

2026 MIDA Green Tax Application Checklist

5 critical documents you need before submitting your GITA application to MGTC — prepared for industrial property owners in Malaysia.

⚠️ **GITA APPLICATION DEADLINE** • December 31, 2026 • Missing this date = losing up to 60% tax allowance on your solar investment

The **Green Investment Tax Allowance (GITA)** provides up to **60% Investment Tax Allowance** on qualifying solar and BESS capital expenditure, offsettable against 70% of statutory income. For a factory investing RM 1 million in Solar ATAP, this could eliminate your company's entire tax liability for several years. **But the application window closes December 31, 2026 — and these 5 documents must be ready before you apply.**

1 The 5 Required Documents

Must be ready before GITA application submission to MGTC

⚡ Latest 3 Months TNB Bill Critical

Must show your Maximum Demand (MD) in kW. The MD determines the maximum system size under Solar ATAP (100% of MD, capped at 1 MWac). Bill must be under the company name or property owner's name matching your business registration.

🏠 Certificate of Completion & Compliance (CCC) Critical

The CCC (or Certificate of Fitness) for the building/factory where solar will be installed. Required to prove the structure is legally completed and compliant. For older industrial buildings, request from your local Municipal Council (MBPJ, MBSA, MBDK etc.).

🌿 MyHIJAU Certificate From MGTC

The MyHIJAU Mark certificate from Malaysia Green Technology & Climate Change Corporation (MGTC). This certifies your solar system/equipment as qualifying green technology. Your SEDA-registered installer can assist with this — ensure the solar panels and inverters carry MyHIJAU certification or equivalent international certification (IEC, TUV).

☀️ SEDA Registration / Solar ATAP Approval Letter Critical

Your approved Solar ATAP application from SEDA Malaysia. The ATAP programme requires prior registration. Approval is granted before installation begins. The SEDA approval letter confirms your system size, connection point, and export arrangement. Do NOT begin installation before receiving this.

📄 Company Form 24 / Form 49 (SSM) Company Docs

Current company registration documents from SSM (Suruhanjaya Syarikat Malaysia). Form 24 = Register of Members (shareholders). Form 49 = Register of Directors, Managers & Secretaries. Must be current — SSM annual return filing must be up to date. Available via MyCoID portal or SSM counter.

⚠️ **Important Timing Note:** The GITA application to MGTC must be submitted *before commissioning* your solar system — not after. A typical industrial solar project takes 3–6 months from design to commissioning. To safely meet the **December 31, 2026** GITA deadline, your application process should begin no later than **Q2 2026 (June 2026)**.

2 Application Timeline

Typical process from decision to GITA approval



💡 Pro Tips for a Successful GITA Application

- Engage a **SEDA-registered solar contractor** — they know the ATAP process and can coordinate with MGTC on your behalf
- Ensure your solar panels and inverters carry **MyHIJAU certification or equivalent** (IEC 61215, IEC 61730, TUV) — uncertified equipment will be rejected
- For systems above **72 kWp**, a Battery Energy Storage System (BESS) is strategically recommended — BESS also qualifies for 100% ITA under GITA
- Check your company's **70% statutory income cap** with your tax advisor before sizing the investment — GITA ITA can only offset up to 70% of statutory income per year
- The **BCX REC registration** (Bursa Carbon Exchange) should be done simultaneously — start generating tradeable Renewable Energy Certificates from Day 1

Ho Chin Kun

REN 06503 • Industrial Property Specialist

One WSM Property Sdn Bhd

014-626 2623

www.industrialproperty.my

For information only. Consult MGTC, SEDA and a qualified tax advisor before making investment decisions. GITA terms subject to IRB guidelines.