



## 马来西亚中国服务部税务月刊

### 最新区域中心优惠指南

#### 介绍

作为跨国公司（MNCs）在本地区设立区域中心的最佳选择，马来西亚拥有完善的基础设施，健全的法律框架，稳定的政治环境，大量受过高等教育的人才储备以及具有竞争力的经商成本。很多西方跨国公司早已在马来西亚，尤其是吉隆坡设立了区域中心。近年来，我们发现许多中资企业正在考虑在马来西亚设立区域中心以协助运营其区域/海外的业务。拥有具备包括中文在内的多种语言天赋的人才是马来西亚的附加竞争优势。基于此，相关企业应积极关注近期区域中心指南的最新变化以优化适用马来西亚政府所提供的该项优惠政策。

#### 区域中心优惠指南更新

马来西亚自 2015 年 4 月推出的区域中心优惠指南近期已发生较大更新，就具体优惠政策提供了更加清晰的阐述，尤其是针对现有企业和已获得或未获得区域中心优惠的获得**营运总部（OHQ）/国际采购中心（IPC）/区域分销中心（RDC）**资格的企业。马来西亚投资发展局（MIDA）近期发布的经修订的最新区域中心优惠指南的生效日期为 2017 年 7 月 7 日。

其中，主要变化如下：

修订后的指南	修订前的指南
符合区域中心优惠申请资格的新成立公司分为 2 种： <ul style="list-style-type: none"> <li>• 制造类型和服务类型的公司。此类公司的贸易和服务性质所得适用税务豁免；和</li> <li>• 整合上下游供应链管理的商品公司。此类公司仅服务性质所得将获得税务豁免。</li> </ul>	无相关内容
对于现有公司，税务豁免将只适用于收入的增量，即以现有收入为基准，增值收入适用完全税务豁免*	对于现有公司和新成立公司并无区别对待
对出口收入无要求	若要享有此优惠，出口收入需至少占总收入的 70%
所有申请区域中心优惠的公司都需提供区域损益中心/业务单位管理和其他 2 项合格服务	只有申请区域中心优惠等级 1 和等级 2 的公司，需提供区域盈亏中心和业务单位管理服务
一般行政管理和 IT 服务不再属于合格服务范围	一般行政管理和 IT 服务属于合格服务范围

**\*增值收入的计算：**

a) “增值收入”是指评估年度法定收入减去“通货膨胀调整后的基础收入”；和

b) “通货膨胀调整后的基础收入”的计算方式：

- 区域中心优惠第一评估年度基础收入的计算： $A (1+B)$
- 区域中心优惠第二评估年度以及随后评估年度基础收入的计算： $C (1+B)$

**A:** 在马来西亚的关联公司/多家关联公司\*\*在区域中心优惠的第一评估年度（最多）前 3 年的平均法定收入；

**B:** 基准年的通货膨胀率

**C:** 上一年度通货膨胀调整后的基本收入

\*\*关于区域中心优惠的关联公司/多家关联公司的定义将由马来西亚投资发展局 (MIDA) 确定

## 什么是区域中心？

简单而言，区域中心是指在马来西亚注册成立的公司（最低实收资本为250万令吉），通过马来西亚进行区域和全球业务和运营，以管理，控制和支持其主要职能，包括风险管理，决策制定，战略性业务活动，贸易，财务，管理和人力资源。向马来西亚投资发展局提交申请的截止日期保持不变，仍为2018年4月30日。

## 优惠形式

新成立公司在5年内享有0%，5%或10%的企业税率，并可能延长五年。适用税率取决于公司符合哪一个级别的区域中心，“等级1”，“等级2”或“等级3”。

对于现有公司，包括已获得营运总部（OHQ），国际采购中心（IPC）或区域分销中心（RDC）资格的现有公司，可以在五年内就其增值收入享受区域中心完全税务豁免优惠。区域中心优惠的五年延期将不适用于已获得IPC/OHQ/RDC资格且已获得IPC/OHQ/RDC优惠的现有公司，但可适用于其他现有公司。

表1和表2列出了新成立公司和现有公司申请区域中心优惠资格所需符合的具体条件。

**表 1: 新成立公司<sup>1</sup>**  
**新成立商品类公司<sup>1</sup>**

等级	3		2		1	
时间（年）	5	+5	5	+5	5	+5
优惠税率	10%		5%		0%	
截至第3年的高等就业人数，月薪≥马币5,000	15	从基础增量20%	30	从基础增量20%	50	从基础增量20%
截至第3年底至少有50%为马来西亚人	3		4		5	
包括关键职位-月薪≥马币25,000						
年度业务支出 <sup>2</sup>	马币3百万	从基础增量30%	马币5百万	从基础增量30%	马币1千万	从基础增量30%
合格服务 <sup>4</sup>	区域损益 / 业务单位管理 <sup>5</sup> + 2					
最低服务/业务控制的 国家数量	3		4		5	

\*对于高等就业和业务支出的要求在第3年结束时可给予相应的灵活性。

\*\*对于制造和服务公司，对贸易和服务收入实行所得税免税。

\*\*\*对于商品类公司，仅对服务收入实行所得税豁免。

**表 2.1：已被批准或还未被批准获得营运总部/国际采购中心/区域分销中心税务优惠的现有企业**

	享有优惠	无优惠	
时间 (年)	5	5	+5
截至第 3 年的高等就业人数, 月薪 ≥ 马币 5,000	60 个高等就业人数	现有基本要求 + 20%	区域中心的基本要求 + 30%
截至第 3 年底至少有 50% 为马来西亚人			
包括 5 个职位-月薪 ≥ 马币 25,000			
年度业务支出 <sup>2</sup>	马币 1 千 3 百万	马币 1 千万	区域中心的基本要求 + 30%
符合资格的服务	区域损益/业务单位管理 <sup>5</sup> + 2		
最少服务/商业控制的国家数量	3		

\*对于高等就业和业务支出的要求在第 3 年结束时可给予相应的灵活性 (只适用于已获得批准 OHQ/IPC/RDC 资格但还没获得相应优惠的公司)

**表 2.2: 现有生产制造/服务/商品类公司**

时间 (年)	5	+5
截至第 3 年的高等就业人数, 月薪 ≥ 马币 5,000	30	区域中心的基本要求+ 30%
截至第 3 年底至少有 50% 为马来西亚人	4	
包括 5 个职位-月薪 ≥ 马币 25,000		
年度业务支出 <sup>2</sup>	马币 5 百万	区域中心的基本要求+ 30%
符合资格的服务	区域损益/ 业务单位管理 <sup>5</sup> + 2	
最少服务/商业控制的国家数量	3	

\*对于高等就业和业务支出的要求在第 3 年结束时可给予相应的灵活性。

\*\*对于制造和服务公司, 对贸易和服务收入实行所得税免税。

\*\*\*对于商品类公司, 仅对服务收入实行所得税豁免。

**注释:**

1. 新成立公司的定义:

- a. 在马来西亚新注册成立的本地公司, 但在马来西亚没有现有或相关的实体公司; 或
- b. 在马来西亚新注册成立的本地公司, 且在马来西亚存在现有或相关的实体公司, 但在马来西亚没有进行区域中心合格服务。

2. 业务支出的定义:

区域中心日常运营产生的费用, 包括租金、运输、仓储、员工报酬以及所有与区域中心合格服务直接相关的费用支出。

3. 服务和控制“关联公司”(包括“相关公司或任何包括子公司、分公司、合资公司、特许经营公司的实体或任何与申请人的供应链和业务有关的公司” )。

4. 其他符合资格的服务:

- a. 策略服务
  - i. 策略商业筹划和企业发展
  - ii. 企业财务咨询服务
  - iii. 品牌管理
  - iv. 知识产权管理
  - v. 高级人才招纳和管理
- b. 业务服务
  - i. 招投标管理

- ii. 财务资金管理
  - iii. 研究, 开发与创新
  - iv. 项目管理
  - v. 销售和市场推广
  - vi. 业务发展
  - vii. 技术支持和咨询
  - viii. 信息管理和处理
  - ix. 经济/ 投资研究分析
  - x. 策略采购和分销
  - xi. 物流服务
  - c. 共享服务
    - i. 企业培训和人力资源管理
    - ii. 财务和会计 (交易, 内部审计)
5. 区域损益/业务单位管理着重于公司的发展成长, 并对公司的资源分配产生直接影响。例如, 制定区域/全球发展方向, 监控预算支出和净收入, 并确保每个项目可带来正面的投资回报率 (ROI)。
6. 高等就业工作岗位是指更高层次, 更具多样化的管理、技术和专业技能, 例如管理, 分析, 通信, 问题解决以及信息技术的专才。

### 是否还有提供其他奖励?

对于已批准的区域中心优惠的其他奖励如下:

- 对以生产货物为主的公司和在分销给最终消费者之前, 其为了在自由贸易区内进行产品整合, 生产和重新包装的原材料, 零部件, 制成品和货物集装一律给予关税豁免;
- 无本地股权/所有权要求;
- 允许外商独资企业购置固定资产以经营其业务;
- 如果在马来西亚无法获得相关服务, 则允许使用国外专业服务;
- 外汇管理灵活性; 和
- 基于公司业务发展的需要和马来西亚现有外籍雇员的政策, 批准特定的外籍雇员职位;

### 结论

马来西亚政府提供了最具吸引力的区域中心优惠框架, 中资跨国企业在积极扩展区域运营和业务发展的同时, 应争取优化适用区域中心优惠政策, 以提升企业经营效率及税务效益。

如果您想要了解更多信息, 请与我们联系 (参照下文)。



## **Deloitte Malaysia Chinese Services Group Publication**

### **Revised Principal Hub Guidelines**

#### **Introduction**

Malaysia is one of the most ideal locations in the region for multi-national corporations (MNCs) to set up their regional hub due to its good infrastructure, established legal framework, political stability, vast educated talent pool and competitive cost of doing business. Whilst we have seen many western MNCs setting up their regional hubs in Kuala Lumpur, only in recent times we observe that the Chinese MNCs are contemplating to establish regional hubs here to facilitate their regional/overseas business. Having talents that can converse in multiple languages including the Chinese language is also an added advantage for Malaysia. In view of the rising interest in this area, the recent update on Principal Hub Guidelines should be given due attention so as to optimise the incentives offered by the government.

#### **Revision of Principal Hub Guidelines**

The Principal Hub Incentive, previously introduced in April 2015, has recently undergone a revamp, providing clarity in the incentive, especially for existing companies and approved OHQ/IPC/RDC with or without incentives. The revised guidelines were recently issued by the Malaysian Investment Development Authority (MIDA) and take effect from 7 July 2017.

**The key changes are:**

Revised guidelines	Previous guidelines
<p>New companies that are eligible for the incentive are segregated into 2 categories, i.e.:</p> <ul style="list-style-type: none"> <li>• manufacturing and services companies where the income tax exemption applies on trading and services income; and</li> <li>• commodity-based companies that integrate the supply chain management for upstream and downstream activities. The income tax exemption applies only on the services income.</li> </ul>	No criteria mentioned
<p>For existing companies, the tax exemption will only be granted on incremental income, where the existing revenue will be the baseline. Full income tax exemption is then applied on the Value Added Income*</p>	No different treatment between existing and new companies.
No export income requirement	Minimum export income of 70% in order to enjoy the incentive
All companies applying for this incentive must provide Regional P&L / Business Unit Management services plus 2 other qualifying services.	Only companies applying for Tier 1 and Tier 2 incentive were required to provide Regional P&L / Business Unit Management services.
General Administration & IT Services are no longer considered as qualifying services.	General Administration & IT Services were considered as qualifying services.

**\*Computation of Value Added Income:**

- a) "Value Added Income" means statutory income for the basis period for the year of assessment less the "base income adjusted by inflation"; and
- b) "Base income adjusted by inflation" is determined using the formula:
  - For 1<sup>st</sup> year of assessment of Principal Hub: A (1+B)
  - For 2<sup>nd</sup> and subsequent years of assessment of Principal Hub: C (1+B)

Where:

A: average statutory income of a related company/companies\*\* in Malaysia for up to 3 years prior to the 1<sup>st</sup> year of assessment of the Principal Hub;

B: is the inflation rate for the base year

C: inflation-adjusted base income for the preceding year

\*\*Related company/companies in Malaysia for the Principal Hub will be determined by MIDA

### **What is a Principal Hub?**

Briefly, a Principal Hub is a company incorporated in Malaysia (with minimum paid-up capital of MYR2.5 million) that uses Malaysia for conducting its regional and global businesses and operations to manage, control and support its key functions, including management of risks, decision making, strategic business activities, trading, finance, management and human resources. The deadline to submit the application to MIDA remains unchanged, which is 30 April 2018.

### **Form of incentives**

New companies enjoy a reduced corporate tax rate of 0%, 5% or 10% for a period of five years, with a possible extension of another five years. The applicable rate depends on whether the company qualifies as a "Tier 1," "Tier 2" or "Tier 3" Principal Hub.

For existing companies, including existing companies with approved operational headquarters (OHQ), international procurement centre (IPC), or regional distribution centre (RDC) status, the Principal Hub incentive grants full tax exemption on Value Added Income, for a period of five years. Extension for another five years is not available to existing companies that have obtained approved IPC, OHQ or RDC status and have been granted IPC/OHQ/RDC incentives, but is available for the other existing companies.

Table 1 and Table 2 set out the specific conditions applicable for new and existing companies.

**Table 1: New Company<sup>1</sup>  
New Commodity-based Company<sup>1</sup>**

Tier	3		2		1	
Blocks (years)	5	+5	5	+5	5	+5
Tax rate	10%		5%		0%	



High value jobs <sup>6</sup> by end of year 3 with salary ≥ MYR 5,000	15	Base commitment +20%	30	Base commitment +20%	50	Base commitment +20%
At least 50% must be Malaysians by end of year 3	3		4		5	
Including key positions – monthly salary ≥ MYR 25,000						
Annual Business Spending <sup>2</sup>	MYR 3 million	Base commitment +30%	MYR 5 million	Base commitment +30%	MYR 10 million	Base commitment +30%
Qualifying services <sup>4</sup>	Regional P&L / Business Unit Management <sup>5</sup> + 2					
Min. serving / business control of no. of countries <sup>3</sup>	3		4		5	

\*flexibility by end of year 3 is given for high-value jobs and business spending requirements

\*\* For manufacturing and service companies, income tax exemption is given on trading & services income.

\*\*\*For commodity-based companies, income tax exemption is given on services income only.

**Table 2.1 : Existing companies with approved OHQ, IPC or RDC status with or without incentives**

	With incentives	Without incentives	
Blocks (years)	5	5	+5
High value jobs <sup>6</sup> by end of year 3 with salary ≥ MYR 5,000	60 high value jobs	Existing commitment + 20%	PH base commitment + 30%
At least 50% must be Malaysians by end of year 3			
Including 5 key positions – monthly salary ≥ MYR 25,000			
Annual Business Spending <sup>2</sup>	MYR 13 million	MYR 10 million	PH base commitment + 30%
Qualifying services <sup>4</sup>	Regional P&L / Business Unit Management <sup>5</sup> + 2		
Min. serving / business control of no. of countries <sup>3</sup>	3		

\*flexibility by end of year 3 is given for high-value jobs and business spending requirements (only for companies with approved OHQ/IPC/RDC status without incentives)

**Table 2.2: Existing manufacturing/services/commodity-based companies**

Blocks (years)	5	+5
High value jobs <sup>6</sup> by end of year 3 with salary ≥ MYR 5,000	30	PH base commitment + 30%
At least 50% must be Malaysians by end of year 3	4	
Including key positions – monthly salary ≥ MYR 25,000		
Annual Business Spending <sup>2</sup>	MYR 5 million	PH base commitment + 30%
Qualifying services <sup>4</sup>	Regional P&L / Business Unit Management <sup>5</sup> + 2	
Min. serving / business control of no. of countries <sup>3</sup>	3	

\*flexibility by end of year 3 is given for high-value jobs and business spending requirements

\*\* For manufacturing and service companies, income tax exemption is given on trading and services income.

\*\*\*For commodity-based companies, income tax exemption is given on services income only.

## Notes:

1. Definition of new company:
  - a. A new locally incorporated company which does not have an existing entity or related entity in Malaysia; or
  - b. A new locally incorporated company which has an existing entity or related entity in Malaysia but has not undertaken any Principal Hub qualifying services in Malaysia.
  
2. Definition of annual business spending:

An expense incurred in carrying out the Principal Hub's day-to-day operation which includes spending on rental, freight and storage, transportation, remuneration and all costs which are related directly to the Principal Hub qualifying activities.
  
3. Serves and control "network companies" (which include "related companies or any other entity within the group including subsidiaries, branches, joint ventures, franchises or any other company related to applicants' supply chain and business with contractual agreements").
  
4. Other qualifying services:
  - a. Strategic Services
    - i. Strategic Business Planning and Corporate Development
    - ii. Corporate Finance Advisory Services
    - iii. Brand Management
    - iv. IP Management
    - v. Senior-level Talent Acquisition and Management
  - b. Business Services
    - i. Bid and Tender Management
    - ii. Treasury and Fund Management
    - iii. Research, Development and Innovation
    - iv. Project Management
    - v. Sales and Marketing

- vi. Business Development
  - vii. Technical Support and Consultancy
  - viii. Information Management and Processing
  - ix. Economic / Investment Research Analysis
  - x. Strategic Sourcing, Procurement and Distribution
  - xi. Logistics Services
  - c. Shared Services
    - i. Corporate Training and Human Resource Management
    - ii. Finance & Accounting (Transactions, Internal Audit)
5. Regional P&L / Business Unit Management focuses on the growth of the company with direct influence on how company resources are allocated – determining the regional / global direction, monitoring budget expenditure and net income, and ensuring every program generates a positive ROI.
6. High-value jobs are jobs that require a higher and more diverse set of managerial, technical or professional skills, such as management, analytics, communication, problem-solving and proficiency in information technology)

### **Are there any other incentives offered?**

Other incentives provided to an approved Principal Hub are as follows:

- A custom duty exemption for goods-based companies on raw materials, components or finished products brought into free zones for production or repackaging, cargo consolidation and integration before distribution to the final consumers;
- No requirements for local equity/ownership;
- Permission for a foreign-owned company to acquire fixed assets for the purpose of carrying out the operations of its business plan;
- Use of foreign professional services if such services are not available in Malaysia;
- Flexibility in foreign exchange administration; and
- Certain permitted posts for expatriates, based on the requirements of the company's business plan and subject to Malaysia's current policy on expatriates.

### **Conclusion**

Malaysia offers one of the most attractive incentives frameworks for regional hubs. Chinese MNCs that are actively expanding their regional footprint may optimise the incentives to enhance the operational and tax efficiency.

For further information, please contact us (refer to below).

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