








**INVEST IN  
YOUR VERY  
OWN SOLAR  
FARM**

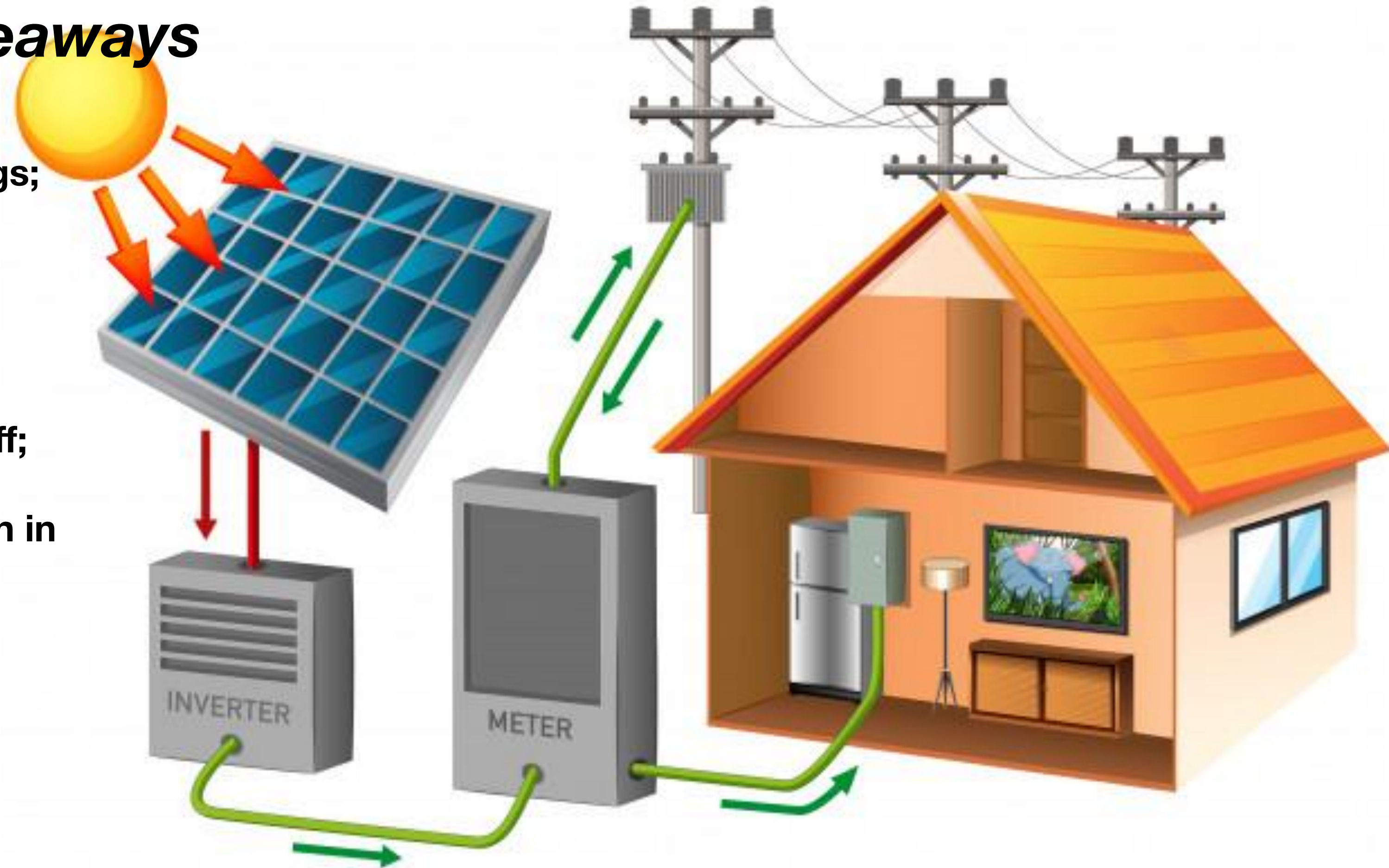
**HARVEST  
THOUSANDS  
OF SAVINGS  
ON TNB  
BILLS**





## Why **SOLAR ENERGY**? *Key takeaways*

-  **Reduce Electric Bills** and enjoy more savings;
-  Generate own **clean energy**;
-  Reduce your **carbon footprint**;
-  **Hedge** against uncertainty in electricity tariff;
-  **Corporate Tax Benefit** (up to **48%** Reduction in system cost)



**Want to take advantage of solar energy yourself?**





## Corporate Tax Benefit for NEM



### LHDN Qualifying Expenditure of Capital Allowance (CA)

NEM is considered as “ASSET” used for a purpose of business, therefore qualify for 100% Capital Allowance Deduction in accordance CA Calculation method specified by LHDN.



### MIDA Tax Incentive for Purchase of Green Technology Assets



Investment Tax Allowance (ITA) of 100% of qualifying capital expenditure incurred on green technology asset from the year of assessment 2013 (date on which the first qualifying capital expenditure incurred is not earlier than 25 October 2013) until the year of assessment 2020. The allowance can be offset against 70% of statutory income in the year of assessment. Unutilised allowances can be carried forward until they are fully absorbed.

The purchase of green technology assets as listed in MyHijau Directory can qualify for this tax incentive. Please refer to [www.greendirectory.my](http://www.greendirectory.my) for the list of assets which have been certified by the Malaysia Green Technology Corporation (MGTC) as MyHijau and approved by the Ministry of Finance (MoF).

Applications received by 31 December 2020 are eligible for this incentive. Applications should be submitted to MGTC.

**MIDA**  
MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY

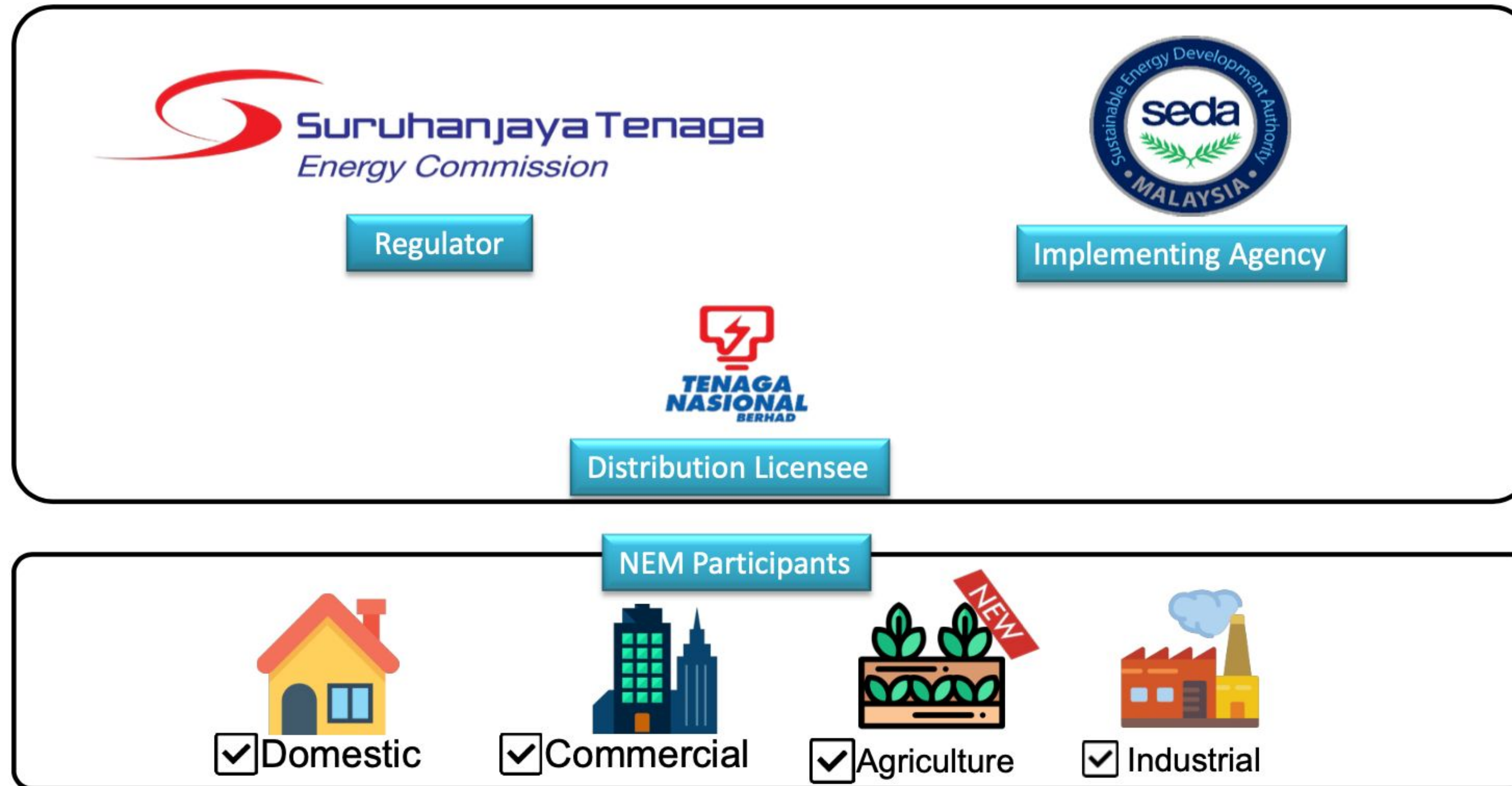
**TAX INCENTIVES FOR GREEN INDUSTRY**

- 01 RE and EE incentives will be extended beyond 31 Dec. 2015
- 02 Green Technology Incentive includes more qualifying activities
- 03 Incentives for establishment of Waste Eco Park





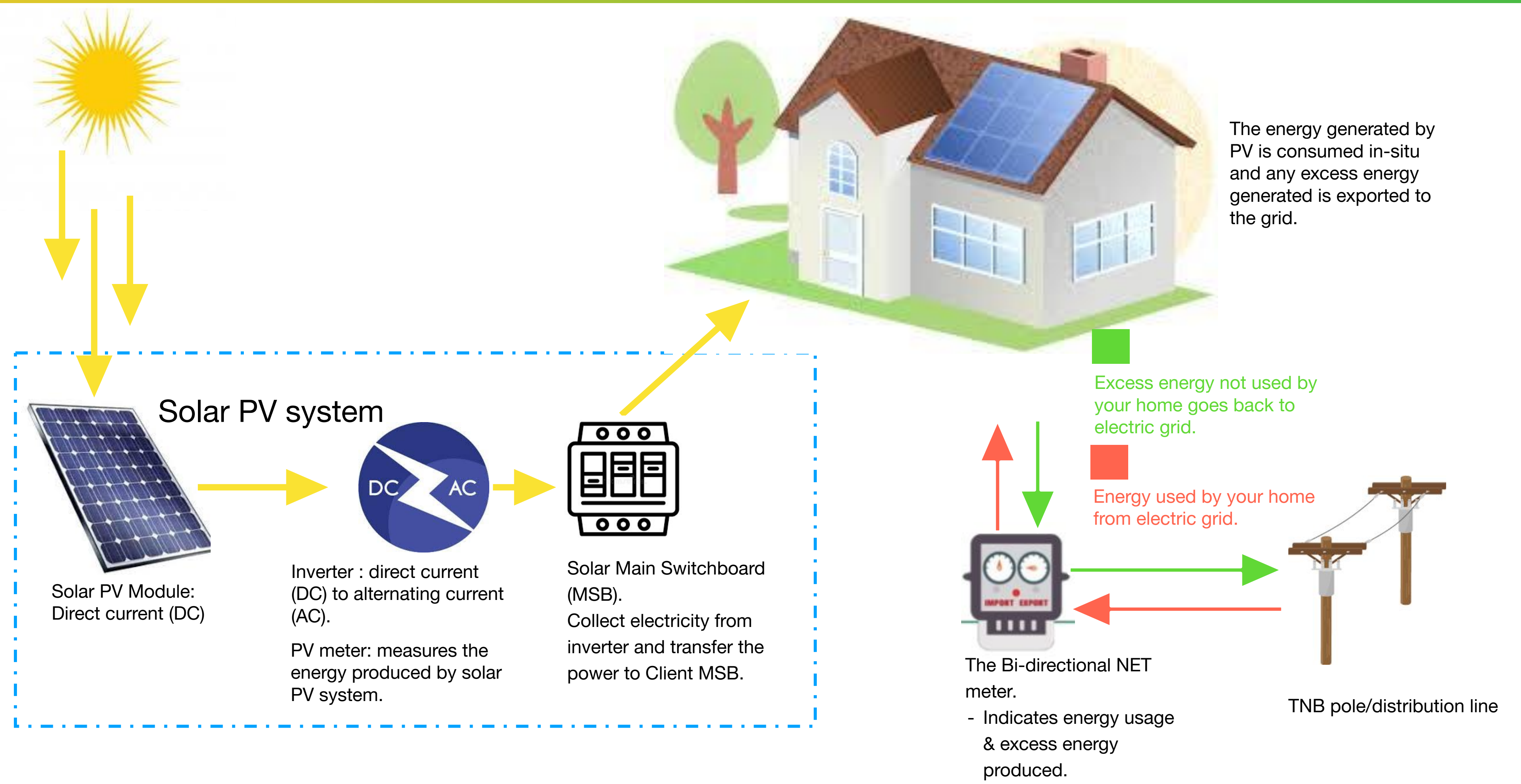
# New Energy Metering (NEM) Implementation







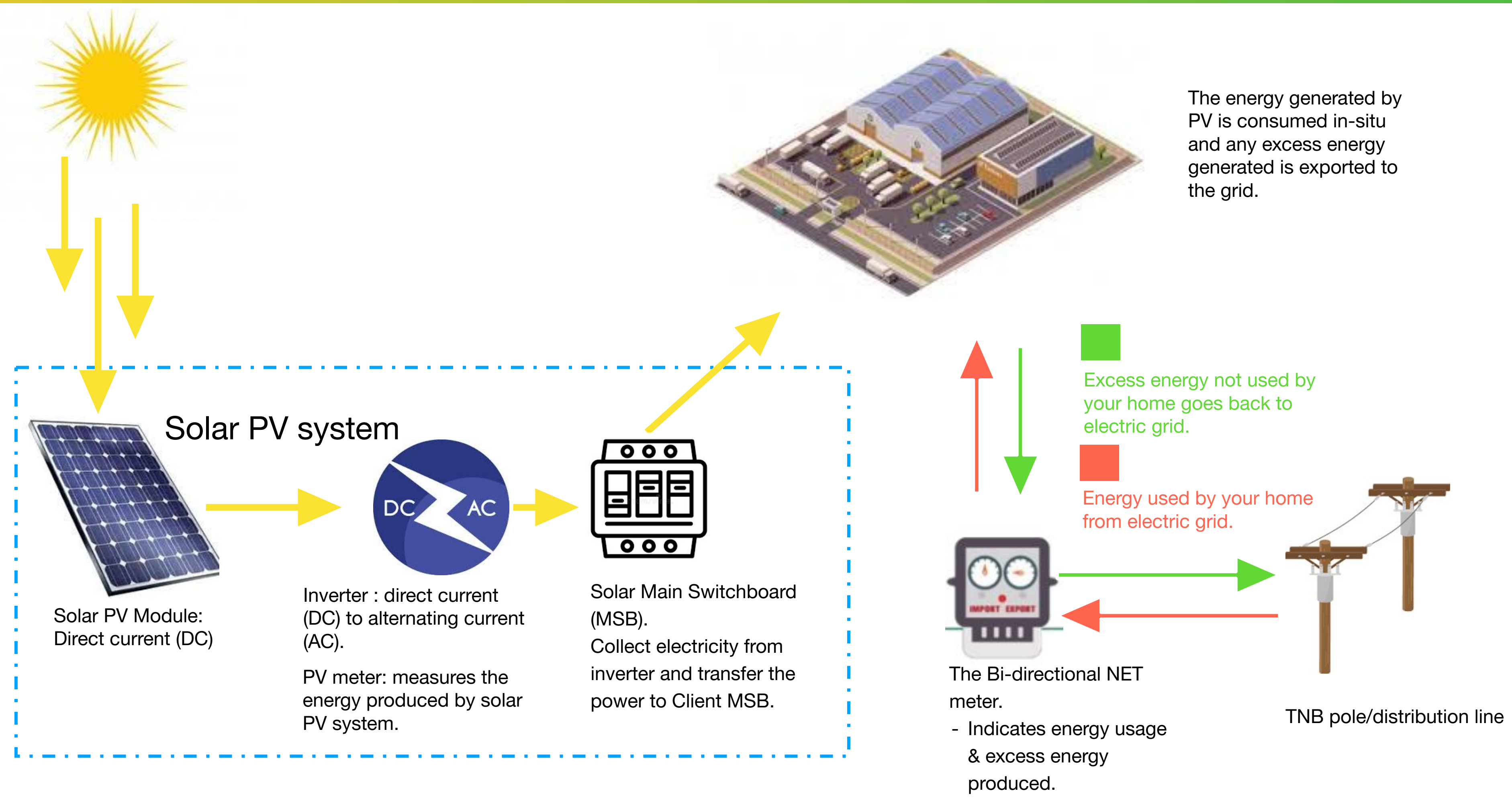
# Concept of NEM







# Concept of NEM







# NEM Calculation

**Net Charge Amount (RM) = (Energy Imported from TNB\* x GazettedTariff) - (Energy Exported to TNB x GazettedTariff)**

\* Energy imported is subjected to SST, KWTBB, ICPT, where applicable

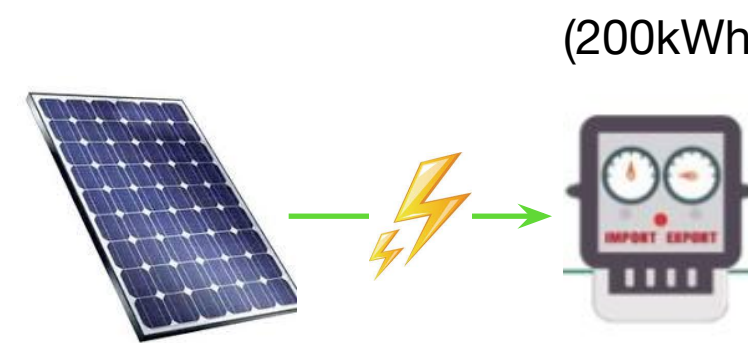


Home with solar PV

500kWh x GazettedTariff = RM 180.20

Import x GazettedTariff

Block Tariff (kWh)	Prorate (kWh)	Rate (RM)	Amount (RM)
First 200	200	0.218	43.60
First 100	100	0.334	33.40
First 200	200	0.516	103.20
First 300	0	0.546	0.00
<b>Total</b>	<b>500</b>		<b>180.20</b>



Excess energy export to TNB (Solar PV)

200kWh x GazettedTariff = RM 103.20

Block Tariff (kWh)	Prorate (kWh)	Rate (RM)	Amount (RM)
First 200	0	0.218	0.00
First 100	0	0.334	0.00
First 200	200	0.516	103.20
First 300	0	0.546	0.00
<b>Total</b>	<b>200</b>		<b>103.20</b>

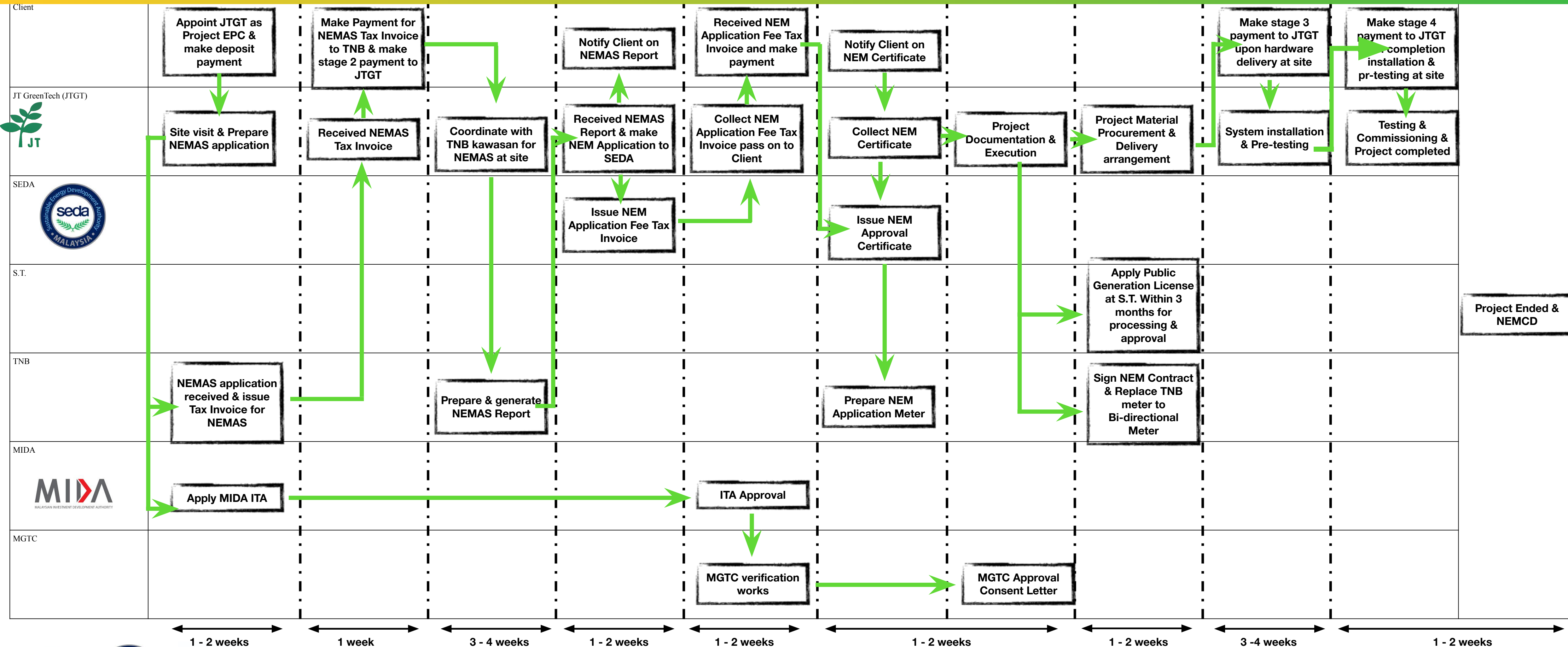
Net Energy Metering Bill: RM 77.00



Note: 1kWh exported to the grid will be offset against 1kWh consumed from the grid with the GazettedTariff. The export charges are charged in descending order (start from the highest tariff rate charged on the applicable month).



## NEM Project Execution Flowchart







# THANK YOU

For further inquiry, please contact:

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