



INLAND REVENUE BOARD OF MALAYSIA

**REINVESTMENT ALLOWANCE PART II –
AGRICULTURAL AND INTEGRATED
ACTIVITIES**

PUBLIC RULING NO. 11/2020

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**REINVESTMENT ALLOWANCE
PART II – AGRICULTURAL AND
INTEGRATED ACTIVITIES**

INLAND REVENUE BOARD OF MALAYSIA

**Public Ruling No. 11/2020
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DIRECTOR GENERAL'S PUBLIC RULING

Section 138A of the Income Tax Act 1967 (ITA) provides that the Director General is empowered to make a Public Ruling in relation to the application of any provisions of the ITA.

A Public Ruling is published as a guide for the public and officers of the Inland Revenue Board of Malaysia. It sets out the interpretation of the Director General in respect of the particular tax law and the policy as well as the procedure applicable to it.

The Director General may withdraw this Public Ruling either wholly or in part, by notice of withdrawal or by publication of a new Public Ruling.

**Director General of Inland Revenue,
Inland Revenue Board of Malaysia.**

1. Objective

The objective of this Public Ruling (PR) is to assist a company resident in Malaysia which engaged in agricultural and integrated activities in ascertaining its eligibility to claim reinvestment allowance (RA) and provide clarification in relation to–

- (a) projects that qualify for RA;
- (b) expenditures that qualify for RA;
- (c) period of eligibility;
- (d) computation of RA; and
- (e) limitation period to absorb RA balances.

2. Relevant Provisions of the Law

2.1 This PR takes into account laws which are in force as at the date this PR is published.

2.2 The provisions of the Income Tax Act 1967 (ITA) related to this PR are section 133A and Schedule 7A.

3. Interpretation

For the purposes of this Public Ruling, the word “operation” means an activity which consists of the carrying on of a business referred to in paragraph 8 of Schedule 7A of the ITA.

4. Eligibility to Claim Reinvestment Allowance

RA is a special tax incentive given to a company resident in Malaysia which–

- (a) has been in operation for not less than 36 months; and
- (b) has incurred in the basis period for a year of assessment (YA) capital expenditure for the purposes of qualifying projects referred to in subparagraph 8(a) or 8(c) or both of Schedule 7A of the ITA as follows:

- (i) a project undertaken by a company, in expanding, modernising or automating its existing business in respect of manufacturing of a product or any related product within the same industry or in diversifying its existing business into any related product within the same industry;
- (ii) an agricultural project undertaken by a company in expanding, modernising or diversifying its cultivation and farming business excluding the business of rearing chicken and ducks.

For the purpose of RA, companies engaged in agricultural activities would include agro-based co-operative society, an Area Farmers' Association, a National Farmers' Association, a State Farmers' Association, an Area Fishermen's Association, a National Fishermen's Association and a State Fishermen's Association.

5. Minimum Period of Operation

A company has to be in operation for 36 months or more to be eligible to claim RA for a qualifying project. Period of operation is calculated from the date the company commences its selected agricultural project.

6. Agricultural Projects

6.1 RA is given to any company which undertakes an agricultural project in expanding or modernizing or diversifying its cultivation and farming business, **excluding the business of rearing chicken and ducks.**

6.2 Capital expenditure in relation to an agricultural project means capital expenditure incurred in respect of-

- (a) the clearing and preparation of land;
- (b) the planting of crops;
- (c) the provision of irrigation or drainage system;
- (d) the provision of plant and machinery;
- (e) the construction of access roads including bridges; or

- (f) the construction or purchase of buildings (including those provided for the welfare of persons or as living accommodation for persons) and structural improvements on land or other structures,

for the purposes of food production on any of the following activities:

- (i) cultivation of rice and maize;
- (ii) cultivation of vegetables, tuber and roots;
- (iii) cultivation of fruits;
- (iv) livestock farming;
- (v) spawning, breeding or culturing of aquatic products; and
- (vi) any other activities approved by the Minister.

6.3 The activities described in paragraphs 6.2(i) to (vi) are to promote the production of food. Hence, spawning, breeding or culturing of ornamental fish, culturing of pearls and cultivation of flowers are **not included** and **do not qualify** for RA. Cultivation of oil palm, coffee, cocoa, coconut and other similar crops are **not included** as cultivation of fruits and therefore are not eligible for RA.

7. Integrated Project

A company may carry on both agricultural activity and manufacturing activity as an integrated project that constitutes one business source. If the agriculture produce used for the manufacturing activity of that integrated project is purchased from a third party, then any RA of that manufacturing activity can only be deducted from the statutory income of the manufacturing activity using purchased agriculture produce.

For the purposes of this paragraph, please refer to the PR No. 10/2020 entitled Reinvestment Allowance Part I – Manufacturing Activity which explains on RA given to a company which has incurred capital expenditure in relation to a manufacturing project under subparagraph 8(a) of Schedule 7A of the ITA.

Example 1

Company A closes its accounts on 31 December every year and has been carrying out the following activities since 2010:

- | | | |
|--|---|--------------------|
| <p>(a) Planting of pineapples; and</p> <p>(b) Manufacture of canned pineapple.</p> | } | Integrated project |
|--|---|--------------------|

The company has a 10-acre pineapple plantation. Fresh fruits will be sent from the plantation to the company's three (3) manufacturing plants to produce canned pineapple. To meet market demand for canned pineapple, the company has to purchase fresh fruits from nearby plantations and other small scale growers.

In 2018, Company A has undertaken the following activities:

(a) Agricultural activity

The company has decided to undertake a qualifying project by clearing and preparing an additional two (2) acres of land for growing pineapples with a cost of RM50,000¹.

(b) Manufacturing activity

The company purchased new machines for the second manufacturing plant at a cost of RM100,000² to increase production capacity of canned pineapple.

Total cost of production in 2018	RM
Total production cost of fresh pineapples from own plantation	1,000,000 ³
Total cost to purchase extra pineapples	<u>350,000⁴</u>
	<u>1,350,000⁵</u>

RA is allowed on capital expenditure incurred on a qualifying project.

Qualifying project	Capital expenditure RM	Qualifying capital expenditure for RA RM
1. <u>Agricultural activity</u> Clearing and preparing additional plantation land for growing pineapples (expansion of business)	50,000 ¹	50,000 X 60% = 30,000 ⁶

2. <u>Manufacturing activity</u> New machines for second manufacturing plant to increase production capacity of canned pineapple (expansion of business)	100,000 ²	100,000 X 60% = 60,000 ⁷
Apportionment based on cost of pineapples from own plantation and cost of pineapples purchased:		
(a) Integrated project (agriculture and manufacturing using pineapples from own plantation)		$\frac{1,000,000^3 \times 60,000^7}{1,350,000^5}$ = 44,444 ⁸
(b) Manufacturing using pineapples purchased		$\frac{350,000^4 \times 60,000^7}{1,350,000^5}$ = 15,556 ⁹

Utilisation of RA for each qualifying project:

Description	Integrated project (agriculture and manufacturing using pineapples from own plantation) RM	Manufacturing activity using pineapples purchased RM
RA (clearing and preparing additional plantation land)	30,000 ⁶	Not applicable
RA (new machines for manufacture of canned pineapple)	44,444 ⁸	15,556 ⁹
Total RA	74,444	15,556
RA restricted to 70% of statutory income	(70% x 185,185 ¹³ = 129,630 restricted to 74,444 ¹⁰)	(70% x 64,815 ¹⁴ = 45,371 restricted to 15,556 ¹¹)

Pursuant to paragraph 4A of Schedule 7A of the ITA, the company's claim for RA will be as follows:

Description	RM	Integrated project (agriculture and manufacturing using pineapples from own plantation) RM	Manufacturing activity using pineapples purchased RM
YA 2018			
Gross income	3,250,000		
Less:			
Expenses allowable under section 33 and Schedule 3 allowances	3,000,000		
Statutory income	250,000 ¹²	185,185 ¹³	64,815 ¹⁴
RA (clearing and preparing additional plantation land)	30,000 ⁶		
RA (new machines)	60,000 ⁷		
Apportionment of RA (restricted to 70% of statutory income)		74,444 ¹⁰	15,556 ¹¹
Chargeable income	160,000	110,741	49,259

¹²**Statutory income is apportioned to the two (2) activities** above based on cost of pineapples from own plantation and cost of pineapples purchased and computed as follows:

$$\begin{aligned}
 \text{Statutory income from manufacturing} & & & = & & \frac{1,000,000^3 \times 250,000^{12}}{1,350,000^5} \\
 \text{using pineapples from own plantation} & & & = & & 185,185^{13}
 \end{aligned}$$

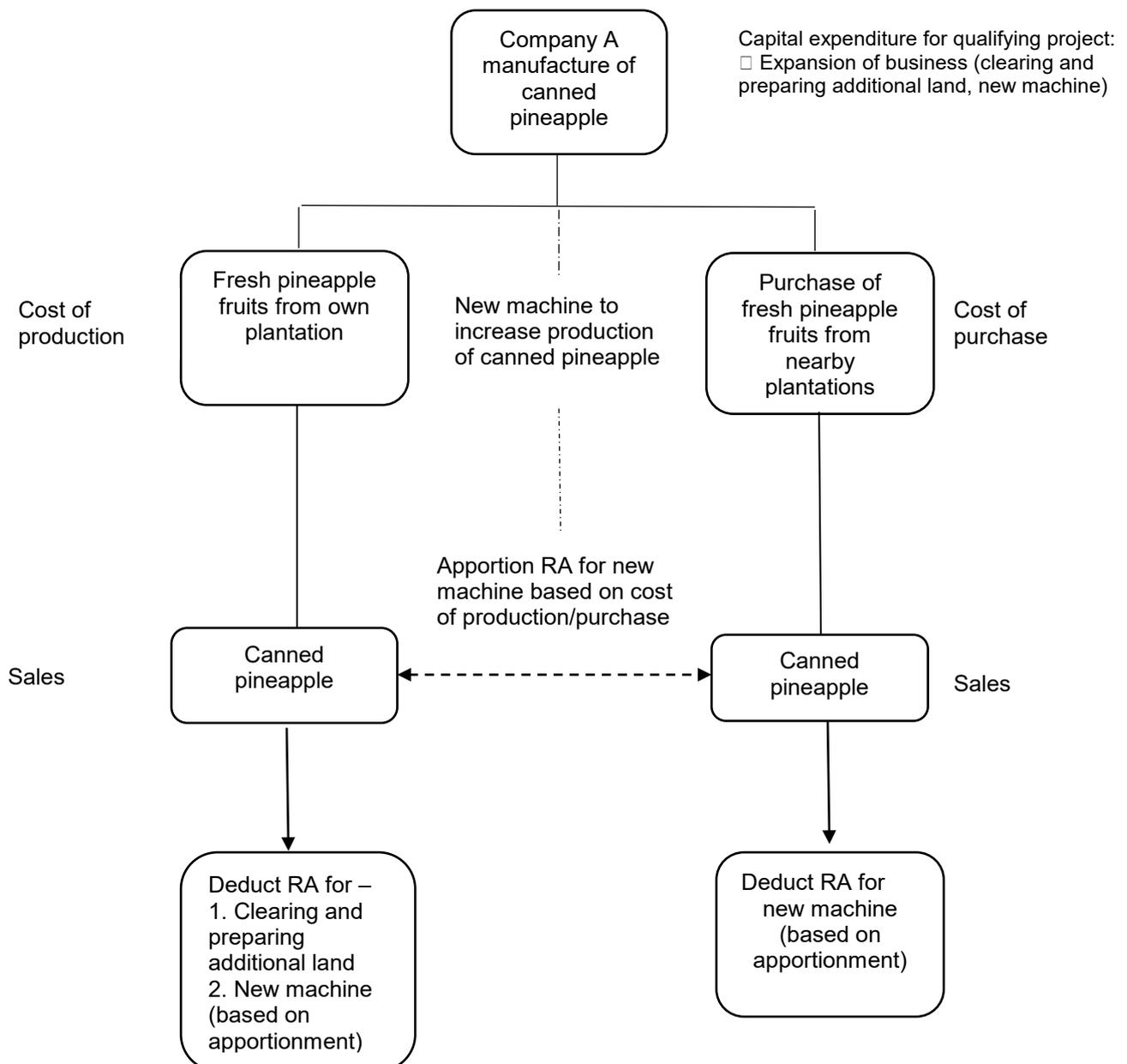
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$$\begin{aligned}
 \text{Statutory income from manufacturing} &= \frac{350,000^4 \times 250,000^{12}}{1,350,000^5} \\
 \text{using pineapples purchased} &= 64,815^{14}
 \end{aligned}$$

The cost of sales is an acceptable basis in determining the portion of statutory income in relation to manufacturing of the goods. Any other allocation basis that is fair and reasonable in determining the statutory income may be used as long as it is consistently adopted.

The apportionment of RA can be summarised as follows:



Example 2

Company B closes its accounts on 31 December every year and has been carrying out the following activities since 2010:

- | | | |
|--|---|--------------------|
| <ul style="list-style-type: none"> (a) Planting of pineapples; (b) Manufacture of canned pineapple; and (c) Sale of imported canned lychee. | } | Integrated project |
|--|---|--------------------|

Company B has a 10-acre pineapple plantation. Fresh fruits will be sent from the plantation to the company's three (3) manufacturing plants to produce canned pineapple. To meet market demand for canned pineapple, Company B has to purchase fresh fruits from nearby plantations and other small scale growers.

Company B also imports canned lychee for sale to retailers in Malaysia. In 2018, Company B has undertaken the following activities:

(a) Agricultural activity

The company has decided to undertake a qualifying project by clearing and preparing an additional two (2) acres of land for growing pineapples with a cost of RM50,000¹⁵.

(b) Manufacturing activity

(i) The company purchased new machines for the second manufacturing plant at a cost of RM100,000¹⁶ to increase production capacity of canned pineapple.

(ii) The company has also decided to diversify the production into the manufacture of canned rambutan at the third manufacturing plant by purchasing a new machine at a cost of RM400,000¹⁷. The company has to purchase fresh rambutans for the diversified manufacturing activity from elsewhere.

Total cost of production in 2018	RM
Total production cost of fresh pineapples from own plantation	1,000,000 ¹⁸
Total cost to purchase extra pineapples	350,000 ¹⁹

Total cost to purchase fresh rambutans	500,000 ²⁰
Total cost to purchase canned lychee	<u>150,000²¹</u>
	<u>2,000,000²²</u>

RA is allowed on capital expenditure incurred on a qualifying project.

Qualifying project	Capital expenditure RM	Qualifying capital expenditure for RA RM
1. <u>Agricultural activity</u> Clearing and preparing additional plantation land for growing pineapples (expansion of business)	50,000 ¹⁵	50,000 X 60% = 30,000 ²³
2. <u>Manufacturing activity</u> New machines for second manufacturing plant to increase production capacity of canned pineapple (expansion of business)	100,000 ¹⁶	100,000 X 60% = 60,000 ²⁴
Apportionment based on cost of pineapples from own plantation and cost of pineapples purchased:		
(a) Integrated project (agriculture and manufacturing using pineapples from own plantation)		$\frac{1,000,000^{18} \times 60,000^{24}}{1,350,000^{18 \& 19}}$ = 44,444 ²⁵
(b) Manufacturing using pineapples purchased		$\frac{350,000^{19} \times 60,000^{24}}{1,350,000^{18 \& 19}}$ = 15,556 ²⁶

<p>3. <u>Manufacturing activity</u></p> <p>New machines for third manufacturing plant to manufacture canned rambutan (diversification of product)</p>	<p>$400,000^{17} \times 60\%$ $= 240,000^{27}$</p>
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Utilisation of RA for each qualifying project:

Description	Integrated project (agriculture and manufacturing using pineapples from own plantation) RM	Manufacturing activity using pineapples and rambutans purchased RM
RA (clearing and preparing additional plantation land)	30,000 ²³	Not applicable
RA (new machines for manufacture of canned pineapple)	44,444 ²⁵	15,556 ²⁶
RA (new machines for manufacture of canned rambutan)	Not eligible	240,000 ²⁷
Total RA	74,444	255,556
RA restricted to 70% of statutory income	$(70\% \times 125,000^{31} = 87,500$ restricted to 74,444 ²⁸)	$(70\% \times 106,250^{32} = 74,375$ restricted to 74,375 ²⁹)

Pursuant to paragraph 4A of Schedule 7A of the ITA, the company's claim for RA will be as follows:

Description	RM	Integrated project (agriculture and manufacturing using pineapples from own plantation) RM	Manufacturing activity using pineapples and rambutans purchased RM	Sale of imported canned lychee RM
YA 2018				
Gross income	3,500,000			
Less: Expenses allowable under section 33 and Schedule 3 allowances	3,250,000			
Statutory income	250,000 ³⁰	125,000 ³¹	106,250 ³²	18,750 ³³
RA (clearing and preparing additional plantation land)	30,000 ²³			
RA (new machines)	300,000 ^{24&27}			
Apportionment of RA (restricted to 70% of statutory income)		74,444 ²⁸	74,375 ²⁹	
Chargeable income	101,181	50,556	31,875	18,750

³⁰**Statutory income is apportioned to the three (3) activities** above based on cost of pineapples from own plantation, cost of pineapples and rambutans purchased and cost of imported canned lychee and computed as follows:

$$\begin{aligned} \text{Statutory income from manufacturing using pineapples from own plantation} &= \frac{1,000,000^{18} \times 250,000^{30}}{2,000,000^{22}} \\ &= 125,000^{31} \end{aligned}$$

Statutory income from manufacturing using pineapples and rambutans purchased	=	$\frac{850,000^{19 \&20}}{2,000,000^{22}} \times 250,000^{30}$
	=	106,250 ³²
Statutory income from trading of imported canned lychee	=	$\frac{150,000^{21}}{2,000,000^{22}} \times 250,000^{30}$
	=	18,750 ³³

8. Unabsorbed Reinvestment Allowance

- 8.1 Prior to the YA 2019, if the qualifying project has been completed, RA carried forward (if any) is allowed to be deducted against the portion of statutory income from the business in respect of the qualifying project until all the RA is fully absorbed. The apportioned statutory income from the business related to the qualifying project continues until the full amount of RA is fully absorbed.
- 8.2 However, starting from the YA 2019, the balance of unabsorbed RA can only be carried forward to be absorbed for a maximum period of seven (7) consecutive YAs. The calculation of the maximum period of seven (7) consecutive YAs begins immediately after the expiry of the qualifying period for RA. Any RA balances that is unabsorbed after the end of that seven (7) consecutive YAs will be disregarded.

Example 3

Company C main business activities are planting rambutans and manufacturing canned rambutans. The company claimed RA for the first time in the YA 2005. Hence, the RA qualifying period for RA starts from the YA 2005 until the YA 2019.

In the YA 2019, the company bought a plant and machinery worth RM1,500,000³⁴ for its automation project for manufacturing canned rambutans.

Total cost of production in 2019	RM
Total production cost of fresh rambutans from its plantation	1,200,000 ³⁵
Total cost to purchase extra rambutans	<u>800,000³⁶</u>
	<u>2,000,000³⁷</u>

RA is allowed on capital expenditure incurred on a qualifying project.

Qualifying project	Capital expenditure RM	Qualifying capital expenditure for RA RM
<u>Manufacturing activity</u> New machines for manufacturing canned rambutans (automation project)	1,500,000 ³⁴	1,500,000 X 60% = 900,000 ³⁸
Apportionment based on cost of rambutans from own plantation and cost of rambutans purchased:		
(a) Integrated project (agriculture and manufacturing using rambutans from own plantation)	$\frac{1,200,000^{35}}{2,000,000^{37}} \times 900,000^{38}$ = 540,000 ³⁹	
(b) Manufacturing using rambutans purchased	$\frac{800,000^{36}}{2,000,000^{37}} \times 900,000^{38}$ = 360,000 ⁴⁰	

Utilisation of RA for each qualifying project:

Description	Integrated project (agriculture and manufacturing using rambutans from own plantation) RM	Manufacturing activity using rambutans purchased RM
RA (new machines for manufacture of canned rambutans)	540,000 ³⁹	360,000 ⁴⁰
RA restricted to 70% of statutory income ⁴³	(70% x 420,000 ⁴⁴ = 294,000 restricted to 294,000 ⁴¹)	(70% x 280,000 ⁴⁵ = 196,000 restricted to 196,000 ⁴²)

RA carried forward	246,000 (540,000 – 294,000)	164,000 (360,000 – 196,000)
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Pursuant to paragraph 4A of Schedule 7A of the ITA, the company's claim for RA will be as follows:

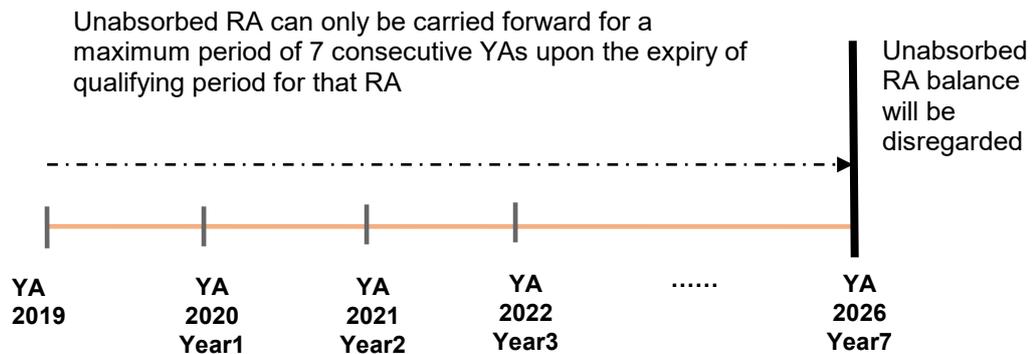
Description	RM	Integrated project (agriculture and manufacturing using rambutans from own plantation) RM	Manufacturing activity using rambutans purchased RM
YA 2019			
Statutory income	700,000 ⁴³	420,000 ⁴⁴	280,000 ⁴⁵
Less: Apportionment of RA (restricted to 70% of statutory income)	900,000 ^{39&40}	294,000 ⁴¹	196,000 ⁴²
Chargeable income		126,000	84,000
RA carried forward	410,000 ⁴⁶	246,000	164,000

⁴³**Statutory income is apportioned to the two (2) activities** above based on cost of rambutans from own plantation and cost of rambutans purchased and computed as follows:

Statutory income from manufacturing using rambutan from own plantation	=	$\frac{1,200,000^{35}}{2,000,000^{37}} \times 700,000^{43}$
	=	420,000 ⁴⁴
Statutory income from manufacturing using rambutans purchased	=	$\frac{800,000^{36}}{2,000,000^{37}} \times 700,000^{43}$
	=	280,000 ⁴⁵

Note

The unabsorbed RA in the YA 2019 of RM410,000⁴⁶ can be carried forward to be absorbed until the YA 2026 (the 7th year). Any RA balances that has not been absorbed in the YA 2026 will be disregarded in the YA 2027.



- 8.3 In a situation where there is unabsorbed RA in the YA 2018 and the amount is to be carried forward into the YA 2019, that amount will be allowed to be carried forward for a maximum period of seven (7) consecutive YAs beginning from the YA 2019 although the RA qualifying period (15 years) has ended. Any unabsorbed RA after the end of that seven (7) consecutive YAs i.e. YA 2025 will be disregarded.

Example 4

Company D main business activities are planting rambutans and manufacturing canned rambutans since 2000. The company had claimed RA for the first time in the YA 2003. Hence, the RA qualifying period for the company started from the YA 2003 until the YA 2017.

In the YA 2018, the company has unabsorbed RA brought forward from the YA 2017 of RM350,000 and RM650,000 for both agricultural and manufacturing activity respectively although the RA qualifying period has ended.

Total cost of production in 2018	RM
Total production cost of fresh rambutans from own plantation	980,000 ⁴⁷
Total cost to purchase extra rambutans	<u>420,000⁴⁸</u>
	<u>1,400,000⁴⁹</u>

Total cost of production in 2019	RM
Total production cost of fresh rambutans from own plantation	1,080,000 ⁵⁰
Total cost to purchase extra rambutans	<u>720,000⁵¹</u>
	<u>1,800,000⁵²</u>

Total cost of production in 2020	RM
Total production cost of fresh rambutans from own plantation	900,000 ⁵³
Total cost to purchase extra rambutans	<u>600,000⁵⁴</u>
	<u>1,500,000⁵⁵</u>

Utilisation of RA for each qualifying project:

Description	Integrated project (agriculture and manufacturing using rambutans from own plantation) RM	Manufacturing activity using rambutans purchased RM
YA 2018		
RA brought forward	350,000	650,000
RA restricted to 70% of statutory income	(70% x 350,000 = 245,000 restricted to 245,000 ⁵⁶)	(70% x 150,000 = 105,000 restricted to 105,000 ⁵⁷)
RA carried forward	105,000 (350,000 – 245,000)	545,000 (650,000 – 105,000)
YA 2019		
RA brought forward	105,000	545,000

RA restricted to 70% of statutory income	(70% x 420,000 = 294,000 restricted to RA brought forward 105,000 ⁵⁸)	(70% x 280,000 = 196,000 restricted to 196,000 ⁵⁹)
RA carried forward	Nil (105,000 – 105,000)	349,000 (545,000 – 196,000)
YA 2020		
RA brought forward	Nil	349,000
RA restricted to 70% of statutory income	Nil	(70% x 480,000 = 336,000 restricted to 336,000 ⁶⁰)
RA carried forward	Nil	13,000 (349,000 – 336,000)

Pursuant to paragraph 4A of Schedule 7A of the ITA, the company's claim for RA will be as follows:

Description	RM	Integrated project (agriculture and manufacturing using rambutans from own plantation) RM	Manufacturing activity using rambutans purchased RM
YA 2018			
Statutory income	500,000 ⁶¹	350,000 ⁶²	150,000 ⁶³
RA brought forward 350,000 (plantation) • 650,000 (manufacturing)	1,000,000		
Less: Apportionment of RA (restricted to 70% of statutory income)		245,000 ⁵⁶	105,000 ⁵⁷

Chargeable income		105,000	45,000
RA carried forward		105,000	545,000
YA 2019			
Statutory income	700,000 ⁶⁴	420,000 ⁶⁵	280,000 ⁶⁶
RA brought forward <ul style="list-style-type: none"> • 105,000 (plantation) • 545,000 (manufacturing) 	650,000		
Less:			
Apportionment of RA (restricted to 70% of statutory income)	490,000	105,000 ⁵⁸	196,000 ⁵⁹
Chargeable income		315,000	84,000
RA carried forward		Nil (105,000 – 105,000)	349,000 (545,000 – 196,000)
YA 2020			
Statutory income	1,200,000 ⁶⁷	720,000 ⁶⁸	480,000 ⁶⁹
RA brought forward (manufacturing)	349,000		
Less:			
Apportionment of RA (restricted to 70% of statutory income)			336,000 ⁶⁰
Chargeable income		720,000	144,000
RA carried forward			13,000

Statutory income is apportioned to the two (2) activities above based on cost of rambutans from own plantation and cost of rambutans purchased and computed as follows:

YA 2018

$$\begin{aligned} \text{Statutory income from manufacturing using} &= \frac{980,000^{47}}{1,400,000^{49}} \times 500,000^{61} \\ \text{rambutan from own plantation} & \\ &= 350,000^{62} \end{aligned}$$

$$\begin{aligned} \text{Statutory income from manufacturing using} &= \frac{420,000^{48}}{1,400,000^{49}} \times 500,000^{61} \\ \text{rambutans purchased} & \\ &= 150,000^{63} \end{aligned}$$

YA 2019

$$\begin{aligned} \text{Statutory income from manufacturing using} &= \frac{1,080,000^{50}}{1,800,000^{52}} \times 700,000^{64} \\ \text{rambutan from own plantation} & \\ &= 420,000^{65} \end{aligned}$$

$$\begin{aligned} \text{Statutory income from manufacturing using} &= \frac{720,000^{51}}{1,800,000^{52}} \times 700,000^{64} \\ \text{rambutans purchased} & \\ &= 280,000^{66} \end{aligned}$$

YA 2020

$$\begin{aligned} \text{Statutory income from manufacturing using} &= \frac{900,000^{53}}{1,500,000^{55}} \times 1,200,000^{67} \\ \text{rambutan from own plantation} & \\ &= 720,000^{68} \end{aligned}$$

$$\begin{aligned} \text{Statutory income from manufacturing using} &= \frac{600,000^{54}}{1,500,000^{55}} \times 1,200,000^{67} \\ \text{rambutans purchased} & \\ &= 480,000^{69} \end{aligned}$$

Note

RA that cannot be absorbed in the YA 2018 can be carried forward to be absorbed in the YA 2019 until the YA 2025 (the 7th year). In the above

example, Company D is able to generate statutory income to absorb all the RA until the YA 2019 for the integrated project. As such, no unabsorbed RA is to be disregarded for that project.

However, for the manufacturing activity, the unabsorbed RA of RM13,000 in the YA 2020 can be carried forward to be absorbed in the subsequent YAs until the YA 2025. If the company is unable to generate sufficient statutory income to absorb the unabsorbed RA, the unabsorbed RA balances will be disregarded in the YA 2026.

9 Claim Procedure

- 4.1 A claim for RA must be made in the related Income Tax Return Forms.
- 4.2 No written approval from the Inland Revenue Board of Malaysia (IRBM) is required for companies to claim the RA. However, the claim must be recorded in the RA claim form which can be downloaded from the IRBM Official Portal.
- 4.3 The original copy of the RA claim form is to be kept by the claimant together with all relevant documents related to the claim.

10 Updates and Amendments

		Amendments	
<p>This PR replaces PR No. 10/2017 which was issued on 22 December 2017 and should be read together with PR No. 10/2020 entitled Reinvestment Allowance Part 1 – Manufacturing Activity</p>	<p>The contents of this PR have been amended and updated as follows:</p>		
	Paragraph	Explanation	
	8	<p>The previous paragraph 8 is updated and renumbered as paragraph 10.</p>	
		<p>New paragraphs 8,9 and 11 are inserted.</p>	



11 Disclaimer

The examples in this PR are for illustration purposes only and are not exhaustive.

**Director General of Inland Revenue,
Inland Revenue Board of Malaysia.**