



马来西亚中国服务组税务刊物

回应一些在马来西亚投资的中国企业的需求，我们在此月刊涵盖了马来西亚税收优惠政策的相关信息。作为投资者友好国之一，马来西亚提供了广泛而丰厚的税收优惠政策以吸引来自不同行业的投资者，其中包括制造业、农业和服务业。符合标准和从事受推广活动的国内外企业都可享有同等优惠。中国企业应充分利用此优惠，以提升其竞争力。由于税收优惠是颁发给新企业，因此在商业活动运营前向相关单位申请税收优惠是至关重要的。为了吸引更多投资从而增强国家全面均衡发展，马来西亚政府正从“传统固定式”优惠转向“量身定做式”优惠，因此下列提供的简介税务优惠信息，并未涵盖所有马来西亚税务优惠。

马来西亚税收优惠

税收优惠类型	资格	税务减免的利益	优惠期限
综合物流业			
新兴工业地位 / 先锋地位 或 投资税收津贴	<ul style="list-style-type: none"> - 提供综合物流服务以扩展/多样化其业务运营 - 综合物流服务提供者的合格服务为货运承运代理、仓储、运输、分销及其他关联的增值服务(如托盘装运, 产品组装或安装、货物分装、汇总、包装或重新包装、采购、质量管理、标签或重新标签、测试等)、供应链管理 	<ul style="list-style-type: none"> - 70%的法定收入可获税务豁免, 其余的 30%需按目前的企业所得税税率纳税 - 60%的合格资本支出可用于冲抵该课税年高达 70%的法定收入 	<ul style="list-style-type: none"> - 5 年 - 5 年
制造业			
新兴工业地位 / 先锋地位 或 投资税收津贴	<ul style="list-style-type: none"> - 从事受推广的活动或生产受推广的产品 - 受推广的活动或产品包括钢铁、电器及电子产品及组件与零件、机械及机械零件、橡胶制品、棕榈油制品、化学制品及石化制品的生产等 	<ul style="list-style-type: none"> - 70%的法定收入可获税务豁免, 其余的 30%需按目前的企业所得税税率纳税 - 合格资本可获得 60%的投资税收津贴, 此津贴可用于冲抵每课税年高达 70%的法定收入 	<ul style="list-style-type: none"> - 5 至 10 年 - 5 年
再投资津贴	<ul style="list-style-type: none"> - 现有公司经营不少于 36 个月及资本开支用于马来西亚的工厂、厂房或机器设备以进行合格项目(如扩充产能、现代化或自动化改建、或多样化改革)生产相关产品 - 已耗尽了再投资津贴合格期限的公司 	<ul style="list-style-type: none"> - 在该课税年产生的合格资本支出, 将获得 60%的再投资津贴, 此津贴可用于冲抵该课税年高达 70%至 100%的法定收入 - 合格资本支出将享有特殊再投资津贴 	<ul style="list-style-type: none"> - 15 年 - 2016 至 2018
促进出口的优惠措施	<ul style="list-style-type: none"> - 出口制成品须取得至少 30%或 50%的增值 	<ul style="list-style-type: none"> - 限于课税年法定收入的 70%将获 	持续着

	<ul style="list-style-type: none"> - 制成品须取得明显的出口增长(至少 50%) - 成功地拓展新的出口市场 - 荣获马来西亚国际贸易与工业部所颁发的出口优秀奖 - 实收股本不超过马币 250 万的公司 (出口制成品须取得至少 20%或 40%的增值) 	税务豁免等同于: <ul style="list-style-type: none"> - 制成品出口增加值的 10%至 100% - 出口增加值的 10%或 15% 	<ul style="list-style-type: none"> - 2016 课税年至 2018 课税年
自动化支出资本津贴	任何在马来西亚注册成立的制造公司, 所产生的自动化开支并符合标准的, 将给予额外的资本津贴。(在未产生该资本支出前须已经营至少 36 个月。该自动化器材须直接用于生产活动上, 能提高生产力, 比现有科技更先进, 并获得 SIRIM 认证及 MIDA 核准)	(1) 对于高劳力密集行业 (如橡胶制品、塑料、木材、家具及纺织品), 首马币 400 万的资本开支可享有 200%的资本津贴; (2) 对于其他行业, 首马币 200 万的资本开支可获得 200%的资本津贴	<ul style="list-style-type: none"> - 2015 至 2017 - 2015 至 2020
房地产发展业			
获批准的发展商	在获批准的特殊经济区域进行发展	出售土地或落成单位可获得 70%至 100%的所得税税务豁免	5 至 10 年
农业部门			
新兴工业地位 / 先锋地位 或 投资税收津贴	<ul style="list-style-type: none"> - 从事受推广的活动或生产受推广的产品 - 受推广的活动及产品包括栽培花卉的农业生产、生产巧克力及巧克力糖果、蔬菜、块茎或根茎及水果、牲畜制品的农产品加工 - 进行植树造林计划 	<ul style="list-style-type: none"> - 法定收入的 70% 或 100%豁免所得税 - 合格资本支出可获得 60%的税务豁免 	<ul style="list-style-type: none"> - 5 至 10 年 - 5 年

		<ul style="list-style-type: none"> - 合格资本支出可获得 100% 的税务豁免 	<ul style="list-style-type: none"> - 5 年
再投资津贴	<ul style="list-style-type: none"> - 给予经营不少于 36 个月的公司、农业与农基合作社、农民协会或渔民协会在核准的农业项目中所产生的资本支出皆可获得再投资津贴 - 已耗尽了再投资津贴合格期限的公司 	<ul style="list-style-type: none"> - 在该课税年产生的合格资本支出，将获得 60% 的再投资津贴，此津贴可用于冲抵该课税年 100% 的法定收入 - 合格资本支出将享有特殊再投资津贴 	<ul style="list-style-type: none"> - 15 年 - 2016 至 2018
促进出口的优惠措施	<ul style="list-style-type: none"> - 从事出口鲜果与干果、鲜花与干花、观赏植物、观赏鱼类、冷冻生虾或小虾、冷冻煮熟和去壳虾及冷冻生墨鱼和鱿鱼（“农产品”）的出口 - 农产品须取得明显的出口增长（至少 50%） - 成功地拓展新的出口市场 - 荣获马来西亚国际贸易与工业部所颁发的出口优秀奖 	<p>限于课税年法定收入的 70% 将获税务豁免等同于农产品出口增长值的 10% 至 100%</p>	<p>持续着</p>
从事食品生产活动的公司	<ul style="list-style-type: none"> - 投资于一家以生产受核准食品项目的关联公司，并符合以下条件： <ul style="list-style-type: none"> (1) 公司须投资于进行食品生产项目的关联公司并拥有至少 70% 的股权； (2) 获核准的食品生产项目是指栽种檳麻、蔬菜、水果、药草或香料；水产养殖；饲养牛、水牛、山羊或绵羊；深海捕鱼等；和 (3) 该关联公司已获准进行新食品生产项目 - 获核准的食品生产项目延伸至椰子、蘑菇和农作物种植；饲养鹿；海藻培养；饲养蜜蜂和刺蜂（为了采集蜂蜜）及种植作为动物饲料的农作物 	<ul style="list-style-type: none"> - 对于投资公司，等同于其投资的投资额将可享受税务抵扣 - 对于获投资的公司，法定收入的 100% 获税务豁免，如是：- <ul style="list-style-type: none"> (1) 新项目；和 (2) 扩充项目 	<ul style="list-style-type: none"> - 根据批准函的特定期限 - 10 年 - 5 年

首要枢纽 / 区域中心

企业所得税税率下调	<p>本地注册成立的公司，把马来西亚作为其开展区域和全球业务的首要枢纽/区域中心，运营管理，监管，并支持其关键业务活动如：风险管理，决策，商业策略活动，贸易，金融，管理和人力资源</p> <p>在马来西亚注册成立，实收股本不超过马币 250 万并执行至少 3 项合格服务。除马来西亚以外，为至少 3 个国家的业务提供服务</p>	<p>以下为三个级别的优惠税率：</p> <ul style="list-style-type: none"> - 3 级 - 10% - 2 级 - 5% - 1 级 - 0% 	<p>5 至 10 年</p>
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多媒体超级走廊

法定收入的豁免	<ul style="list-style-type: none"> - 在 MSC 数码城市和数码中心境内和境外从事合格活动将给予多媒体超级走廊运营地位 - 合格活动包括信息技术(软件开发、硬件设计、电子商务)、全球商业服务、创意多媒体内容 	<p>所得税豁免：</p> <ul style="list-style-type: none"> - 法定收入的 70%；或 - 如公司在延长的豁免期内在数码城市和数码中心进行合格活动，其法定收入的 100%将豁免所得税 	<p>5 至 10 年</p>
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教育机构

投资税收津贴	<ul style="list-style-type: none"> - 在马来西亚提供技术或职业培训课程的公司 - 私立高等教育机构 (IPTS) 提供在理科学系的课程和现有私立高等教育机构 (IPTS) 在理科学系领域进行再投资以提升或扩充培训设备与能力 <p>合格理科学系 (不时予以修订) :</p> <ol style="list-style-type: none"> (1) 生物科技 (2) 医疗和保健科学 (3) 分子生物学 (4) 材料科学与技术 (5) 食品科学与技术 	<ul style="list-style-type: none"> - 100%的合格资本支出可用于冲抵该课税年高达 70%的法定收入 	<p>- 10 年</p>
工业建筑物的资本津贴	<ul style="list-style-type: none"> - 任何拥有经部长核准的工业、技术或职业培训建筑物的人 - 任何拥有经教育部长或任何相关单位批准的学校或教育机构建筑物的公司 	<ul style="list-style-type: none"> - 年度津贴为合格支出的 10% 	<p>持续着</p>

	<ul style="list-style-type: none"> - 新和旧建筑物的管理者： <ul style="list-style-type: none"> - 向社会福利部注册并自建或购买的私立儿童保育中心 - 向教育部注册并自建或购买的幼儿园 		
费用抵扣	IPTS 在推行新课程中所产生的新课程开发及监管合规费用	开发新课程和监管合规的费用是可抵扣税务的	持续着
进口关税及国内货物税的豁免	<ul style="list-style-type: none"> - IPTS 提供技术及职业培训课程 - 向教育部注册并以赚取盈利为目的的私立学校和国际学校 	- 所有教育设备都可享有进口关税及国内货物税的豁免	持续着
专利权收入的税务豁免	非纳税居民特许经营商提供经由教育部批准的特许教育课程	专利权收入的税务豁免	持续着
保健 / 医疗			
所得税豁免	- 新的和现有公司为私人医疗设备进行扩建、现代化和翻新，并拥有占总病患人数至少 5% 的合格医疗旅客	合格资本支出的 100% 可用于冲抵法定收入的 100% - MIDA 从 2015 年 1 月 1 日起至 2017 年 12 月 31 日所接获的申请表格	- 5 年
国际贸易业			
法定收入的豁免	经马来西亚对外贸易发展局批准的马来西亚国际贸易公司须满足下列条件： (1) 取得超过马币 1 千万的年销售营业额 (2) 马来西亚公民拥有至少 60% 的股权 (3) 源自大宗商品交易不超过年销售的 20%；和 (4) 使用当地服务，如银行、金融、保险及当地港口和机场	出口销售的增长值可用于冲抵法定收入的 70%	- 5 年
获批准的境外贸易公司	透过马来西亚网站向非居民购买，然后出售在马来西亚境外的外国商品，这包括引入至马来西亚再分配到马来西亚境外的商品（境外贸易公司）	境外贸易公司的应纳税收入是可豁免的	- 5 年
工业建筑物的资本津贴	自建或购买的仓库建筑并用于储存出口货物或须进行加工的进口货物所产生的合格资本支出	10% 的工业建筑物的资本津贴	持续着



Deloitte Malaysia Chinese Services Group Publication

The information is provided based on popular demand by the Chinese business community in this country. Being one of the most investor-friendly nations, Malaysia offers a wide spectrum of lucrative tax incentives to attract investments in various sectors including manufacturing, agriculture and services. Incentives are provided based on merits upon fulfilling the criteria set, both domestic and foreign enterprises that are undertaking promoted activities are granted equal incentives. Chinese enterprises are advised to fully seize the opportunities to enhance their competitiveness. As tax incentives are given to new businesses, it's critical for any application to be made to the authorities before the activities started. Aiming at attracting more desired investments that are value-adding to our holistic and balanced economic development, our government is shifting from offering "blanket-typed" incentives to "tailored-made" incentives, hence the list provided below is inexhaustive.

Malaysian Tax Incentives

Type of Incentives	Eligibility	Tax Relief Benefits	Incentive Period
Integrated Logistics Sector			
Pioneer status or Investment tax allowance	<ul style="list-style-type: none"> - Providing integrated logistics services intends to expand/diversify into integrated operations - Eligible services for an integrated logistics services provider are freight forwarding, warehousing, transportation and at least one of the following activities are distribution, other related and value-added services/activities (e.g. palletizing, product assembly/ installation, breaking bulk, consolidation, packaging/re-packaging, procurement, quality control, labelling/re-labelling, testing etc), supply chain management 	- Tax exemption of 70% of statutory income, the balance of 30% of the statutory income taxable at current corporate tax rate	- 5 years
		- Tax allowance of 60% of qualifying capital expenditure incurred which can be used to set-off up to 70% of statutory income	- 5 years
Manufacturing Sector			
Pioneer status or Investment tax allowance	<ul style="list-style-type: none"> - Involved in a promoted activity or producing a promoted product - Examples of the promoted activities or products are manufacture of Iron and steel, electrical and electronics products and component and parts, machinery and machinery components, rubber products, palm oil products, chemicals and petrochemicals etc 	- Tax exemption of 70% of statutory income, the balance of 30% of the statutory income taxable at current corporate tax rate	- 5 to 10 years
		- Tax exemption of up to 70% of statutory income for each year of assessment (YA) from ITA computed at 60% on qualifying capital expenditure incurred	- 5 years

Reinvestment allowance	<ul style="list-style-type: none"> - Company which has been operating for not less than 36 months and incurs capital expenditure on a factory, plant or machinery used in Malaysia for the purposes of a qualifying project (i.e. expansion, modernisation or automation, or diversification) in respect of manufacturing of a product - Company which have exhausted their reinvestment allowance eligibility period 	<ul style="list-style-type: none"> - Tax exemption of up to 70% to 100% of statutory income for each YA from reinvestment allowance computed at 60% on qualifying capital expenditure incurred in the basis periods - A special reinvestment allowance incentive be given on qualifying capital expenditure incurred 	<ul style="list-style-type: none"> - 15 years - 2016 to 2018
Promotion of exports	<ul style="list-style-type: none"> - Exported manufactured goods attain at least 30% or 50% value added - Manufactured goods achieve a significant increase in exports (at least 50%) - Succeeded in penetrating new export markets - Awarded MITI's Export Excellence Award - Companies with paid-up capital of not exceeding RM2.5 million (exported manufactured goods attain at least 20% or 40% value added) 	<ul style="list-style-type: none"> - Tax exemption of 70% of statutory income (restricted) in a YA equivalent to: <ul style="list-style-type: none"> - 10% to 100% of the value of increased exports of manufactured goods - 10% or 15% of the value of increased exports 	<ul style="list-style-type: none"> Continuous - YA 2016 to 2018
Capital allowance on automation expenditure	<p>Additional capital allowance will be given to any manufacturing company incorporated in Malaysia which has incurred automation expenditure and satisfied the criteria (operating for at least 36 months prior to incurring the capital expenditure, automation equipment must be used directly in the manufacturing activities, able to enhance the productivity, more advanced than the technology currently used, verified by SIRIM and approved by MIDA)</p>	<p>(a) For high labour intensive industries (such as rubber products, plastics, wood, furniture and textiles), capital allowance of</p>	<ul style="list-style-type: none"> - 2015 to 2017

		200% is allowed on the first RM4 million expenditure incurred;	
		(b) For other industries, capital allowance of 200% is allowed on the first RM2 million expenditure incurred	- 2015 to 2020

Property Development Sector

Approved developers	Undertaking development in special economic areas approved	70% to 100% income tax exemption from sale of land/completed units	5 to 10 years
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Agricultural Sector

Pioneer status	- Involved in a promoted activity or producing a promoted product	- Tax exemption of 70% or 100% of statutory income	- 5 to 10 years
or	- Examples of the promoted activity and product are agricultural production of floriculture, processing of agricultural produce of chocolate and chocolate confectionery, vegetables, tubers or roots & fruits, livestock products etc		
Investment tax allowance	- Establishing forest plantation	- Tax exemption computed at 60% on qualifying capital expenditure incurred	- 5 years
		- Tax exemption computed at 100% on qualifying capital expenditure incurred	- 5 years

Reinvestment allowance	<ul style="list-style-type: none"> - Given to a company, an agro-based co-operative society, a farmers' association or a fishermen's association which has been operating for not less than 36 months and incurs capital expenditure on a qualifying agricultural project in Malaysia - Company which have exhausted their reinvestment allowance eligibility period 	<ul style="list-style-type: none"> - Tax exemption of up to 100% of statutory income for each YA from RA computed at 60% on qualifying capital expenditure incurred in the basis periods - A special reinvestment allowance incentive be given on qualifying capital expenditure incurred 	<ul style="list-style-type: none"> - 15 years - 2016 to 2018
Promotion of exports	<ul style="list-style-type: none"> - Involved in export fresh and dried fruits, fresh and dried flowers, ornamental plants, ornamental fish, frozen raw prawn or shrimp, frozen cooked and peeled prawn and frozen raw cuttlefish and squid ("agricultural produce") - Agricultural produce achieves a significant increase in exports (at least 50%) - Succeeded in penetrating new export markets - Awarded MITI's Export Excellence Award 	<p>Tax exemption of 70% of statutory income (restricted) in a YA equivalent to 10% to 100% of the value of increased exports of agricultural produce</p>	<p>Continuous</p>
Companies involved in food production activity	<ul style="list-style-type: none"> - Invest in related companies engaged in approved food production projects with the following criteria: <ul style="list-style-type: none"> (a) Investing company must invest at least 70% directly in the related company undertaking the food production project; (b) Approved food production projects mean projects of planting of "kenaf", vegetables, fruits, herbs or spices; aquaculture; rearing of cows, buffaloes, goats or sheep; deep sea fishing etc; and (c) Related company has obtained an approval to undertake a new approved food production project 	<ul style="list-style-type: none"> - For investor company, tax deduction of an amount equivalent to the value of investment - For investee company, tax exemption of 100% of statutory income for: <ul style="list-style-type: none"> (1) a new project; and (2) an expansion project 	<ul style="list-style-type: none"> - Specific period based on approval - 10 years - 5 years

	- The approved food production projects are extended to include planting of coconuts, mushrooms and cash crops; rearing of deer; cultivation of seaweed; rearing of bees and “kelulut” (for honey) and planting of animal feed corps		
Principal Hub			
Reduction of Corporate Tax Rate	<p>Locally incorporated company that uses Malaysia as a base 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 resource</p> <p>Companies incorporated in Malaysia with paid-up capital of more than RM 2.5 million and carry out at least 3 qualifying services and serve network companies in at least 3 countries outside Malaysia</p>	<p>3-tiered corporate taxation rate as follows:</p> <ul style="list-style-type: none"> - Tier 3 - 10% - Tier 2 - 5% - Tier 1 - 0% 	5 to 10 years
Multimedia Super Corridor (MSC)			
Exemption of Statutory Income	<ul style="list-style-type: none"> - Qualifying company carrying on a qualifying activity in and outside the MSC cyber city or cyber centre may be awarded the status of a MSC company - Examples of the qualifying activities are Info Tech (software development, hardware design, e-business), global business services, creative multimedia content 	<p>Exempted from the payment of income tax on:-</p> <ul style="list-style-type: none"> - 70% of the statutory income; or - 100% of the statutory income, if the company carries on a qualifying activity in a MSC cyber city or cyber centre within the extended exemption period 	5 to 10 years
Education Sector			
Investment Tax Allowance	- Technical or vocational training company which provides technical or vocational training in Malaysia	- Tax allowance of 100% of qualifying capital expenditure incurred which	- 10 years

	<ul style="list-style-type: none"> - Private institutions of higher learning (IPTs) which provides courses in the field of science and existing IPTs in the field of science undertaking additional investment for upgrading of equipment or expanding capacity <p>Qualifying science courses (to be reviewed from time to time):</p> <ul style="list-style-type: none"> (i) Biotechnology (ii) Medical and health science (iii) Molecular biology (iv) Material sciences and technology (v) Food science and technology 	can be used to set-off up to 70% of statutory income	
Industrial Building Allowance	<ul style="list-style-type: none"> - Any person who owns buildings used for industrial, technical or vocational training approved by the Minister - Any company which owns buildings used for a school or an educational institution approved by the Minister of Education or any relevant authority - Operators of new and existing: <ul style="list-style-type: none"> - private child care centres registered with the Department of Social Welfare which construct or purchase the buildings used as childcare centres - kindergartens registered with the Ministry of Education which construct or purchase the buildings used as kindergartens 	- Annual allowance of 10% on qualifying expenditure incurred	Continuous
Deduction of expenses	IPTs which incur expenses on the development of new courses and compliance with regulatory requirements in introducing new courses	The expenses on development of new courses and on regulatory compliance are allowed to be deductible	Continuous
Exemption of import duty and excise duty	<ul style="list-style-type: none"> - IPTs undertaking vocational and technical training - Profit oriented private schools and international schools registered with the Ministry of Education 	- Exemption on import duty and excise duty on all educational equipment	Continuous
Exemption of tax on royalty income	Non-resident franchisors providing franchised education programmes approved by the Ministry of Education	Tax exemption on royalty income	Continuous

Healthcare

Exemption of income tax	<p>- New companies and existing companies engaged in expansion, modernisation and refurbishment of private healthcare facilities with at least 5% of the total patients consisting of qualified healthcare travelers</p>	<p>Tax exemption of up to 100% of the statutory income computed at 100% of the amount of qualifying capital expenditure incurred - for applications received by MIDA from 1 January 2015 to 31 December 2017</p>	<p>- 5 years</p>
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International Trading Sector

Exemption of statutory income	<p>Malaysian International Trading Company approved by the Malaysia External Trade Development Corporation (MATRADE) which satisfies the following criteria:</p> <ul style="list-style-type: none"> (i) Achieve an annual sales turnover of more than RM10 million (ii) 60% of its equity owned by Malaysians (iii) Not more than 20% of annual sales is derived from trading of commodities; and (iv) Uses local services for banking, finance, insurance and uses local ports and airports 	<p>Tax exemption of 70% of the statutory income arising from increased export sales on the value of increased exports</p>	<p>- 5 years</p>
Approved offshore trading company	<p>Buying from and selling to non-residents through a website in Malaysia of foreign goods for consumption outside Malaysia including goods brought into Malaysia for the purpose of redistribution outside Malaysia (offshore trading company)</p>	<p>Chargeable income in respect of an offshore trading company is exempted from tax</p>	<p>- 5 years</p>
Industrial Building Allowance	<p>Incur qualifying capital expenditure on construction or purchase of warehouse buildings for storage of goods for export or for storage of imported goods to be processed and re-exported</p>	<p>Industrial building allowance of 10%</p>	<p>Continuous</p>

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