

SRI SUKUK AND BOND GRANT SCHEME



Suruhanjaya Sekuriti
Securities Commission
Malaysia



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*.

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.

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.

APPLICATION PERIOD FOR THE SRI SUKUK AND BOND GRANT SCHEME



From **January 2021** until fully utilised

