



**Is acquisition or construction of building  
entitled to industrial building allowance (IBA) ?**  
**买厂或建厂是否享有工业建筑津贴？**



# Qualifying Building Expenditure (QBE)

## 合资格建筑花费

QBE is capital expenditure incurred by a person on the cost of :  
合资格建筑花费如下列的资本花费:

- I. Constructing the original building which would include cost of constructing additions or rebuilding of that building, renovations and alteration; or  
建造建筑物的费用包括重建，装修和改建；或
- II. Purchase of a building  
购买建筑物

\*provided that the building is used as an industrial building for the purpose of a business of that person at the end of the basis period.

\*建筑物需是生意工业用途直到基本年度结束



# Related Cost not included as Qualifying Building Expenditure (QBE)

## 不付合资格的建筑花费

The following capital expenditure are not included as QBE which is non deductible:

不付合资格的建筑的资本花费将不能被扣税如下:

a) Cost associated with the acquisition of site :

- Land cost 土地成本
- Legal charges 法律费用
- Payment of stamp duty 缴纳印花税
- Surveyor 测量费用
- Revaluation 估价费用



# Part of a Building not Used as an Industrial Building

## 部分建筑不属于工业用途

- The part of a building that is not used as an industrial building shall be treated as an industrial building if the capital expenditure incurred on the construction of that part is not more than 10% of the construction cost of the whole building.
- If the capital expenditure incurred is not identifiable, the relevant expenditure shall be computed by reference to the respective floor areas of those respective parts.
- The part of a building which more than 10% of the floor areas is not used as an industrial building will not entitle to claim IBA.
- 如果办公室不超过建筑物面积的10%, 建筑物的资本花费将会是合资格建筑花费都可以享有工业建筑津贴。
- 如果办公室超过建筑物面积的10%, 建筑物的资本花费将会根据生产部所占据的面积计算出合资格建筑花费, 这奖享有工业建筑津贴。





# Who is eligible to claim IBA ?

## 谁能享有工业建筑津贴?

The owner and business operator of the following types of industrial buildings –

下列类型工业建筑的所有者和经营者:

- Licensed private hospital, maternity home and nursing home 私家/产科医院, 疗养院
- Building used for research 用于研究的建筑物
- Warehouse 仓库
- Building used for approved service project 用于批准服务项目的建筑物
- Hotel 酒店
- Airport 飞机场
- Motor racing circuit 赛车道
- Building used as living accommodation for employees which is provided by a person carrying on a business of manufacturing, hotel or tourism 员工住宿
- Child care centre provided by an employer 雇主提供的托儿中心
- A school building or an educational institution 学校建筑或教育机构
- Building for industrial, technical or vocational training 工业, 技术性职业培训



# Eligibility to Claim Industrial Building Allowances

## 工业建筑津贴的资格

IBA comprises of initial allowance (IA) and annual allowance (AA) which generally given at 10% and 3% of the QBE respectively.  
工业建筑津贴包括初步津贴和年度津贴通常是合资格建筑花费的10% 和 3%

- a) IA shall be allowed on QBE for the purposes of business and at the end of the basis period for a Year of assessment  
合资格建筑花费的初步津贴将被允许如果这用于生意上直到基本年度结束
- The person is the owner of the building; 建筑物拥有者
- The building was in use or was about to be used as an industrial building;  
建筑物用于工业用途



# Eligibility to Claim Industrial Building Allowances

## 工业建筑津贴的资格

**AA** shall be allowed for QBE on the construction or purchase of a building **and at the end of the basis period** for a year of assessment :  
合资格建筑花费的年度津贴将被允许直到基本年度结束

- (a) The person is the owner of the building; and  
建筑物拥有者
- (b) The building was in use for purposes of the business  
建筑物用于生意上



## Example:

**ABC Sdn Bhd acquired a factory with cost of RM 2,000,000 for business purpose where the land and building cost at proportion of 50:50. The portion of the production and office area is 70% and 30% respectively for the whole building. There is also related cost for the acquisition of the factory including revaluation fee, legal fee and loan processing fee with total of RM 68,000.**

**The amount of QBE will be calculated base on the building cost:**

$$\text{RM 2,000,000} \times 50\% = \text{RM 1,000,000}$$

**Calculation of QBE:**

$$\text{RM 1,000,000} \times 70\% = \text{RM 700,000}$$

RM 700,000 will entitled to claim IBA with IA 10% and AA 3%.

However, the related cost for the acquisition of RM 68,000 will be non deductible.



## References:

- Public Ruling No. 3/2018 QUALIFYING EXPENDITURE AND COMPUTATION OF INDUSTRIAL BUILDING ALLOWANCES
- Public Ruling No. 8/2016 INDUSTRIAL BUILDINGS PART II
- Public Ruling No. 10/2016 INDUSTRIAL BUILDINGS PART II

# Thank you 谢谢

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