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马来西亚税收和投资指南 - 2017
Guide to Taxation and
Investment in Malaysia - 2017

共识、相联和可靠性

Reach, relevance and reliability

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1.0 投资环境

Investment climate

1.1 经商环境 Business environment

马来西亚是联邦体制国家，由任命委员会和当选众议院组成两院制的联邦会议。

Malaysia is a federated constitutional monarchy, with a bicameral federal parliament consisting of an appointed Senate and an elected House of Representatives.

自1957年独立后，快速的工业化使其从一个主要依靠矿产品和农产品出口转变为了一个以制造业和服务业为主的经济体。在“2020年视觉”经济发展蓝图下，马来西亚的目标是在2020年前成为完全发达的国家。

Following independence in 1957, rapid industrialisation has transformed the economy from one relying primarily on the production of mineral and agricultural export commodities into one dominated by manufacturing and services. Under the “Vision 2020” blueprint for economic development, Malaysia aims to become a fully developed nation by 2020.

马来西亚继续在其一些商品上引领世界市场：它是棕榈油生产的领头者以及橡胶的主要供应之一。马来西亚也是石油和天然气，电子和电子产品的生产国和出口国，后者占据总出口价值的36%。

Malaysia continues to play a leading role in world markets for some of its commodities: it is the leading producer of palm oil and one of the main sources of rubber. The country is also a producer and exporter of oil and natural gas as well as electrical and electronic goods, the latter accounting for 36% of total export value.

然而，为了提升国家经济进入更高的层次，马来西亚转向基于创新、创造和以知识为基础的活动的新型经济模式。

However, to elevate the nation to a more advanced economy, Malaysia is shifting to a new economic model based on innovation, creativity and knowledge-based activities.

马来西亚致力于多边经贸体系，维持相对开放的贸易政策体制，其政策主旨是针对主要出口商品、商品生产，以及日益增加的服务业去开拓市场。作为东南亚国家联盟（东盟）的创始成员国和东盟自由贸易区（AFTA）协定的签署国，马来西亚有意消除对所有产品的进口关税，从而实现东盟自由贸易区的最终目标，创建一个区内货物自由流通的综合市场。

东盟(ASEAN)主要组成成员国有汶莱、柬埔寨、印度尼西亚、老挝人民民主共和国、马来西亚、缅甸、菲律宾、新加坡、泰国和越南，是一个贸易和社交联合体，促进东盟成员国在经济和社交上的合作，从而通过建立一个综合市场来吸引外国贸易和投资。

Malaysia is committed to a multilateral trading system. The country maintains a relatively open trade policy regime, with policies aimed at improving market access for exports of primary commodities, manufactured products and, increasingly, services. As a founding member of the Association of Southeast Asian Nations (ASEAN) and a signatory to the ASEAN Free Trade Area agreement (AFTA), Malaysia intends to eliminate import duties on all products and thereby realise AFTA's ultimate target of creating an integrated market with free flow of goods within the region. ASEAN – comprising Brunei Darussalam, Cambodia, Indonesia, Lao People's Democratic Republic, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – is a trade and social alliance intended to foster economic and social cooperation among ASEAN members and others, to establish a joint market for attracting foreign trade and investment.

马来西亚也在欧盟、挪威、瑞士、白俄罗斯、俄罗斯联邦和土耳其的普遍优惠制（GSP）中受惠。

Malaysia also enjoys generalized system of preferences (GSP) privileges from the European Union, Norway, Switzerland, Belarus, the Russian Federation and Turkey.

物价管制 **Price controls**

国内贸易部、合作社和消费部控制液化石油气、糖、食用油、面包和面粉的价格。在节日季节期间特别食品的价格也被控制。

The Ministry of Domestic Trade, Co-operatives and Consumerism controls prices of liquefied petroleum gas, sugar, cooking oil, bread and flour. Prices of specific food staples are also subject to price controls during festive seasons.

知识产权 Intellectual property

马来西亚是世界知识产权组织 (WIPO) 的成员之一，签署巴黎公约-保护工业产权和伯尔尼公约-保护艺术作品。为了保护马来西亚知识产权符合国际标准，并保护国内外投资者，马来西亚也签署了与贸易有关的知识产权协议 (TRIPS)，并加入专利合作条约、尼斯和维也纳协议。

Malaysia is a member of the World Intellectual Property Organization (WIPO) and a signatory of the Paris Convention for the Protection of Industrial Property and the Berne Convention for the Protection of Literary and Artistic Works. Malaysia also signed the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) and acceded to the Patent Cooperation Treaty and the Nice and Vienna Agreement, to ensure that intellectual property protection in Malaysia conforms to international standards and provides protection to both local and foreign investors.

马来西亚保护知识产权包括注册商标、专利、版权、工业设计、地理标志和集成电路图设计。在民事和刑事处罚方面，马来西亚有强有力的法律和执行力。知识产权法院和政府已制定了一项国家知识产权政策。

Intellectual property protection in Malaysia covers trademarks, patents, copyrights, industrial designs, geographical indications and layout designs of integrated circuits. In this regard, Malaysia has strong laws with adequate civil and criminal penalties, and takes a proactive approach to enforcement. There is an Intellectual Property Court and the government has crafted a National Intellectual Property Policy.

马来西亚拥有管理和规范企业知识产权法(例如，2002年马来西亚企业知识产权法定、2000年地理标志法令、2000年集成电路图设计法令、1976年商标法令、1983年专利法定、1996年工业设计法定、1987年版权法定)和其他相关知识产权事项，例如，在知识产权方面提供咨询服务和推广对知识产权重要性大众认知。

The Intellectual Property Corporation of Malaysia manages and regulates the laws (i.e. Intellectual Property Corporation of Malaysia Act 2002, Geographical Indications Act 2000, Layout-Designs of Integrated Circuit Act 2000, Trade Marks Act 1976, Patents Act 1983, Industrial Designs Act 1996 and Copyright Act 1987) and other matters relating to intellectual property such as providing advisory services on intellectual property and promoting public awareness on the importance of intellectual property.

1.2 货币 Currency

马来西亚货币是马币/令吉 (MYR)。

The currency in Malaysia is the Malaysian Ringgit (MYR).

1.3 财经和融资 Banking and financing

根据2001-2010年期间的银行业总体规划，马来西亚银行业在重组、整合和合规中有飞跃的成就。这些金融改革为银行业奠定了坚实的基础，表现在面对国外的竞争提高和加强适应能力和表现力。第二个总体规划为2011年发布的2011-2020年期间的金融蓝图。这个蓝图建立在金融总体规划所取得的成就上，从而发展高附加值、马来西亚经济高收入的金融生态系统服务，同时也满足了亚洲新兴市场对金融发展上起到重要的作用。此规划一直延伸巩固金融业网络和区域一体化，在该区域的投资机遇创造更有效率的处理亚洲的盈余资金。

伊斯兰金融日趋进入重要的地位。2006年8月马来西亚政府提出了马来西亚国际伊斯兰金融中心的计划奠定了马来西亚在此领域的战略地位。马来西亚也推出纳闽岛做为离岸服务的国际金融中心。

The Malaysian banking sector has undertaken significant restructuring, consolidation and rationalisation efforts in accordance with the Financial Sector Master Plan (FSMP), which was for the period 2001-2010. These financial reforms have placed the banking sector on a stronger foundation with increased resilience and improved performance to face foreign competition. The second master plan, the Financial Sector Blueprint (Blueprint), was released in 2011 for the period 2011-2020. The Blueprint builds on the achievements of the FSMP to evolve a financial ecosystem that will best serve a high value-added, high-income Malaysian economy, while also having an increasingly important role in meeting the growing financial needs of emerging Asia. Initiatives will continue to be pursued to strengthen financial sector linkages and support intra-regional integration to effectively and efficiently intermediate Asia's surplus funds towards the vast investment opportunities in the region.

Islamic financing is of growing significance. The Malaysia International Islamic Financial Centre initiative was launched in August 2006 to position Malaysia strategically in this area. Malaysia also continues to promote Labuan as an international financial center for offshore services.

1.4 外国投资 Foreign investment

针对寻求新项目投资或扩展现有项目的企业，马来西亚推出一系列优惠政策。例如，新兴工业优惠、特殊的投资资本免税、多种税收减免、从政府机构获得政府支持的工业园区的政府资助和贷款。针对投资在欠发达的地区可能会获得更多优惠。获取“区域中心”资格的公司也可享有优惠。

马来西亚对多媒体超级走廊的高科技公司、经济发展走廊的公司和中小型企业提供优惠来鼓励发展。其他优惠领域包括生物技术、伊斯兰金融、风险投资、服务业、旅游业、某些农业、石油、汽车零件制造、专用机械设备、节约能源和环境保护。纳闽岛的离岸金融业务也受到优惠。

2009年，政府放宽了27个服务行业分支领域并且没有附带任何条款。在2015年，马来西亚将完成剩余的28个新分支领域，覆盖总计128个分支领域。这些分支领域包括卫生和社会服务、旅游、交通、商业服务、计算机及相关服务领域。为了促进投资，国家委员会成立了审批投资服务业部门。

Malaysia offers a broad range of incentives for companies seeking to invest in new projects or expand existing ones. These include pioneer status, special investment capital allowances, a variety of tax deductions, access to government-sponsored industrial estates and concessional grants and loans from government agencies. Investments in less-developed areas qualify for many of the same programs, but may receive additional benefits. Incentives for “principal hub” companies also are available.

Incentives are provided for high-technology companies in the Multimedia Super Corridor Malaysia, companies in the Economic Development Corridors and Small and Medium-sized Enterprises. Other favoured activities include biotechnology, Islamic finance, venture capital, services, tourism, certain types of agriculture, petroleum, car component manufacturing, specialised machinery and equipment, energy conservation and environmental protection. Offshore financial services are favoured on the island of Labuan.

In 2009, the government liberalised 27 services sub-sectors, with no equity conditions imposed. Malaysia will finalise the remaining 28 new sub-sectors and cover 128 sub-sectors in total in the liberalisation of services sector by 2015. These sub-sectors are in the areas of health and social services, tourism, transport, business services, and computer and related services. A National Committee for Approval of Investments in the Services Sector has been established to facilitate investments.

1.5 税务优惠 Tax incentives

某些行业在税务方面可以享受广泛的优惠，例如，制造业、信息技术服务、生物技术、伊斯兰金融、节能和环保。优惠包括高达10年的赋税优惠期（新兴工业地位 / 先锋地位）；投资税收减免（例如，高达10年投资资本的60%到100%减免）；加速资本减免；双倍扣除；再投资减免（例如，针对合格项目，给予60%投资资本的减免）。

A wide range of incentives are available for certain industries, such as manufacturing, information technology services, biotechnology, Islamic finance, energy conservation and environmental protection. Incentives include tax holidays of up to 10 years (pioneer status); investment tax allowances (i.e. a 60% to 100% allowance on capital investments made up to 10 years); accelerated capital allowances; double deductions; and reinvestment allowances (i.e. 60% allowance on capital investments made in connection with qualifying projects).

1.6 外汇管制 Exchange controls

马来西亚拥有着和贸易伙伴交易自由的外汇管制体系。中央银行负责制定外汇管制和规范，从而协助银行监控国际交易结汇支付和收取款项。

资本、利益、股息、红利、专利费、租金和佣金可自由回流。除与特定国家的贸易往来外，外汇管理规定已经放宽或降低。总体上说，以上仅限制并不适用于拥有令吉借款的居民。

Malaysia maintains a liberal system of exchange controls that applies uniformly to transactions with its trading partners. The central bank handles foreign exchange controls and regulations aimed to assist the banks in monitoring settlement payments and receipts of international transactions.

Repatriations of capital, profits and income (which includes dividends, interest, royalties, rents and commissions) are freely permitted. Foreign exchange administration rules have been relaxed or eliminated, except for trade with certain countries. Generally, restrictions apply only to a resident with domestic ringgit borrowing.

2.0 设立公司

Setting up a business

2.1 各类型企业个体 **Principal forms of business entity**

商业组织主要类型包括有限公司(上市公司和私有公司)、外国公司在当地的分支机构、企业信托、有限责任合伙、合伙和独资企业。在外国投资者中，有限公司的形式是最受欢迎，这种形式可以把股东的债务责任限制在一定范围，保护公司与投资者的利益（包括母公司）。私人有限公司限制股份转让，而且不便于寻求资本（来自公众的股票和债券）。所有没有符合私有公司条款的有限公司被认定为上市。私有公司可以转换到上市公司，反之亦然。

The main types of business organisations include the limited company (either public or private), local branch of a foreign company, business trust, limited liability partnership, partnership and sole proprietorship. Among foreign investors, the limited company is the most popular form. It limits liability to the unpaid portion of the nominal value of the shares held, safeguarding the interests of all parties (including the foreign parent company). Private limited companies restrict the right of share transfers and may not seek capital – either equity or debt – from the public. All limited companies that do not meet the conditions governing private firms are deemed public. Private companies may be converted into public companies, or vice versa.

设立公司的手续 **Formalities for setting up a company**

国家经济的扩张通常伴随着技术支援的稳健增长，这也意味着技术可以被转移给新的企业。然而，大多数的转移是通过许可协议，并且仅限于外国技术持有者的子公司和关联公司。

先前马来西亚投资发展局(MIDA)必须审批所有技术转让协议，包括合资、技术援助、许可证和工程服务，但现在这些不再被需要。

The country's economic expansion has been accompanied by a steady rise in technical assistance as a means to transfer technology to new ventures. Nevertheless, most such transfers through licensing agreements have been limited to subsidiaries and to affiliates of the foreign licensor.

Previously, the Malaysian Industrial Development Authority (MIDA) had to approve all technology transfer agreements, including joint ventures, technical assistance, licensing and engineering services, but this is no longer required.

公司设立 Incorporation of company

一间公司可以由一个成员来成立并成为其唯一的董事。上市公司必须拥有至少两名董事。

A company can be incorporated by a single member and that single member can also be the sole director. A public company must have at least two directors.

为新公司成立而申请的公司名称可以立即被递交。如果递交的名称无法使用，登记官员有权利为新公司分配公司名称。预先保留公司名称是可供选择的。

Application for the proposed name can be submitted for the company to be incorporated immediately. If the proposed name is not available, the Registrar has the power to assign specific expression for the company name. Reservation of name is optional.

一旦名称可以使用，公司商业性质，公司董事/股东/秘书/注册地址等信息都将需要被提供。成立费用将根据公司的类型来决定。

Once the name is available, information on the nature of business and particulars of directors/subscribers/secretary/registered office are to be furnished. Prescribed fee to incorporate a company will be based on the type of companies.

根据规定要求，每一间公司都必须委任一名为专业团体成员或大马公司委员会特许的公司秘书。本地公司的注册成立可以在5至7个工作日完成，需根据情况而定。

As part of the requirements, a company secretary who is a member of a prescribed body or is licensed by the Companies Commission must be appointed. The incorporation of local companies can be completed within five to seven working days depending on the circumstances.

注册通知函是公司成立的决定性证据。公司成立后可选择性购买执照。

The Notice of registration is conclusive evidence of incorporation. The purchase of certificate after incorporation is optional.

公司形式 Forms of entity

上市和私人有限责任公司要求

Requirements for public and private limited companies

资本：必须至少有1名持有马币1令吉股份的认股人。没有存款储备要求。供款可以为现金或其他形式，估值必须由公正的一方来完成。

Capital: There must be a minimum of one subscriber holding one share of MYR1 each. There are no legal reserve requirements. Contributions can be made in cash or in kind, with valuation carried out by an impartial party.

股东：没有居民或国籍的限制要求。对于私人有限公司，股东的上限为50人，不包含公司或其子公司的雇员和前雇员。

Shareholders: There are no residence or nationality requirements. For a private limited company, shareholders are restricted to a maximum of 50, excluding employees and former employees of the company or its subsidiary.

董事会：上市公司必须有至少2名，而私人有限公司则必须有至少1名，在马来西亚长期居住的董事（可以为非马来西亚公民）。

Board of directors: Public companies must have at least two directors while private companies are allowed to have one director that maintain their principal (or only) place of residence in Malaysia (although they need not be Malaysian citizens).

管理，员工：对管理层或董事会的员工没有特别要求。管理层没有任何国籍或居住限制。

Management, labour: There is no requirement that labour be represented in management or on the board of directors. There are no nationality or residence requirements for management.

税务和费用：设立私人 and 公共有限公司的专业费用介于马币2,500到5,000令吉之间。发行股票、债券或其他是免税的，虽然仍然可能需要缴纳印花税。设立一家股份有限公司的注册费用为马币1千令吉。

Taxes and fees: The formation of a company involves professional fees ranging from MYR2,500 to MYR5,000 for private companies and public companies. There are no taxes on the issuance of shares, bonds or other issues, although stamp duty may be payable. A registration fee of MYR1,000 is payable upon incorporation for company limited by shares.

股份种类：股份必须注册，上市公司和其子公司的普通股必须拥有等同的投票权。允许拥有优先股，会有特殊权利或者股息、投票、资本偿还的限制等。

Types of shares: Shares must be registered and ordinary shares in a public company and its subsidiary must carry equal voting rights. Preferential shares are permitted and may carry special rights or restrictions on dividends, voting, repayment of capital and so forth.

控制：决策权是通过过半规则来决定的。但是，备忘录修改、协会条款修改和股份缩减均需要多于四分之三投票（特殊解决）通过。

Control: Decisions are made by a simple majority of capital, except for alterations to the memorandum or articles of association and reductions of share capital, where a three-fourths majority (special resolution) is required.

外国公司的分支机构 **Branch of a foreign corporation**

如果外国公司要在马来西亚开设分支机构，必须向马来西亚公司委员会提交设立分支机构的申请表。名称一旦被批准，注册文件（例如：外国公司注册证书和营业执照公证副本、条例或公司章程或其他宪法、董事的细节资料、外国公司代理的法定声明、批准外国公司名称的文件）需在公司名称通过后1个月内，与注册费一起提交给公司委员会。分支机构也必须提供至少1名在公司工作的马来西亚居民的名字和地址。

A foreign branch may be established by making an application to the Companies Commission. The first step is to search on the availability of the name. When the name is approved, registration documents (i.e. a certified copy of the foreign company's certificate of incorporation and charter, statute or Memorandum and Articles of Association or other instrument defining its constitution, details of its directors, a statutory declaration by an agent of the foreign company, supporting documents of approving the name of the foreign company) must be submitted to the commission, together with the registration fees within one month from the date of approval of the company's name. A branch also must supply the name and address of at least one Malaysian resident who is authorised to accept notices served on the company.

在税务角度，外国公司的分支机构基本上被视为非马来西亚居民。政府鼓励外国公司在当地开设分公司，居民公司所享受的税收优惠并不代表分支机构可同时享有。虽然分支机构与居民公司所征收的所得税是一样的，但其不适用于税收优惠，而且必须提供非来自马来西亚的相关收入证明。如果分支机构决定改为分公司，分支机构的亏损额是不可以带入新注册的分公司。

Branches of foreign corporations in Malaysia are generally treated as non-residents in Malaysia for tax purposes. As part of the government's efforts to encourage foreign companies to incorporate local subsidiaries, certain tax benefits enjoyed by resident companies are not available to branches. Although branch operations are subject to income taxes similar to those levied on resident companies, branches generally are not eligible for tax incentives and must supply proof of income not derived from Malaysia. If a branch does decide to incorporate, it may not carry forward its existing business losses on incorporation.

建立分支机构和独立子公司的税收分别，大部分是依据原籍国家的税收制度。如是世界收入范围制度的纳税居民，可以先设立一家分支机构（在亏损期间），随后设立一家公司（在公司开始赚取利润的时候）。

The tax implications associated with establishing a branch versus a subsidiary depend, in substantial part, on the tax regime imposed by the home country. Where the latter taxes the worldwide income of its residents, a company may initially open a branch (during the loss-making period) and subsequently incorporate a company (when the business begins to make a profit).

外国公司的代表处或区域办事处在马来西亚执行可允许的活动是不需要向公司委员会注册的。然而，其必须从MIDA得到相应的批准，通常有效期为2年。这些办事处是无需在马来西亚缴税的。

A representative office or regional office of a foreign company performing permissible activities in Malaysia is not required to be registered with the Companies Commission. Approval must be obtained, however, from MIDA and normally is valid for two years. These offices are not subject to tax in Malaysia.

2.2 企业条规 Regulation of business

企业并购 Mergers and acquisitions

之前，为了确保与新经济政策目标一致性，针对在马来西亚资产收购和现有公司和商业接管的指导监管是由外国投资委员会（FIC）执行。2009年外国投资委员会解散，从此迈向自由化。某些强制执行的特定战略领域的监管机构会有一些条款。然而，不论直接或间接购置价值马币2000万或以上由土著（原住民）或政府所有的不动产都需要经过经济筹划单位批准（EPU）。除此之外，购置不动产是不需EPU批准，但外国人士购买不动产每个单位不得少于马币100万。

Previously, the Foreign Investment Committee (FIC) regulated guidelines on the acquisition of assets, mergers and takeovers of existing companies and businesses in Malaysia to ensure consistency with the objectives of the New Economic Policy. The FIC was disbanded in 2009, however, and the guidelines have been liberalised. No equity conditions apply except for those imposed by regulators in certain strategic sectors. However, any direct or indirect acquisition of property valued at MYR20 million and above that results in the dilution of ownership interests held by Bumiputera (indigenous peoples) or a government agency requires approval of the Economic Planning Unit (EPU). No other property acquisitions require EPU approval, but foreign interests cannot acquire property valued at less than MYR1,000,000 per unit.

垄断和贸易管制 Monopolies and restraint of trade

在马来西亚，对反垄断法规或“垄断”是没有专门的说明和定义的。其自由企业经济体系鼓励良性竞争以及市场中供与求的平衡。依据国家的世界贸易组织承诺，正在进行的金融、通信、多媒体和种植业方面的产业整合强化了本地企业，代替贯穿贸易和投资自由化的实施。然而，某些战略领域还是通过政府采购、贸易执照或许可证方面受到政府的保护。

依据2010年马来西亚竞争委员会法案建立了马来西亚竞争委员会（MyCC）独立机构去执行2010年竞争法令。其主要作用是在竞争的过程中维护公司、消费者和经济的利益。

2010年竞争法令旨在反垄断和反卡特尔，反映在传统竞争法的反竞争协议、滥用市场支配和收购中在实质性减少竞争。

Malaysia does not have antitrust legislation or a formal definition of “monopoly”. Its free enterprise economy encourages healthy competition and fair play of the market forces of supply and demand. Industry consolidation is undertaken in the financial, communications and multimedia and plantation sectors to strengthen local companies, in lieu of implementing trade and investment liberalisation measures under the country's World Trade Organization commitments. However, certain strategic sectors still are protected from competition through government procurement and trade licensing or permits.

The Malaysia Competition Commission (MyCC) is an independent body established under the Competition Commission Act 2010 to enforce the Competition Act 2010. Its main role is to protect the competitive process for the benefit of businesses, consumers and the economy.

The Competition Act 2010, which is anti-monopoly and anti-cartel, includes traditional pillars of competition law concerning anti-competitive agreements, abuses of dominant position and mergers having the effect of substantially lessening competition.

2.3 会计、归档和审计要求 Accounting, filing and auditing requirement

一般而言，公司需要依照马来西亚财务报告准则(MFRS)来准备财务报表，以下除外：民营公司财务报告开始在2016年1月1号前继续用于马来西亚民营实体报告准则(PERS)和财务报告开始在2016年1月1号或后用于马来西亚私营实体报告准则(MPERS)。

公司必须提交年度报表、董事报告和财务审计报告给马来西亚公司委员会(CCM)。财务报告必须由政府认可的审计师审批。

Entities are generally required to prepare their financial statements according to Malaysian Financial Reporting Standards (MFRS), except for private entities that continue to adopt Private Entity Reporting Standards (PERS) for financial statements with annual periods beginning before 1 January 2016 and Malaysian Private Entities Reporting Standard (MPERS) for financial statements with annual periods beginning on or after 1 January 2016.

Companies must submit an annual return, directors' report and audited financial statements to the Companies Commission of Malaysia. Financial statements must be independently certified by government-approved auditors.

3.0 企业税务

Business taxation

3.1 概述 Overview

在马来西亚开设公司需缴纳公司所得税、不动产利得税与消费税。

财政部下属的内陆税收局 (IRB) 负责管理以下法规所规定的直接税：1967年所得税法、1967年石油(所得税)法、1976年不动产利得税法、1986年投资促进法、1949年印花税法和1990年纳闽岛商业活动税法。

Corporations in Malaysia are subject to corporate income tax, real property gains tax and goods and services tax.

The Inland Revenue Board (IRB), a division of the Ministry of Finance, is responsible for the administration of direct taxes enacted under the Income Tax Act 1967, the Petroleum (Income Tax) Act 1967, the Real Property Gains Tax Act 1976, the Promotion of Investments Act 1986, the Stamp Act 1949 and the Labuan Business Activity Tax Act 1990.

马来西亚公司税简介

Malaysia Quick Tax Facts for Companies

公司所得税税率 Corporate income tax rate	24%	项目3.3 Item 3.3
分支机构税税率 Branch tax rate	24%	项目3.3 Item 3.3
资本利得税税率 Capital gains tax rate	5%-30% (不动产 real property); 0% (其他财产 other property)	项目3.4 Item 3.4
基本原则 Basis	属地征税，但来源于银行、保险、空运或航运业除外 Territorial, except for income from banking, insurance or air and sea transport	
参与免税 Participation exemption	无 No	
亏损弥补 Loss relief		
- 在以后年度抵减 Carryforward	无限期 Unlimited	项目3.3 Item 3.3
- 在以前年度抵减 Carryback	无 No	Item 3.3
双重税收减免 Double taxation relief	有 Yes	项目3.5 Item 3.5

马来西亚公司税简介

Malaysia Quick Tax Facts for Companies

合并纳税	No, but group loss relief may be available	项目3.7
Tax consolidation	无，但有可能在集团范围内弥补亏损	Item 3.7
转让定价规则	有	项目3.6
Transfer pricing rules	Yes	Item 3.6
资本弱化规则	有	项目3.6
Thin capitalization rules	Yes	Item 3.6
受控外国公司规则	无	项目3.6
Controlled foreign company rules	No	Item 3.6
纳税年度	财政年度	
Tax year	Fiscal year	
预缴税收	是	项目3.7
Advance payment of tax	Yes	Item 3.7
申报日期	在会计期间结束后的7个月	
Return due date	Seven months after end of accounting period	

预扣税 Withholding tax

– 股息 Dividends	0%	项目4.0
– 利息 Interest	0%/15%	Item 4.0
– 特许权使用费 Royalties	10%	
– 技术服务费 Technical service fees	10%	
– 可动产租金 Rental of movable properties	10%	
– 公众艺人 Public entertainer	15%	
– 分支机构利润汇出税 Branch remittance tax	无	
	No	
资本税	无	
Capital tax	No	

马来西亚公司税简介

Malaysia Quick Tax Facts for Companies

社会保障金 Social security contributions	缴纳社会保险：雇主1.75%·雇员0.5%； 缴纳公积金：雇主12%/13%；雇员11% 1.75% (employer) and 0.5% (employee) for social security; 11% (employee) and 12%/13% (employer) for Employees Provident Fund	项目4.5 Item 4.5
土地税和门牌税 Quit rent and assessment	存在地区差异 Varies	
印花税 Stamp duty	股份转让书据：0.3% 财产转让：1%-3%; 1%-4% (从2018年1月1 号起) 0.3% (share transaction documents); 1%-3% (property transfers) / 1%-4% (property transfers from 1 January 2018 onwards)	项目5.5 Item 5.5
消费税 Goods and services tax	6%	项目5.1 Item 5.1

3.2 纳税居民 Tax Residence

如企业的管理和控制所在地在马来西亚，即被视为马来西亚居民企业。

A corporation is resident in Malaysia if its management and control are exercised in Malaysia.

3.3 应纳税所得和税率 Taxable income and rates

2016课税年，公司所得税税率一般为24%。从2017课税年起，对于在马来西亚成立的中小型居民企业（其实收资本应当不高于250万马币，并且不属于有超过该限额的公司的企业集团），其取得的首50万马币以内的所得可以适用18%的税率，超过部分应当适用24%的税率。

With effect from year of assessment (YA) 2016, the standard corporate tax rate is 24%. However, with effect from YA 2017, the rate for resident and Malaysian-incorporated small and medium-sized companies (i.e. companies capitalised at MYR2.5 million or less and not part of a group containing a company exceeding this capitalisation threshold) is 18% on the first MYR500,000, with the balance taxed at the 24% rate.

在2017与2018课税年中，对于企业相比于往年增长的应课税收入，企业税税率将下降0%到4%。税率减少的百分比取决于应课税收入增长的比例。

For YA 2017 and YA 2018, the corporate tax rate on the increase in chargeable business income as compared to the immediate preceding YA will be reduced by 0% to 4%. The reduction on income tax rate is depending on the percentage of increase in chargeable business income.

可课税营业收入增长比例 % of Increase in Chargeable Business Income as Compared to the Immediate Preceding Year of Assessment	减少税率 % Point of Reduction on Income Tax Rate	增长部分应交税率 Reduced Income Tax Rate on Increase in Chargeable Business Income
小于5% Less than 5%	Nil 无	24%
5% - 9.99%	1%	23%
10% - 14.99%	2%	22%
15% - 19.99%	3%	21%
20% and above 20%及以上	4%	20%

马来西亚对石油所得的适用税率是38%。对于保险公司人寿资金的投资所得和资本利得，其适用税率是8%；对于股东资金（包括从人寿资金划转过来的盈余）的所得则适用24%的税率。合作社在一个滑动区间内征税，所得不高于3万马币的部分其适用税率是0%；而对于超过75万马币的部分，其适用税率为24%（自2015课税年起适用）。

Tax is levied on petroleum income at a rate of 38%. Insurance companies are taxed at 8% on investment income and capital gains of life funds, and 24% on the income of shareholders' funds (including surpluses actually transferred from the life fund). Cooperative societies are taxed on a sliding scale from 0% on the first MYR30,000 to 24% (effective from YA 2015) for income exceeding MYR750,000.

对公司所得不征收地方税，但棕榈果生产者需要就月均价格超过2千马币/公吨的棕榈原油缴纳超额利润税（即暴利税）。依据《1990年纳闽公司法》，在纳闽联邦直辖区执行商业活动的纳闽公司可以选择按2万马币或按经审计的会计收益的3%纳税。此类公司也可选择按《1967年所得税法》的规定纳税，但这一选择是不可撤销的。

No local taxes are levied on corporate income, but there is an excess profits tax (i.e. windfall profit levy) imposed on oil palm fruit producers when the monthly average price of crude palm oil exceeds MYR2,000 per metric ton. Companies incorporated under the Labuan Companies Act 1990 undertaking Labuan trading activities may choose between paying a 3% tax based on audited net profits or a flat rate of MYR20,000. Such companies also may make an irrevocable election to be taxed under the Income Tax Act 1967.

应纳税所得定义 **Taxable income defined**

公司应纳税所得指从马来西亚境内取得的全部收益，包括贸易及其他经营所得或利得、股息、利息、折扣、租金、特许权使用费、保险费或其他收益。这些规范适用于在马来西亚设立的分支机构和实体。

Taxable corporate income includes all earnings derived from Malaysia, including gains or profits from a trade or other business, dividends, interest, discounts, rents, royalties, premiums or other current earnings. These rules apply to branches as well as to entities incorporated in Malaysia.

自2008年起开始执行的单层税收制度代替了先前的完全归集抵免制度。股东取得马来西亚纳税居民公司的股息可以免征所得税，而且单层股息不含有税收抵免额。自2014年1月1日，所有马来西亚企业都被要求采用单层税制。

A single-tier tax system was implemented with effect from YA 2008, replacing the full imputation system. Dividends paid by a resident company under this system are exempt in the hands of shareholders and such single-tier dividends do not carry a tax credit. As from 1 January 2014, all corporations in Malaysia are required to adopt the single-tier system.

来源于外国的所得一般不需在马来西亚纳税。但对一些特定业务，例如银行业、保险业、航运或船运业务除外等，除非其所得或利得可以被直接归属于马来西亚以外的活动，否则将被视为来源于马来西亚的所得。也就是说，公司或分支机构需证明哪些部分的收入来源于境外。

Foreign-source income is not subject to tax in Malaysia, although tax is levied on worldwide income for certain activities, such as banking, insurance, and air and sea transport operations. Unless profits or gains are attributed directly to activities conducted outside Malaysia, they are assumed to be derived from Malaysia. Thus, the burden is on the company or branch to prove which part of its income is foreign-source.

从事纳闽联邦直辖区经济活动（包括银行业、保险业、贸易、管理、许可和航运业务）的纳闽公司可选择缴纳2万马币税款或按经审计的会计收益的3%纳税。完全来源于持有投资的所得，即纳闽非贸易活动，不属于征税范围。从上述公司得到的股息是免税的。

A company carrying on Labuan trading activity (which includes banking, insurance, trading, management, licensing and shipping operations) is taxed at 3% of the audited accounting profit or may elect to pay MYR20,000 each year. Income derived solely from the holding of investments, i.e. Labuan non-trading activities, is not subject to tax. Any dividend received from such a company is tax-exempt.

控股公司制度 Holding company regime

投资控股公司 (IHC) 是指以持有投资为主且其毛收入(不包括来源于投资营业的毛收入)的80%以上均来自其投资。一般而言,控股公司所发生的费用只有相关毛收入引起的直接费用和符合税法中规定的“可扣除费用”定义方可在税前扣除。

An investment holding company (IHC) is a company whose activities consist mainly of the holding of investments and that derives no less than 80% of its gross income (other than gross income from a source consisting of a business of holding of an investment) from such investments. Generally, only direct expenses attributable to the respective gross income and expenses falling within the definition of “permitted expenses” in the tax legislation qualify for a tax deduction in respect of an IHC.

扣除 Deductions

公司营运费用必须是完全及专门用于取得所得的用途才可扣除,其中所得包括利息、支付特许权使用费和某些税收。

Deductions are allowed for any revenue expenditure incurred wholly and exclusively in the production of income, including interest, royalty payments and certain taxes.

非贸易目的借款利息费用扣除是有限制的。同样,对经批准组织的捐赠支出,在总所得额10%的范围内可以扣除,雇主给雇员缴纳的公积金,在工资总额19%的范围内可以扣除。

Interest expense deductions are restricted when borrowings are used for nontrade purposes. Similarly, deductions are restricted to 10% of aggregate income for donations to approved organisations and 19% of deductible remuneration for the employer’s contribution to the Employees Provident Fund.

开办费、资本支出以及发行、注册、注销、清算支出不可扣除的,除非是《1967年所得税法》或部门规章中另有规定,例如企业注册成立的费用、营运前招聘和培训费用、商标和专利注册费等。

No deduction is allowed for preliminary or pre-operating costs, capital expenditure or costs of flotation, registration, winding up or liquidation of a company, unless specifically permitted by the Income Tax Act 1967 or Ministerial Orders – such as the deductions for incorporation expenses, pre-commencement recruitment and training expenses and expenses for registration of trademarks and patents.

Capital Allowance (Tax Depreciation) 资本减免(税务折旧)

政府制定了多种资产的资本减免(税务折旧)利率，并对一些资产有优惠的折旧率以鼓励对这些资产的买卖与使用。对于机械和设备每年资本折旧额有三个类别。办公设备、家具和配件可以在8年内按每年10%计算折旧。一般机械和设备可以在6年内按每年14%计算折旧。重型机械和机动车辆则是在4年内按每年20%计算折旧。可以适用超过20%的年度特殊折旧率的特定类别机械和设备（例如，电脑）可以继续维持高折旧率。不超过1,300马币的低价值资产可以一年内全额计提折旧，针对非中小型企业，每年不可超过13,000马币。

The government sets capital allowance (tax depreciation) rates for various assets, with favourable rates for some items to promote their sale or use. There are three general classes of annual capital allowances for plant and machinery. Office equipment, furniture and fittings are subject to an annual depreciation allowance of 10% over eight years. The depreciation rate for general plant and machinery is set at 14% over six years. For heavy machinery and motor vehicles, the rate is 20% over four years. Certain types of plant and machinery such as computers, which have been given special annual allowances exceeding 20%, will continue at the higher rate. Small value assets with a cost not exceeding MYR1,300 each are fully depreciated within a year, subject to a maximum amount of MYR13,000 per year for non-SME.

根据标准折旧率，对于建造或购买的工业建筑（主要是指工厂和仓库，不含办公建筑），其第一年折旧率为13%，随后每年按直线法折旧3%。工业建筑定义也包括码头、防波堤、酒店、机场或赛车场，同样的适用于研究、研究所、学校或其他教育机构、私人医院、高级护理中心和员工生活宿舍建筑等。依据工业建筑的用途，每年折旧率可达到10%。然而，从2016课税年起，个人（定义包括一家公司、群体及单独法人）拥有和使用楼宇（如拥有经营许可证的私家医院、产科医院、养老院、用于研究的建筑物、仓库、酒店、赛车道、机场、学校或教育机构和技术培训 - 包括部长批准的相关产业的、技术工艺的、职业的培训）超过十分之一的房屋面积作为出租用途（包括出租物业为主要商业运营模式）将不能享有IBA（建筑物所得税折旧），即使租出的建筑物（“IB”）被用作工业用途并符合1967所得税法令附表3中定义。

Under the standard rates, industrial buildings (principally factories and warehouses, but not office buildings) are depreciated at 13% in the first year and 3% annually thereafter on a straight-line basis, regardless of whether constructed or purchased. The definition of “industrial building” also applies to a dock, jetty, wharf, hotel, airport or motor racing circuit, as well as buildings used for research, schools or other educational institutions, private hospitals, senior care centres and living accommodations for employees, etc. Depending on the usage of the industrial building, the annual allowances may be at a higher rate of 10%. However, with effect from YA 2016, a person who owns and uses the buildings (such as licensed private hospital, maternity house, nursing home, building used for research, warehouse, hotel, motor

racing circuit, airport, school or educational institution, technical training including industrial, technical or vocational training approved by the Minister) for the purpose of letting of property (including business of letting of property) will not be entitled to industrial building allowance (“IBA”) on the whole building if the portion of the building let out is more than one-tenth of the floor area of the whole building (i.e. no IBA for the portion of the building let out), even if the building that he leases out is used as an industrial building (“IB”) as defined in Schedule 3 of the Income Tax Act 1967.

马来西亚制造业或农业居民公司，在符合条件的项目中添购的机械、设备和发生的工厂建筑的资本支出，可以享有60%的再投资减免。

A reinvestment allowance (RA) of 60% is granted to resident manufacturing or agricultural companies that incur capital expenditure on qualifying plant, machinery and factory buildings for qualifying projects.

除部门规章另有规定之外，专利权、商标、版权、商誉或租赁（采矿租约除外）都没有给予折旧。

There is no provision for depreciating patents, trademarks, copyrights, goodwill or leases (except mining leases) unless specifically permitted by the Ministerial orders.

亏损 **Losses**

亏损可无限期向以后年度结转进行抵扣（休眠公司的所有权发生重大变更的情况除外）。亏损可以弥补各类经营所得。

亏损不可向以前年度进行追溯调整。

Losses may be carried forward indefinitely except where there is a substantial change in the ownership of a dormant company. Losses may offset income from all business sources.

The carryback of losses is not permitted.

3.4 资本利得税 Capital gains taxation

在马来西亚，除了与土地和楼房相关的不动产除外，处置投资或资本资产的资本利得是不征税的。

Malaysia does not tax capital gains from the sale of investments or capital assets other than those related to land and buildings.

不动产利得税适用于在马来西亚出售土地和任何产权、选择权或其他与土地相关的权利。它包括出售不动产公司股份的利得，“不动产公司”是指拥有不动产项目的受控公司（不超过50名成员，且被不超过5人所控制的公司）或拥有其他不动产公司的股权，其定义值为不少于公司有形资产总值的75%。

A real property gains tax (RPGT) applies to the sale of land in Malaysia and any interest, option or other right in or over such land. This includes gains from the sale of shares in a “real property company,” i.e. a controlled company (one with not more than 50 members and controlled by no more than five persons) whose holdings of real property or shares in a real property company amount to 75% or more of its total tangible assets.

若在购置后3年内出售，其利得税税率为30%；若在购置后第4以及第5年出售，其税率分别为20%和15%；若在购置后第6年或之后出售，其税率为5%。

The rate is 30% for such disposals of real property made within three years of the date of acquisition. The rates are 20% and 15% for disposals in the fourth and fifth years after acquisition, respectively, and 5% for disposals in the sixth year after acquisition and thereafter.

出售不动产所引起的资本亏损可以用来抵销此类出售的资本利得。与马来西亚居民公司按照被批准的重组计划进行资产转让相似，出售强制取得的不动产的也可以免税。

Capital losses arising from the sale of real property may be used to offset against capital gains from such sales. Gains resulting from the disposal of property compulsorily acquired are exempt from the tax, as are asset transfers by resident companies under an approved restructuring scheme.

3.5 双重税收减免 Double taxation relief

马来西亚仅对来源于马来西亚境内的所得征税，来源于境外的所得在马来西亚不征税(但从事银行、保险、空运或航运业公司除外)。

Since Malaysia taxes only income that accrues in or is derived from the country, foreign income derived by a resident is not taxed in Malaysia (except for banking, insurance, and air and sea transport operations).

单边减免 Unilateral relief

境外税款可以用来抵减同一笔利润的马来西亚税款(在无税收协定的情况下，只能按境外税款的50%进行抵扣)，但是抵销不得超过该项外国收入在马来西亚应当缴纳的税额。

Foreign tax paid may be credited against Malaysian tax on the same profits (limited to 50% of foreign tax in the absence of a tax treaty), but the credit is limited to the amount of Malaysian tax payable on the foreign income.

税收协定 Tax treaties

马来西亚拥有一个广泛的税收协定网络。税收协定主要以经济合作与发展组织后的版本为主，因此同样有税收居民身份、受益所有人身份等要求。

Malaysia has a broad tax treaty network and its treaties are mainly modelled after OECD's version. Standard requirements such as tax residency, beneficial ownership, etc. applies.

马来西亚税收协定网络

Malaysia Tax Treaty Network

阿尔巴尼亚	法国	卢森堡	圣马力诺
Albania	France	Luxembourg	San Marino
澳大利亚	德国	马尔他	沙特阿拉伯
Australia	Germany	Malta	Saudi Arabia
奥地利	香港	毛里求斯	塞舌尔
Austria	Hong Kong	Mauritius	Seychelles
巴林岛	匈牙利	蒙古	新加坡
Bahrain	Hungary	Mongolia	Singapore
孟加拉国	印度	摩洛哥	南非
Bangladesh	India	Morocco	South Africa
比利时	印度尼西亚	缅甸	西班牙
Belgium	Indonesia	Myanmar	Spain
波斯尼亚&黑塞克维亚	伊朗	纳米比亚	泰国
Bosnia & Herzegovina	Iran	Namibia	Thailand
汶莱	爱尔兰	荷兰	土耳其
Brunei	Ireland	Netherlands	Turkey
加拿大	意大利	新西兰	土库曼斯坦
Canada	Italy	New Zealand	Turkmenistan
智利	日本	挪威	阿拉伯联合酋长国
Chile	Japan	Norway	United Arab Emirates
中国	约旦	巴基斯坦	联合王国(英国)
China	Jordan	Pakistan	United Kingdom
克罗地亚	哈萨克斯坦	巴布亚新几内亚	乌兹别克斯坦
Croatia	Kazakhstan	Papua New Guinea	Uzbekistan
捷克共和国	韩国	菲律宾	委内瑞拉
Czech Republic	Korea (ROK)	Philippines	Venezuela
丹麦	科威特	波兰	越南
Denmark	Kuwait	Poland	Vietnam
埃及	吉尔吉斯斯坦	卡塔尔	津巴布韦
Egypt	Kyrgyzstan	Qatar	Zimbabwe
斐济	老挝	罗马尼亚	
Fiji	Laos	Romania	
芬兰	黎巴嫩	俄罗斯	
Finland	Lebanon	Russia	

3.6 反避税规则 Anti-avoidance rules

转让定价 Transfer pricing

IRB在其转让定价指南中介绍了判断关联交易是否符合普通商业交易测试的5种方法。对于向关联方提供或销售不动产/服务的交易，如果不符合公平交易原则，IRB有权进行调整。未能证明公平对价的交易可能会引起额外税款和罚款。此外，对于跨境交易可以签订预约定价协议。

Malaysia has transfer pricing guidelines where the IRB has introduced five testing methods to determine whether a related party transaction is made on ordinary commercial terms. Any transaction for the supply or purchase of properties/services with an associated person that is not at an arm's length price can be adjusted by the IRB. Failure to demonstrate arm's length consideration also may result in additional taxes and penalties. However, an advance pricing agreement is available for cross-border transactions.

与关联公司之间的交易，无论是马来西亚境外或境内都必须公开年度所得税申报表，包括购买、贷款和其他费用及收入。从2014课税年起，纳税人也必须在年度所得税申报表上申报不论他们是否有准备好转移定价报告给此申报时期。虽然没有法定的上交的截止日期，但申报的相关文件需要在年度所得税申报文件归档期限前准备好。这些相关文件需要有当时的时效性，同时需符合IRB的要求。

Transactions with related companies within or outside of Malaysia must be disclosed on the annual income tax return, including purchases, loans, other expenses and other income. Effective YA 2014, taxpayers must also declare on the annual income tax return whether they have prepared a transfer pricing report for the period for which the return is made. Documentation should be prepared by the annual tax return filing due date although there is no statutory deadline to submit. Documentation should be contemporaneous and should be made available to the IRB upon request.

资本弱化 Thin capitalization

《1967年所得税法》有提到资本弱化条例，但当局把生效日期延后至2018年1月1日。没有规则或指南实施颁布。

Thin capitalisation has been included in the Income Tax Act 1967, but its effective date was deferred by the authorities until 1 January 2018. No rules or guidelines have been issued on the implementation.

受控外国公司 **Controlled foreign companies**

马来西亚没有受控外国公司规则。

Malaysia does not have CFC rules.

一般反避税规则 **General anti-avoidance rule**

马来西亚有一般反避税规则，可以否定主要目的是为了获得赋税优惠的税务规划。马来西亚同时也有一些具体反避税规则。

Malaysia has a general anti-avoidance rule that allows tax schemes being entered into with a primary or dominant purpose of obtaining a tax benefit to be disregarded. There are also several specific anti-avoidance rules.

3.7 税收管理 **Administration**

纳税年度 **Tax year**

公司的纳税年度（即评税年度）是其财政年度。

The tax year (i.e. the year of assessment) for a company is its fiscal year.

申报和支付 **Filing and payment**

企业必须依据预计的应纳税额每月分期缴纳。分期缴纳的税款需要在每月15号之前缴纳。如有迟缴或不足分期缴税额会有10%的罚款。如果应缴税额超过预缴税额的30%，低估的税额部分也会有10%的罚款。从2016课税年起，所有注册公司必须提交表格E。从2018课税年起，必须以电子媒介或电子传输方式递交表格E，税收估计（CP204）或修订税收估计（CP204A）。

企业必须在会计期间结束后的7个月内按规定的格式通过电子传输方式向IRB提交纳税申报表。申报表旨在报告实际应纳税额，因此减去已经分期缴纳的税款之后可能存在应补交税款（应于申报截止日期之前缴纳）或者应退税款。对于IRB在其评税程序中要求补交的税款，公司应当在收到通知后30日内缴清。

自2015年12月30日起，任何公司未能申报纳税表格超过两个课税年，一经定罪，此公司将被处以罚款1千令吉至2万令吉或监禁不超过6个月或两者兼施和高达三倍应纳税收入的特殊罚款。此外，任何未能在纳税申报单里提供税务局局长所要求的正确详情的公司都视为犯罪，一旦定罪，此公司将被处以马币200至马币2万或高达6个月的监禁，或两者兼施。

Companies must pay tax in monthly instalments based on estimates of tax payable. Instalments must be paid on or before the 15th day of each month. Late or insufficient instalments may incur a 10% penalty. Underestimation of tax payable would also result in a 10% penalty if the actual tax payable exceeds the estimate by more than 30%. A company shall furnish its Form E with effect from YA 2016 and estimate (CP 204) or revised tax estimate (CP 204A) with effect from YA 2018 by way of an electronic medium or electronic transmission.

Companies are required to furnish a return, on the prescribed form by way of an electronic transmission, to the IRB within seven months from the end of their accounting periods. The form is used to report actual tax liabilities which may result in a balance of tax payable (which must be settled by the filing deadline) or a refund from tax instalments paid. Any additional assessment raised by the IRB must be settled within 30 days from the day the notice is served.

With effect from 30 December 2015, any company who fails to furnish tax returns for two years of assessment or more, shall on conviction, be liable to a fine of MYR1,000 to MYR20,000 or imprisonment for a term not exceeding six months or both and a special penalty of treble the amount of tax charged on the chargeable income for those years of assessment. In addition, any company that fails to furnish the correct particulars as required by the Director General in the tax return shall be guilty of an offence and shall on conviction, be liable to a fine from MYR200 to MYR20,000 or to imprisonment for a term up to six months, or to both.

合并申报 **Consolidated returns**

目前无关于合并申报的规定。但根据集团内抵扣制度，居民公司可以转移当年亏损的70%至一个或者多个关联公司。集团内抵扣必须符合以下条件：

- 在相关课税年度，集团在基础开始阶段（即转移和接收公司）的实收资本超过250万马币
- 在要求抵减所属期间内及其之后的12个月内，集团公司之间的关联关系必须持续存在；
- 集团公司应纳税收入所被征收的税率是一致的；
- 集团公司有同样的会计结束年度。

享有新兴工业地位/先锋地位、投资税收津贴、再投资津贴或航运利润豁免的公司是不具团体抵扣的资格。

There is no provision for consolidated returns but, under a group relief system, resident companies may surrender up to 70% of current year adjusted losses to one or more related companies. Amongst others, the following requirements must be met to qualify for group relief:

- The group companies (i.e. surrendering and claimant companies) have a paid-up capital of more than MYR2.5 million at the beginning of the basis period for the relevant year of assessment;
- The group companies are related in the period in which the claim for group relief is made, as well as in the 12 months period immediately preceding that period;
- The chargeable income of the group of companies is subject to tax at the same rate; and
- The group companies have the same accounting year end.

Companies enjoying pioneer status, an investment tax allowance, a reinvestment allowance or an exemption of shipping profits are not eligible for group relief.

时效 Statute of limitations

一般来说，评税和补充评税应当在纳税年度终了后的五年内完成（如果评税与转移定价相关会延长至七年）。如果税务局认为交易定价不符合公平交易原则，则可以继续延长两年，即应当在七年内完成。然而，如果纳税人存在欺诈或故意违约或疏忽的情况，可以在任何时间进行评税。此外，对追征欠缴税款没有时效限制。

The general statute of limitations for an assessment or additional assessment is five years (extend to seven years if the assessment is in connection with transfer pricing) from the end of the relevant year of assessment. If the IRB is of the view that a transaction is not at arms-length price, the statute of limitation is extended by another two years to seven years. However, if there is fraud, wilful default or negligence on the part of the taxpayer, an assessment can be made at any time. There is no statute of limitations for the collection of unpaid tax.

税务机构 **Tax authorities**

IRB的责任是管理直接税收。皇家关税局管理海关税，国内货物税及消费税。

The IRB is responsible for the administration of direct taxes. The Royal Customs Department administers customs and excise duties and goods and services tax.

裁定 **Rulings**

针对特定交易的税务处理，纳税人可以要求取得事先裁定。税务机关也会发布公开裁定。

Taxpayers may request an advance ruling on the tax treatment of a specific transaction. Public rulings also are issued.

3.8 企业的其他税收 Other taxes on business

没有

None

4.0 预扣税

Withholding taxes

4.1 股息 Dividends

在马来西亚，支付股息给非居民不会被征收预扣税。

Malaysia does not impose withholding tax on dividends paid to non-residents.

4.2 利息 Interest

支付利息给非居民需扣缴15%的预扣税，除非这一税率在所适用的税收协定中被免除或降低。马来西亚银行向非居民支付的利息是免税的，但马来西亚中央银行规定保持网络资金所获取的利息除外。

在1967年所得税法令指定“经批准贷款”的利息是免税的。“经批准贷款”包括由非居民的政府、地方机关、法定机构或由政府担保的个人的贷款。

Interest paid to a non-resident is subject to withholding tax of 15%, which may be waived or reduced under an applicable tax treaty. However, interest paid to a non-resident by banks operating in Malaysia is exempt from tax, except for interest paid on funds required to maintain networking funds as prescribed by the Central Bank of Malaysia.

Interest on “approved loans”, as specified in the Income Tax Act 1967, is exempt from tax. Approved loans include those made by a non-resident to the government, local authority, statutory body or a person guaranteed by the government.

4.3 特许权与技术服务费 Royalties and technical service fees

支付特许权使用费和技术服务费给非居民需扣缴10%的预扣税，除非这一税率在所适用的税收协定中被免除或降低。

Royalties and technical service fees paid to non-residents are subject to a 10% withholding tax, which may be waived or reduced under an applicable tax treaty.

4.4 分支机构汇出税 Branch remittance tax

马来西亚不征收分支机构汇出税。

Malaysia does not levy a branch remittance tax.

4.5 薪酬税/社会保障金 Wage tax/social security contributions

依据所得税扣缴规定(PAYE)，雇主就雇员取得的薪酬所得为税务机关代扣代缴薪酬所得税。

雇主和雇员都需出资缴纳社保给社会保障机构(SOCSO)。一般而言，雇主缴纳雇员薪酬的1.75%；雇员缴纳自己薪酬的0.5%。雇主和雇员也需分别按雇员薪酬的12%/13%和11%缴纳公积金(EPF)。

Tax on employment income is withheld by the employer under a pay-as-you-earn (PAYE) scheme and remitted to the tax authorities.

Both the employer and the employee are required to make contributions to the Social Security Organisation (SOCSO). The employer generally contributes 1.75% of an employee's remuneration while the employee contributes 0.5% of his monthly wages. The employer and the employee also contribute to the Employees Provident Fund (EPF) at a rate of 12%/13% and 11% of the employee's remuneration, respectively.

4.6 其他预扣税 Other withholding taxes

向非居民支付动产租金或者安装费，需要扣缴10%的预扣税，除非在所适用的税收协定中被免税或降低。在马来西亚境外提供的服务也需缴付预扣税。

同样的，在马来西亚境内表演或服务的非居民公众艺人需扣缴15%的预扣税，除非在所适用的税收协定中被免税或降低。

依据1967年所得税法令，针对法令中第4(f)条款的所得征收10%的预扣税。此类所得不包括营业所得、薪酬、股息、利息、折扣、租金、专利费、红利、津贴、年金或其他定期缴付。一般而言，这是针对非居民所取得的“一次性”收入，例如，佣金或担保费。

A 10% withholding tax applies to income received by non-residents from the rental of movable property or from installation fees which may be waived or reduced under an applicable tax treaty. Withholding tax will also apply for services rendered outside Malaysia.

Similarly, a 15% withholding tax is imposed on the income received by a non-resident public entertainer in respect of services performed in Malaysia, which may be waived or reduced under an applicable tax treaty.

A 10% withholding tax also is imposed on gains or profits falling under section 4(f) of the Income Tax Act 1967 – income that is not from a business, employment, dividend, interest, discount, rent, royalty, premium, pension, annuity or other periodical payments. Generally, it refers to “one-off” income received by the non-resident, such as commission or guarantee fees.

5.0 间接税

Indirect taxes

5.1 消费税 Goods and services tax

2015年4月1号起实施的消费税（GST），税率为6%。消费税代替了之前的销售与服务税。

With effect from 1 April 2015, Malaysia has implemented Goods and Services Tax (“GST”) at the rate of 6%.

消费税适用于在马来西亚境内应税货物及劳务的提供。消费税也适用于进口的货物和劳务。

GST will be imposed on the supply of taxable goods and services in Malaysia. GST will also be imposed on imported goods and some imported services.

货物与劳务的供应可以为应税或是非应税。应税供应适用标准税率或零税率。非应税供应适用免税待遇或者不在应税范围内。

Supplies of goods and services can be either taxable or non-taxable supplies. A taxable supply is either standard-rated or zero-rated. Non-taxable supplies are either exempt or out-of-scope.

标准税率供应的货物和服务征收的消费税税率为6%。注册为消费税的纳税人必须对供应收取消费税，并且在应税供应活动中可以抵扣进项税。零税率供应是指商家供应货物和服务的征收消费税税率为0%。企业不收取任何消费税，但有权申报抵扣相关的进项税。零税率供应包括基本必需品，如大米、新鲜鱼、肉、鸡、食用油和新鲜蔬菜，国内使用水，国内使用300千瓦时的电力，出口商品。免税供应免于征收消费税。企业不收取消费税和不可申报抵扣相关的进项税。免税供应包括居民住宅、人寿保险、私人健康服务、私人教育服务、金融服务、农业和公共用地、公共交通和公路收费。不属于应税范围内的供应即不在消费税规定的范畴，包括非商业交易、从马来西亚境外出售商品到另一个马来西亚境外的地区以及某些政府提供的服务例如，医疗服务、教育和许可证发行。

Standard-rated supplies of goods and services are subject to GST at 6%. A taxable person who is registered under GST has to collect GST on the supply and is eligible to claim input tax credit on his business inputs in making taxable supplies. Zero-rated supplies are subject to GST at a rate of 0%. In this respect, businesses do not collect any GST but are entitled to claim credit on inputs used in the course of the business. Zero-rated supplies includes basic essential goods such as rice, fresh fish, meat, chicken, cooking oil and fresh vegetables; water for domestic use; the first 300kWh of electricity for domestic use; and exports of goods. Exempt supplies are not subject to GST. Businesses do not collect GST and are not entitled to claim credit on inputs used in the course of business. Exempt supplies include residential buildings, life insurance, private health services, private educational services, financial services, land for agricultural and public use, public mass transportation and highway toll. Out-of-scope supplies do not fall within the charging provision of the GST Act. They include non-business transactions, sale of goods from a

place outside Malaysia to another place outside Malaysia as well as certain services provided by the Government sector such as healthcare services, education and issuance of licences.

消费税应于应税期间结束后次月的最后一天前进行申报与缴付（如有）。应税期间包括一个月、三个月或由局长决定的其他时间段。

GST returns must be submitted and paid (if any) not later than the last day of the following month after the end of the taxable period. The taxable period is either one month, three months or such other period as determined by the Director General.

未能准时提交消费税申报将被处以罚款5万马币或监禁不超过3年或两者兼施。另外，未能于规定时间内缴付应付税款的人士将被处于未缴税款10%至40%的罚款，基于积欠应付税款的天数计算。

Failure to submit GST return by the due date could attract a fine not exceeding MYR50,000 or imprisonment for a term not exceeding three years or both. Separately, the registered person who fails to pay the amount of tax due and payable by the stipulated due date shall be liable to a penalty of 10% to 40% on the tax remain unpaid, which is calculated based on the number of days the tax due is not paid.

5.2 资本税 Capital tax

无

None

5.3 土地税和门牌税 Quit rent and assessment

在马来西亚，各州的土地税和门牌税的征收税率有所不同。

Individual states levy quit rent and assessment at varying rates.

5.4 转让税 Transfer tax

除了印花税之外，无其他交易税（可参考5.5章节）

None, except for stamp duty (see 5.5 below).

5.5 印花税 Stamp duty

财产转让需缴纳其转让价值1%至3%的印花税，股权转让书据适用0.3%的印花税。然而，从2018年1月1号起，财产转让将被征收1%至4%的印花税。

Stamp duty is levied at rates between 1% and 3% of the value of property transfers, and 0.3% on share transaction documents. However, effective from 1 January 2018, stamp duty is levied at the rates of 1% to 4% of the value of property transfers.

5.6 关税和国内货物税 Customs and excise duties

对烟草、啤酒和白酒、机动车辆、扑克和麻将征收国内货物税。大部分征税货物的进口税税率从5%至30%不等。机动车辆的进口税依据气缸容量征收税率从5%到35%不等。

Excise duties are levied on tobacco, beer and liquor, motor vehicles, playing cards and mahjong tiles. As for import duty, the rates range from 5% to 30% for most dutiable goods. Import duty on a motor vehicle will depend on the cylinder capacity, and ranges from 5% to 35%.

5.7 环境税 Environmental taxes

无

None

5.8 其他税收 Other taxes

娱乐税会依据门票金额按25%的税率征收，不过许多表演是免娱乐税的。

其他税收包括公路税（依据车辆种类和燃料类型对车辆征收）和博彩税。

An entertainment duty of 25% of the admission price is charged, although many performances are exempt.

Other taxes include a road tax (levied on vehicles, based on the type of vehicle and the type of fuel used) and gaming taxes.

6.0 个人税收

Taxes on individuals

在马来西亚的个人需要缴纳个人所得税、不动产利得税、社会保障金、土地税和门牌税、印花税、消费税。

在马来西亚，联邦政府是唯一征收个人所得税的机构。

Individuals in Malaysia are subject to personal income tax, real property gains tax, social security contributions, quit rent and assessment, stamp duty and goods and services tax.

The federal government is the only authority that levies income tax on individuals in Malaysia.

马来西亚个人税收简介

Malaysia Quick Tax Facts for Individuals

所得税税率 Income tax rates	0%-28%	项目6.2 Item 6.2
资本利得税税率 Capital gains tax rates	0%-30% (不动产 real property); 0% (其他不动产 other property) 5% and 30% (不动产 real property) 非马来西亚公民和非马来西亚居民 for non-citizens and non-permanent residents	项目6.2 Item 6.2
征税原则 Basis	属地征税 Territorial	
双重税收减免 Double taxation relief	有 Yes	项目6.2 Item 6.2
纳税年度 Tax year	日历年 Calendar year	
申报日期 Return due date	次年日历年4月30日/6月30日 30 April/30 June of following calendar year	
预扣税 Withholding tax		
– 股息 Dividends	0%	项目4.0 Item 4.0
– 利息 Interest	0%/15%	Item 4.0
– 特许权使用费 Royalties	10%	
– 技术服务费 Technical services	10%	
– 可动产租金 Rental of movable properties	10%	
– 公众艺人 Public entertainer	15%	

马来西亚个人税收简介

Malaysia Quick Tax Facts for Individuals

净财产税 Net wealth tax	无 No	
社会保障金 Social security	缴纳社会保障金：雇主1.75%；雇员0.5% 缴纳公积金：雇主12%/13%；雇员11% 1.75% (employer) and 0.5% (employee) for social security; 11% (employee) and 12%/13 (employer) for Employees Provident Fund	项目6.6 Item 6.6
继承/赠予税 Inheritance/gift tax	5% and 30% (不动产real property) 非马来西亚公民 for non-citizens	项目6.3 Item 6.3
土地税和门牌税 Quit rent and assessment	税率存在地区差异 Varies	
印花税 Stamp duty	在股份转让方面税率：0.3% 在财产转让方面税率：1%-3%; 1%-4% (从2018年1月1号起) 0.3% (share transaction documents); 1%-3% (property transfers) / 1%-4% (property transfers from 1 January 2018 onwards)	项目5.5 Item 5.5
消费税 Goods and services tax	2015年4月1日起开始征收，税率为6% 6% from 1 April 2015	项目5.1 Item 5.1

6.1 纳税居民 Tax residence

在一个日历年中在马来西亚停留182天或以上的个人将被视为马来西亚居民。或者，在连续停留至少182天或以上的日历年度的相邻年度中在马来西亚停留，如果被认为与停留182天或以上的年度相关，即使只停留1天，在相邻年度亦可被视为马来西亚居民。其他居民条件包括在马来西亚至少停留90天（如果满足其他条件），或在该年前或后停留指定年数。

如个人没有满足成为马来西亚纳税居民的条件，个人所得将以固定税率纳税，同时也不能享受个人税收减免。

Individuals are considered tax residents if they are in Malaysia for 182 days or more in a calendar year. Residence also may be established by physical presence in Malaysia for a mere day if it can be linked to a period of residence of at least 182 consecutive days in an adjoining year. Other residence tests involve a minimum of 90 days of physical presence in Malaysia (if certain other conditions are satisfied) or residence for a specified number of years preceding or following the year in question.

Individuals who do not meet the residence qualifications described above are taxed at a flat rate and are not eligible for personal tax reliefs or tax rebates.

6.2 应纳税所得和税率 Taxable income and rates

一般而言，所得税从薪酬中扣除，随后，在纳税年度结束后的次年进行汇算清缴。

Generally, income taxes are withheld from salaries and are subsequently settled upon the filing of income tax returns after the close of the tax year.

应纳税收入 Taxable income

个人居民在马来西亚取得的收入依照正常税率征收个人所得税，可以享受多种扣减和个人减免。除非收入是与马来西亚就业有关，否则在境外取得的收入是免税的。

Resident individuals are taxed on Malaysia-source income at normal personal rates. They are entitled to various deductions and personal reliefs. Foreign-source income is exempt from income tax unless it is incidental to Malaysian employment.

所得/收入包括贸易、业务或专业中获得的收益、薪酬（包括雇主承担的任何销项税）、实物利益、住宿福利、股息、利息或贴现，以及租金。从银行或金融机构或某些联邦和州政府债券中得到的利息收入是免税的。在单层税收制度下，股息是不被征税的。纳税人必须公开雇主提供的津贴，例如房子或教学津贴。

Income includes gains or profits from any trade, business or profession; salary or wages (including any GST output tax borne by the employer); benefits-in-kind; value of living accommodation; dividends, interest or discounts; and rent from property. An exemption is allowed for interest income from banking and financial institutions and certain federal and state government bonds. Single-tier dividends also are exempted. Taxpayers must report employer-provided allowances such as those provided for housing or education.

资本利得在马来西亚是不被征税的，但是出售不动产或不动产公司股权转让的收益会被征收不动产利得税（RPGT）。在出售任何种类的不动产，个人可以申请享有10,000马币或应税所得10%的标准豁免，以较高者为准。公民和永久居民可获一次出售私人住宅的税收豁免。居民和非居民都可享有上述的豁免。

Capital gains are not taxed in Malaysia, except for gains derived from the disposal of real property or on the sale of shares in a real property company, which are subject to real property gains tax (RPGT). Individuals may claim a standard exemption of MYR10,000 or 10% of the chargeable gain, whichever is higher, on each sale of any type of real property. Citizens and permanent residents also are entitled to a full exemption on one sale of a private residence. These exemptions apply to both residents and non-residents.

特别的外国税收制度 Special expatriate tax regime

在马来西亚就业的外籍人士必须在IRB注册成为纳税人，且在马来西亚境内取得的所得均应纳税。如外籍人士在一个日历年度内在马来西亚就业时间（非停留时间）不超过60天，且该人不是马来西亚的税收居民，则取得的受雇所得无需在马来西亚缴税。此项优惠不适用于个人在马来西亚两个连续的基础时期中的同期停留天数总共超过60天，或连续同期与另一个或多个同期总共停留超过60天。然而，外籍人士的收入也有可能根据适用的税收协定享受免税。

Foreign employees in Malaysia must register as taxpayers with the IRB and are subject to normal taxation if they derive income from Malaysia. An expatriate's employment income is exempt from income tax where the duration of employment (not the period of residence) does not exceed 60 days in a calendar year and the employee does not qualify as a tax resident. The exception will not apply where such individual is in Malaysia for a continuous period exceeding 60 days which overlaps over two successive basis periods or where the continuous overlapping period together with another period or periods exceed 60 days. An exemption also may be granted under a tax treaty, where applicable.

在纳闽或依斯干达发展地区，对受雇从事符合条件的活动的外籍就业人士有特别税收优惠。在伊斯兰金融和参与马来西亚技术合作计划的外国专家可获得免税。

Special tax concessions are available for foreign nationals employed in qualifying activities in Labuan or in the Iskandar Development Region. An exemption is granted to foreign experts in Islamic finance and those participating in the Malaysian Technical Cooperation Programme.

在获批准的运营总部、国际采购中心、区域配送中心或区域办事处工作的外籍人士，可按他们在马来西亚工作的天数计算应征税收收入。

Expatriates working in an approved operational headquarters, international procurement centre, regional distribution centre or regional office are taxed only on the portion of their chargeable income attributable to the number of days that they are in the country.

扣除和减免 **Deductions and reliefs**

员工只可以就用在履行受雇义务上的花费获得减免。

Employees may deduct only those expenses wholly incurred in performing employment duties.

个人税务减免包括: 9,000马币的个人减免 (如是残疾为15,000马币); 如选择夫妻联合估税, 针对配偶是4,000马币(如是残疾为7,500马币); 未满18岁的未婚子女每个子女减免2,000马币 (起如是残疾为6,000马币) 或18岁或以上正在受教育的子女 (海外求学本科或以上、本地求学专科或以上学历的每个子女减免为8,000马币 (如是残疾总减免为14,000马币); 人寿保险及公积金 (减免高达6,000马币); 教育及医药保费 (减免高达3,000马币); 私人养老金和年金计划保费 (高达3,000马币); 父母医药费 (减免高达5,000马币); 个人、配偶和子女顽疾医药费 (减免高达6,000马币); 对残疾的个人、配偶、子女或父母购买辅助器具 (减免高达6,000马币); 个人高等教育费 (减免高达7,000马币); 购买体育器材、电脑、智能手机、平板电脑、书籍、期刊、杂志、纸质报章、宽带互联网订阅、健身机构会员费用 (减免高达2,500马币); 亲代抚育 (减免高达1,500马币, 需符合条件); 社会保险机构的贡献 (减免高达250马币)。

Personal tax reliefs include: MYR9,000 for the taxpayer (MYR15,000 if disabled); MYR4,000 for a spouse (MYR7,500 if disabled) if joint assessment is elected; MYR2,000 for each unmarried child below the age of 18 (MYR6,000 if disabled) or MYR8,000 for each child above 18 studying at the diploma level or above in Malaysia or studying at degree level or above overseas (total relief of MYR14,000 if disabled); life insurance premiums and provident fund contributions (up to MYR6,000); medical and education insurance premiums (up to MYR3,000); premiums for deferred annuity and contributions to private retirement schemes (up to MYR3,000); medical expenses of parents (up to MYR5,000); medical expenses where the taxpayer, spouse or child contracts a serious disease (up to MYR6,000); purchase of supporting equipment for a disabled taxpayer, spouse, child or parent (up to MYR6,000); relief for fees incurred for tertiary education (up to MYR7,000); purchase of sports equipment, computer, smartphone or tablet, books, journals, magazines, printed daily newspapers and other similar publications, broadband internet subscription and gymnasium membership fee (up to MYR2,500); parental care (up to MYR1,500, subject to conditions) and contribution to the Social Security Organisation (SOCSO) (up to MYR250).

此外，在职妇女在子女直到2岁前购买哺乳的设备可以每两年减免1,000马币。同时，纳税人在子女6岁前登记在儿童中心或社会福利部或教育部注册的幼儿园，可获得1,000马币的减免。如符合相关条件，房屋贷款利息连续三年可减免10,000马币。经批准的捐款是可以税收扣除的，上限为总收入的7%。伊斯兰宗教费可以从应纳税额中减免。

Additionally, tax relief of MYR1,000 is available for working women with child aged up to 2 years for the purchase of breastfeeding equipment and can be claimed once every two years. Tax relief of MYR1,000 is also given to individual taxpayers who enroll their children up to 6 years of age, in child care centres or kindergartens registered with the Department of Social Welfare or the Ministry of Education. Relief also is granted for interest on housing loans up to MYR10,000 for three consecutive years, provided certain conditions are met. A deduction is available for approved donations, restricted to 7% of aggregate income. Islamic religious dues may be deducted from the tax payable.

妻子的收入单独于其丈夫收入进行评估。在单独评估时可以抵扣以上个人减免。在单人/单独纳税评估中，个人或已婚夫妻的应纳税收入（净个人减免）低于35,000马币可享受400马币税收抵免/退还；在合并纳税评估中，可享受800马币税收抵免/退还。

A wife's income is assessed separately from that of her husband. She may then claim the above personal reliefs under separate assessment. Single or married couples with taxable income (net of personal reliefs) of less than MYR35,000 are entitled to tax credits/rebates of MYR400 under single/separate assessment and MYR800 under combined assessment.

税率 Rates

从2016课税年起，马来西亚税收居民在一个滑动区间缴税，比如最开始5,000马币以内的税率为0%，而超过100万马币部分的税率为28%（在2017年进行纳税申报）。非马来西亚税收居民，在马来西亚取得的收入，固定税率为28%。

不动产利得税，若在其购置后3年内出售，其收益税率为30%；若在其购置后的第4年或第5年出售，其税率分别为20%和15%；若在其购置5年后出售其税率为0。非马来西亚居民和非永久居民，若其购置房地产在5年内出售，税率为30%；购置5年后出售，税率为5%。

Residents are taxed on a sliding scale from 0% on the first MYR 5,000 to 28% for income exceeding MYR 1,000,000 effective YA 2016 (for returns filed in 2017). Non-residents are taxed at a flat rate of 28% on Malaysia-source income only.

The RPGT rate is 30% for disposals of real property made within three years of the date of acquisition. The rates are 20% and 15% for disposals in the fourth and fifth years after acquisition, respectively, and an exemption applies for disposals after five years. For non-citizens and non-permanent residents, the RPGT rates are 30% for disposals within five years and 5% for disposals in the sixth year and thereafter.

6.3 继承和赠予税 Inheritance and gift tax

对于丈夫与妻子、父母与儿女、祖父母与孙子女间的不动产转移，马来西亚政府不征收继承与赠与税。但是，捐赠者必须为马来西亚公民。

Malaysia does not levy inheritance or gift tax on transfer of real property where the donor and recipient are husband and wife, parent and child, or grandparent and grandchild. However, the donor must be a citizen of Malaysia.

6.4 净财产税 Net wealth tax

马来西亚不征收净财产税。

Malaysia does not levy a net wealth tax.

6.5 不动产收益税 Real property gains tax

参考上文6.2 – 不动产收益税。

See 6.2 above for the real property gains tax.

6.6 社会保障金 Social security contributions

雇主和雇员需分别按雇员薪酬的12%/13%和11%缴纳公积金（EPF）。雇主和雇员也需缴纳社保金给社会保险机构（SCOSO），一般而言，雇主缴纳雇员薪酬的1.75%，雇员缴纳自己薪酬的0.5%。

Both the employee and the employer are required to make contributions to the EPF at a rate of 11% and 12%/13% of remuneration, respectively, as well as to SOCSO. The employer generally contributes 1.75% of an employee's remuneration for social security and the employee contributes 0.5% of his monthly wages.

6.7 其他税收 Other taxes

无

None

6.8 合规 Compliance

个人纳税年度是日历年度。

依据所得税扣缴规定 (PAYE) ，雇员受雇所得的税金由雇主代扣代缴。马来西亚采用的是自我评估制度。个人必须在次年的4月30日或6月30日分别对其受雇所得或经营所得完成申报并结清余额。

共同居住的已婚夫妻可以选择共同或单独申报纳税。

如行为不符合税法规定会受到处罚。

The tax year for individuals is the calendar year.

Tax on employment income is withheld by the employer under a pay-as-you-earn (PAYE) scheme and remitted to the tax authorities. Malaysia imposes a self-assessment regime. An individual deriving employment income or business income must file a tax return and settle any balance owed by 30 April or 30 June, respectively, in the following calendar year.

A married couple living together may opt to file a joint or separate assessment.

Penalties apply for failure to comply with the tax law.

7.0 工作环境

Labour environment

7.1 员工权利和酬劳 Employee rights and remuneration

马来西亚主要的劳动法包括1955年就业法令、1959年工会法令、1967年工业关系法令、1969年员工社会保障法令和1991年员工公积金法令。

Malaysia's main labour laws include the Employment Act 1955, the Trade Unions Act 1959, the Industrial Relations Act 1967, the Employees' Social Security Act 1969 and the Employees Provident Fund Act 1991.

工作时间 Working hours

通常工作时间被限制在每周48小时或工作6天，每天工作8个小时。工业和办公室员工一般每周工作44个小时。每月最多加班104个小时。所有穆斯林可以在周五下午参加祷告（中午12点到下午2:45之间）。

在工作日期间加班需补偿1.5倍的普通时薪。非工作日（例如，周日）期间加班是普通薪资比率的2倍；公共假日期间加班是普通薪资比率的3倍。

Normal working hours are limited to 48 hours or six days per week, at eight hours per day. A 44-hour working week is common for industrial and office employees. The maximum allowable overtime is 104 hours per month. A generally observed convention requires that all Muslim men be allowed to attend prayers on Friday afternoons (between noon and 2:45 p.m.).

Overtime on working days is compensated at a minimum of one-and-a-half times the regular hourly rate. On non-regular working days, such as Sundays, overtime is paid at twice the regular rate; public holidays require an overtime rate of three times the regular wage.

7.2 薪资和福利 Wages and benefits

从2016年7月1日起，国家每月最低薪金将被调高至，西马所有员工最低薪资为马币1,000；沙巴、沙捞越和纳闽则为马币920，但家政服务及家庭女佣除外。薪资发放必须不得晚于次月的第7个工作日。

With effect from 1 July 2016, the national minimum wage per month for each employee will be increased to a minimum of MYR1,000 in Peninsular Malaysia and MYR920 in Sabah, Sarawak and Labuan respectively, except for the domestic services or domestic maids sectors. Wages earned must be paid no later than the seventh day after month-end.

养老金 Pensions

1991年公积金(EPF)法提出强制给年满55岁的员工支付全额退休金。所有雇主和员工必须承担此类基金；员工需至少每月缴纳基本工资的11%。雇主必须承担每个员工个人EPF另外的12%/13%。此金额可在计算雇主的公司所得税时享有税收抵扣。此雇主减免可延伸至最高员工月薪的19%，但必须存入EPF或其他政府批准的储蓄计划。所有外籍员工和他们的雇主无需强制性缴纳；或者，外籍员工可选择承担月薪的11%，雇主每月每个外籍员工承担马币5令吉。除了EPF外，雇主可对自行批准的养老金计划进行税收抵扣。

The Employees Provident Fund (EPF) Act 1991 provides for a compulsory contributory retirement fund that is payable to employees in full when they reach age 55. All employers and employees must contribute to the fund; the minimum mandatory employee's contribution is 11% of basic monthly pay. An employer must contribute another 12%/13% to each employee's personal EPF holding, which is tax deductible in determining the employer's corporate income tax. The relief provided to employers may be extended to contributions of up to 19% of an employee's monthly pay that is placed into an EPF or another government-approved savings scheme. All foreign workers/expatriates and their employers are exempt from compulsory contributions; alternatively, expatriates may elect to make contributions at 11% of their monthly wages, with employers providing MYR5 per expatriate per month. Employers can seek tax deductions for contributions to their own approved pension schemes, in addition to the EPF.

社会保障 Social insurance

社会保障组织负责管理所有员工的工伤计划和残疾计划（2016年6月1日生效）。然而，此贡献限制在月收入马币4,000的某个百分比内。一般情况，依据工伤和残疾计划，雇主需支付员工月薪的1.75%，同时雇员支付月薪的0.5%。

The Social Security Organisation (SOCSO) administers both the Employment Injury Scheme and the Invalidity Scheme for all workers (effective 1 June 2016). However, the contribution is capped at a percentage of earnings of MYR4,000 per month. Generally, employers contribute 1.75% of an employee's wages while employees contribute 0.5% of their respective monthly wages under the Employment Injury and Invalidity Schemes.

其他福利 Other benefits

各个州属和行业的假期和年假规定不同。然而，在全国范围内带薪假期强制为11天。

月薪不超过马币2,000并从事工作在2年以下的员工享有每年8天带薪假；从事工作2年到5年的员工享有每年12天带薪假；超过5年的员工享有每年16天带薪假。实际上，大多数员工每年拥有14天带薪年假，行政管理人员预计有3周的年假。

以上从事工作少于2年的员工每年有14天的病假；2年到5年的员工是18天；5年以上的员工是22天。如需住院，带薪病假会增加至每年60天。大多数公司提供免费医疗服务。女性员工保证享有60天带薪产假(高达5个小孩)，在员工普通工资和每天6马币中取其高者支付。

在马来西亚奖金可以是自由或固定的。一般上，员工的年度奖金是1至3个月的薪资。

Holiday and annual leave provisions vary widely among the states and industries. However, 11 paid holidays are mandatory nationwide.

An employee whose wages do not exceed MYR2,000 per month and with fewer than two years of service is entitled to eight days paid annual leave each year. An employee with service of two to five years is entitled to 12 days paid annual leave, and those employed for more than five years are entitled to 16 days. In practice, most employees receive around 14 days of paid annual leave per year, and executives expect three weeks of annual holiday.

The above employee is entitled to 14 days of annual sick leave if employed for less than two years, 18 days for two to five years and 22 days after five years. If hospitalisation is necessary, paid medical leave is extended to a total of 60 days per year. Most companies provide free medical facilities. Female employees are guaranteed 60 days of paid maternity leave (for up to five surviving children) at the greater of the employee's normal rate of pay or MYR6 per day.

Bonus payments can be discretionary or fixed in Malaysia. Generally, employees receive an annual bonus equivalent to one to three months of salary.

7.3 终止雇佣 Termination of employment

员工合约必须包含一条款说明任何一方终止雇佣关系的流程。通常，解除雇佣关系需提前一个月通知或赔偿一个月薪资，除非协议中规定更长的时间。提前通知期可能会长达6个月，或有一次性解约费的规定。如果支付的赔偿金价值等同于所牵涉薪资的总额，任何一方都无需提前通知即可终止合约。

如合约中没有说明通知期限，法律规定从事工作少于2年的员工必须提前4周通知；工作2到5年需提前6周通知；工作超过5年需提前8周通知。

在1980年就业（终止和裁员）规定中，从事工作2年以下的员工享有至少10天薪资的裁员津贴；工作2到5年有15天薪资；工作超过5年有20天的薪资。

Employment contracts must include a clause stating the procedures for termination by either party. Normally, one month's notice of dismissal or one month's salary must be given, unless a longer period is stipulated in the agreement. The notice period may sometimes be as long as six months, or there may be provisions for lump-sum severance payments. Either party may end a contract without notice if an indemnity is paid equal to the amount of wages involved.

Where notice is not provided for in the agreement, the law stipulates that four weeks' notice must be given for employment of less than two years of service; six weeks for two to five years of service; and eight weeks for service exceeding five years.

Under the Employment (Termination and Lay-off Benefits) Regulations 1980, employees are entitled to a redundancy benefit of at least 10 days' wages for each year of service under two years, 15 days' wages per year for two or more but less than five years of service, and 20 days' wages per year for five years of service or more.

7.4 劳资关系 Labour-management relations

国家超过1,270万工人中仅有大约7%是加入工会的。工会必须在工会事务部门注册。总的来说，劳资关系是融洽而非对立的。

Only about 7% of the country's over 12.7 million workers are unionised. Trade unions must be registered with the Trade Union Affairs Department. Labour relations are generally harmonious and non-confrontational.

7.5 雇佣外籍员工 **Employment of foreigners**

企业是被鼓励雇佣所有阶级的马来人和当地民族的。政府要求所有外国投资公司为他们马来西亚员工建立培训项目以逐渐代替外籍员工(那些关键职位员工除外)·特别在管理层和白领职位。作为某些优惠·公司可被要求提交本土化议程。然而·由于劳动力的短缺·政府在这些政策上也很灵活。

It is encouraged that firms employ *Bumiputras* at all levels proportional to the local ethnic composition. The government also requires all foreign investment firms to set up training programs for their Malaysian staff and plan for the gradual replacement of expatriates (except those holding key posts) by Malaysians, particularly in managerial and white-collar positions. As part of the application for certain incentives, firms may be required to present a localisation schedule. A labour shortage, however, has compelled the government to be more flexible in applying these policies.

政府使得公司聘请有技能的外国人较容易。当地没有专业人士时可自动批准授予聘请高技能工人。如果马来西亚人里找不到需求的资历和经验·外籍员工可以填补此行政职务。外籍人士可担任该职位最长10年。在外籍人士到来1年内·为马来西亚填补该职位的培训项目必须开始。

The government has made it easier for companies to hire skilled foreigners. Automatic approval is granted to recruit highly skilled workers where no local expertise is available. Expatriates may fill executive posts if no Malaysians can be found with the necessary qualifications and experience. The expatriate may hold the post for up to 10 years. Within one year of the expatriate's arrival, a training program must begin for a Malaysian to fill the position.

外国人的职位审批通常是MIDA处理。多媒体发展公司批准来自自由多媒体超级走廊资质的公司申请和公共服务局批准申请政府医院、诊所和公共高等教育机构。其他授权批准银行、金融、保险和证券行业的机构为中央银行和证券委员会。

Approval for expatriate posts usually is handled by MIDA. The Multimedia Development Corporation approves applications from companies with Multimedia Super Corridor status, and the Public Service Department approves applications from government hospitals and clinics and public higher education institutions. Other approving authorities are the Central Bank and Securities Commission for the banking, finance, insurance and securities industries.

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