



马来西亚税收和投资指南 - 2016

共识、相联和可靠性

Taxation and Investment in Malaysia 2016

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 industrialization 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来源之一。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33%。

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 and electrical and electronic goods, the latter of which accounts for 33% 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 realize AFTA's ultimate target of creating an integrated market with free flow of goods within the region. ASEAN, comprised of 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汽油、柴油、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 petrol, diesel, liquefied petroleum gas, sugar, cooking oil, bread and flour. Prices of specific food staples also are subject to price controls during festival 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 rationalization 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。针对投资在不发达的地区可能会获得更多优惠。

在马来西亚多媒体超级走廊、经济发展走廊和中小型企业中，对高科技公司提供了优惠。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。对于成功建立运营总部、国际采购中和区域配送中心的企业也提供优惠。

2009年，政府放宽了27个服务行业分支领域并且没有施加任何条款。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 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 favored activities include biotechnology, Islamic finance, venture capital, services, tourism, certain types of agriculture, petroleum, car component manufacturing, specialized machinery and equipment and energy conservation and environmental protection. Offshore financial services are favored on the island of Labuan. Incentives also are available for firms that succeed in creating operational headquarters, international procurement centers and regional distribution centers. In 2009, the government liberalized 27 services sub-sectors, with no equity conditions imposed.

Malaysia will finalise the remaining 28 new sub-sectors and covers 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

在某些行业有着广泛的优惠，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，60%投资资本的减免在符合条件的项目）。

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。中央银行处理外汇管制和规定，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。除了与某些国家的贸易往来，外汇管理规定已经放宽或降低。总体上说，申请仅限于当地居民令吉借款。

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 bank 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。私人有限公司限制股份转让，而且可能不会寻求资本（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 organization 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**

稳健增长的技术支援一直伴随着国家经济的扩张，这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。

之前，马来西亚工业发展局(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，但这些不再需要了。

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.

在马来西亚设立公司需向马来西亚公司委员会 (CCM) 申请公司名称预查，以确定公司名称是否可用。随后，需在提议公司名称通过后3个月里将以下文件和注册费一起提交给公司委员会：(1)公司备忘录；(2)公司章程；(3)合规法定声明；(4)董事/创办人法定声明；(5)总结公司细节。作为部分需求，公司必须任命秘书公司，秘书公司是公司委员会规定团体或经许可。目前，自2010年4月1日开始，当地公司可以在1之内完成。

To establish a company in Malaysia, a similar name search must be conducted for the availability of the proposed company's name, along with a nominal fee to the Companies Commission. After that, the following documents, together with registration fees, must be submitted to the commission within three months from the date of approval of the company's name: (1) the memorandum of association; (2) the articles of association; (3) statutory declaration of compliance; (4) statutory declaration by a director/promoter; and (5) summary of incorporation details. 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. At present, the incorporation of local companies can be completed within one (1) day through the introduction of the single interaction counter which was introduced since 1 April 2010.

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：必须至少有两个认股人持有每个股份马币1令吉。（另一个公司的全资子公司除外。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 two subscribers holding one share of MYR 1 each, except for a wholly owned subsidiary of another company. There are no legal reserve requirements. Contributions can be made in cash or in kind, with valuation carried out by an impartial party.

创始人·股东：必须至少有两个创始·居民或国籍没有限制要求。对于私人有限公司·股东的上限为50人·不包含公司或子公司的雇员和前雇员。

Founders, shareholders: There must be a minimum of two founders. There are no residence or nationality requirements. For a private limited company, shareholders are restricted to a maximum of fifty, excluding employees and former employees of the company or its subsidiary.

董事会：上市和私人有限公司必须有至少两个董事在马来西亚长期居住（可以不是马来西亚公民）。

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

管理·员工：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, labor: There is no requirement that labor be represented in management or on the board of directors. There are no nationality or residence requirements for management.

税务和费用：针对私人 and 公共有限公司专业费用在 马币 2,500 到 5000 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。公司注册费需要依照法定股本缴纳。法定股本不超过 马币 40 万或超过 1 亿马币的公司，注册费用为 马币 1 千至 7 万之间。注册外国分支机构也是同样的收费构架。

Taxes and fees: The formation of a company involves professional fees ranging from MYR 2,500 to MYR 5,000 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 is payable upon incorporation, based on the authorized share capital. The fee ranges from MYR 1,000 to MYR 70,000 for authorized share capital not exceeding MYR 400,000, or that exceeding MYR 100 million. The same fee structure applies to registration of a foreign branch.

股份种类：公共公司需注册股份，上市公司的原始股和其子公司必须拥有等同的投票权。允许拥有优先股，可以有特殊权利或者股息、投票、资本偿还等等。

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马来西亚委员会提交建立分支机构的申请表，并且需要通过其名称提议及缴纳一些费用。之后，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）需在提议公司名称通过后 3 个月和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 个在公司工作的马来西亚居民名字和地址。

Branches may be established by making an application to the Companies Commission on a prescribed form to ensure the availability of the proposed company's name, along with a nominal fee. After that, 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 3 months 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 authorized to accept notices served on the company.

在税务角度，分支机构办公室不被视为马来西亚居民。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务优惠并不代表分公司可同时享受。虽然分公司会像居民公司一样征收所得税，但其不适用于税收优惠而且必须提供不是来自马来西亚的收入证明。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。

Branch offices are not regarded as resident 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的子公司税收分别，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，可以先设立一个分支机构（在亏损期间），随后设立公司（在商业开始盈利的时候）。

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公室在马来西亚执行可允许的活动是不用去公司委员会注册的。然而，其必须从MIDA得到相应的批准，通常有效期为2年。这些办事处是不用在马来西亚缴税的。

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 the 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 liberalized. No equity conditions apply except for those imposed by regulators in certain strategic sectors. However, any direct or indirect acquisition of property valued at MYR 20 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 MYR 1,000,000 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 liberalization 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

通常情况下，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：民营企业财务报告开始在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)。财务报告必须需要政府认可的审计师审批。

Entities generally are 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、不动产收益税与消费税。

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年不动产收益税法、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%
分支机构税税率 Branch tax rate	24%
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)
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
- 在以前年度抵减 Carryback	无 No
双重税收减免 Double taxation relief	有 Yes
合并纳税 Tax consolidation	No, but group loss relief may be available 无，但有可能在集团范围内弥补亏损

马来西亚公司税简介

Malaysia Quick Tax Facts for Companies

转让定价规则	有
Transfer pricing rules	Yes
资本弱化规则	无
Thin capitalization rules	No
受控外国公司规则	无
Controlled foreign company rules	No
纳税年度	财政年度
Tax year	Fiscal year
预缴税收	是
Advance payment of tax	Yes
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%
– 利息 Interest	0%/15%
– 特许权使用费 Royalties	10%
– 分支机构利润汇出税 Branch remittance tax	无 No
资本税	无
Capital tax	No
社会保障金	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%
Social security contributions	1.75% (employer) and 0.5% (employee) for social security; 11% (employee) and 12%/13% (employer) for Employees Provident Fund
土地税和门牌税	存在地区差异
Quit rent and assessment	Varies
印花税	股份转让书据：0.3%
Stamp duty	财产转让：1%-3% 0.3% (share transaction documents); 1%-3% (property transfers)
消费税	6%
Goods and services tax	

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

从2016课税年起，公司所得税税率一般为24%。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50万马币以内的所得可以适用19%的税率，超过部分应当适用24%的税率。

With effective from year of assessment (YA) 2016, the standard corporate tax rate is 24%, while the rate for resident and Malaysian-incorporated small and medium-sized companies (i.e. companies capitalized at MYR 2.5 million or less and not part of a group containing a company exceeding this capitalization threshold) is 19%, on the first MYR 500,000, with the balance taxed at the 24% rate.

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25%的税率（自2016纳税年度起将下调至24%）。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纳税年度起适用）。

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 25% (will reduce to 24% with effect from YA 2016) 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 MYR 30,000 to 24% (effective from YA 2015) for income exceeding MYR 750,000.

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 MYR 2,000 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 MYR 20,000. 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 MYR 20,000 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 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。然而，不允许扣除与单层股息收入对应的支出。

Deductions are allowed for any revenue expenditure incurred wholly and exclusively in the production of income, including interest, royalty payments and certain taxes. However, no deduction is allowed against single-tier dividend income.

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 organizations 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、清算支出不可以扣除，但《1967年所得税法》或部门规章中另有规定的除外，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在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 favorable 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 MYR 1,300 each are fully depreciated within a year, subject to a maximum amount of MYR 13,000 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）为出租物业（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 centers 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 effective from YA 2016, a person who owned and used 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 and technical training) for the purpose of letting of property (including business of letting of property) would not be entitled to industrial building allowance (“IBA”) 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发生的机械、设备和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.

不动产收益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75%或以上的有形资产是持有不动产或不动产股份的受控公司（不超过15个成员，且被不超过5人所控制的公司）。

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

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.

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.

资本弱化 Thin capitalization

《1967年所得税法》有提到资本弱化条例，但当局延迟了生效日期至2018年1月1日。没有规则或指南实施颁布。

Thin capitalization 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 that are 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。

依据2015年财政法案生效日期，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 installments based on estimates of tax payable. Installments must be paid on or before the 15th day of each month. Late or insufficient installments may incur a 10% penalty. Underestimation of tax payable also would result in a 10% penalty if the actual tax payable exceeds the estimate by more than 30%. With effective from YA 2016, a company shall furnish its Form E, estimate (CP 204) or revised tax estimate (CP 204A) by way of an electronic medium or electronic tax transmission.

Companies are required to furnish a return, on the prescribed form, 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 installments paid. Any additional assessment raised by the IRB must be settled within thirty days from the day the notice is served.

Upon coming into operation of the Finance Act 2015, failure to furnish tax returns for two years of assessment or more, on conviction, companies will be liable to a fine of RM1,000 to RM20,000 or imprisonment for a term not exceeding six months or both and a special penalty treble the amount of tax charged on the chargeable income for those years of assessment. In addition, any company who 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 RM200 to RM20,000 or to imprisonment for a term up to 6 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，集团公司（即转移和接收公司）的实收资本超过250万马币
- 在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；和
- 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 MYR 2.5 million in the relevant year of assessment;
- The group companies are related in the period in which the group relief claim is made, as well as in the 12 months preceding that period; 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。但是，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 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, willful 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

支付利息给非马来西亚居民需扣缴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。营的银行向非居民支付的利息可以免税，但马来西亚中央银行规定而需保持的网络资金所支付的利息除外。

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 特许权使用费 Royalties

支付特许权使用费和技术服务费给非马来西亚居民需扣缴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。然而，技术服务费的预扣税只针对在境内执行的服务收取。

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. However, withholding tax is imposed on technical service fees only if the services are performed onshore.

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 Organization. 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马来西亚境内安装服务的服务费，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。

依据1967年所得税法定第4(f)条款的利得将被征收10%的预扣税。此类所得不包括营业所得、薪酬、股息、利息、贴现、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 for services rendered 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.

货物与劳务的供应或是应税的，抑或是非应税的。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 zero percent. 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。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 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.

5.2 资本税 Capital tax

资本税征税比率从1千到7万马币之间。

Capital duty is levied at rates ranging from MYR 1,000 to MYR 70,000.

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。

Stamp duty is levied at rates between 1% and 3% of the value of property transfers, and 0.3% on share transaction documents.

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，不过一些表演可以享受免税。

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、不动产收益税、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.

马来西亚公司税简介

Malaysia Quick Tax Facts for Companies

所得税税率	24%
Income tax rates	0%-28%
资本利得税税率	5%-30% (不动产 real property); 0% (其他财产 other property)
Capital gains tax rates	0%-30% (不动产 real property); 0% (其他不动产 other property)
征税原则	属地征税
Basis	Territorial
双重税收减免	有
Double taxation relief	Yes
纳税年度	日历年
Tax year	Calendar year
申报日期	次年日历年4月30日/6月30日
Return due date	30 April/30 June of following calendar year
预扣税 Withholding tax	
– 股息 Dividends	0%
– 利息 Interest	0%/15%
– 特许权使用费 Royalties	10%
净财产税	无
Net wealth tax	No
社会保障金	缴纳社会保障金：雇主1.75%；雇员0.5%
Social security	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

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Malaysia Quick Tax Facts for Companies

继承/赠予税	无
Inheritance/gift tax	No
土地税和门牌税	税率存在地区差异
Quit rent and assessment	Varies
印花税	在股份转让方面税率：0.3%
Stamp duty	在财产转让方面税率：1%-3%
	0.3% (share transaction documents); 1%-3% (property transfers)
30 April/30 June of following calendar year	2015年4月1日起开始征收，税率为6%
	6% from 1 April 2015

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也不能享受个人税收减免。

Individuals are considered tax resident 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。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.

所得/收入包括贸易、业务或专业中获得的收益、薪酬、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; 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收益税（RPGT）。在出售任何种类的不动产，个人可以申请10,000马币或应税所得的10%中的高者享受免税。公民和永久居民可获一次出售私人住宅的税收豁免。居民和非居民都享有样的免税待遇。

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 MYR 10,000 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，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，此人收入也有可能根据适用的税收协定享受免税。

Foreign employee 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 2 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.

对工作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的外籍人士，可按他们在国家工作的天数破天计算应征税收收入。

Expatriates working in an approved operational headquarters, international procurement center, regional distribution center or regional office are taxed on only 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); 不满18岁的没结婚子女每个子女减免2,000马币 (2015年起如是残疾为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 (减免高达300马币); 购买书籍/杂志/期刊/出版物 (减免高达1,000马币); 亲代抚育 (减免高达1,500马币, 需符合条件); 职工社会安全基金贡献 (减免高达250马币)。

Personal tax reliefs include: MYR 9,000 for the taxpayer (MYR 15,000 if disabled); MYR 4,000 for a spouse (MYR 7,500 if disabled) if joint assessment is elected; MYR 2,000 for each unmarried child below the age of 18 (MYR 6,000 if disabled) or MYR 8,000 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 MYR 14,000 if disabled); life insurance premiums and provident fund contributions (up to MYR 6,000); medical and education insurance premiums (up to MYR 3,000); premiums for deferred annuity and contributions to private retirement schemes (up to MYR 3,000); medical expenses of parents (up to MYR 5,000); medical expenses where the taxpayer, spouse or child contracts a serious disease (up to MYR 6,000); purchase of supporting equipment for a disabled taxpayer, spouse, child or parent (up to MYR 6,000); relief for fees incurred for tertiary education (up to MYR 7,000); purchase of sports equipment (up to MYR 300); purchase of books, journals, magazines and other similar publications (up to RM 1,000); parental care (up to RM 1,500, subject to conditions) and contribution to Social Security Organisation (SOCSO) (up to RM 250).

购买个人电脑可以获得额外税收减免3,000马币，每3年可以申请一次。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。

Additional tax relief of MYR 3,000 is available for the purchase of a personal computer, which can be claimed every three years. Relief also is granted for interest on housing loans up to MYR 10,000 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 MYR 35,000 are entitled to tax credits/rebates of MYR 400 under single/separate assessment and MYR 800 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%。

不动产收益税，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 from 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

马来西亚不征收继承和赠予税。

Malaysia does not levy inheritance or gift tax.

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，雇主缴纳雇员薪资的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 the Social Security Organization. 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20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

Labor 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 labor 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48小时以内或每周工作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 nonregular 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。2012年最低薪资需求开始实施，针对超过5位员工在2013年1月1日开始实施；针对5位或少于5位员工在2013年7月1日开始实施。在2014年1月1日开始对中小型企业支付外籍员工最低薪资生效。薪资必须在每月到月底7天前支付。

With effective from 1 July 2016, the national minimum wage per month for each employee will be increased to a minimum of RM1,000 in Peninsular Malaysia and RM920 in Sabah, Sarawak and Labuan respectively, except for domestic services or domestic maids sectors. The Minimum Wages Order 2012 commenced on 1 January 2013 for employers with more than five employees, and on 1 July 2013 for employers with five or fewer employees. Small and medium enterprises pay their foreign employees minimum wages with effect from 1 January 2014. 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11%。雇主必须承担每个员工个人EPF另外的12%/13%，此金额可从雇主的公司所得税中税收减免。雇主减免承担EPF或其他政府批准的储蓄计划可增加到员工月薪的19%。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，雇主可对自己已批准的养老金计划进行税收减免。

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 MYR 5 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

社会保障组织分管对每月工资少于马币3,000的工人的工伤计划和残疾计划。一旦成为一员，持续承担（与收入无关）并在马币3,000的比例上覆盖。总的来说，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 administers both the Employment Injury Scheme and the Invalidity Scheme for workers earning less than MYR 3,000 per month. Once a member, the contributions must continue (irrespective of earnings) and are capped at a percentage of MYR 3,000. 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 MYR 2000 per month and with fewer than two years of service is entitled to 8 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 hospitalization 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 MYR 6 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 sometimes may 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 Labor-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 unionized. Trade unions must be registered with the Trade Union Affairs Department. Labor relations generally are harmonious and nonconfrontational.

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 localization schedule. A labor 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。对银行、金融、保险和征集行业的其他授权批准机构中央银行和证券委员会。

Approval for expatriate posts usually is handled by the 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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