



GUIDELINES ON THE APPLICATION PROCEDURE FOR A SPECIAL DEDUCTION IN RESPECT OF A QUALIFYING RESEARCH AND DEVELOPMENT ACTIVITY

1. INTRODUCTION

The purpose of this guideline is to explain the:

- 1.1 Application procedure for an approved qualifying research and development (R&D) activity that qualifies for a special deduction under section 34A of the Income Tax 1967 (ITA); and
- 1.2 Requirement to complete the relevant forms for submission when a claim is made for a –
 - (a) Deduction under a special provision by virtue of subsection 34(7) of the ITA (single deduction) for expenditure, non-capital in nature; or
 - (b) a special deduction under section 34A of the ITA (double deduction) for in-house research expenditure, non-capital in nature; and
 - (c) a special deduction under section 34B of the ITA (double deduction), for –
 - (i) contribution to an approved research institute; or
 - (ii) payment for use of the services of an approved research institute or approved research company, or an R&D company or a contract R&D company.

in respect of a qualifying R&D activity undertaken by a company resident in Malaysia.

2. RESEARCH AND DEVELOPMENT

The definition of R&D under section 2 of the ITA was amended effective 28.12.2018.

2.1 Definition

“Research and development” means any systematic, investigative and experimental study that involves novelty or technical risk carried out in the field of science or technology with the object of acquiring new knowledge or using the results of the study for the production or improvement of materials, devices, products, produce, or processes, but does not include –

- (a) quality control or routine testing of materials, devices or products;
- (b) research in the social sciences or the humanities;
- (c) efficiency surveys or management studies;
- (d) routine data collection;
- (e) market research or sales promotion;
- (f) routine modifications or changes to materials, devices, products, processes or production methods; or
- (g) cosmetic modifications or stylistic changes to materials, devices, products, processes or production methods.

2.2 Qualifying criteria

If the R&D activity fulfils the definition of R&D and its qualifying criteria under section 2 of the ITA, an incentive can be claimed as -

- (a) a special provision under subsection 34(7) of the ITA (**single deduction**); or
- (b) a special deduction under section 34A of the ITA (**double deduction**) which have to be approved by the Minister; or

- (c) a special deduction under section 34B of the ITA (**double deduction**) which have to be approved by the Minister.

2.3 Qualifying R&D activity

An R&D activity must jointly fulfil the following criteria to qualify as a qualifying R&D activity –

- (a) have an objective to –
 - (i) acquire new knowledge;
 - (ii) create new products or processes; or
 - (iii) improve existing products or processes.
- (b) be involved in something new (novelty) or technical risk; and
- (c) be a systematic, investigative and experimental (SIE) study in a field of science or technology.

For further information on the above qualifying criteria and special deductions, please refer to:

- (i) Public Ruling No. 5/2020 titled Tax Treatment of Research and Development Expenditure, Part I – Qualifying Research and Development Activity; and
- (ii) Public Ruling No. 10/2021 titled Tax Treatment of Research and Development Expenditure, Part II – Special Deductions.

which can be obtained from the official portal of the Inland Revenue Board of Malaysia (IRBM) at www.hasil.gov.my.

3. QUALIFYING RESEARCH AND DEVELOPMENT EXPENDITURE

An R&D project or activity that is carried out by a company may be approved if the R&D definition and its qualifying criteria as explained in paragraph 2 of this guideline are fulfilled. The expenditure allowed as a special deduction is summarized as follows:

Relevant Provisions of the ITA	R&D Expenditure Allowed as a Special Deduction
<p>Section 34A (double deduction)</p>	<p>(a) Company itself carries out an in-house R&D activity within its business. The approving authority for an approved qualifying R&D activity is the Director General of the Inland Revenue Board of Malaysia (DGIR).</p> <p>(b) Pursuant to section 5 of the Delegation of Powers Act 1956, the Minister of Finance has delegated powers under section 34A of the ITA to the DGIR and the Deputy DGIR.</p> <p>(c) An allowable deduction of twice the amount of expenditure incurred on an approved R&D activity (not being capital expenditure) can be made against the gross business income.</p>
<p>Section 34B (double deduction)</p>	<p>The amount of allowable deductions is deducted from the business gross income is twice the amount of expenditure (not being capital expenditure) incurred on an approved qualifying R&D activity.</p> <p>(i) Contribution in cash to research institute approved by Minister;</p> <p>(ii) Payment for the use of services of an approved research institute or research company approved by Minister;</p>

Relevant Provisions of the ITA	R&D Expenditure Allowed as a Special Deduction
	(iii) Payment for the use of services of a research and development company or a contract research and development company.
Subsection 34(7) (single deduction)	A company that carries out an in-house R&D activity within its business, or uses the services of a service provider but does not claim a special double deduction under sections 34A or 34B of the ITA may claim a single deduction for the qualifying revenue expenditure incurred for a qualifying R&D activity.

The flowchart for special deduction application is as shown in Appendix 1.

4. APPLICATION FOR A SPECIAL DEDUCTION

4.1 A company has to comply with the necessary application procedure including the completion and submission of the following relevant forms before it is allowed to make a claim for a special deduction.

Form	Application Criteria
Borang 1 (Pin.1/2021) - Application for an Approved Research and Development Activity under Section 34A of ITA	(a) A company that carries out an in-house R&D activity within its business. (b) Each completed Borang 1 is to be submitted together with the relevant supporting documents. Borang 1 is also applicable to a pioneer company resident in Malaysia which chooses to make a claim under subsection 34A(4A) ITA. (c) The due date for submission of the completed Borang 1 is as follows:

Form	Application Criteria
	<p><u>New Project</u></p> <p>(i) Not less than six (6) months before the end of the financial accounting year of the business, if the R&D activity commenced in the first half of the first financial accounting period of the business; and/or</p> <p>(ii) Not later than one (1) month after the end of the financial accounting period of the business, if the R&D activity commenced in the second half of the financial accounting period of the business.</p> <p><u>Extension project</u></p> <p>(i) Project duration is expected more than twelve (12) months.</p> <p>(ii) Not less than six (6) months before the end of the financial accounting period of the business.</p>
<p>Borang 2 (Pin.1/2021) - Claim for Double Deduction on Research and Development Expenditure under Section 34A of ITA</p>	<p>(a) This form is to be completed after the certificate of approval has been issued by the DGIR.</p> <p>(b) The due date for submission of the completed Borang 2 is as follows:</p> <p>(i) Certificate of approval issued before the due date of submission of Income Tax Return Form (ITRF).</p> <p>Borang 2 is submitted on the same date of submission of the relevant ITRF</p>

Form	Application Criteria
	<p>(ii) Certificate of approval issued after the due date of submission of ITRF</p> <p>Borang 2 is submitted not more than three (3) months from the date the certificate of approval is issued by the DGIR.</p>
<p>Borang 3 (Pin.1/2020) – Claim for Double Deduction under Section 34B of ITA</p> <p>Note: Borang 3 has replaced Borang DD2/1995 (Pin.2)</p>	<p>(a) The completed form, Borang 3 is to be completed by a company that –</p> <p>(i) Contributes cash to an approved research institute;</p> <p>(ii) Makes a payment for the use of services of an approved research company or approved research institute; and</p> <p>(iii) Makes a payment for the use of services of an R&D company or a contract R&D company.</p> <p>(b) The original copy of the Borang 3 (together with supporting documents) must be kept by the company and should be furnished upon an audit by IRBM.</p>

Form	Application Criteria
<p>Borang 4 (Pin.1/2021)- Claim for a single deduction under subsection 34(7) of ITA</p>	<p>(a) The completed Borang 4 is to be submitted by a company that carries out in-house R&D activities or uses the services of R&D service providers (including outside Malaysia) and does not claim a double deduction under sections 34A or 34B of the ITA, but intends to claim a single deduction under subsection 34(7) of ITA.</p> <p>(b) The submission of the completed form (Borang 4) is within 30 days after the due date for submission of the relevant ITRF.</p>

4.2 The application form (Borang 1) and the forms to claim a special deduction (Borang 2 and Borang 4) are to be submitted to the:

Ketua Pengarah Hasil Dalam Negeri
Lembaga Hasil Dalam Negeri Malaysia
Jabatan Dasar Percukaian
Aras 17, Menara Hasil
Persiaran Rimba Permai, Cyber 8
63000 Cyberjaya Selangor.

[For the attention of: Pengarah Jabatan Dasar Percukaian]

4.3 Illustrations of the due date for submission of the relevant forms

Example 1 - Due Date of Submission of Borang 1

KOSASS (Malaysia) Sdn Bhd, a manufacturer of car radios in Selangor commences two (2) new R&D projects from 1.3.2020. These 2 R&D projects fulfill the definition of R&D and its qualifying criteria. The company intends to claim a double deduction under section 34A of the ITA. The company also

has an additional R&D project (new project) which commences in September 2020. The company closes its financial accounts on 31 December annually. The company is required to submit a copy of the form, Borang 1 for each R&D project –

- (a) not less than 6 months before the end of the financial accounting year of the business (31.12.2020) i.e. not less than 30.6.2020 in respect of the two (2) new R&D projects that commences on 1.3.2020; and
- (b) not later than one month after the end of the financial accounting period of the business i.e not later than 31.1.2021 in respect of the additional R&D project (new project) that commences in the month of September 2020.

Example 2 – Due Date of Submission of Borang 1

Cyberzone Sdn Bhd is a manufacturer of electronic components. The company has a project that fulfills the definition of R&D and its qualifying criteria which commences from the month of August 2020. The company intends to claim a double deduction in the form of a double deduction under section 34A of the ITA. The company closes its financial accounts on 31 December annually.

The company is required to submit a copy of the form, Borang 1 for the R&D project not later than one month (31.1.2021) after the close of the financial accounting period (31.12.2020) in respect of the R&D project that commences in August 2020.

Example 3 – Due Date of Submission of Borang 1

Syarikat Asta Impiana Sdn Bhd undertakes a R&D project (develop a new product) and activity commences on 01.04.2020 and completed on 15.11.2021. The company closes its financial accounts on 31 December annually.

The company is required to submit a copy of the form, Borang 1 for the R&D project not less than 6 months before the end of the financial accounting year

of the business (31.12.2020) i.e. not later than 30.6.2020 (first year project) and 30.06.2021 (second year for an extension project).

Example 4 – Due Date of Submission of Borang 2

Same facts as in Example 1 except that the DGIR approves all the 3 R&D activities carried out by the company vide certificates of approval dated 1.3.2021. KOSASS (Malaysia) Sdn Bhd had submitted the ITRF for the year of assessment 2020 on 31.7.2021.

The company has to submit Borang 2 to IRBM on the date of submission of the ITRF for the year of assessment 2020 i.e on 31.7.2021. Therefore, the company would be allowed a double deduction under section 34A of the ITA for the year of assessment 2020.

Example 5 – Due Date of Submission of Borang 2

Same facts as in Example 2 except that the DGIR approves all the 3 R&D activities carried out by the company vide certificates of approval dated 1.8.2021. The company filed its ITRF for the year of assessment 2020 on 31.7.2021.

The company is required to complete and submit the form, Borang 2 to the IRBM not later than 31.10.2021 (i.e not more than 3 months from the certificate of approval dated 1.8.2021). As the certificate of approval for the R&D project was issued only after the lodgement of the relevant ITRF, the company would be allowed to submit an application to amend the assessment for the year of assessment 2020.

The company is not allowed to claim a special deduction in the form of a double deduction under section 34A of the ITA before the certificate of approval is issued by the DGIR. Failure to adhere to this condition may result in an imposition of penalty under section 113 of the ITA for making a false claim of an expense that has not been approved.

Example 6 – Computation of Adjusted Income and Due Date of Submission of Borang 3

Napuh Hypertune Sdn Bhd (NHSB) appoints Syarikat Seven Diamond Sdn Bhd (SDSB - an R&D service provider, which has been approved as an R&D company by MIDA) to carry out an R&D activity in respect of software engineering. On 1.2.2020, NHSB made a payment of RM250,000 to SDSB for the services rendered in February 2020. NHSB closes its financial accounts on 31 March annually.

For the year of assessment 2020, NHSB would be allowed a special deduction in the form of a double deduction under section 34B of the ITA if the R&D activity that is carried out by SPSB fulfils the definition of R&D and its qualifying criteria. The completed Borang 3 (together with supporting documents) must be kept and should be furnished by NHSB when an audit is conducted by IRBM.

Computation of Adjusted Income – Year of Assessment 2020

	<u>RM</u>	<u>RM</u>
Net profit		8,000,000
Add: Non-allowable expenses:		
i. Depreciation	500,000	
ii. Qualifying R&D expenses	<u>250,000</u>	<u>750,000</u>
		8,750,000
Less: Allowable expenses:		
Double deduction under section 34B of the ITA (RM250,000 X 2)		<u>500,000</u>
Adjusted income		<u>8,250,000</u>

Example 7 – Due Date of Submission of Borang 4

K7 Biotech Sdn Bhd, a biotechnology company undertakes an R&D activity (in-house) on 1.4.2020 and the company does not intend to claim a double deduction under section 34A of the ITA. The R&D activities undertaken by the company fulfils the definition of R&D and its qualifying criteria. The company decided to make a claim under subsection 34(7) of the ITA. The company closes its financial accounts on 31 December annually.

The company is required to submit the completed form, Borang 4 to the IRBM within 30 days after the due date for submission of the relevant ITRF i.e before 30.08.2021.

- 4.4 Effective 1.1.2021, if the payment for R&D expenditure **undertaken outside Malaysia (outsourced)** is **more than 30%** of the total allowable R&D expenditure, the total expenses incurred will **not qualify for a double deduction**. However the whole of expenses on R&D incurred shall be allowed as a single deduction under subsection 34A(4) of ITA.

Example 8

Nilai Hi-Chem Sdn Bhd is a petrochemical company and its activities fulfils the definition of R&D and its qualifying criteria. The expenditure incurred and claimed by the company on an approved qualifying R&D activity is as follow

–

Qualifying R&D Expenditure	RM
(i) Attend relevant training on R&D activity (travelling cost to Dubai)	200,000
(ii) Raw materials	550,000
(iii) Manpower	350,000
(iv) Technical services (outsourced to R&D co. in India)	700,000
(v) Maintenance	100,000
(vi) Transportation cost	100,000
Total allowable expenditure	2,000,000

The payment for technical services undertaken in India (outsourced)	RM700,000
Qualifying expenditure for double deduction is restricted to RM600,000	$RM2,000,000 \times 30\%$ $= RM600,000$

The whole claim does not qualify for a double deduction as the payment for the technical service (outsourced to R&D co. in India) is more than 30% (RM600,000) of the total allowable expenditure. Meanwhile as the company has fulfilled the definition of R&D under section 2 of ITA, therefore the company is qualifies for a single deduction for the whole of the qualifying R&D expenditure under subsection 34A(4) of ITA.

- 4.5 All claims for a special deduction for a qualifying R&D activity should be in accordance to –
- (a) Sections 34A, 34B or subsection 34(7) of the ITA, whichever is applicable;

- (b) Public Ruling No. 5/2020 titled Tax Treatment of Research and Development Expenditure, Part I – Qualifying Research and Development Activity;
- (c) Public Ruling No. 10/2021 titled Tax Treatment of Research and Development Expenditure, Part II – Special Deductions; and
- (d) this Guideline.

- 4.6 Should IRBM require any further explanation, the company claiming a special deduction for its R&D project activity may be required (where necessary) to be present at the IRBM office to deliver a presentation in respect of the R&D project / activity that has been undertaken.
- 4.7 IRBM reserves the right to examine the qualifying R&D expenses claimed by a company during an audit, notwithstanding that the said expenses have already been claimed in the tax computation for the relevant year concerned. The actual amount of qualifying R&D expenses would be determined by the IRBM when an audit is conducted.
- 4.8 An applicant can only claim R&D expenditure incurred during the period from the commencement to the completion of the approved R&D project. Commencement of a project means the date the specific research activity commences. Completion of a research project means the date whereby testing of a prototype product has been completed or the principles of a new production process has been established.
- 4.9 If a qualifying R&D activity/project that has been granted an approval is postponed/abandoned or terminated within the approval period, the company concerned is required to officially inform the DGIR. The approval granted would be deemed withdrawn effective from the date of termination or abandonment of the R&D activity/project.

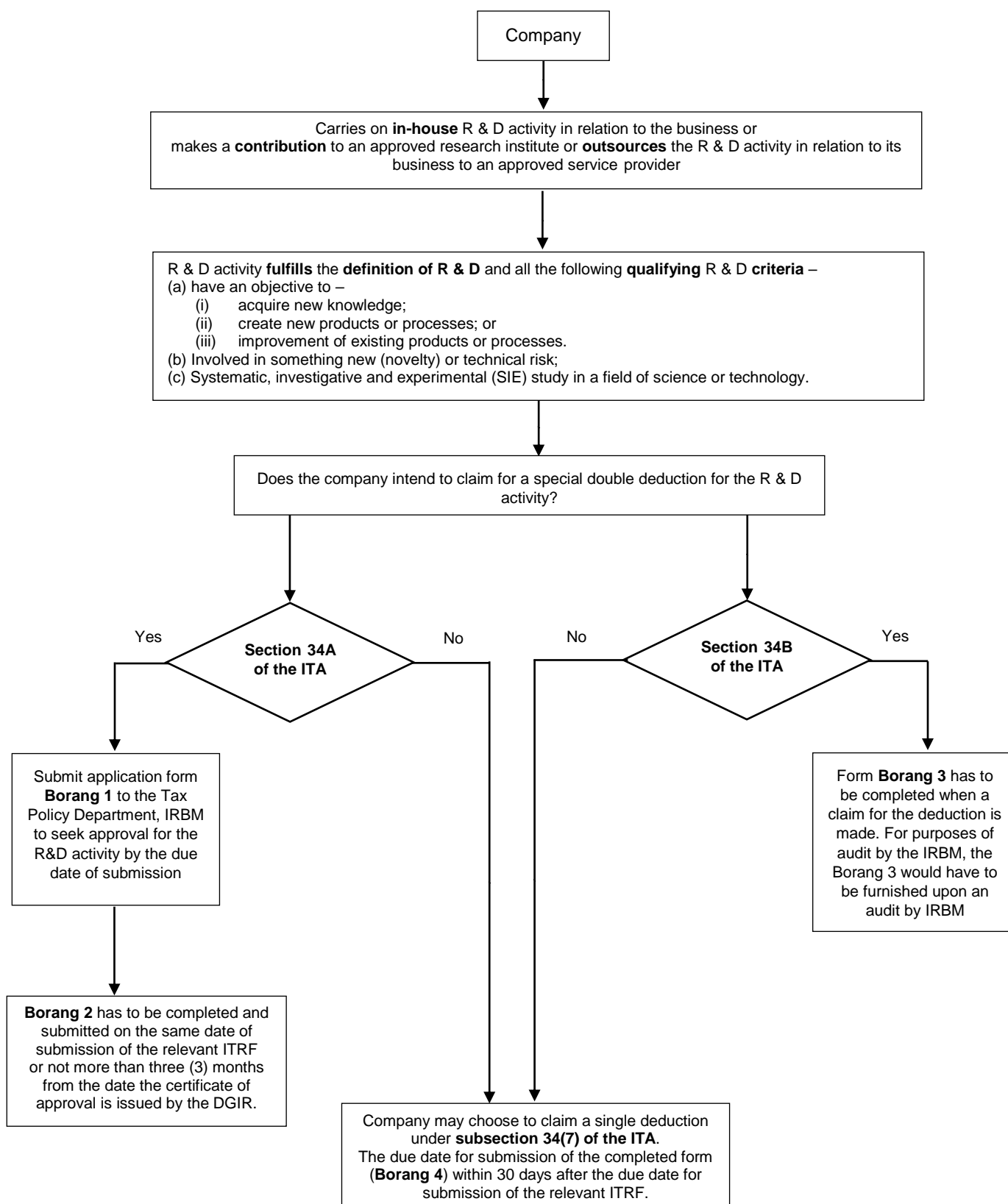
4.10 Written appeals in respect of rejected applications for an approved R&D activity/project must be made to the DGIR within 30 days from the date of the rejection letter.

INLAND REVENUE BOARD OF MALAYSIA

Date : 29.12.2021

LHDN.AG.600-12/1/5

FLOW CHART ON THE PROCEDURE TO CLAIM A DOUBLE DEDUCTION UNDER SECTION 34A OF THE ITA OR 34B OF THE ITA, OR A SINGLE DEDUCTION UNDER SUBSECTION 34(7) OF THE ITA FOR A QUALIFYING R & D ACTIVITY



LEMBAGA HASIL DALAM NEGERI MALAYSIA
JABATAN DASAR PERCUKAIAN

**PERMOHONAN AKTIVITI PENYELIDIKAN DAN PEMBANGUNAN YANG DILULUSKAN DI BAWAH
SEKSYEN 34A AKTA CUKAI PENDAPATAN 1967**
**APPLICATION FOR AN APPROVED RESEARCH AND DEVELOPMENT ACTIVITY UNDER
SECTION 34A OF THE INCOME TAX ACT 1967**

1. Sila lengkapkan Borang bagi permohonan projek penyelidikan dan pembangunan (R&D) di bawah seksyen 34A Akta Cukai Pendapatan 1967 bagi setiap tahun taksiran.
Please complete the form, Borang 1 for an application of an approved research and development (R&D) activity under section 34A Income Tax Act 1967 for each year of assessment.
2. Sebarang aktiviti R&D hendaklah menepati definisi R&D di bawah Seksyen 2 ACP 1967 yang telah dipinda berkuatkuasa pada 28hb Disember 2018.
All R&D activities must fulfil the new definition of R&D under Section 2 ITA 1967 which was amended effective 28th December 2018.
3. Untuk maklumat lanjut berhubung definisi baharu R&D dan kriteria kelayakan potongan khas hendaklah merujuk kepada:
For further information on the new definition of R&D and its qualifying criteria for special deductions please refer to:
 - (i) **Ketetapan Umum No.5/2020 bertajuk Layanan Cukai Terhadap Perbelanjaan Penyelidikan dan Pembangunan, Bahagian I- Aktiviti R&D Yang Layak;**
Public Ruling No.5/2020 titled Tax Treatment of R&D Expenditure, Part I – Qualifying Research & Development Activity;
 - (ii) **Ketetapan Umum No.10/2021 bertajuk Layanan Cukai Terhadap Perbelanjaan Penyelidikan dan Pembangunan, Bahagian II- Potongan Khas**
Public Ruling No.10/2021 titled Tax Treatment of Research & Development Expenditure, Part II – Special Deductions
4. Tarikh akhir pengemukaan Borang 1:
The due date for submission of the completed Borang 1 is as follows:

Projek Baharu/ New Project

 - (i) **Tidak kurang dari enam (6) bulan sebelum tempoh perakaunan tahun kewangan perniagaan berakhir, jika aktiviti R&D bermula dalam setengah tahun pertama tempoh perakaunan kewangan perniagaan; dan/atau**
Not less than six (6) months before the end of the financial accounting year of the business, if the R&D activity commenced in the first half of the first financial accounting period of the business; and/or
 - (ii) **Tidak lewat daripada satu (1) bulan selepas tempoh perakaunan kewangan perniagaan berakhir, jika aktiviti R&D bermula dalam setengah tahun kedua tempoh perakaunan kewangan perniagaan.**
Not later than one (1) month after the end of the financial accounting period of the business, if the R&D activity commenced in the second half of the financial accounting period of the business.

Projek Lanjutan/ Extension Project

- (i) **Tidak kurang dari enam (6) bulan sebelum tempoh perakaunan kewangan perniagaan berakhir.**

Not less than six (6) months before the end of the financial accounting period of the business.

5. Borang 1 yang telah dilengkapkan hendaklah dihantar kepada:

The completed Borang 1 is to be submitted to:

*Ketua Pengarah Hasil Dalam Negeri
Jabatan Dasar Percukaian
Aras 17 Menara Hasil
Persiaran Rimba Permai
63000 Cyber 8, Cyberjaya Selangor
[up: Pengarah Jabatan Dasar Percukaian]*

**BAHAGIAN A : MAKLUMAT ASAS
PART A : GENERAL INFORMATION**

Nama Pemohon/ Syarikat
Name of Applicant/ Company

Nombor Rujukan
Reference Number
LHDN.AG(S).600-12/1/15 –
(Jika Ada) (if Any)

No. Rujukan Cukai Pendapatan
Income Tax Reference Number

Cawangan Lembaga Hasil Dalam Negeri
Branch handling the company's tax file

Tahun Taksiran
Year of Assessment

Tempoh Asas
Basis Period

Permohonan untuk:
Application for:

Projek R&D Baharu
New R&D Project

Tandakan (/) di ruang yang berkaitan
Tick (/) whichever is relevant

Melanjutkan aktiviti R&D yang telah diluluskan
An extension of an approved R&D project

Alamat Pejabat/ Kilang
Factory/ Office Address

BORANG 1 (PIN.1/2021) (SEK 34A ACP 1967)

No. Telefon /No. Faks
Telephone No./ Fax No.

Emel
Email

Tarikh Penubuhan Syarikat
Date of incorporation

Tarikh Permulaan Peniagaan
Date of Commencement of Business

Struktur Ekuiti (bagi syarikat)
Equity Structure (for a company)

Milikan Rakyat Malaysia (%) :
Ownership by Malaysian
Milikan Rakyat Asing % (Sebutkan Negara) :
Ownership by Foreigners (specify the country)

Aktiviti Utama Pemohon/ Syarikat
Principal Activity of Applicant/ Company

Jenis Produk Dikeluarkan
Types of Products Produced

**Nilai Jualan Bagi Tahun Taksiran
Sebelum (RM)**
*Sales Turnover of the Preceding Year of
Assessment (RM)*

Lokasi penyelidikan akan dijalankan
Location where research is carried out

**Jika R&D akan dijalankan di luar
negeri, nyatakan alasan**
*If the R&D is undertaken overseas,
state the reasons for it*

**Galakan yang telah diluluskan di bawah Akta Penggalakan Pelaburan 1986/ Akta Cukai
Pendapatan 1967:**

Incentives Approved Under the Promotion of Investments Act 1986/ Income Tax Act 1967

Jenis Galakan
Type of Incentive

Tarikh Kelulusan
Date of Approval

Tempoh Kelulusan
Period of Approval

Produk Dikeluarkan
Product Produced

Orang Yang Boleh Dihubungi Berkenaan Borang ini
Contact Person Regarding this Form

Nama
Name

Jawatan
Designation

No.Telefon Pejabat/ Emel
Office Telephone No./ Email

BAHAGIAN B : PROJEK PENYELIDIKAN DAN PEMBANGUNAN YANG DIPOHON UNTUK KELULUSAN
PART B : RESEARCH AND DEVELOPMENT PROJECT FOR APPROVAL

- 1. Senaraikan projek yang dipohon untuk mendapatkan kelulusan**
List the research projects for approval

Tajuk Projek <i>Title of Project</i>	Tarikh Mula <i>Date of Commencement</i>	Tarikh Dijangka Siap <i>Expected Date of Completion</i>

- 2. Senaraikan projek R&D yang telah diluluskan potongan dua kali oleh Kementerian Kewangan/Lembaga Hasil Dalam Negeri Malaysia dalam tiga (3) tahun yang lepas dan jumlah perbelanjaan dua kali yang dituntut.**
List the R&D projects approved for double deduction by the Ministry of Finance/ Inland Revenue Board in the last three (3) years and the amount of expenditure claimed for double deduction

Tajuk Projek <i>Title of Project</i>	Tarikh Kelulusan <i>Date of Approval</i>	Tempoh Kelulusan <i>Period of Approval</i>	Jumlah Perbelanjaan (RM) <i>Total Expenditure (RM)</i>

- 3. Projek R&D berkaitan dengan perniagaan pemohon/ syarikat:**
R&D project is related to applicants/ companies business:

Ya/ Yes

Tidak / No

4. Sebarang geran kerajaan yang diterima bagi projek R&D:
Any grants received for the R&D activity:

Nama Geran R&D
Name of R&D Grant

Agensi Kerajaan
Government Agencies

Jumlah Geran R&D (RM)
Total amount of R&D Grant (RM)

BAHAGIAN C : BUTIRAN PROJEK R&D (SILA RUJUK LAMPIRAN 1)
PART C : PARTICULARS OF R&D PROJECTS (PLEASE REFER TO APPENDIX 1)

Catatan/Note:

- 1. Sekiranya terdapat lebih daripada satu (1) projek R&D yang akan dijalankan, Bahagian C borang ini (termasuk Lampiran 1 dan *Gantt chart terkini*) hendaklah dilengkapi secara berasingan bagi setiap projek R&D.**
If more than one R&D project is being carried out, Part C of this form (including Appendix 1 and the latest Gantt chart) has to be completed separately for each of the R&D project.
- 2. Sila gunakan helaian yang berasingan jika ruang yang disediakan di dalam borang ini tidak mencukupi.**
Please use separate sheets if the space provided in this form is insufficient.
- 3. Borang permohonan hanya akan diproses sekiranya dokumen lengkap diterima.**
Application form will be processed once the completed documents has been received.

BAHAGIAN D : PENGAKUAN
PART D : DECLARATION

Pengakuan oleh pemohon:

Declaration by applicant:

Saya dengan ini:

I hereby:

- i. **Mengesahkan dan mengaku bahawa semua butiran yang diberikan dalam borang ini adalah benar dan betul;**
Certify and declare that all the particulars furnished in this form are true and correct
- ii. **Mengesahkan dan mengaku bahawa projek/aktiviti ini dibuat adalah projek/aktiviti R&D;**
Certify and declare that the project/activity made is a R&D project/activity
- iii. **Memberi kebenaran kepada pegawai Lembaga Hasil Dalam Negeri dan mana-mana pakar yang dibawa bersamanya untuk memeriksa di premis perniagaan atau di lokasi di mana penyelidikan dijalankan serta dokumen yang berhubung dengan projek/aktiviti R&D yang dituntut ke atasnya;**
Permit officers of the Inland Revenue Board (IRB) and any accompanying experts to examine documents relating to R&D project and expenditure claimed thereof at the business premises or at locations where the R&D is undertaken.
- iv. **Bersetuju untuk hadir ke ibu pejabat LHDNM Cyberjaya (dalam situasi tertentu) untuk perbincangan/taklimat mengenai projek/aktiviti yang dilaksanakan.**
Agree to be present at the IRB's headquarters in Cyberjaya (in certain circumstances) for a discussion/ briefing on the project/activity undertaken.

.....
Tandatangan/ Signature

.....
Nama /Name

.....
Jawatan /Designation

.....
Tarikh /Date

.....
Cop Syarikat/ Company's seal

SENARAI SEMAK / CHECK LIST

Borang 1 yang telah lengkap hendaklah dihantar mengikut tarikh seperti berikut:
The completed Borang 1 is to be submitted according to date as follows:

Projek Baharu/ New Project

Tidak kurang dari enam (6) bulan sebelum tempoh perakaunan tahun kewangan perniagaan berakhir, jika aktiviti R&D bermula dalam setengah tahun pertama tempoh perakaunan kewangan perniagaan; dan/atau
Not less than six (6) months before the end of the financial accounting year of the business, if the R&D activity commenced in the first half of the first financial accounting period of the business; and/or

Tidak lewat daripada satu (1) bulan selepas tempoh perakaunan kewangan perniagaan berakhir, jika aktiviti R&D bermula dalam setengah tahun kedua tempoh perakaunan kewangan perniagaan.
Not later than one (1) month after the end of the financial accounting period of the business, if the R&D activity commenced in the second half of the financial accounting period of the business.

Projek Lanjutan/ Extension Project

Tidak kurang dari enam (6) bulan sebelum tempoh perakaunan kewangan perniagaan berakhir.
Not less than six (6) months before the end of the financial accounting period of the business.

Lampiran 1 (bagi setiap projek)/ Appendix 1 (for each project)

Salinan geran kerajaan yang diterima bagi projek R&D (Jika ada)
A copy of government grant received for R&D project (if any)

Salinan perjanjian usaha sama dengan pihak lain (agensi/syarikat -jika ada)
A copy of joint venture agreement with other parties (agency/ company -if any)

Dokumen sokongan lain. Sila nyatakan
Other documents. Please specify

1.
2.
3.
4.

BAHAGIAN C : BUTIRAN PROJEK R&D
PART C : PARTICULARS OF R&D PROJECTS

A. Tajuk Projek

Title of the Project

B. Latar belakang R&D (sila nyatakan sebab bagi pelaksanaan R&D tersebut daripada perspektif sains/ teknologi):

Detailed background of the R&D (detailed background of the R&D (please state reasons for undertaking such R&D from the scientific/ technological perspective)

C. Sekiranya sebahagian daripada R&D tersebut akan dikontrakkan atau dilaksanakan secara usahasama dengan syarikat/ organisasi lain, nyatakan nama, alamat dan negara asal syarikat/ organisasi berkenaan dan maklumat mengenai R&D tersebut.

If any part of the R&D is to be contracted out or undertaken as a joint-venture with another company/organisation, state the name, address and the country of origin of the company/organisation involved and the details of the R&D.

<p>D. Sebelum aktiviti R & D bermula, objektif kajian perlu ditakrif dengan jelas. Alasan bagi kajian itu, iaitu, aktiviti R & D yang bertujuan untuk mencapai penghasilan yang khusus atau hasil yang diinginkan perlu dinyatakan dalam objektif kajian.</p> <p><i>Before an R & D activity commences, the objective of the study has to be clearly defined. The reason for the study, that is, the specific accomplishment or the desired outcome that the R & D activity aims to achieve has to be stated in the objective of the study.</i></p> <p>Objektif aktiviti R & D mestilah: / The objective of an R & D activity must be to:</p>	
1	<p>Memperoleh pengetahuan baharu; <i>Acquire new knowledge;</i></p> <p>Memperoleh pengetahuan baharu merujuk kepada mencari tambahan ilmu pengetahuan baharu dan mencipta aplikasi baharu untuk pengetahuan sedia ada, untuk mencapai kemajuan dalam pengetahuan atau keupayaan keseluruhan dalam bidang sains atau teknologi.</p> <p><i>Acquiring new knowledge refers to the seeking of new additional knowledge and devising new applications of available knowledge, to achieve an advancement in the overall knowledge or capabilities in a field of science or technology</i></p>
2	<p>Mencipta produk atau proses baharu; atau <i>Create new products or processes; or</i></p> <p>Mencipta produk atau proses baharu merujuk kepada penggabungan atau menggambarkan peningkatan dalam pengetahuan atau keupayaan keseluruhan dalam bidang sains atau teknologi melalui produk atau proses baharu.</p> <p><i>Creating new products or processes refers to the incorporation or representation of an increase in the overall knowledge or capability in a field of science or technology through the new product or process.</i></p>
3	<p>Penambahbaikan pada produk atau proses yang sedia ada. <i>Improvement of existing products or processes.</i></p>

	<p>Penambahbaikan pada produk atau proses yang sedia ada merujuk kepada penambahbaikan yang ketara melalui perubahan saintifik atau teknologi kepada produk atau proses sedia ada.</p> <p><i>Improvement of an existing product or process refers to a substantial improvement through scientific or technological changes to the existing product or process.</i></p>	
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E.	<p>Nyatakan perbezaan di antara produk/proses sedia ada (jika ada) dengan produk/proses yang baharu. <i>Describe a difference between existing (if any) with new product/ processes.</i></p>	
	<p>Produk/proses baru <i>New product/ processes.</i></p>	<p>Produk/proses sedia ada <i>Existing product/ processes</i></p>
1.		
2.		
3.		

<p>Bil</p>	<p>F. Wujudnya sesuatu yang baharu (jika ada)/ Existence of novelty (if any):</p> <p>Adakah sesuatu yang baharu wujud di dalam pengetahuan baharu yang diperoleh atau produk dan proses sedia ada yang baharu dan ditambahbaikkan? Adakah baharu yang pertama seumpamanya di Malaysia? <i>Does novelty exist in the newly acquired knowledge, or new and improved existing products and processes? Is the newness the first of its kind in Malaysia?</i></p> <p>Aktiviti R & D dalam projek R & D mesti menghasilkan penemuan yang baharu untuk perniagaan dan belum digunakan dalam industri. <i>An R & D activity within an R & D project must result in findings that are new to the business and not already in use in the industry.</i></p> <p>Dokumentasi/ bukti sokongan yang perlu disediakan/ Supporting documents/ evidence need to be provided:</p> <p>(i) kenyataan akhbar, bahan-bahan pemasaran atau sebarang maklumat bertulis di dalam laman web atau ulasan literatur dan kajian kebolehlaksanaan yang menyatakan bahawa produk tersebut adalah sesuatu yang baharu di Malaysia; <i>Press statements, marketing materials or any written information in website or literature review and feasibility studies that states the product is new in Malaysia;</i></p> <p>(ii) Penganugerahan sijil pemberian paten/hakcipta/cap dagang oleh Perbadanan Harta Intelek Malaysia (MyIPO) berkenaan dengan R&D <i>Award of certificate of grant of a patent/copyright/trademark by Intellectual Property Corporation of Malaysia (MyIPO) in respect of R&D.</i></p>
<p>1</p>	
<p>2</p>	
<p>3</p>	

<p>Bil</p>	<p>G. Risiko teknikal/ <i>Technical risk:</i></p> <p>Aktiviti R & D akan melibatkan risiko teknikal jika ketidakpastian saintifik atau teknologi timbul daripada jurang pengetahuan antara hasil aktiviti yang dijangkakan dan keadaan saintifik atau pengetahuan teknologi, maklumat atau pengalaman yang secara munasabah dan secara umum boleh didapati pada masa permulaan R&D. <i>An R & D activity would involve technical risks if scientific or technological uncertainty arises from a knowledge gap between the intended activity outcome and the state of scientific and technological knowledge, information or experience that is reasonably and publicly available at the time of commencement of the R & D activity.</i></p> <p>Adakah terdapat penglibatan risiko teknikal di dalam mencapai hasil yang diinginkan yang disebabkan oleh ketidakpastian saintifik atau teknologi yang tidak dapat diselesaikan oleh seorang profesional yang kompeten dalam bidang yang berkaitan? <i>Is there an involvement of technical risks in achieving the desired outcome due to scientific or technological uncertainties that cannot be resolved by a competent professional in the relevant field?</i></p> <p>Jika hasil yang dijangkakan dapat dicapai dengan mudah, ini akan menjadi petunjuk bahawa unsur risiko teknikal tidak mungkin terlibat. <i>Where the expected outcome is achieved easily, it would be an indication that there may not be the element of technical risk involved.</i></p> <p>Contoh-contoh dokumen yang perlu disediakan/ <i>Examples of documents need to be provided:</i></p> <p>(i) Nasihat (nota bertulis) atau dokumen penyelidikan yang menunjukkan bagaimana penentuan ketidakpastian yang ditemui adalah tidak mudah diselesaikan atau tidak boleh didapati secara umum dan mengapa kesimpulan ini dicapai; <i>Advice (written notes) or research documents that show how it was determined that the uncertainty being sought was not easily resolved or not publicly available and why this conclusion was reached;</i></p> <p>(ii) Penjelasan mengenai ketidakpastian saintifik atau teknologi yang terlibat dan mengapa ianya tidak dapat diselesaikan oleh seorang profesional yang kompeten semasa aktiviti R&D dijalankan. <i>Explanation of the scientific or technological uncertainty involved and why it could not be readily resolved by a competent professional at the time the R&D activities were carried out.</i></p>
<p>1</p>	
<p>2</p>	

H. Kriteria (3) - Kajian Sistemik, Penyiasatan dan Eksperimen

Criteria (3) - Systematic, Investigative and Experimental Study (SIE)

Adakah aktiviti R&D yang dijalankan menggunakan pendekatan yang sistemik, penyiasatan dan eksperimen untuk menyelesaikan ketidakpastian saintifik atau teknologi yang tidak mudah diperolehi?

Was the R&D activity carried out using a systematic, investigative and experimental approach to resolve a scientific or technological uncertainty which is not readily deducible?

Sistemik dan Penyiasatan/ Systematic and Investigative

Jadual aktiviti R&D (dengan Gantt chart) yang akan dijalankan <i>Schedule of R&D activities (with Gantt chart) to be carried out</i>		Kaedah dan teknik <i>Method and technique</i>
Tarikh (bulan) <i>Date (month)</i>	Aktiviti <i>Activities</i>	

Eksperimen/ Experimental

Jadual ujian yang akan dijalankan <i>Schedule of tests to be carried out</i>		Peralatan/perkakas yang akan digunakan <i>Equipment/ tools to be used</i>
Tarikh (bulan) <i>Date (month)</i>	Ujian <i>Tests</i>	

I. Hasil yang dijangka daripada R&D:

Expected result of the R&D:

1. Projek R&D baru

New R&D project

Terangkan dengan jelas dan terperinci tentang hasil; penyelidikan yang dijangkakan dapat diperolehi (boleh disokong dengan foto/sampel/ prototaip/lakaran skematik atau lain-lain).

Explain clearly and in detail the expected results of the research (can be supported with photographs/sample/ prototype/ schematic sketch etc)

Lampiran 1 Borang 1 (Bahagian C)/ Appendix 1 Borang 1 (Part C)

2. Bagi melanjutkan projek *R&D* telah diluluskan

For an extension of an approved R&D project

Terangkan kemajuan dan pencapaian yang diperolehi oleh projek *R&D* tersebut dengan memberi penekanan tentang sejauh mana objektif *R&D* tersebut telah dicapai. Penerangan hendaklah disokong dengan foto-foto yang relevan.

Explain the progress and achievement made in the R&D project, emphasising on how much of the objectives of the R&D have been meet. The explanation must be supported by relevant photographs

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J. Tenaga manusia dalam projek *R&D*/ *Manpower in the R&D project:*

Nama Pegawai/Staf <i>Name of officer/ staff</i>	Warganegara <i>Citizenship</i>	Jawatan <i>Position held</i>	Kelayakan & pengalaman <i>Qualification & experience</i>	Tanggungjawab <i>Job responsibility</i>	Peratusan Pembahagian Masa Untuk Penyelidikan <i>Percentage of time allocated for research</i>

K. Anggaran perbelanjaan ke atas projek *R&D*/ *Estimate of expenditure on R&D:*

Butiran <i>Items</i>	Tahun 1 <i>Year 1</i>	Tahun 2 <i>Year 2</i>	Tahun 3 <i>Year 3</i>
Bahan – Bahan <i>Materials</i>			
Kos tenaga manusia <i>Manpower cost</i>			
Perkhidmatan teknikal di dalam Malaysia <i>Technical services in Malaysia</i>			
Perkhidmatan teknikal di luar Malaysia <i>Technical services outside Malaysia</i>			
Kos perjalanan <i>Travelling cost</i>			
Kos pengangkutan <i>Transportation cost</i>			
Kos penyelenggaraan <i>Maintenance cost</i>			
Sewaan peralatan /bangunan <i>Rental of equipment/ building</i>			
Lain – Lain <i>Others</i>			
Jumlah (RM) <i>Total (RM)</i>			

LEMBAGA HASIL DALAM NEGERI MALAYSIA
JABATAN DASAR PERCUKAIAN

TUNTUTAN POTONGAN KHAS (POTONGAN DUA KALI) PERBELANJAAN PENYELIDIKAN DAN PEMBANGUNAN DI BAWAH SEKSYEN 34A AKTA CUKAI PENDAPATAN 1967
CLAIM FOR DOUBLE DEDUCTION ON RESEARCH AND DEVELOPMENT EXPENDITURE UNDER SECTION 34A OF THE INCOME TAX ACT 1967

1. Sila gunakan Borang 2 ini bagi tuntutan potongan dua kali bagi perbelanjaan penyelidikan dan pembangunan (R&D) di bawah Seksyen 34A Akta Cukai Pendapatan 1967 (selepas sijil kelulusan dikeluarkan).

Please complete this form Borang 2 for an application to claim a double deduction on research and development (R&D) expenditure under section 34A Income Tax Act 1967 for each year of assessment (after the issuance of the certificate of approval).

2. Sebarang aktiviti R&D hendaklah menepati definisi baharu R&D di bawah Seksyen 2 ACP 1967 yang telah dipinda berkuatkuasa pada 28hb Disember 2018.

All R&D activities must fulfill the new definition of R&D under Section 2 ITA 1967 which was amended effective 28th December 2018.

- (i) **Ketetapan Umum No.5/2020 bertajuk Layanan Cukai Terhadap Perbelanjaan R&D, Bahagian I- Aktiviti R&D Yang Layak; dan**

Public Ruling No.5/2020 titled Tax Treatment of Research & Development Expenditure, Part I – Qualifying Research & Development Activity;

- (ii) **Ketetapan Umum No.10/2021 bertajuk Layanan Cukai Terhadap Perbelanjaan R&D, Bahagian II- Potongan Khas**

Public Ruling No.10/2021 titled Tax Treatment of Research & Development Expenditure, Part II – Special Deductions

3. Tarikh akhir pengemukaan Borang 2 yang lengkap oleh syarikat adalah:

The due date for submission of the completed Borang 2 is as follows:

- (i) **Sijil kelulusan dikeluarkan sebelum tarikh akhir mengemukakan Borang Nyata Cukai Pendapatan (BNCP)**

Certificate of approval issued before the due date of submission of Income Tax Return Form (ITRF).

Borang 2 dihantar pada tarikh yang sama mengemukakan BNCP

Borang 2 is submitted on the same date of submission of the relevant ITRF

- (ii) **Sijil kelulusan dikeluarkan selepas tarikh akhir mengemukakan BNCP**

Certificate of approval issued after the due date of submission of ITRF

Borang 2 dihantar tidak lebih dari tempoh tiga (3) bulan dari tarikh sijil kelulusan dikeluarkan oleh KPHDN.

Borang 2 is submitted not more than three (3) months from the date the certificate of approval is issued by the DGIR.

4. Salinan asal borang ini hendaklah dilengkapi dan disimpan bersama – sama dokumen asal oleh pihak yang menuntut bagi tujuan audit.

The original copy of the completed form together with the original copies of the substantiating documents must be kept by the applicant for audit purposes.

5. Salinan kedua borang ini hendaklah dikemukakan kepada Jabatan Dasar Percukaian, Lembaga Hasil Dalam Negeri seperti di alamat berikut:

The second copy of this form must be submitted to the Tax Policy Department, Inland Revenue Board at the following address:

*Ketua Pengarah Hasil Dalam Negeri
Jabatan Dasar Percukaian
Aras 17 Menara Hasil Cyberjaya
Persiaran Rimba Permai
63000 Cyber 8, Cyberjaya Selangor
[up: Pengarah Jabatan Dasar Percukaian]*

**BAHAGIAN A : MAKLUMAT ASAS
PART A : GENERAL INFORMATION**

1. Nama Pemohon/ Syarikat
Name of Applicant/ Company

2. Nombor Rujukan
Reference Number
LHDN.AG(S).600-12/1/15 –
(Jika Ada) (if Any)

3. No. Rujukan Cukai Pendapatan
Income Tax Reference Number

4. Cawangan Lembaga Hasil Dalam Negeri
Branch handling the company's tax file

5. Tahun Taksiran
Year of Assessment

6. Tempoh Asas
Basis Period

7. Senaraikan nama projek penyelidikan dan pembangunan yang telah mendapat kelulusan Kementerian Kewangan/Lembaga Hasil Dalam Negeri Malaysia dan amaun yang dituntut untuk potongan dua kali dalam jadual di bawah ini:

List the R&D project that has been granted approval by the Ministry of Finance/Inland Revenue Board Malaysia and the amount claimed for double deduction in the table below:

Tajuk Projek <i>Title of Project</i>	Tarikh Kelulusan <i>Date of approval</i>	Tempoh Kelulusan <i>Period of Approval</i>	Amaun Perbelanjaan Yang Dituntut (RM) <i>Amount of Expenditure Claimed (RM)</i>

BAHAGIAN B : PERBELANJAAN PENYELIDIKAN DAN PEMBANGUNAN YANG DILAKUKAN
PART B : R&D EXPENDITURE INCURRED

1. Tajuk Projek
Title of the Project

2. Rumusan perbelanjaan yang telah dilakukan
Summary of expenditure incurred

Butiran <i>Items</i>	Tahun 1 <i>Year 1</i>	Tahun 2 <i>Year 2</i>	Tahun 3 <i>Year 3</i>
Bahan – Bahan <i>Materials</i>			
Kos tenaga manusia <i>Manpower cost</i>			
Perkhidmatan teknikal di Malaysia <i>Technical services in Malaysia</i>			
Perkhidmatan teknikal di luar Malaysia <i>Technical services outside Malaysia</i>			
Kos perjalanan <i>Travelling cost</i>			
Kos pengangkutan <i>Transportation cost</i>			
Kos penyelenggaraan <i>Maintenance cost</i>			
Sewaan peralatan /bangunan <i>Rental of equipment/ building</i>			
Lain – Lain <i>Others</i>			
Jumlah (RM) <i>Total (RM)</i>			

3. Bahan-bahan
Materials

Tarikh Perbelanjaan Dilakukan <i>Date Expenditure Incurred</i>	Nama Bahan <i>Name of Material</i>	Cara Digunakan Dalam R&D <i>How It Is Used In The R&D</i>	Kuantiti Digunakan Dalam R&D <i>Quantity Used In R&D</i>	Amaun Perbelanjaan Dituntut (RM) <i>Amount Of Expenditure Claimed (RM)</i>
JUMLAH (RM)/TOTAL (RM)				

4. Tenaga manusia dalam projek

Manpower in project

Nama Name	Warganegara Citizenship	Jawatan Position	Kelayakan & Pengalaman Qualification & Experience	Tanggungjawab Kerja Dalam R&D Job Responsibility In R&D	Gaji Asas (RM) Basic Salary (RM)	Peratusan Bahagian (%) Masa Kerja Untuk Penyelidikan dan Pembangun- an Percentage Of Time (%) Allocated For R&D	Gaji Sebenar Dituntut (RM) Actual Salary Claimed (RM)
JUMLAH (RM)/TOTAL (RM)							

Bagi tenaga manusia yang tidak melibatkan diri secara sepenuh masa dalam R&D, Helaian Masa (Lampiran 1) hendaklah disediakan

For manpower not involved in R&D on a full-time basis, a Time Sheet (Appendix 1) must be prepared

5. Perkhidmatan teknikal (contoh : ujian, analisa data ,dll)

Technical services (examples: tests, data analysis, etc)

Tarikh Perbelanjaan Dilakukan (RM) Date Of Expenditure Incurred (RM)	Nama & Alamat Agensi/Individu Yang Memberi Perkhidmatan Teknikal (RM) Nama & Address Of Agency/ Individual Which Provides The Technical Services (RM)	Jenis Perkhidmatan Teknikal Yang Diperolehi (RM) Type Of Technical Services Obtained (RM)	Aplikasi Khidmat Teknikal Dalam R&D (RM) Application Of The Technical Service In R&D (RM)	Amaun Perbelanjaan Dituntut (RM) Amount Of Expenditure Claimed (RM)
JUMLAH (RM)/TOTAL (RM)				

6. Kos perjalanan dan elaun harian:

Travelling cost and daily allowance

6.1 Kos perjalanan yang berkaitan dengan lawatan ke tapak R&D.

Travelling cost related to visiting R&D stations

Tarikh & Jangka Masa Lawatan <i>Date & Duration Of Visit</i>	Lokasi <i>Location</i>	Pegawai Yang Membuat Lawatan <i>Name Of Officer Who Visited The Research Station</i>	Aktiviti Yang Dijalankan Di Tapak Penyelidikan <i>Activity Carried Out At The Research Station</i>	Perbelanjaan Perjalanan Yang Dituntut (RM) <i>Travelling Cost Claimed (RM)</i>	Elaun Harian Yang Dituntut (RM) <i>Daily Allowance Claimed (RM)</i>
JUMLAH (RM)/TOTAL (RM)					

6.2 Perjalanan yang berkaitan dengan menghadiri kursus/seminar

Travelling related to attending courses/seminars

Tarikh & Jangka Masa Kursus/Seminar <i>Date & Duration Of Course/Seminar</i>	Tajuk & Kandungan Kursus / Seminar <i>Title & Content Of The Course / Seminar</i>	Nama Pegawai Yang Hadiri Kursus & Seminar <i>Name Of The Officer Who Attended The Course / Seminar</i>	Nama Penganjur Dan Tempat Diadakan <i>Name Of The Organiser And The Venue Of The Course/ Seminar</i>	Aplikasi Dalam R&D <i>Application In R&D</i>	Kos Perjalanan (RM) <i>Travelling Cost (RM)</i>	Fi Kursus (RM) <i>Course Fees (RM)</i>	Elaun Harian (RM) <i>Daily Allowance (RM)</i>
JUMLAH (RM)/TOTAL (RM)							

7. Kos pengangkutan bahan-bahan yang digunakan dalam R&D

Cost of transportation of materials used in the R&D

Tarikh <i>Date</i>	Destinasi <i>Destination</i>	Nama Bahan <i>Name Of Material</i>	Aplikasi Dalam Penyelidikan <i>Application in the Research</i>	Kuantiti Dibeli <i>Quantity Purchased</i>	Peratusan (%) Untuk Kegunaan Penyelidikan dan Pembangunan <i>Percentage (%) Used In R&D</i>	Amaun Perbelanjaan Yang Dituntut (RM) <i>Amount Of Expenditure Claimed (RM)</i>
JUMLAH (RM)/TOTAL (RM)						

8. Kos penyelenggaraan

Maintenance cost

8.1 Kos langsung bagi penyelenggaraan kenderaan yang digunakan dalam R&D

Direct cost of maintenance of vehicle used in the R&D

Tarikh <i>Date</i>	Jenis Kenderaan & Nombor Pendaftaran <i>Type Of Vehicle & Registration Number</i>	Peratus Digunakan Untuk R&D <i>Percentage Used For R&D</i>	Jenis Penyelenggaraan Yang Dibuat <i>Type Of Maintenance Carried Out</i>	Amaun Perbelanjaan Yang Dituntut (RM) <i>Amount Of Expenditure Claimed (RM)</i>
JUMLAH (RM)/TOTAL (RM)				

8.2 Kos langsung bagi penyelenggaraan bangunan yang digunakan dalam R&D
Direct cost of maintenance of building used in the R&D

Tarikh <i>Date</i>	Alamat Bangunan <i>Address Of The Building</i>	Peratus (%) Digunakan Untuk R&D (Mengikut Ruang Lantai) <i>Percentage (%) Used For R&D (By Floor Space)</i>	Jenis Penyelenggaraan Yang Dibuat <i>Type Of Maintenance Carried Out</i>	Amaun Perbelanjaan Yang Dituntut (RM) <i>Amount Of Expenditure Claimed (RM)</i>
JUMLAH (RM)/TOTAL (RM)				

8.3 Kos langsung bagi penyelenggaraan peralatan/jentera yang digunakan dalam R&D
Direct cost of maintenance of equipment/machinery used in the R&D

Tarikh <i>Date</i>	Jenis Peralatan/Jentera <i>Type Of Equipment/Machinery</i>	Cara Digunakan Dalam R&D <i>How It Is Used In The R&D</i>	Jenis Penyelenggaraan Yang Dibuat <i>Type Of Maintenance Carried Out</i>	Amaun Perbelanjaan Yang Dituntut (RM) <i>Amount Of Expenditure Claimed (RM)</i>
JUMLAH (RM)/TOTAL (RM)				

9. Sewa bangunan, peralatan/jentera, kenderaan bermotor yang digunakan dalam penyelidikan
Rental building, equipment/machinery, motor vehicle used in the research

Alamat Bangunan; Jenis Peralatan/ Jentera; Jenis Kenderaan Bermotor & Nombor Pendaftaran <i>Address Of The Building; Type Of Equipment/ Machinery; Type Of Motor Vehicle & Registration Number</i>	Nama & Alamat Pemberi Sewa <i>Name & Address Of The Lessor</i>	Aplikasinya Dalam Penyelidikan dan Pembangunan <i>Its Application In The R&D</i>	Sewa/Bulan (RM) <i>Rental Per Month (RM)</i>	Peratusan Digunakan Dalam Penyelidikan dan Pembangunan <i>Percentage Used For R&D</i>	Amaun Perbelanjaan Yang Dituntut (RM) <i>Amount Of Expenditure Claimed (RM)</i>
JUMLAH (RM)/TOTAL (RM)					

10. Perbelanjaan lain
Other expenditure

Tarikh <i>Date</i>	Diskripsi <i>Description</i>	Aplikasi dalam R&D <i>Its application in the R&D</i>	Amaun perbelanjaan yang dituntut (RM) <i>Amount of expenditure claimed (RM)</i>
JUMLAH (RM)/TOTAL (RM)			

**BAHAGIAN C : BAGI PROJEK PENYELIDIKAN DAN PEMBANGUNAN YANG DIJALANKAN UNTUK
TEMPOH MELEBIHI SATU (1) TAHUN**
PART C : FOR R&D PROJECT UNDERTAKEN FOR A PERIOD OF MORE THAN ONE (1) YEAR

Tajuk Projek <i>Title of the project</i>	Tarikh Mula <i>Commencement date</i>	Tarikh dijangka siap <i>Expected date of completion</i>	Jumlah tuntutan tahun – tahun terdahulu (RM) <i>Total claim for previous years (RM)</i>	Tuntutan dalam tahun semasa (RM) <i>Claim in the current year (RM)</i>	Jumlah (RM) <i>Total (RM)</i>
JUMLAH (RM)/TOTAL (RM)					

Catatan/Note:

- 1) **Perbelanjaan yang dituntut hendaklah dilakukan dalam tempoh asas yang berkaitan.**
Expenditure claimed must be incurred in the relevant basis period.
- 2) **Sila gunakan helaian yang berasingan sekiranya ruangan dalam borang ini tidak mencukupi.**
Please use separate sheets if the space provided in this form is insufficient.

BORANG 2 (PIN.1/2021) (SEK 34A ACP 1967)

RUMUSAN PERBELANJAAN PENYELIDIKAN DAN PEMBANGUNAN YANG DILAKUKAN SECARA DALAMAN YANG DILAKUKAN
SUMMARY OF IN-HOUSE R&D EXPENDITURE INCURRED

Tajuk Projek <i>Title of the project</i>	Butiran (<i>Items</i>)								Jumlah (RM) <i>Total (RM)</i>
	Bahan – Bahan <i>Materials</i>	Kos tenaga manusia <i>Manpower cost</i>	Perkhidmatan teknikal <i>Technical services</i>	Kos perjalanan <i>Travelling cost</i>	Kos pengangkutan <i>Transportation cost</i>	Kos penyelenggaraan <i>Maintenance cost</i>	Sewaan peralatan / bangunan <i>Rental of equipment/ building</i>	Lain – Lain <i>Others</i>	
1.									
2.									
3.									
4.									
5.									
Jumlah (RM) / Total (RM)									

Berkuatkuasa mulai 1.1.2021, sekiranya bayaran untuk perkhidmatan teknikal yang dijalankan di luar Malaysia melebihi 30% daripada jumlah perbelanjaan R&D yang dibenarkan, jumlah perbelanjaan yang dilakukan tidak layak mendapat potongan dua kali. Walau bagaimanapun, hanya potongan sekali bersamaan dengan jumlah perbelanjaan ke atas R&D yang dilakukan sahaja dibenarkan di bawah subseksyen 34A(4) ACP.

Effective 1.1.2021, if the payment for technical services undertaken outside Malaysia is more than 30% of the total allowable R&D expenditure, the total expenses incurred will not qualify for a double deduction. However only a single deduction equivalent to the amount of total expenses on R&D incurred shall be allowed under subsection 34A(4) of ITA.

BAHAGIAN D : PENGAKUAN
PART D : DECLARATION

Pengakuan oleh pemohon:

Declaration by applicant:

Saya dengan ini:

I hereby:

- i. **Mengesahkan dan mengaku bahawa semua butiran yang diberikan dalam borang ini adalah benar dan betul;**
Certify and declare that all the particulars furnished in this form are true and correct
- ii. **Mengesahkan dan mengaku bahawa projek/aktiviti ini dibuat adalah projek/aktiviti R&D;**
Certify and declare that the project/activity made is a R&D project/activity
- iii. **Memberi kebenaran kepada pegawai Lembaga Hasil Dalam Negeri dan mana- mana pakar yang dibawa bersamanya untuk memeriksa di premis perniagaan atau di lokasi di mana penyelidikan dijalankan serta dokumen yang berhubung dengan projek/ aktiviti R&D yang dituntut ke atasnya;**
Permit officers of the Inland Revenue Board (IRB) and any accompanying experts to examine documents relating to R&D project and expenditure claimed thereof at the business premises or at locations where the R&D is undertaken.
- iv. **Bersetuju untuk hadir ke ibu pejabat LHDNM Cyberjaya (dalam situasi tertentu) untuk perbincangan/taklimat mengenai projek/aktiviti yang dilaksanakan.**
Agree to be present at the IRB's headquarters in Cyberjaya (in certain circumstances) for a discussion/ briefing on the project/ activity undertaken.

.....
Tandatangan/ Signature

.....
Nama /Name

.....
Jawatan /Designation

.....
Tarikh /Date

.....
Cop Syarikat/ Company's seal

LEMBAGA HASIL DALAM NEGERI MALAYSIA
JABATAN DASAR PERCUKAIAN

**TUNTUTAN POTONGAN KHAS (POTONGAN DUA KALI) DI BAWAH SEKSYEN 34B
AKTA CUKAI PENDAPATAN (ACP) 1967
CLAIM FOR SPECIAL DEDUCTIONS (DOUBLE DEDUCTIONS) UNDER SECTION 34B
INCOME TAX ACT (ITA) 1967**

1. **Sila lengkapkan Borang 3 ini bagi setiap tahun taksiran untuk menyenaraikan:**
For each year of assessment, please complete form Borang 3 to list down:
 - (a) **Sumbangan Tunai kepada Institut Penyelidikan yang diluluskan**
Cash contribution to an approved research institute
 - (b) **Bayaran atas penggunaan Perkhidmatan Institut Penyelidikan yang Diluluskan atau Syarikat Penyelidikan yang diluluskan**
Payment for the use of services of an approved research institute or an approved research company
 - (c) **Bayaran atas penggunaan Perkhidmatan Syarikat Penyelidikan dan Pembangunan atau Syarikat Penyelidikan dan Pembangunan Kontrak**
Payment for the use of a services of a Research and Development company or a contract Research and Development company
2. **Sebarang aktiviti penyelidikan dan pembangunan (R&D) hendaklah menepati definisi R&D di bawah Seksyen 2 ACP 1967 yang telah dipinda berkuatkuasa pada 28hb Disember 2018.**
All research and development (R&D) activities must be fulfilled the new definition of R&D under Section 2 ITA 1967 which was amended effective 28th December 2018.
3. **Untuk maklumat lanjut berhubung definisi baharu R&D dan kriteria kelayakan potongan khas hendaklah merujuk kepada:**
For further information on the new definition of R&D and its qualifying criteria for special deductions please refer to:
 - (i) **Ketetapan Umum No.5/2020 bertajuk Layanan Cukai Terhadap Perbelanjaan penyelidikan dan pembangunan, Bahagian I- Aktiviti Penyelidikan dan Pembangunan Yang Layak;**
Public Ruling No.5/2020 titled Tax Treatment of R&D Expenditure, Part I – Qualifying R&D Activity;
 - (ii) **Ketetapan Umum No.10/2021 bertajuk Layanan Cukai Terhadap Perbelanjaan Penyelidikan dan Pembangunan, Bahagian II- Potongan Khas**
Public Ruling No.10/2021 titled Tax Treatment of R&D Expenditure, Part II – Special Deductions
4. **Borang 3 yang telah dilengkapkan (berserta dokumen sokongan) hendaklah disimpan dan dikemukakan semasa pemeriksaan audit.**
The completed Borang 3 (with supporting documents) must be kept and should be furnished upon request when an audit is conducted.
5. **Borang ini juga telah menggantikan Borang DD2/1995 (Pin.2).**
This form replaced Borang DD2/1995 (Pin.2).

BAHAGIAN A : MAKLUMAT ASAS
PART A : GENERAL INFORMATION

Nama Syarikat
Name of Company

No. Rujukan Cukai Pendapatan
Income Tax Reference Number

Cawangan Lembaga Hasil Dalam Negeri
Branch of Inland Revenue Board

Tahun Taksiran
Year of Assessment

Tempoh Asas
Basis Period

Alamat Pejabat/ Kilang
Factory/ Office Address

No. Telefon /No. Faks
Telephone No./ Fax No.

E-mel
Email

Aktiviti Perniagaan Utama Syarikat
Principal Activity of Company

**Galakan Yang Sedang Dinikmati/
Diluluskan di bawah Akta Penggalakan
Pelaburan 1986/ Akta Cukai
Pendapatan 1967**

*Incentives currently enjoyed or had been
approved in principle under the Promotion
of Investment Act 1986/ Income Tax Act
1967*

Orang Yang Boleh Dihubungi Berkenaan Borang ini
Contact Person Regarding This Form

Nama
Name

Jawatan
Designation

No.Telefon Pejabat/ E-mel
Office Telephone No./ Email

BAHAGIAN B : AMAUN TUNAI YANG DISUMBANGKAN KEPADA INSTITUT PENYELIDIKAN YANG DILULUSKAN DI BAWAH PERENGGAN 34B(1)(a)
PART B : CASH CONTRIBUTED TO AN APPROVED RESEARCH INSTITUTE UNDER PARAGRAPH 34B(1)(a)

Nama Institut Penyelidikan yang Diluluskan <i>Name of Approved Research Institute</i>	Tarikh Bayaran <i>Date of Payment</i>	No Resit Bayaran <i>Payment Receipt No.</i>	Amaun Disumbangkan (RM) <i>Amount Contributed (RM)</i>
1.			
Jumlah sumbangan tunai (RM)/ <i>Total amount of cash contributed (RM)</i>			
Jumlah tuntutan potongan khas (RM)/ <i>Amount claim for special deduction (RM)</i>			

BAHAGIAN C : BAYARAN ATAS PERKHIDMATAN KEPADA INSTITUT PENYELIDIKAN DILULUSKAN/ SYARIKAT PENYELIDIKAN DILULUSKAN SERTA SYARIKAT PENYELIDIKAN & PEMBANGUNAN/ SYARIKAT PENYELIDIKAN & PEMBANGUNAN KONTRAK

PART C : PAYMENT FOR THE USE OF SERVICES OF AN APPROVED RESEARCH INSTITUTE/ COMPANY RESEARCH/ R&D COMPANY/ CONTRACT R&D COMPANY

Tajuk Projek <i>Title of the Project</i>	Nama Institut Penyelidikan Yang Diluluskan/ Syarikat Penyelidikan/ Diluluskan/ syarikat R&D/ Syarikat R&D Kontrak <i>Name of Approved Research Institute/ Approved Research Company/ R&D Company/ R&D Contract Company</i>	Tempoh Projek (Tarikh Mula/Tamat) <i>Duration of the Project (Date of commencement/ Date of completion)</i>	Jumlah Keseluruhan Kos Projek (RM) <i>Total Cost of Project (RM)</i>	Jumlah Bayaran Dalam Tahun Semasa (RM) <i>Total Payment for the Current Year (RM)</i>	Jumlah Tuntutan Dua Kali Seksyen 34B (RM) <i>Total Claim for Double Deduction under Section 34B (RM)</i>
1.					
Jumlah Tuntutan (RM)/Total Claim (RM)					

BAHAGIAN D : PENGAKUAN
PART D : DECLARATION

Pengakuan oleh pemohon:

Declaration by applicant:

Saya dengan ini:

I hereby:

- i. **Mengesahkan dan mengaku bahawa semua butiran yang diberikan dalam borang ini adalah benar dan betul;**
Certify and declare that all the particulars furnished in this form are true and correct
- ii. **Mengesahkan dan mengaku bahawa projek/aktiviti ini dibuat adalah projek/aktiviti R&D;**
Certify and declare that the project/activity made is a R&D project/activity
- iii. **Memberi kebenaran kepada pegawai Lembaga Hasil Dalam Negeri dan mana- mana pakar yang dibawa bersamanya untuk memeriksa di premis perniagaan atau di lokasi di mana penyelidikan dijalankan serta dokumen yang berhubung dengan projek/ aktiviti R&D yang dituntut ke atasnya;**
Permit officers of the Inland Revenue Board (IRB) and any accompanying experts to examine documents relating to R&D project and expenditure claimed thereof at the business premises or at locations where the R&D is undertaken.
- iv. **Bersetuju untuk hadir ke ibu pejabat LHDNM Cyberjaya (dalam situasi tertentu) untuk perbincangan/taklimat mengenai projek/aktiviti yang dilaksanakan.**
Agree to be present at the IRB's headquarters in Cyberjaya (in certain circumstances) for a discussion/ briefing on the project/activity undertaken.

.....
Tandatangan/ Signature

.....
Nama /Name

.....
Jawatan /Designation

.....
Tarikh /Date

.....
Cop Syarikat/ Company's seal

BORANG 4 (PIND.1/2021) [SUBSEKSYEN 34(7) ACP 1967]

**LEMBAGA HASIL DALAM NEGERI MALAYSIA
JABATAN DASAR PERCUKAIAN**

**TUNTUTAN PERUNTUKAN KHAS (POTONGAN SATU KALI) DI BAWAH SEKSYEN 34(7)
AKTA CUKAI PENDAPATAN (ACP) 1967
CLAIM FOR SPECIAL PROVISIONS (SINGLE DEDUCTION) UNDER SECTION 34(7)
INCOME TAX ACT (ITA) 1967**

1. Sila gunakan Borang 4 ini bagi setiap tahun taksiran untuk menyenaraikan:

For each year of assessment, please complete form Borang 4 to list down:

**(a) Bayaran atas penggunaan Perkhidmatan Institut Penyelidikan/ Syarikat Penyelidikan/
Syarikat Penyelidikan dan Pembangunan atau Syarikat Penyelidikan dan Pembangunan
Kontrak**

*Payment for the use of services of research institute/ research company/ R&D company/ a
contract R&D company*

(b) Amaun perbelanjaan yang dituntut

Amount of expenditure claimed

**2. Sebarang aktiviti penyelidikan dan pembangunan (R&D) hendaklah menepati definisi R&D di
bawah Seksyen 2 ACP 1967 yang telah dipinda berkuatkuasa pada 28hb Disember 2018.**

*All research and development (R&D) activities must be fulfilled the new definition of R&D under
Section 2 ITA 1967 which was amended effective 28th December 2018.*

**3. Untuk maklumat lanjut berhubung definisi baharu dan kriteria kelayakan potongan khas
hendaklah merujuk kepada:**

*For further information on the new definition of R&D and its qualifying criteria for special deductions
please refer to:*

**(i) Ketetapan Umum No.5/2020 bertajuk Layanan Cukai Terhadap Perbelanjaan R&D,
Bahagian I- Aktiviti R&D Yang Layak; dan**

*Public Ruling No.5/2020 titled Tax Treatment of R&D Expenditure, Part I – Qualifying R&D
activity; and*

**(ii) Ketetapan Umum No.10/2021 bertajuk Layanan Cukai Terhadap Perbelanjaan R&D,
Bahagian II- Potongan Khas**

*Public Ruling No.10/2021 titled Tax Treatment of R&D Expenditure, Part II – Special
Deductions*

**4. Tarikh akhir pengemukaan borang yang lengkap adalah dalam tempoh 30 hari selepas tarikh
akhir mengemukakan borang nyata cukai pendapatan.**

*The due date for submission of the completed form is within 30 days after the due date for submission
of the relevant income tax return form.*

5. Borang 4 yang telah lengkap hendaklah dihantar ke:

The completed form of Borang 4 is to be submitted to:

*Ketua Pengarah Hasil Dalam Negeri
Jabatan Dasar Percukaian
Aras 17 Menara Hasil Cyberjaya
Persiaran Rimba Permai
63000 Cyber 8, Cyberjaya Selangor*

BAHAGIAN A : MAKLUMAT ASAS
PART A : GENERAL INFORMATION*[u.p.: Pengarah Jabatan Dasar Percukaian]***Nama Pemohon**
*Name of Applicant***No. Rujukan Cukai Pendapatan**
*Income Tax Reference Number***Cawangan Lembaga Hasil Dalam Negeri**
*Branch of Inland Revenue Board***Tahun Taksiran**
*Year of Assessment***Tempoh Asas**
*Basis Period***Alamat Pejabat/ Kilang**
*Factory/ Office Address***No. Telefon**
*Telephone No.***No. Faks**
*Fax No.***Tempat penyelidikan dijalankan (jika penyelidikan dalaman)**
*Location where research is carried out (if in-house R&D)***Orang Yang Boleh Dihubungi Berkenaan Borang ini**
*Person to Contact Regarding This Form***Nama**
*Name***Jawatan**
*Designation***No. Telefon Pejabat/ Emel**
*Office Telephone No./ Email***Catatan/Note:**

- i. **Sila gunakan helaian yang berasingan sekiranya ruangan dalam borang ini tidak mencukupi**
Please use separate sheets if the space provided in this form is insufficient.

BORANG 4 (PIND.1/2021) [SEK 34(7) ACP 1967]

- ii. **Sekiranya terdapat lebih daripada satu (1) projek R&D yang akan dijalankan, Lampiran 1 dan *Gantt chart terkini* hendaklah dilengkapi secara berasingan bagi setiap projek R&D.**
If more than one (1) R&D project is being carried out, Appendix 1 and the latest Gantt chart has to be completed separately for each of the R&D project.

BAHAGIAN B : BAYARAN ATAS PERKHIDMATAN KEPADA INSTITUT PENYELIDIKAN / SYARIKAT PENYELIDIKAN SERTA SYARIKAT PENYELIDIKAN & PEMBANGUNAN/ SYARIKAT PENYELIDIKAN & PEMBANGUNAN KONTRAK

PART B : PAYMENT FOR THE USE OF SERVICES OF RESEARCH INSTITUTE/ COMPANY RESEARCH/ R&D COMPANY/ CONTRACT R&D COMPANY

Tajuk Projek <i>Title of the Project</i>	Pihak yang menjalankan aktiviti penyelidikan (dalam/ syarikat penyedia perkhidmatan) <i>Person that carried out research activities (In-house/ service provider)</i>	Tempoh Projek (Tarikh Mula/Tamat) <i>Period of the Project (Date of commencement/ Date of completion)</i>	Jumlah Keseluruhan Kos Projek (RM) <i>Total Cost of Project (RM)</i>	Jumlah tuntutan di bawah Subseksyen 34(7) (RM) <i>Total Claim under Subsection 34(7) (RM)</i>
1.				
Jumlah Tuntutan (RM)/ Total Claim (RM)				

BAHAGIAN C : PERBELANJAAN KE ATAS AKTIVITI PENYELIDIKAN DAN PEMBANGUNAN DALAMAN YANG DILAKUKAN
PART C : IN-HOUSE R&D ACTIVITIES EXPENDITURE INCURRED

Tajuk Projek <i>Title of the project</i>	Butiran (Items)								Jumlah (RM) <i>Total (RM)</i>
	Bahan – Bahan <i>Materials</i>	Kos tenaga manusia <i>Manpower cost</i>	Perkhidmatan teknikal <i>Technical services</i>	Kos perjalanan <i>Travelling cost</i>	Kos pengangkutan <i>Transportation cost</i>	Kos penyelenggaraan <i>Maintenance cost</i>	Sewaan peralatan /bangunan <i>Rental of equipment/building</i>	Lain – Lain <i>Others</i>	
1.									
Jumlah (RM) / Total (RM)									
Jumlah Tuntutan Potongan Satu Kali (RM)- Jika Ada/ Total Claim For Single Deduction (RM)									
Bayaran Atas Perkhidmatan (Bahagian B) (RM)/ Payment For The Use of Services (Part B) (RM)									

**BAHAGIAN D : PENGAKUAN
PART D : DECLARATION**

Pengakuan oleh pemohon:

Declaration by applicant:

Saya dengan ini:

I hereby:

- i. **Mengesahkan dan mengaku bahawa semua butiran yang diberikan dalam borang ini adalah benar dan betul;**
Certify and declare that all the particulars furnished in this form are true and correct
- ii. **Mengesahkan dan mengaku bahawa projek/aktiviti ini dibuat adalah projek/aktiviti R&D;**
Certify and declare that the project/activity made is a R&D project/activity
- iii. **Memberi kebenaran kepada pegawai Lembaga Hasil Dalam Negeri dan mana- mana pakar yang dibawa bersamanya untuk memeriksa di premis perniagaan atau di lokasi di mana penyelidikan dijalankan serta dokumen yang berhubung dengan projek/ aktiviti R&D yang dituntut ke atasnya;**
Permit officers of the Inland Revenue Board (IRB) and any accompanying experts to examine documents relating to R&D project and expenditure claimed thereof at the business premises or at locations where the R&D is undertaken.
- iv. **Bersetuju untuk hadir ke ibu pejabat LHDNM Cyberjaya (dalam situasi tertentu) untuk perbincangan/taklimat mengenai projek/aktiviti yang dilaksanakan.**
Agree to be present at the IRB's headquarters in Cyberjaya (in certain circumstances) for a discussion/ briefing on the project/activity undertaken.

.....
Tandatangan/ Signature

.....
Nama /Name

.....
Jawatan /Designation

.....
Tarikh /Date

.....
Cop Syarikat/ Company's seal

BAHAGIAN C : BUTIRAN PROJEK R&D
PART C : PARTICULARS OF R&D PROJECTS

A. Tajuk Projek

Title of the Project

B. Latar belakang R&D (sila nyatakan sebab bagi pelaksanaan R&D tersebut daripada perspektif sains/ teknologi):

Detailed background of the R&D (detailed background of the R&D (please state reasons for undertaking such R&D from the scientific/ technological perspective)

C. Sekiranya sebahagian daripada R&D tersebut akan dikontrakkan atau dilaksanakan secara usahasama dengan syarikat/ organisasi lain, nyatakan nama, alamat dan negara asal syarikat/ organisasi berkenaan dan maklumat mengenai R&D tersebut.

If any part of the R&D is to be contracted out or undertaken as a joint-venture with another company/organisation, state the name, address and the country of origin of the company/organisation involved and the details of the R&D.

<p>D. Sebelum aktiviti R & D bermula, objektif kajian perlu ditakrif dengan jelas. Alasan bagi kajian itu, iaitu, aktiviti R & D yang bertujuan untuk mencapai penghasilan yang khusus atau hasil yang diinginkan perlu dinyatakan dalam objektif kajian.</p> <p><i>Before an R & D activity commences, the objective of the study has to be clearly defined. The reason for the study, that is, the specific accomplishment or the desired outcome that the R & D activity aims to achieve has to be stated in the objective of the study.</i></p> <p>Objektif aktiviti R & D mestilah: / The objective of an R & D activity must be to:</p>	
1	<p>Memperoleh pengetahuan baharu; <i>Acquire new knowledge;</i></p> <p>Memperoleh pengetahuan baharu merujuk kepada mencari tambahan ilmu pengetahuan baharu dan mencipta aplikasi baharu untuk pengetahuan sedia ada, untuk mencapai kemajuan dalam pengetahuan atau keupayaan keseluruhan dalam bidang sains atau teknologi.</p> <p><i>Acquiring new knowledge refers to the seeking of new additional knowledge and devising new applications of available knowledge, to achieve an advancement in the overall knowledge or capabilities in a field of science or technology</i></p>
2	<p>Mencipta produk atau proses baharu; atau <i>Create new products or processes; or</i></p> <p>Mencipta produk atau proses baharu merujuk kepada penggabungan atau menggambarkan peningkatan dalam pengetahuan atau keupayaan keseluruhan dalam bidang sains atau teknologi melalui produk atau proses baharu.</p> <p><i>Creating new products or processes refers to the incorporation or representation of an increase in the overall knowledge or capability in a field of science or technology through the new product or process.</i></p>
3	<p>Penambahbaikan pada produk atau proses yang sedia ada. <i>Improvement of existing products or processes.</i></p>

	<p>Penambahbaikan pada produk atau proses yang sedia ada merujuk kepada penambahbaikan yang ketara melalui perubahan saintifik atau teknologi kepada produk atau proses sedia ada.</p> <p><i>Improvement of an existing product or process refers to a substantial improvement through scientific or technological changes to the existing product or process.</i></p>	
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E.	<p>Nyatakan perbezaan di antara produk/proses sedia ada (jika ada) dengan produk/proses yang baharu. <i>Describe a difference between existing (if any) with new product/ processes.</i></p>	
	<p>Produk/proses baru <i>New product/ processes.</i></p>	<p>Produk/proses sedia ada <i>Existing product/ processes</i></p>
1.		
2.		
3.		

<p>Bil</p>	<p>F. Wujudnya sesuatu yang baharu (jika ada)/ Existence of novelty (if any):</p> <p>Adakah sesuatu yang baharu wujud di dalam pengetahuan baharu yang diperoleh atau produk dan proses sedia ada yang baharu dan ditambahbaikkan? Adakah baharu yang pertama seumpamanya di Malaysia? <i>Does novelty exist in the newly acquired knowledge, or new and improved existing products and processes? Is the newness the first of its kind in Malaysia?</i></p> <p>Aktiviti R & D dalam projek R & D mesti menghasilkan penemuan yang baharu untuk perniagaan dan belum digunakan dalam industri. <i>An R & D activity within an R & D project must result in findings that are new to the business and not already in use in the industry.</i></p> <p>Dokumentasi/ bukti sokongan yang perlu disediakan/ Supporting documents/ evidence need to be provided:</p> <p>(i) kenyataan akhbar, bahan-bahan pemasaran atau sebarang maklumat bertulis di dalam laman web atau ulasan literatur dan kajian kebolehlaksanaan yang menyatakan bahawa produk tersebut adalah sesuatu yang baharu di Malaysia; <i>Press statements, marketing materials or any written information in website or literature review and feasibility studies that states the product is new in Malaysia;</i></p> <p>(ii) Penganugerahan sijil pemberian paten/hakcipta/cap dagang oleh Perbadanan Harta Intelek Malaysia (MyIPO) berkenaan dengan R&D <i>Award of certificate of grant of a patent/copyright/trademark by Intellectual Property Corporation of Malaysia (MyIPO) in respect of R&D.</i></p>
<p>1</p>	
<p>2</p>	
<p>3</p>	

<p>Bil</p>	<p>G. Risiko teknikal/ <i>Technical risk:</i></p> <p>Aktiviti R & D akan melibatkan risiko teknikal jika ketidakpastian saintifik atau teknologi timbul daripada jurang pengetahuan antara hasil aktiviti yang dijangkakan dan keadaan saintifik atau pengetahuan teknologi, maklumat atau pengalaman yang secara munasabah dan secara umum boleh didapati pada masa permulaan R&D. <i>An R & D activity would involve technical risks if scientific or technological uncertainty arises from a knowledge gap between the intended activity outcome and the state of scientific and technological knowledge, information or experience that is reasonably and publicly available at the time of commencement of the R & D activity.</i></p> <p>Adakah terdapat penglibatan risiko teknikal di dalam mencapai hasil yang diinginkan yang disebabkan oleh ketidakpastian saintifik atau teknologi yang tidak dapat diselesaikan oleh seorang profesional yang kompeten dalam bidang yang berkaitan? <i>Is there an involvement of technical risks in achieving the desired outcome due to scientific or technological uncertainties that cannot be resolved by a competent professional in the relevant field?</i></p> <p>Jika hasil yang dijangkakan dapat dicapai dengan mudah, ini akan menjadi petunjuk bahawa unsur risiko teknikal tidak mungkin terlibat. <i>Where the expected outcome is achieved easily, it would be an indication that there may not be the element of technical risk involved.</i></p> <p>Contoh-contoh dokumen yang perlu disediakan/ <i>Examples of documents need to be provided:</i></p> <p>(i) Nasihat (nota bertulis) atau dokumen penyelidikan yang menunjukkan bagaimana penentuan ketidakpastian yang ditemui adalah tidak mudah diselesaikan atau tidak boleh didapati secara umum dan mengapa kesimpulan ini dicapai; <i>Advice (written notes) or research documents that show how it was determined that the uncertainty being sought was not easily resolved or not publicly available and why this conclusion was reached;</i></p> <p>(ii) Penjelasan mengenai ketidakpastian saintifik atau teknologi yang terlibat dan mengapa ianya tidak dapat diselesaikan oleh seorang profesional yang kompeten semasa aktiviti R&D dijalankan. <i>Explanation of the scientific or technological uncertainty involved and why it could not be readily resolved by a competent professional at the time the R&D activities were carried out.</i></p>
<p>1</p>	
<p>2</p>	

H. Kriteria (3) - Kajian Sistemik, Penyiasatan dan Eksperimen
Criteria (3) - Systematic, Investigative and Experimental Study (SIE)

Adakah aktiviti R&D yang dijalankan menggunakan pendekatan yang sistemik, penyiasatan dan eksperimen untuk menyelesaikan ketidakpastian saintifik atau teknologi yang tidak mudah diperolehi?

Was the R&D activity carried out using a systematic, investigative and experimental approach to resolve a scientific or technological uncertainty which is not readily deducible?

Sistemik dan Penyiasatan/ Systematic and Investigative		
Jadual aktiviti R&D (dengan Gantt chart) yang akan dijalankan <i>Schedule of R&D activities (with Gantt chart) to be carried out</i>		Kaedah dan teknik <i>Method and technique</i>
Tarikh (bulan) <i>Date (month)</i>	Aktiviti <i>Activities</i>	

Eksperimen/ Experimental		
Jadual ujian yang akan dijalankan <i>Schedule of tests to be carried out</i>		Peralatan/perkakas yang akan digunakan <i>Equipment/ tools to be used</i>
Tarikh (bulan) <i>Date (month)</i>	Ujian <i>Tests</i>	

I. Hasil yang dijangka daripada R&D:
Expected result of the R&D:

1. Projek R&D baru
New R&D project

Terangkan dengan jelas dan terperinci tentang hasil; penyelidikan yang dijangkakan dapat diperolehi (boleh disokong dengan foto/sampel/ prototaip/lakaran skematik atau lain-lain).

Explain clearly and in detail the expected results of the research (can be supported with photographs/sample/ prototype/ schematic sketch etc)

Lampiran 1 Borang 1 (Bahagian C)/ Appendix 1 Borang 1 (Part C)

2. Bagi melanjutkan projek *R&D* telah diluluskan

For an extension of an approved R&D project

Terangkan kemajuan dan pencapaian yang diperolehi oleh projek *R&D* tersebut dengan memberi penekanan tentang sejauh mana objektif *R&D* tersebut telah dicapai. Penerangan hendaklah disokong dengan foto-foto yang relevan.

Explain the progress and achievement made in the R&D project, emphasising on how much of the objectives of the R&D have been meet. The explanation must be supported by relevant photographs

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J. Tenaga manusia dalam projek *R&D*/ *Manpower in the R&D project:*

Nama Pegawai/Staf <i>Name of officer/ staff</i>	Warganegara <i>Citizenship</i>	Jawatan <i>Position held</i>	Kelayakan & pengalaman <i>Qualification & experience</i>	Tanggungjawab <i>Job responsibility</i>	Peratusan Pembahagian Masa Untuk Penyelidikan <i>Percentage of time allocated for research</i>

K. Anggaran perbelanjaan ke atas projek *R&D*/ *Estimate of expenditure on R&D:*

Butiran <i>Items</i>	Tahun 1 <i>Year 1</i>	Tahun 2 <i>Year 2</i>	Tahun 3 <i>Year 3</i>
Bahan – Bahan <i>Materials</i>			
Kos tenaga manusia <i>Manpower cost</i>			
Perkhidmatan teknikal di dalam Malaysia <i>Technical services in Malaysia</i>			
Perkhidmatan teknikal di luar Malaysia <i>Technical services outside Malaysia</i>			
Kos perjalanan <i>Travelling cost</i>			
Kos pengangkutan <i>Transportation cost</i>			
Kos penyelenggaraan <i>Maintenance cost</i>			
Sewaan peralatan /bangunan <i>Rental of equipment/ building</i>			
Lain – Lain <i>Others</i>			
Jumlah (RM) <i>Total (RM)</i>			