritim dan jalur lebar <i>(g)</i> Peralatan, komponen dan alat ganti
3.	Peralatan atau instrumentasi, automasi dan sistem pengilangan fleksibel	<i>(a)</i> Peralatan saintifik, makmal dan perubatan <i>(b)</i> Implan, peranti dan prostesis perubatan

(1) No.	(2) Bidang	(3) Aktiviti
		<i>(c)</i> Sistem atau peralatan kawalan proses komputer <i>(d)</i> Teknologi tanpa wayar dan proses tanpa wayar <i>(e)</i> Instrumentasi proses <i>(f)</i> Robotik <i>(g)</i> Pemantauan jauh <i>(h)</i> Mesin memotong atau pengukuran atau penentukuran berketepatan tinggi <i>(i)</i> Metalurgi serbuk <i>(j)</i> Operasi mesin kilang canggih <i>(k)</i> Perkakasan deras dan pembuatan prototaip
4.	Sains hayat dan bioteknologi	<i>(a)</i> Kejuruteraan genetik <i>(b)</i> Kultur sel <i>(c)</i> Biopolimer <i>(d)</i> Metabolit <i>(e)</i> Makanan dan makanan tambahan <i>(f)</i> Bahan kimia halus <i>(g)</i> Diagnostik <i>(h)</i> Sisa, pengurangan sisa dan rawatan sisa <i>(i)</i> Pengoptimuman atau penggunaan sisa <i>(j)</i> Pemulihan sisa <i>(k)</i> Proses biopenukaran

(1) No.	(2) Bidang	(3) Aktiviti
5.	Penjagaan kesihatan	<i>(a)</i> Farmaseutikal <i>(b)</i> Nutraceutikal <i>(c)</i> Produk perubatan <i>(d)</i> Diagnostik dan pengimejan <i>(e)</i> Teleperubatan <i>(f)</i> Nanoperubatan
6.	Elektro-optik, optik bukan linear dan optoelektronik	<i>(a)</i> Kanta optik <i>(b)</i> Peralatan aplikasi laser dan perkakasan <i>(c)</i> Fotonik, termasuk peralatan komunikasi gentian optik dan perkakasan <i>(d)</i> Komponen sistem optoelektronik <i>(e)</i> Komponen sistem optik <i>(f)</i> Sensor elektronik <i>(g)</i> Laser semikonduktor
7.	Bahan canggih	<i>(a)</i> Polimer, biopolimer, biomaterial, bahan komposit dan graphene <i>(b)</i> Superkonduktor <i>(c)</i> Seramik halus dan seramik canggih <i>(d)</i> Komposit berkekuatan tinggi <i>(e)</i> Bahan khusus, unsur nadir bumi, bahan pintar dan aloi baru <i>(f)</i> Magnetik dan bahan magnet kekal <i>(g)</i> Bahan nano
8.	Tenaga	<i>(a)</i> Sel bahan api <i>(b)</i> Bateri canggih

(1) No.	(2) Bidang	(3) Aktiviti
		<i>(c)</i> Sel solar <i>(d)</i> Tenaga boleh diperbaharui <i>(e)</i> Teknologi tenaga hibrid <i>(f)</i> Kaedah kecekapan tenaga
9.	Aeroangkasa	<i>(a)</i> Pesawat udara dan peralatan pesawat udara, komponen, aksesori dan alat ganti <i>(b)</i> Pengubahsuaian, penukaran dan pembaharuan pesawat udara <i>(c)</i> Peralatan, komponen, aksesori atau bahagian bagi satelit dan satelit mikro <i>(d)</i> Peralatan, komponen, aksesori atau bahagian bagi satelit pemerhatian bumi dan aplikasi pengawasan udara <i>(e)</i> Pesawat tanpa pemandu
10.	Pengangkutan	<i>(a)</i> Enjin pisah <i>(b)</i> Enjin berprestasi tinggi <i>(c)</i> Enjin mikro <i>(d)</i> Sistem navigasi pengangkutan dan jejak <i>(e)</i> Kenderaan elektronik
11.	Perkhidmatan nilai tambah	<i>(a)</i> Pendidikan dan latihan yang berkaitan dengan penggunaan teknologi pintar <i>(b)</i> Pendidikan dan latihan pekerja pengetahuan

(1) No.	(2) Bidang	(3) Aktiviti
		(c) Pemaju sistem, penyepadu sistem, penyedia kandungan atau penyelesaian

Dibuat 31 Julai 2023
[MOF.TAX(S)700-2/1/63; PN(PU2)80/JLD.109]

ANWAR BIN IBRAHIM
Menteri Kewangan

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION TO LISTING
ON MAIN MARKET, ACCESS, CERTAINTY, EFFICIENCY (ACE) MARKET
OR LEADING ENTREPRENEUR ACCELERATOR PLATFORM (LEAP) MARKET
OF BURSA MALAYSIA SECURITIES BERHAD) RULES 2023

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 33(1)(d) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Deduction for Expenses in relation to Listing on Main Market, Access, Certainty, Efficiency (ACE) Market or Leading Entrepreneur Accelerator Platform (LEAP) Market of Bursa Malaysia Securities Berhad) Rules 2023**.

(2) These Rules have effect from the year of assessment 2023 until the year of assessment 2025.

Interpretation

2. In these Rules—

“ACE Market” means the Access, Certainty, Efficiency Market of Bursa Malaysia Securities Berhad;

“LEAP Market” means the Leading Entrepreneur Accelerator Platform Market of Bursa Malaysia Securities Berhad;

“Main Market” means the Main Market of Bursa Malaysia Securities Berhad.

Application

3. These Rules shall apply to a technology-based company—

(a) which is involved in the design, development and manufacture, production or application in any of the field and activities—

(i) as specified in the Schedule; and

(ii) which have been certified by Bursa Malaysia Securities Berhad as the principal business activity of the technology-based company; and

(b) which has applied for listing on the Main Market, ACE Market or LEAP Market.

Deduction

4. (1) Subject to subrules (2), (3) and (4), for the purpose of ascertaining the adjusted income of a technology-based company from its business for the basis period in a year of assessment, a deduction shall be allowed for an amount equivalent to the amount of the following expenditures incurred by the technology-based company in relation to listing on the Main Market, ACE Market or LEAP Market:

(a) payment of fees to Bursa Malaysia Securities Berhad and Securities Commission Malaysia as the authorities;

(b) payment for the following professional fees:

(i) advisory fee to—

(A) the principal adviser for listing on the Main Market;

(B) the sponsor, being the main adviser for listing on the ACE Market; and

(C) the approved adviser, being the main adviser for listing on the LEAP Market; and

(ii) in relation to the listing exercise, fees to the solicitor, company secretary, tax adviser, reporting accountant, auditor, valuer, independent market researcher, issuing house and share registrar; and

(c) payment of fees for underwriting, placement and brokerage services.

(2) The deduction referred to in subrule (1) shall only be claimed by the technology-based company for the basis period in a year of assessment when the technology-based company is listed on the Main Market, ACE Market or LEAP Market.

(3) The total amount of the deduction allowed under subrule (1) shall be an amount not exceeding one million five hundred thousand ringgit.

(4) The amount of deduction in respect of expenditure referred to in subrule (1) shall not exceed the adjusted income of the technology-based company for the basis period in that year of assessment and such adjusted income shall be ascertained before such deduction.

(5) Where by reason of an absence or insufficiency of adjusted income in that year of assessment, the deduction in respect of expenditure referred to in subrule (1) cannot be claimed or cannot be claimed in full, the deduction in respect of such expenditure shall not be allowed to the technology-based company in any subsequent years of assessment.

SCHEDULE

[Subparagraph 3(a)(i)]

(1) No.	(2) Field	(3) Activity
1.	Advanced electronics and information technology	<i>(a)</i> Components (i) input or output technologies (ii) storage and batteries (iii) smart cards (iv) integrated circuits (v) micro-processors
		<i>(b)</i> Systems and architectures (i) operating systems environments (ii) software component architectures (iii) computing platforms (iv) micro-processor-based products (v) security (vi) neural networks (vii) fuzzy logic systems (viii) display systems (ix) pattern recognition system and image processing (x) machine vision (xi) facial recognition technology (xii) artificial intelligence (xiii) blockchain, digital assets (xiv) digital wallet (xv) internet of things

(1) No.	(2) Field	(3) Activity
		<i>(c)</i> Software (i) fuzzy logic systems (ii) application development environments (iii) database management systems (iv) groupware, workflow, document and knowledge management (v) systems and network management (vi) animation, graphics, visualisation, image solutions, computer-aided design (CAD), shrink-wrap software
		<i>(d)</i> Applications (i) electronic commerce and electronic hailing services (ii) data warehousing and data centres (iii) corporate applications (iv) cloud services (v) virtual and augmented reality (vi) cyber security (vii) wearable technology
		<i>(e)</i> Communications (i) transmission media (ii) networking systems and protocols (iii) internet and intranet

(1) No.	(2) Field	(3) Activity
		<i>(f)</i> Supporting products and services (i) uninterrupted power supply (ii) network equipment or modem, server, etc. <i>(g)</i> Big data, data analytics and predictive analytics
2.	Telecommunications	<i>(a)</i> Telecommunication network <i>(b)</i> Cellular or fixed lines services <i>(c)</i> Value-added interactive voice and data services <i>(d)</i> Value-added network data services <i>(e)</i> Satellite-based communications <i>(f)</i> Maritime and broadband communication <i>(g)</i> Equipment, components and parts
3.	Equipment or instrumentation, automation and flexible manufacturing systems	<i>(a)</i> Scientific, laboratory and medical equipment <i>(b)</i> Medical implants, devices and prostheses <i>(c)</i> Computer process control systems or equipment <i>(d)</i> Wireless technology and wireless processes <i>(e)</i> Process instrumentation <i>(f)</i> Robotics <i>(g)</i> Remote monitoring

(1) No.	(2) Field	(3) Activity
		<i>(h)</i> High precision cutting or measurement or calibration machines <i>(i)</i> Powder metallurgy <i>(j)</i> Advanced factory machine operations <i>(k)</i> Rapid tooling and prototyping
4.	Life sciences and biotechnology	<i>(a)</i> Genetic engineering <i>(b)</i> Cell cultures <i>(c)</i> Biopolymers <i>(d)</i> Metabolytes <i>(e)</i> Food and food supplements <i>(f)</i> Fine chemicals <i>(g)</i> Diagnostics <i>(h)</i> Waste, waste minimisation and waste treatment <i>(i)</i> Waste optimisation or utilisation <i>(j)</i> Waste remediation <i>(k)</i> Bioconversion processes
5.	Healthcare	<i>(a)</i> Pharmaceuticals <i>(b)</i> Nutraceuticals <i>(c)</i> Medical products <i>(d)</i> Diagnostic and imaging <i>(e)</i> Telemedicine <i>(f)</i> Nanomedicine
6.	Electro-optics, non-linear optics and optoelectronics	<i>(a)</i> Optical lenses <i>(b)</i> Laser application equipment and peripherals

(1) No.	(2) Field	(3) Activity
		<i>(c)</i> Photonics, including fibre-optics communication equipment and peripherals <i>(d)</i> Optoelectronics systems components <i>(e)</i> Optical systems components <i>(f)</i> Electronic sensors <i>(g)</i> Semiconductor lasers
7.	Advanced materials	<i>(a)</i> Polymers, biopolymers, biomaterials, composite and graphene materials <i>(b)</i> Superconductors <i>(c)</i> Fine ceramics and advanced ceramics <i>(d)</i> High strength composites <i>(e)</i> Specialty materials, rare earth elements, smart materials and new alloys <i>(f)</i> Magnetic and permanent magnetic materials <i>(g)</i> Nanomaterials
8.	Energy	<i>(a)</i> Fuel cells <i>(b)</i> Advanced batteries <i>(c)</i> Solar cells <i>(d)</i> Renewable energy <i>(e)</i> Hybrid energy technology <i>(f)</i> Energy efficiency methods
9.	Aerospace	<i>(a)</i> Aircraft and aircraft equipment, components, accessories and parts <i>(b)</i> Aircraft modification, conversion and refurbishment

(1) No.	(2) Field	(3) Activity
		<i>(c)</i> Equipment, components, accessories or parts for satellites and micro satellites <i>(d)</i> Equipment, components, accessories or parts for satellite earth observation and aerial surveillance applications <i>(e)</i> Unmanned aerial vehicle
10.	Transportation	<i>(a)</i> Split engines <i>(b)</i> High performing engines <i>(c)</i> Micro engines <i>(d)</i> Transport navigation and tracking systems <i>(e)</i> Electronic vehicles
11.	Value-added services	<i>(a)</i> Education and training relating to application of smart technologies <i>(b)</i> Education and training of knowledge workers <i>(c)</i> System developers, system integrators, content or solution providers

Made 31 July 2023

[MOF.TAX(S)700-2/1/63; PN(PU2)80/JLD.109]

ANWAR BIN IBRAHIM
Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]