



QUALIFYING CAPEX FOR TYPICAL NON M&E ITEMS

NON-EXHAUSTIVE



GREEN INCOME TAX ALLOWANCE (PROJECT)

- Incremental cost only
- Must score GreenRE credits

EXAMPLES OF GREENRE GREEN COST NON M&E ITEMS

Credit	Green Item	Ref Base Cost	Remarks
I-1	Double glazing unit	Tempered glass/laminated glass	Claimable on the difference of glass rates. Base shall be the thickness and type of glass which complies with the performance of similar window/curtain walling size.
I-1	Insulated glazing unit	Tempered glass	
I-1, I-3	Wall insulation	NIL	100% claimable
I-1, I-3	Cavity brick wall	115mm thick brick wall	Claimable on the difference of the 2 systems
I-1, I-3	Horizontal sun shading	NIL	Claimable if the sun shading effectively reduces the OTTV or used as light tray to control glare. Not claimable if is merely for aesthetics e.g. air-cond louvers
I-1, I-3	Vertical louvers - Aluminum		
I-1, I-3	Roof insulation	NIL	100% claimable

Credit	Green Item	Ref Base Cost	Remarks
1-1,1-3	Solar reflecting coating to RC roof	Epoxy coating to RC roof	Claimable on the difference of the 2 systems
1-1,1-3	Double roof, metal & RC flat roof	RC flat roof c/w waterproofing & epoxy	Claimable on the difference of the 2 systems
1-10	Vertical greenery	NIL	100% claimable
2-1	Dual flush WC	Single flush WC	Claimable on the difference of the 2 WCs based on the same brand and same design range
2-1	Fittings with WEPLS tick	Fittings without WEPLS tick	Claimable on the difference of the 2 fittings based on the same brand and same design range
2-1	Waterless urinal	Conventional urinal	Incremental cost
2-2	Submeters for major water usage	NIL	100% claimable
2-3	Rain water harvesting for landscape usage	NIL	100% claimable
3-1	Green cement	Ordinary Portland cement	Incremental cost
3-2	Low VOC carpets	Carpet with no green certification	Claimable on the difference of carpet rates. The base carpet range needs to be comparable in quality range, size and thickness.

Credit	Green Item	Ref Base Cost	Remarks
3-2	Polypropylene/Polyethylene outdoor deck	Chengal	Claimable on the difference of timber rates. The base timber range needs to be comparable in quality, range, size and thickness.
3-2	Sustainable timber veneer door +sustainable timber door frames	Veneer door + door frames	
3-4	IBS	Conventional method	Incremental cost
3-4	Recycling bins	Conventional all purpose bins	Incremental cost
3-5	Access to public transport, covered walkways, covered/sheltered bicycles parking	NIL unless its an upgrade from existing design	100% claimable if totally additional. Incremental cost if its not.
3-5	Infrastructure for electric charging	NIL	100% claimable
3-5	Electric charging station	NIL	100% claimable
4-3	Low VOC paint	Emulsion paint	Claimable on the difference of paint rates (negligible nowadays)
4-3	Environmental friendly adhesive for composite wood product	Adhesive with no certification	Claimable on the difference of adhesive rates
5-1	Self cleaning façade system	NIL	100% claimable

Credit	Green Item	Ref Base Cost	Remarks
5-1	Double refuse shuts	NIL	100% claimable
5-1	Compost bins	NIL	100% claimable
5-1	Non-chemical swimming pool water treatment system	Chlorine water treatment system	Incremental cost
5-1	Non-chemical water treatment for cooling tower	Chemical water treatment system	Incremental cost
5-1	Landscape drainage and infiltration trenches	NIL	100% claimable
5-1	Carpark guidance system	NIL	100% claimable