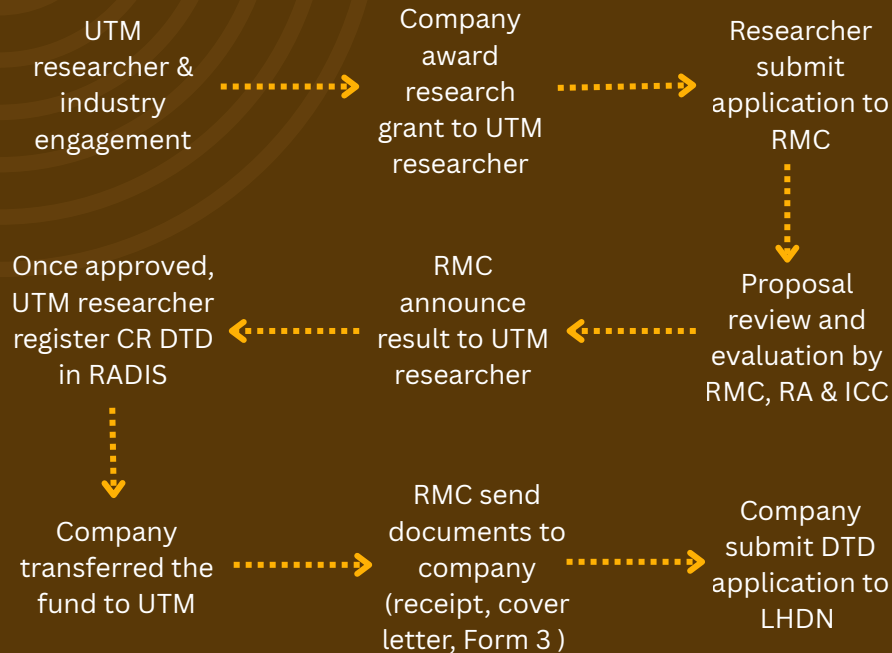


How to Apply for CR DTD?



Documents Required for CR DTD Application?

Documents to be submitted by researcher for CR DTD's application:

- Letter of Award (complete with research title, start date, end date, grant amount, research output, & list of project team)
- Research Proposal
- TurnItIn Report (similarity index less than 50%)
- Sijil Pendaftaran Syarikat (SSM)
- Company's Insolvensi
- Company Profile



Scan this QR code for further information or visit our website at rmc.utm.my



UTM
UNIVERSITI TEKNOLOGI MALAYSIA



Contract Research DOUBLE TAX DEDUCTION

Section 34(B), Income Tax Act 1967

Research Management Centre (RMC)

dtdutm@utm.my

RMC has been certified as an “Approved Research Institute” by MoF since 1991, under Section 34B, Income Tax 1967.

Contract Research Double Tax Deduction (CR DTD) initiative provides tax deduction for companies that granting research funding to UTM Experts.



Section 34(B), Income Tax Act 1967

As an Approved Research Institute, UTM eligible to offer Local Business Entities for a Double Tax Deduction (DTD) through:

Section 34B(1)(a)

Donate CASH to an “Approved Research Institute”

Section 34B(1)(b)

Local Business Entities is eligible to apply for a Double Tax Deduction (DTD) from LHDN when they **spend CASH funding on qualifying Science and Technology (S&T) R&D** to an “Approved Research Institute”

Notes :

*Funding must be transferred to Research Management Centre (RMC), Universiti Teknologi Malaysia (UTM), through BENDAHARI UTM

** Funding that is used to purchase asset or inventory are not eligible for DTD’s application

*** Transferred fund are not refundable

Qualifying R&D Activity

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

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



Guidelines on the application procedure for a special deduction in respect of a qualifying R&D



Public Ruling No.5/2020 - Qualifying Research and Development Activity



Public Ruling No.10/2020 - Special Deductions

Benefits for Business Entities

- Gain access to accredited UTM Labs and recognised research expertises via research contract.
- Improve productivity via innovative problem solving.
- Increase business opportunities.
- Total amount of cash contribution (including service charge) is eligible for DTD application. *

* Term and condition applied

Service Charge

A 5% service charge will be imposed on the total cash fund. An additional 5% service charge applies to UTM’s spin-off companies..

