



green building index

Tax Exemption

1st March 2013 PAM Building
(Last presented 17th March 2010)
Ir TL Chen GBIAP

GBI Tax Exemption

What are the Tax Incentives?

1. Stamp Act 1949 - Stamp Duty (Exemption) Order 2009
2. Income Tax Act 1967 – Income Tax (Exemption) (No. 8) Order 2009

GBI Tax Exemption

1. What are the eligible Green Cost items ?

GBI Green Cost Items

Part	Criteria	Description (NRNC)	
1.1	EE	Energy Efficiency	
	EE1	Sun shading devices including automatic controls	
	EE1	Sandwich walls; Additional insulation	
	EE1	Roof insulation	
	EE1	Wall insulation	
	EE1	Cavity brick walls	
	EE1	Low-E glass of various thickness	
	EE1	Double glazing of various thickness	
	EE1	Energy Management System	

GBI Green Cost Items cont'd

Part	Criteria	Description (NRNC)	
1.1	EE	Energy Efficiency	
	EE2	Daylight auto sensor devices for lighting control	
	EE2	Motion sensor devices for lighting control	
	EE3	Electrical sub-meters for EE monitoring	
	EE4	RE such as Fuel Cells, Biomass, Hydro, Wind, Geothermal etc	
	EE4	BIPVs and PVs	
	EE4	Solar powered application viz STC	
	EE5	EE HVAC Equipment	
	EE5	Enhanced HVAC systems such as TES, DCS, Cogen etc	

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)	
1.1	EE	Energy Efficiency	
	EE5	Enhanced HVAC technologies/ strategies viz UFAD, chilled slabs/ ceilings, Active/ Passive chilled beams, etc	
	EE5	High Performance Glazing/ Walls	
	EE5	EMS integrated to enhance EE Performance	
	EE5	EE light fixtures including LEDs	
	EE5	Heat Pumps, Heat Machines	
	EE5	Gas/ Solar Water Heaters	
	EE5	Geothermal Heating/ Cooling	

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)	
1.1	EE	Energy Efficiency	
	EE5	Hot Water Heat Reclaim System viz Desuperheater System	
	EE5	Variable Speed Drives	
	EE5	High Efficiency Motors	

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)	
1.2	EQ	Indoor Environmental Quality	
	EQ3	CO ₂ Monitoring & controls for EE & IAQ	
	EQ4	Low VOC products	
	EQ6	Additional controls and devices to enhance thermal controllability, viz VAV terminals, thermostats, sensors	
	EQ7	UFAD system, Dedicated work-station air supply system, Low Level Displacement system	
	EQ8	Light Shelves for Daylight Harvesting	

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)	
	EQ	Indoor Environmental Quality	
	EQ8	Double Skin Façade, Low Emissivity Glass, DGU, IGU, High Performance Glazing	
	EQ9	Automated blind control, double glazing with sandwiched blinds, automated louvres	
1.2	EQ11	High Frequency Ballasts and Luminaries	
	EQ13	Acoustic ceilings and internal partition/ wall insulation	
	EQ14	Permanent air flushing system	

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)
1.3	SM	Sustainable Site Planning & Management
	SM2	Decontamination costs
	SM4	Restoration or protection of existing native cultivars
	SM9	Costs incurred in reserving carparks for green/ hybrid vehicles, eg additional signages, line marking, etc
	SM12	Green Roof
	SM12	High Albedo Paint (Paint with suitable SRI) to obviate heat island effect
	SM12	Green Walls
	SM12	Pervious Pavers/ Open Grid Pavers

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)
1.4	MR	Material & Resources
	MR1	Reused materials
	MR2	Materials with Recycled Content that qualifies for GBI points
	MR3	Regional materials if proven cost is more than alternatives
	MR4	Sustainable timber
	MR5	Provision of Recycling Facilities/ bins/ balers; and signages
	MR6	Costs incurred in sorting during construction
	MR7	HVAC equipment using zero ODP refrigerants and clean agents for fire fighting system

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)	
1.4	MR	Material & Resources	
	MR7	HVAC equipment using natural refrigerants and natural gas clean agents for fire fighting system	

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)	
1.5	WE	Water Efficiency	
	WE1	Rainwater Harvesting System	
	WE2	Black Water Recycling System	
	WE2	Grey Water Recycling System	
	WE3	Water Efficient Fixtures & Flow Restrictors, automatic rain sensors and devices	
	WE4	Waterless Urinals or Low Flushing fixtures (WC's with less 4.5 & 3 litres)	
	WE5	Water sub-meters and monitoring points	

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)	
1.6	IN	Innovation	
	IN1	Solar Thermal Technology viz STC	
	IN1	Solar Light/ Tube Systems	
	IN1	Heat Pipe Technology	
	IN1	Heat Recovery System viz Heat Wheels	
	IN1	Regenerative Lifts and Sensor Controlled Escalators	
	IN1	Non-Chemical Cooling Tower Water Treatment System	
	IN1	Auto-condenser tube cleaning system	
	IN1	Advance Air Filtration technology	

GBI Green Cost Items contd

Part	Criteria	Description (NRNC)	
1.6	IN	Innovation	
	IN1	Central Pneumatic Waste Collection System	
	IN1	Central Vacuum System	
	IN1	Refrigerant leakage and recycling facilities	
	IN1	Condensate Water Harvesting	
	IN1	Recovery of Fire Testing water	
	IN1	Active Facade	

GBI Tax Exemption

1. What are the eligible Green Cost items ?
2. What are the claimable (Non M&E) items ?
3. What is the claimable cost bench-marked against ? - Reference Base Cost

GBI GREEN COST NON M&E ITEMS

Item	Criteria NRNC	Criteria RNC	Green Item	Ref Base Cost	Remarks
Building Envelope					
1	EE1, EE5	EE1, EE3	Double Glazing Unit	Tempered Glass/ Laminated Glass	Claimable on the difference of glass rates. Base shall be of thickness and type of glass which complies with the performance of similar window/curtain walling size
2	EE1, EE5	EE1, EE3	Insulated Glazing Unit	Tempered Glass	
3	EE1, EE5, SM12	EE1, EE3	Solar Reflective Paint	External Emulsion Paint, i.e weathershield, weatherbond	Claimable on the difference of paint rates
4	EE1, EE5	EE1, EE3	Wall Insulation	NIL	100% Claimable
5	EE1, EE5	EE1, EE3	Cavity Brickwall	115mm thick brickwall	Claimable on the difference of the 2 systems
6	EE1, EE5, EQ8, EQ9	EE1, EE3	Horizontal Sunshading	NIL	Claimable if the sunshading effectively reduces the OTTV or used as light tray to control glare. Not claimable if is merely for aesthetic e.g. air-cond louvres.
7	EE1, EE5	EE1, EE3	Vertical Louvres – aluminium	NIL	
8	EE1, EE5	EE1, EE3	Vertical Landscape Green Wall	NIL	100% Claimable

GREEN COST CAN ONLY BE CLAIMED WHEN CREDIT SCORE IS AWARDED FOR THAT CRITERIA

GBI GREEN COST NON M&E ITEMS

Item	Criteria NRNC	Criteria RNC	Green Item	Ref Base Cost	Remarks
Roofing					
1	EE1	EE1, EE3	Roof Insulation	NIL	100% Claimable
2	EE1, SM12	EE1, EE3	Solar Reflective Coating to r.c roof	Epoxy coating to r.c. roof	Claimable on the difference of the 2 systems
3	EE1, EE5	EE1, EE3	Double roof, metal & r.c flat roof	RC flat roof c/w waterproofing & epoxy	Claimable on the difference of the 2 systems
4	EE1, SM12	EE1, EE3, SM4	Green roof	NIL	100% Claimable

GBI GREEN COST NON M&E ITEMS

Item	Criteria NRNC	Criteria RNC	Green Item	Ref Base Cost	Remarks
Indoor Environmental Quality – VOCs					
1	EQ4	EQ5	Low VOC Paint	Emulsion Paint	Claimable on the difference of paint rates
2	EQ4	EQ5	Low VOC Carpet	Carpet with no certification	Claimable on the difference of carpet rates. The base carpet range needs to be comparable in quality, range, size and thickness.

GBI GREEN COST NON M&E ITEMS

Item	Criteria NRNC	Criteria RNC	Green Item	Ref Base Cost	Remarks
Material & Resources					
1	MR4	EQ5, EQ6, MR6	Timber Flooring - Bamboo	Red Balau	Claimable on the difference of timber rates. The base timber range needs to be comparable in quality, range, size and thickness.
2	MR4	EQ5, EQ6, MR6	Engineering Timber Flooring	Red Balau	
3	MR2, MR4	EQ5, EQ6, MR6	Polypropylene Outdoor Deck	Chengal	
4	MR2, MR4	EQ5, EQ6, MR6	Polyethylene Outdoor Deck	Chengal	
5	MR4	EQ5, EQ6, MR6	Sustainable Timber Veneer Door + Sustainable Timber Door Frames	Veneer Door + Door Frames	
IBS					
1	IN1	IN1	Internal Drywall Partition	Brickwall	Claimable on the difference of the 2 systems

GBI GREEN COST NON M&E ITEMS

Item	Criteria NRNC	Criteria RNC	Green Item	Ref Base Cost	Remarks
Water Efficiency					
1	WE4	WE4	Dual Flush WC	Single Flush WC	Claimable on the difference of the 2 WCs based on the same brand and same design range
2	WE4	WE4	Sink Mixer with WELS tick	Sink Mixer with no WELS tick	Claimable on the difference of the 2 fittings based on the same brand and same design range
3	WE5		Sub-meter to monitor major water usage system	NIL	100% Claimable
4	WE1, WE3	WE1, WE3	Rainwater harvesting for landscape usage	NIL	100% Claimable

GBI Tax Exemption

1. What are the eligible Green Cost items ?
2. What are the claimable M&E items ?
3. What is the claimable cost bench-marked against ? - Reference Base Cost
4. What constitutes Innovation items ?

GBI Green Cost M&E Items

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC ACMV				
AC System	EE4,5; MR7; IN1	Total Plant <u>System</u> incorporating TES, Chilled Slab/ Ceiling, STC, Cogen	Total <u>System</u> Cost of Water-cooled CHW plant with CAV Air Distribution System	Incremental cost to be based on entire plant system. If claim is on this item then not eligible for separate similar ac equipment claim

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC ACMV				
Air Distrib System	EE5; EQ6,7	VAV, UFAD, LLD, Active/ Passive Beams	CAV System	Incremental cost to be based on entire air distribution system. If claim is on this item then not eligible for separate similar component claim

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC ACMV				
Cooling Plant/ Eqpt	EE5	DX ACPU and WCPU	Minimum COP in MS 1525	Compare 'Like to Like' eqpt; viz WCPU to WCPU
	EE5; MR7	Absorption Chiller	Electric Chiller with min. COP in MS 1525	
	EE5; MR7	Chiller/ Unitary AC using 'Zero ODP'/ 'Natural' refrigerant	Min. COP in MS 1525	Compare 'Like to Like'

GBI Green Cost M&E Items cont'd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC ACMV				
Other Eqpts & Accessories	EE1	Energy Management System	Basic EMS installation	100% claimable if ac space < 4000 m ² . Otherwise, only the additional cost apply
	EE5	VSD	Nil	100% claimable
	EQ3	CO ₂ Sensor & Monitoring	Nil	100% claimable
	IN1	Heat Pipes	Nil	100% claimable
	IN1	Heat Recovery Wheels	Nil	100% claimable

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC ACMV				
Other Eqpts & Accesso ries	IN1	Non-Chemical Cooling Tower Water Treatment System	Conventional Chemical Water Treatment System	
	IN1	Refrigerant Leakage Detection & Recycling Facility	Nil	100% claimable
	IN1	Advance Air Filtration Technology	Conventional Washable Air Filters	
	IN1	Auto-condenser tube cleaning system	Nil	100% claimable

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC ACMV				
Mech Ventn	EQ14	Permanent Air Flushing System	Smoke Spill System	100% claimable if Smoke Spill System is not required by Bomba

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC Electrical System				
Lighting	EE5	T16/T5 Fixtures	T26/TL8 Fixtures	
	EE5	TC/CFL	Incandescent equiv	
	EE5	LED	Incandescent or T26/TL8 equiv	Only if LED efficacy is better
	EE5; IN1	Solar Powered Light Fixtures	Electric Powered Fixtures	
	EQ11	Electronic Ballasts	Electromagnetic Ballasts	
	EE5; IN1	LED for Façade Lighting	Base Design (PAR or HID Lamps)	Only if LED efficacy is better

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC Electrical System				
Others	EE2	Occupancy/ Motion Sensors	Nil	100% claimable
	EE2	Photo Sensors	Nil	100% claimable
	EE3	Electric Sub- metering	Base sub- metering	Cost of additional EE monitoring meters
	EE4	PVs	Nil	100% claimable
	EE4	BIPVs	Base roofing	
	EE4	Other RE devices	Nil	100% claimable
	IN1	Solar Light Pipes/ Tubes	Nil	100% claimable

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC Elevators & Escalators				
Lifts	EE5	ACVVVF Gearless Lifts	ACVVVF Geared Lifts	Applicable only if Geared Lifts are available for the installed capacity
	EE5; IN1	Regenerative Lifts or equiv	ACVVVF Geared Lifts	If Geared Lifts are not available for the installed capacity then Gearless apply
Escalators	EE5	Variable Speed/ Auto Start Stop or equiv Escalators	Single Speed Escalators	

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC Hydraulics System				
Plumbing System	WE1	Rainwater Harvesting System	Nil	100% claimable
	WE2	Grey Water Recycling Sys	Nil	100% claimable
	WE2	Black Water Recycling Sys	Nil	100% claimable
	WE3	WE Irrigation System	Conventional Base Design	
	WE5	Water Sub-metering	Nil	100% claimable

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC Hydraulics System				
Plumbing System	EE5	Gas Instantaneous Water Heater	Electric Instantaneous Water Heater	
	EE5	Electric Heat Pump/ Machine Hot Water System	Electric Storage Hot Water System	
	EE5	Hot Water Heat Reclaim System	Electric Storage Hot Water System	
	EE5	Solar Hot Water System	Electric Storage Hot Water System	

GBI Green Cost M&E Items contd

Service	Criteria	Green Item	Ref Base Cost	Remarks
NRNC Others & Innovations				
Motors	EE5	Eff1 Motors	Standard Motors	
Innovation	IN1	Central Vacuum System	Nil	100% claimable
	IN1	Central Pneumatic Waste System	Nil	100% claimable
	IN1	Condensate Water Harvesting	Base Condensate Water Piping	Associated Additional Cost
	IN1	Recycled Fire System Piping	Nil	100% claimable

GBI Green Cost Items

NOTES:

- This list is not exhaustive and serves as a guide for items not included.
- Clarifications are welcome before submission.
- Green Cost submission is done at CVA stage.

GBI Tax Exemption

1. What are the eligible Green Cost items ?
2. What are the claimable M&E items ?
3. What is the claimable cost bench-marked against ? - Reference Base Cost
4. What constitutes Innovation items ?
- 5. Is there any template submission document to follow?**

Template for Green Cost Submission

Qualifying Expenditure (QE) submission

1. Overall Summary of QE/Green Cost comprising the 6 GBI Criteria
2. Breakdown Summary of each Criteria
3. Appendices to support each breakdown item

OVERALL SUMMARY

Project Name: XX Office Tower, Selangor
 Owner's Name: YY Sdn Bhd
 GBI Certification: NRNC GOLD
 CCC date: 28 April 2011
 Total Construction Cost: RM227,800,000
 GFA (Cost/m²): 130,500m² (RM1,746)

No	GBI NRNC CRITERIA	Capital Expenditure without Green Cost RM	Capital Expenditure with Green Cost RM	Qualifying Expenditure RM
1	EE	5,068,900	12,581,300	7,512,400
2	EQ	1,000,400	3,452,700	2,452,300
3	SM	0	920,800	920,800
4	MR	0	0	0
5	WE	196,500	1,037,600	841,100
6	IN	7,400,000	15,939,400	8,539,400
TOTAL				20,266,000

We certify that this cost is in accordance with the terms of the GBI guidelines:

SR QQQQQQ

AR XXXXXX

IR M&EM&E

BREAKDOWN SUMMARY

Item	Description	Criteria	Capital Cost without Green RM	Capital Cost with Green RM	Qualifying Expense RM	App
1	Energy Efficiency (EE)					
1.1	Sunshading Devices	EE1	0	492,400	492,400	A1
1.2	Low-e glazing	EE1	1,218,700	2,900,400	1,681,700	A1
1.3	Aerated Bricks	EE1	201,400	469,400	268,000	A1
1.4	BAS (incremental only)	EE1	0	1,440,800	1,440,800	A1
1.5	Photo & Motion Sensors	EE2	0	585,400	585,400	A1
1.6	Digital Power Meters	EE3	160,800	758,100	597,300	A2
1.7	Variable Speed Drives	EE5	0	1,277,800	1,277,800	A2
1.8	High EE Chillers	EE5	3,488,000	3,989,200	501,200	A2
1.9	Thermal Chw Plant Ctrl Sys	EE5	0	465,900	465,900	A2
1.10	High EE Motors for:					
	Chw pumpsets, CTs (incr only)	EE5	0	80,200	80,200	A2
	AHU (incremental only)	EE5	0	121,700	121,700	A2
	TOTAL C/F				7,512,400	

BREAKDOWN SUMMARY

Item	Description	Criteria	Capital Cost without Green RM	Capital Cost with Green RM	Qualifying Expense RM	App
1	Energy Efficiency (EE)					
1.1	Sunshading Devices	EE1	0	492,400	492,400	A1
1.2	Low-e glazing	EE1	1,218,700	2,900,400	1,681,700	A1
1.3	Aerated Bricks	EE1	201,400	469,400	268,000	A1
1.4	BAS (incremental only)	EE1	0	1,440,800	1,440,800	A1
1.5	Photo & Motion Sensors	EE2	0	585,400	585,400	A1
1.6	Digital Power Meters	EE3	160,800	758,100	597,300	A2
1.7	Variable Speed Drives	EE5	0	1,277,800	1,277,800	A2
1.8	High EE Chillers	EE5	3,488,000	3,989,200	501,200	A2
1.9	Thermal Chw Plant Ctrl Sys	EE5	0	465,900	465,900	A2
1.10	High EE Motors for					
We certify that this cost is in accordance with the terms of the GBI guidelines:						
_____ SR QQQQQQ		_____ AR XXXXXX		_____ IR M&EM&E		
TOTAL C/F					7,512,400	

APPENDIX **A1**

Item	Description		Crit	Base Cost				Green Cost			BQ	QE
	Base	Green		Unit	Qty	@	Amt	Qty	@	Amt	ref	RM
1.1	Nil	Perforated Sheet for sun shade	EE1	-	-	-	-	860	460	395600	LA:3	395600
1.1a	Nil	Hori Fin	EE1	-	-	-	-	242	400	96800	LA:3	96800
Sub-total for Item 1.1 – Shading Devices											492400	
1.2	9.38 mm Laminated Clear Glass	9.38 mm Laminated low-e glass	EE1	m ²	7283	161	1172563	7283	376	2738408	LA:4	1565845
1.2a	9.38 mm Laminated Clear Glass	9.38 mm Laminate low-e with ceramic frit	EE1	m ²	265	161	42787	265	598	158642	VO5	115855
Sub-total for Item 1.2 – Low-e Glazing											1681700	

We certify that this cost is in accordance with the terms of the GBI guidelines:

SR QQQQQQ

AR XXXXXX

IR M&EM&E

BREAKDOWN SUMMARY

Item	Description	Criteria	Capital Cost without Green RM	Capital Cost with Green RM	Qualifying Expense RM	App
1	Energy Efficiency (EE)					
1.1	Sunshading Devices	EE1	0	492,400	492,400	A1
1.2	Low-e glazing	EE1	1,218,700	2,900,400	1,681,700	A1
1.3	Aerated Bricks	EE1	201,400	469,400	268,000	A1
1.4	BAS (incremental only)	EE1	0	1,440,800	1,440,800	A1
1.5	Photo & Motion Sensors	EE2	0	585,400	585,400	A1
1.6	Digital Power Meters	EE3	160,800	758,100	597,300	A2
1.7	Variable Speed Drives	EE5	0	1,277,800	1,277.800	A2
1.8	High EE Chillers	EE5	3,488,000	3,989,200	501,200	A2
1.9	Thermal Chw Plant Ctrl Sys	EE5	0	465,900	465,900	A2
1.10	High EE Motors for:					
	Chw pumpsets, CTs (incr only)	EE5	0	80,200	80,200	A2
	AHU (incremental only)	EE5	0	121,700	121,700	A2
	TOTAL C/F				7,512,400	

BREAKDOWN SUMMARY

Item	Description	Criteria	Capital without Green	Capital with Green	Qualifying Expense	App
6	Innovation (IN)					
6.1	Thermal Storage System & RC Tank	IN1	7,400,000	15,314,400	7,914,400	A6
6.2	UV Lights for AHUs	IN1	0	570,000	570,000	A6
6.3	Condensate Water Recovery	IN1	0	55,000	55,000	A6
	TOTAL C/F		7,400,000	15,939,400	8,539,400	

We certify that this cost is in accordance with the terms of the GBI guidelines:

SR QQQQQQ

AR XXXXXX

IR M&EM&E

Green Cost for GBI Gold

- Total Construction Cost = RM 227,800,000
- Approved QE = RM 20,266,000
- QE/Green Cost = **8.9%**
- Thermal Storage Sys = RM 7,914,400
- QE without TES = RM 12,351,600
- Green Cost without TES = **5.4%**

Does *green* pay off (in Malaysia)?
 - Non-Residential Buildings -
 projected data by Ir TL Chen (not verified:2009)

Green Building Index Rating	Average M'sian Bldg	Meets MS1525	GBI Certified	GBI Silver	GBI Gold	GBI Platinum
BEI kWh/m ² .year	250	200 - 220	150 - 180	120 - 150	100- 120	<100
Energy Savings %	Base	10 - 20	30 - 40	40 -50	50 – 60	> 60
Incremental construction cost %	Base	1 – 3 (0 – 3)*	5 – 8 (1 – 5)*	8 – 12 (3 – 8)*	12 – 15 (5 – 10)*	>15 (6 – 13)*

* Denotes revised projection in 2011

GBI Tax Exemption

1. What are the eligible Green Cost items ?
2. What are the claimable M&E items ?
3. What is the claimable cost bench-marked against ? - Reference Base Cost
4. What constitutes Innovation items ?
5. Is there any template submission document to follow?
- 6. Who is authorized to verify and/or certify these costs ?**

GBI Tax Exemption

Signatories for submission

Cost Category	RNC / NRNC	INC
Overall Submission	Ar	Ar or Ir (C)
All Costs except M&E items	Sr	Sr
Costs for M&E items	Ir (M or E)	Ir (M or E)

GBI Tax Exemption

Signatories for submission

Cost Category	NREB ¹	NREB ²	NREB ³	NREB ⁴	NREB ⁵	NREB ⁶
Overall Submission	Ar	Ar	Sr	Ir (C)	Ir (M or E)	X
All Costs except M&E items	Sr	Ar	Sr	Ir (C)	Ir (M or E)	X
Costs for M&E items	Ir (M or E)	Ir (M or E)	Ir (M or E)	Ir (M or E)	Ir (M or E)	X

¹ denotes the full compliment of consultants are engaged for the retrofit building

² denotes only Ar, Ir (C) and Ir (M&E) are engaged for the retrofit building

³ denotes only Sr, Ir (C) and Ir (M&E) are engaged for the retrofit building

⁴ denotes only Ir (C) and Ir (M&E) are engaged for the retrofit building

⁵ denotes only Ir (M&E) are engaged for the retrofit building

⁶ denotes only one discipline of Professional (denoted as X i.e. Ar or Sr or Ir [of any discipline]) is engaged for the retrofit building

GBI Tax Exemption

Signatories for submission

Cost Category	IEB ¹	IEB ²	IEB ³	IEB ⁴	IEB ⁵	IEB ⁶
Overall Submission	Ar or Ir (C)	Ar or Ir (C)	Ir (C)	Ir (C)	Ir (M or E)	X
All Costs except M&E items	Sr	Ar or Ir (C)	Sr	Ir (C)	Ir (M or E)	X
Costs for M&E items	Ir (M or E)	Ir (M or E)	Ir (M or E)	Ir (M or E)	Ir (M or E)	X

¹ denotes the full compliment of consultants are engaged for the retrofit building

² denotes only Ar, Ir (C) and Ir (M&E) are engaged for the retrofit building

³ denotes only Ir (C), Sr and Ir (M&E) are engaged for the retrofit building

⁴ denotes only Ir (C) and Ir (M&E) are engaged for the retrofit building

⁵ denotes only Ir (M&E) are engaged for the retrofit building

⁶ denotes only one discipline of Professional (denoted as X i.e. Ar or Sr or Ir <of any discipline>) is engaged for the retrofit building

GBI Tax Exemption

1. What are the eligible Green Cost items ?
2. What are the eligible M&E items ?
3. What is the base reference cost ?
4. What constitute Innovation items ?
5. Is there any template submission document to follow?
6. Who is authorized to verify and/or certify these costs ?
- 7. Can any Ar, Sr and Ir be the signatories ?**

GBI Tax Exemption

- **Ar** denotes a Professional Architect registered with Lembaga Arkitek Malaysia and practising through an Architectural Consultancy Practice
- **Sr** denotes a Professional Quantity Surveyor registered with Lembaga Juruukur Bahan Malaysia and practising through a QS Consultancy Practice
- **Ir** denotes a Professional Engineer registered with Lembaga Jurutera Malaysia and practising through an Engineering Consultancy Practice
- **Ir (M or E, C)** denotes Professional Engineer of Mechanical or Electrical, or Civil discipline



THANK YOU

www.greenbuildingindex.org
www.mgbc.org.my