

MALAYSIA HALAL PARK OPPORTUNITIES

马来西亚清真产业园之机遇

Income tax exemption for 10 years or 100% income tax exemption on capital expenditure for 5 years for all companies operating in Malaysia Halal Park.

马来西亚清真园区内所有运营的公司将获得 10 年所得税的完全豁免或 5 年资本性支出所得税百分百豁免的优惠。

25th 08/2021

MALAYSIA HALAL PARK OPPORTUNITIES 马来西亚清真产业园之机遇

In a bid to make Malaysia a strong competitor in the Global Halal Market, all companies that operate within the scope of the market will be given a complete exemption from income tax for a duration of 10 years or 100% income tax exemption on capital expenditure for a duration of 5 years plus an exemption on import duty on plant & equipment and raw materials and double deduction on specific expenses.

为了使马来西亚成为全球清真食品市场的强大竞争者，园区内所有运营的公司将获得10年所得税的完全豁免或5年资本性支出所得税百分百豁免加上设施设备和原材料进口税豁免以及特定费用的双重扣除的优惠。

HALMAS 清真产业园

HALMAS, it is a symbol of excellence reserved for parks that perform remarkably in terms of the standard of Halal products that they produce, their level of integrity as well as safety.

它是运营商符合清真产品生产标准，在诚信安全经营方面表现出色的卓越象征。

Several perks, in the form of incentives are tied to this mark of notable performance. Operators, industry players and logistics service providers will enjoy these benefits, to serve as a motivating factor for new and existing players in the Halal industry.

以激励形式的一些附带福利与这一卓越表现的标志息息相关。运营商，产业参与者和物流服务提供商将享受这些激励清真行业新老企业的优惠。

HALAL INCENTIVES 清真激励

a) Halal Park Operators 清真产业园运营商

In a bid to enhance the quality of Halal parks and make them more fascinating, certain incentives are recommended, they include:

为了提高清真产业园的质量并使其更具吸引力，建议采取一些激励措施，包括：

- (i) Total exemption from income tax for a duration of 10 years, or 100% income tax exemption on capital expenditure for a duration of 5 years.

10年所得税的完全豁免或5年资本性支出所得税百分百豁免。

- (ii) Exclusion from payments that pertain to import duties on equipment, components, and machinery that are utilized in the Cold Room Operations in compliance with existing policies.

根据现有政策，免除冷藏室运营中使用的设备、部件和机器的进口税。

b) Halal Industry Players (Manufacturers) 清真产业参与者(制造商)

In a bid to reinforce the competitive prowess of Malaysia in the Global Halal Market, specifically in aspects of inward and outward investment into the country, it is suggested that certain incentives be provided for companies that operate within the Halal Park.

为了加强马来西亚在全球清真市场的竞争实力，特别是在对本国的对内和对外投资方面，建议为在清真产业园内运营的公司提供一些激励措施。

- (i) Total exemption from income tax for a duration of 10 years, or 100% income tax exemption on capital expenditure for a duration of 5 years.

10年所得税的完全豁免或5年资本性支出所得税百分百豁免。

- (ii) Exclusion from payments that pertain to import duties on raw materials that are utilized for the development and production of halal promoted products.

免除用于开发和生产清真促销产品的原材料进口税。

- (iii) Double deduction on expenses that results from obtaining international quality standards including HACCP, GMP, Codex Alimentarius (food standard guidelines of FAO & WHO), Sanitation Standard Operating Procedure and regulations for compliance for export markets such as Food Traceability from farm to fork.

双重扣除为获得国际质量标准认证而产生的费用，包括 HACCP、GMP、食品法典（粮农组织和世界卫生组织的食品标准指南），卫生标准操作程序和出口市场合规性法规，如从农场到餐桌的食品可追溯性等认证。

c) Halal Logistic Service Providers 清真物流服务提供商

In a bid to improve Halal Industry and Halal supply chain in Malaysia, recommended incentives that also covers logistic operators include:

为了改善马来西亚的清真产业和清真食品供应链，建议的物流运营商的激励措施还包括：

- (i) Total exemption from income tax for a duration of 5 years, or 100% income tax exemption on capital expenditure for a duration of 5 years.

5年所得税的完全豁免或5年资本性支出所得税百分百豁免。

- (ii) Exclusion from payments that pertain to import duties on equipment, components, and machinery that are utilized in the Cold Room Operations in compliance with existing policies.

根据现有政策，免除冷藏室运营中使用的设备、部件和机器的进口税。



HALMAS ELIGIBILITY CRITERIA 资格标准

The following qualifications are required from applicants, they must be;

申请人必须具备以下资格·他们必须;

- (i) Have an active part in the Halal industry
积极参与清真产业
 - a) Food & Beverages 食品及饮料
 - b) Cosmetics & Personal Care 化妆品及个人护理用品
 - c) Halal Ingredients 清真材料
 - d) Phamaceutical 制药
 - e) Modest Fashion 适度时尚
 - f) Medical Tourism 医疗旅游
 - g) Medical Devisces & Applicances 医疗器材及器械
 - h) Muslim Friendly Hospitality 穆斯林友好酒店与旅游业
 - i) Logistics Services 运输业
 - j) Islamic Finances 伊斯兰金融
 - k) Vaccine 疫苗
- (ii) High value knowledge workers with at least 15% of the entire workforce, with a minimum of 2 Halal Compliance Officers inclusive.
拥有占全部劳动力人数的15%的高价值知识型员工·至少有2名清真合规官。
- (iii) Currently taking part in recent business activities pertaining to Halal, which must comprise of a new legal entity in Malaysia.
参与最近与清真相关的包含马来西亚新法人实体的商业活动。
- (iv) Property within the bounds of the specified area.
拥有指定区域范围内的地产。

LIST OF 14 HALMAS – ACCREDITED HALAL PARKS 14 间清真产业园-清真产业园认证

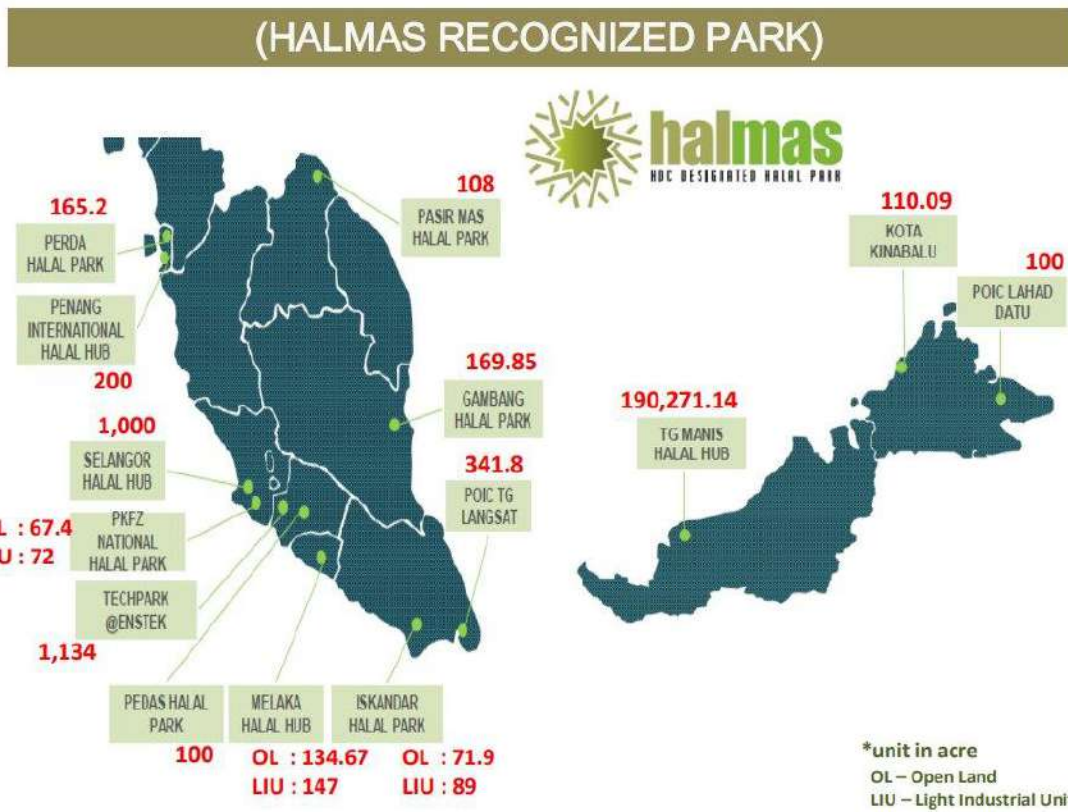
List of halal parks with HALMAS status:-

拥有清真产业园认证的清真产业园名单:-

- (i) PERDA Halal Park PERDA 清真工业园
- (ii) Penang International Halal Park 槟城国际清真工业园
- (iii) Selangor Halal Hub 雪兰莪州清真中心
- (iv) PKFZ National Halal Park PFKZ 国家清真工业园
- (v) Techpark @ Enstek 恩斯德科技园



- (vi) Pedas Halal Park 佩达斯清真工业园
- (vii) Melaka Halal Park 马六甲清真工业园
- (viii) Pasir Mas Halal Park 巴西马士清真工业园
- (ix) Gambang Halal Park 甘孟清真工业园
- (x) Sedenak Industrial Park 士年纳工业园
- (xi) ECER Pasir Mas Halal Park ECER 巴西马士清真工业园
- (xii) ECER Gambang Halal Park ECER 甘孟清真工业园
- (xiii) POIC Tanjung Langsat POIC 丹戎浪沙工业园
- (xiv) Iskandar Business Park 依斯干达商业园



Sources: Halal Development Corporation Berhad (2021)

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