



GUIDELINE FOR MATRADE SUPPORT LETTER FOR FURTHER TAX DEDUCTION (FTD) FOR THE PROMOTION OF EXPORT INCENTIVE APPLICATION

A. Further Tax Deduction (FTD) for the Promotion of Export Incentive

- Tax deduction for promotion of export is available to a resident company in Malaysia involved in manufacturing, trading and agricultural activities for the basis year of assessment.
- Expenses incurred by a company in its business primarily and principally for the purpose of seeking opportunities or in creating or increasing demand for the export of goods or agricultural produce manufactured, produced, assembled, processed, packed and graded or sorted in Malaysia.
- Malaysian companies participating in the export promotion activities are eligible for the tax deductions for the promotion of exports under the Income Tax Act (ITA) 1967, Promotion of Investments Act (PIA) 1986, and Income Tax Rules.
 - [Overview](#)
 - [Public Ruling](#)
- Companies are encouraged to utilise such provisions to support their trade promotion activities in the global market.
- The FTD application is processed by the Inland Revenue Board of Malaysia (LHDN) and submission can be done at any LHDN branches in Malaysia. Companies are advised to [refer to LHDN](#) on the guideline and any enquiries on the FTD application.

B. Support Letter Issuance by MATRADE for the Application of Further Tax Deduction (FTD) for the Promotion of Export Incentive

- MATRADE as the National Export Promotion Agency is able to issue the FTD Support Letter for Malaysian companies registered with MATRADE, interested to apply for the FTD with LHDN, after having taken part in any of the following export promotion activities:
 - Participation in Trade Fair/ Exhibition in Malaysia;
 - Participation in Trade Fair/ Exhibition outside Malaysia; and
 - Participation in a Trade Portal/ Virtual Trade Shows

- **Effective 1 July 2024, each support letter will be charged a processing fee of RM100.** Validity of the Support Letter is for the current financial year. If the letter is not collected within 2 months upon notification, the letter is void and a new application has to be submitted.

C. Eligibility Criteria for MATRADE's FTD Support Letter Application

- i. Company must be a registered company in Malaysia;
- ii. Company must be a [MATRADE member](#);
- iii. Members are required to update their member's profile in the [MyExport](#) up to the current year;
- iv. For Local Trade Fair, the event must be [endorsed by MATRADE](#);
- v. Participation in the eligible Events / Activity must be under the applicant / company's name;
- vi. Application is eligible on Events or Activity for the previous year onwards;
- vii. To submit the complete required documents for proof of participation;
- viii. Application has to be done after the event is completed.

D. Required Documents

Checklist of Required Documents for FTD Support Letter		√
1.	<p>Official application letter from company to MATRADE. The letter must indicate the following:</p> <ul style="list-style-type: none"> i. Company's name in full; ii. Registration number (ROC No) and MATRADE membership number; iii. Name of trade fair participated (including date and venue); iv. Organizer's name; and v. Contact person (PIC, contact no and email address). <p><i>(MUST BE PRINTED on Company's Letterhead)</i></p>	
2.	<p>Company must be an active MATRADE Member</p> <p><i>(Should the membership status be DORMANT, company must REACTIVATE THE MEMBERSHIP, prior to applying for the FTD Support Letter)</i></p>	
3.	<p>Date of trade fair/ exhibition must not be more than one (1) calendar year from the date of submission</p> <p><i>(company is advised to submit the application as soon as the event/ activity completed)</i></p>	
4.	<p>For local trade fair/ exhibition (physical/ virtual), the event must be endorsed by MATRADE.</p>	
5.	<p>Copy of proof of payment for booth rental (official receipt/ bank statement/ TT)</p> <p><i>(MUST BE CERTIFIED AS TRUE COPY by Company's Secretary / Commissioner of Oaths / Notary Public)</i></p>	
6.	<p>Copy of invoice for booth rental in the event</p> <p><i>(MUST BE CERTIFIED AS TRUE COPY by Company's Secretary / Commissioner of Oaths / Notary Public)</i></p>	
7.	<p>Copy of event's directory/e-directory with company name</p>	
8.	<p>Copy of floor plan of the exhibition with location of company's booth</p>	
9.	<p>Copy of brochure / booklet of the exhibition (if applicable)</p>	

Note: FTD support letter applications are only for companies participating in the event. MATRADE reserves the right to reject applications from companies with doubts about the documents provided.

E. Application Process

- Please **courier or deliver by hand all the hardcopies of the required documents** to the address below:
Exporters Advisory and Training Unit (EATU),
MATRADE 2nd Floor, West Wing, Menara MATRADE
Jalan Sultan Haji Ahmad Shah 50480 Kuala Lumpur
(Attn: En. Muhammad Naim Safai / Pn. Saadah Amminudin)
- **Effective 1 July 2024, each support letter will be charged a processing fee of RM100.** Validity of the Support Letter is for the current financial year. If the letter is not collected within 2 months upon notification, the letter is void and a new application has to be submitted.
- Within 5 working days, MATRADE will inform applicant by email upon receipt of completed physical document and will notify the applicant if the documents are in order or any additional documents are needed.
- The processing will only begin once MATRADE receives the completed hardcopy application and required documents from applicant. MATRADE will assess the documents and eligibility requirements. During processing, MATRADE may contact applicant to clarify any document / matters regarding the application.
- Upon successful assessment on documents and eligibility met, applicant will receive a confirmation that the application is approved. Payment can be made via BayarNow system. *(Please refer Appendix 1: BayarNow Manual)*
- After payment is made, please email a copy of the payment slip to eau@matrade.gov.my and accounts@matrade.gov.my indicating your company name and application type.

- In total, applicant should allow at least *14 working days from sending your application to receiving your certificate(s) from MATRADE (*upon confirmation that documents are all in order).

Important Note:

- Applicants must agree to the terms and conditions stipulated therein and submit the required documents. Failing to comply to the documents' checklist as well as the terms and conditions will result in the application being rejected.
- Please take note that incomplete documents will cause your application to be delayed. MATRADE reserves the right to request for further details from the applicants, if necessary, and has the right to reject the application.
- MATRADE has the right not to process the application if we suspect applicants/companies to be supplying false or misleading information or using bogus documents. The applicant/company will be reported to the authorities and their membership with MATRADE will be suspended and blacklisted.
- All decision by MATRADE is final and the processing fee is non-refundable.
- The final approval for the FTD application is subject to the Inland Revenue Board (LHDN)'s assessment in accordance with the relevant laws, regulations and policies in force. MATRADE has no authority to intervene/appeal the application if it is rejected by the LHDN.

For further clarification on the FTD Support Letter Guideline, please contact:

Exporters Advisory & Training Unit (EATU)

MATRADE 2nd Floor, West Wing, Menara MATRADE

Jalan Sultan Haji Ahmad Shah, 50480 Kuala Lumpur

Tel: 03-6207 7444 / 7475 | General Line: 03-6207 7077

Email: eau@matrade.gov.my

Officers in-charge:

1. Ms Saadah Amminudin
2. Mr Muhammad Naim Safai










BayarNow Manual

For first time user

1. Go to <https://bayarnow.my/> and click on MATRADE logo.

Agencies List

Select an agency to view your payment details and make payments.

 Lembaga Pelabuhan Johor	 Perbadanan Kemajuan Pertanian Selangor	 Lembaga Pelabuhan Kelang	 Lembaga Pelabuhan Bintulu	 Lembaga Pelabuhan Labuan	 Perbadanan Kemajuan Negeri Kedah
 Suruhanjaya Pelabuhan Pulau Pinang	 Suruhanjaya Pelabuhan Pulau Pinang (Teluk Ewa)	 Malaysia External Trade Development Corporation			

2. Click Login, then Register.



Malaysia External Trade Development Corporation

MATRADE's mission to promote Malaysia's export has enabled many local companies to carve new frontiers in global markets. Today as we continue to put the spotlight on capable Malaysian companies on the international stage, we are helping make the phrase 'Made-In-Malaysia' synonymous with excellence, reliability and trustworthiness.

Vision Positioning Malaysia As A Globally Competitive Trading Nation

Mission Promoting Malaysia's Enterprises To The World

BayarNow Services for Malaysia External Trade Development Corporation

[Login](#) to view services for Malaysia External Trade Development Corporation

[Apply](#) to view services for Malaysia External Trade Development Corporation

Login

Username/Customer ID

Password

Remember me

[Login](#)

[Forgot Your Password?](#)

[Register](#)

Version: 1.0.0

3. Fill up details and click Register. Please register under Company Name and its details in order to generate official receipt from the system.



Register

Name	Company Name
<input type="text"/>	<input type="text"/>
Username/Customer ID	Company Registration Number
<input type="text"/>	<input type="text"/>
E-mail address	Company Address
<input type="text"/>	<input type="text"/>
Password	
<input type="password"/>	
Confirm password	
<input type="password"/>	

[Register](#)

4. Then, click apply



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BayarNow Services for Malaysia External Trade Development Corporation



[Apply](#) to view services for Malaysia External Trade Development Corporation

5. Please confirm your details and click Submit Application

 Home Transactions 

Apply for BayarNow Services for Malaysia External Trade Development [Back](#)
Corporation

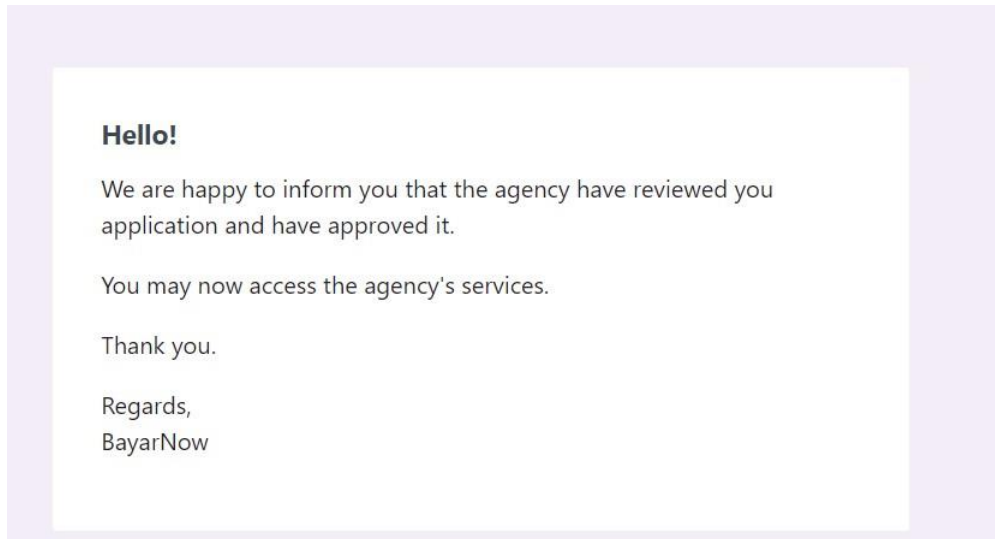
Please confirm your details below:

Name	<input type="text"/>
E-mail address	<input type="text"/>
Company Name	<input type="text"/>
Company Registration Number	<input type="text"/>
Current Position	<input type="text"/>
What position are you currently holding inside the company?	<input type="text"/>
Mobile Number	<input type="text"/>

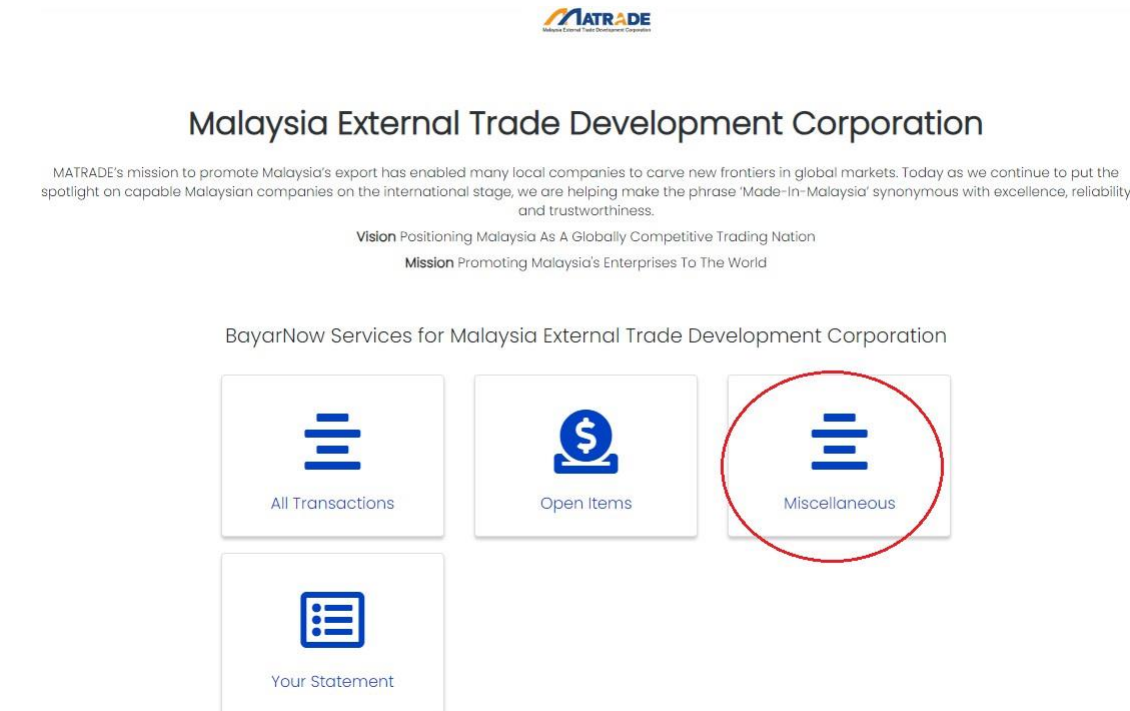
A representative from Malaysia External Trade Development Corporation may need to contact you for further verification.

[Submit Application](#)

6. Once approve, you will receive an email notification and can proceed to login.



7. After login, please click Miscellaneous.



8. Please fill up the payment details & make payment using your preferred online banking.

Payment Details : Miscellaneous

Company Name
.

Company Registration No
[REDACTED]

Registered Person / Name
[REDACTED]

Type of Payment
Choose payment type

Payment Details ⓘ Cannot less than 5 characters
[REDACTED]

Amount (RM)
0.00

Remarks
[REDACTED]

Cancel Pay

9. You will receive a payment successful notification via email.



Transaction No: 2257248639 30-06-2024 18:05:47 PM

Hello [REDACTED]
Thank You For Your Payment!

Total Amount
MYR 10.00

PAYMENT DETAILS

Email n_****@yahoo.com
Phone Number 55**8438
Service Items Transaction from Fiuu Seamless Plugin
Payment Method Maybank2U (FPX)
Order Number 20240000001539

matrade.gov.my/en/ | accounts@matrade.gov.my | +60362077417

10. To print a receipt, please click transaction -> Receipt

BayarNow Transactions

Show 10 entries Search:

Created	Agency	Service	Reference Number	Document Reference	Receipt Number	Amount	Status	
30/06/2024 18:05:24	Malaysia External Trade Development Corporation	Miscellaneous	20240000001539	L13104	006280	10.00	Successful	Receipt

Showing 1 to 1 of 1 entries Previous 1 Next

Please be reminded that, once official receipt generated, we are unable to change/amend due to our strict policy.