# SRI Sukuk and Bond Grant Scheme

## Objective

To incentivise and encourage more issuers to finance green, social and sustainability projects through sukuk issued under the SC’s SRI Sukuk Framework or bonds issued in Malaysia under the ASEAN Green, Social and Sustainability Bond Standards, and facilitate companies to transition to low carbon and better sustainability practices through sukuk issued under the SC’s SRI-Linked Sukuk Framework.

## Claim

Issuer can claim for the Grant based on an issue or programme.

## Claim Amount

90% of the actual external review cost subject to a maximum of RM300,000.

## Tax Incentive

5 years income tax exemption for the recipient* of the SRI Sukuk and Bond Grant Scheme from Year of Assessment (YA) 2021 until YA 2025.

*Eligible for sukuk issuances under the SRI Sukuk Framework and bond issuances under the ASEAN Green Sukuk Framework, ASEAN Social Sukuk Framework and ASEAN Sustainability Sukuk Framework.

## Eligibility for Issuances that Qualify for the SRI Sukuk and Bond Grant Scheme

- Green SRI sukuk issuances made under the SC’s SRI Sukuk Framework from July 2017 onwards
- Social, sustainability or other SRI sukuk issuances made under the SC’s SRI Sukuk Framework from 25 August 2020 onwards
- Bond issuances made under the ASEAN Green Bond Standards, ASEAN Social Bond Standards or ASEAN Sustainability Bond Standards from 29 October 2020 onwards
- SRI-linked sukuk issuances made under the SC’s SRI-Linked Sukuk Framework from 8 August 2022 onwards

## Application Period for the SRI Sukuk and Bond Grant Scheme

From January 2021 until fully utilised.

SRI – Sustainable and Responsible Investment

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