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马来西亚税收和投资指南 - 2022  
Guide to Taxation and Investment  
in Malaysia - 2022

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# 1.0 投资环境 Investment climate



# 1.0 投资环境

## Investment climate

### 1.1 经商环境

马来西亚是联邦体制国家，由任命产生的参议院和选举产生的众议院组成两院制的联邦议会。

自1957年独立后，快速的工业化使其从主要依靠矿产品和农产品出口转变成成为以制造业和服务业为主的经济体。

马来西亚在某些商品领域也持续的引领着世界市场：它是棕榈油生产的领头者以及橡胶的主要供应国之一。马来西亚也是石油和天然气、电子和电气产品的生产国和出口国，后者在2021年占出口价值4,557亿令吉，比2020年增长18%。

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，其政策旨在扩大初级商品、制成品，以及日益增长的服务业务的出口。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，马来西亚有意取消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。

### 1.1 Business environment

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

Following independence in 1957, rapid industrialisation has transformed the economy from one relying primarily on the production of mineral and agricultural export commodities into one dominated by manufacturing and services.

Malaysia continues to play a leading role in world markets for some of its commodities: it is a leading producer of palm oil and one of the main sources of rubber. The country is also a producer and exporter of oil and natural gas as well as electrical and electronic goods, with the latter accounting for MYR455.7 billion worth of export value in 2021, an 18% rise from 2020.

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 signatory to the ASEAN Free Trade Area agreement (AFTA), Malaysia intends to eliminate import duties on all products, and thereby realise AFTA's ultimate target of creating an integrated market with free flow of goods within the region.



东盟 (ASEAN) 主要组成成员国 有汶莱、柬埔寨、印度尼西亚、老挝、马来西亚、缅甸、菲律宾、新加坡、泰国和越南。是一个贸易和社会联合体，旨在促进东盟成员国以及与他国之间在经济和社会领域的合作，从而通过建立一个联合市场来吸引外国贸易和投资。

马来西亚也受惠于与日本、挪威、白俄罗斯、列支敦士登、哈萨克斯坦、瑞士和俄罗斯联邦的普遍优惠制。

### 物价管制

由国内贸易和消费者事务部控制液化石油气、糖、食用油和面粉的价格。特定主食的价格在节日期间也被控制。

### 知识产权

马来西亚是世界知识产权组织 (WIPO) 的成员之一，同时也是保护工业产权巴黎公约和保护文学艺术作品伯尔尼公约的签署方。为了确保马来西亚知识产权保护符合国际标准，并为国内外投资者提供保护，马来西亚也签署了与贸易有关的知识产权协定 (TRIPS)，并加入专利合作条约以及尼斯和维也纳协定。

ASEAN, which comprises 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.

Malaysia also enjoys generalised system of preferences (GSP) privileges from Japan, Norway, Belarus, Liechtenstein, Kazakhstan, Switzerland, and the Russian Federation.

### Price controls

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

### Intellectual property

Malaysia is a member of the World Intellectual Property Organisation (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.

马来西亚的知识产权保护包括注册商标、专利、版权、工业设计、地理标志和集成电路图设计。在这方面，马来西亚具有包含充分民事和刑事处罚措施的法律，并采取主动的执法方式。马来西亚拥有知识产权法院，同时政府也已制定了国家知识产权政策。

马来西亚知识产权局管理和监督相关法律的实施（例如，2002年马来西亚企业知识产权法令、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年专利法令、1996年工业设计法令、1987年版权法令）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增强大众对知识产权重要性的认识。

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.

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

马来西亚货币是马币/令吉 (MYR)。

## 1.2 Currency

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

## 1.3 财经和融资

根据2001-2010年期间的金融业总体规划，马来西亚银行业进行了大量重组、整合和合规活动。这些金融改革为银行业奠定了坚实的基础，带来了面对国外竞争时更具韧性和更佳的表现。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，以发展为高附加值、高收入的马来西亚经济提供最佳服务的金融生态系统，同时也在满足亚洲新兴市场对金融发展的需求上起到重要的作用。此规划将进一步增强金融网络并支持区域一体化，从而更有效的将亚洲的盈余资金引向该区域的广阔投资机遇。马来西亚中央银行即马来西亚国家银行 (BNM) 于2022年1月24日推出了2022-2026年金融业蓝图 (蓝图3.0)，旨在应对未来五年的一些大趋势，其中包括全球经济复苏不平衡、人口老龄化导致的金融排斥、迈向更绿色和适应气候变化的经济转型等。在蓝图3.0下，BNM确定了以下五个优先事项，以支持马来西亚过渡到下一阶段：

## 1.3 Banking and financing

The Malaysian banking sector has undertaken significant restructuring, consolidation, and rationalisation efforts in accordance with the Financial Sector Master Plan (FSMP), which was for the period 2001-2010. These financial reforms have placed the banking sector on a stronger foundation with increased resilience and improved performance to face foreign competition. The second master plan, the Financial Sector Blueprint (Blueprint), was released in 2011 for the period 2011- 2020. The Blueprint builds on the achievements of the FSMP to evolve a financial ecosystem that will best serve a high value-added, high-income Malaysian economy, while also having an increasingly important role in meeting the growing financial needs of emerging Asia. Initiatives will continue to be pursued to strengthen financial sector linkages and support intra- regional integration to effectively and efficiently direct Asia's surplus funds towards the vast investment opportunities in the region. On 24 January 2022, the Malaysian Central Bank i.e. Bank Negara Malaysia (BNM) launched the Financial Sector Blueprint 2022-2026 (Blueprint 3.0) which is envisaged to address some megatrends in the next five years. This includes uneven global economic recovery, risks of financial exclusion amid ageing population, transition to greener and climate-resilient economy and so on. Under the Blueprint 3.0, BNM has identified five priorities below to support the transition of Malaysia to its next stage of development:

- 资助马来西亚的经济转型
  - 提高家庭和企业的财务状况
  - 推进金融业数字化
  - 定位金融体系以促进向绿色经济的有序过渡
  - 通过伊斯兰金融的行业领导地位推进基于价值的金融
- Funding Malaysia's economic transformation
  - Elevating the financial well-being of households and businesses
  - Advancing digitalisation of the financial sector
  - Positioning the financial system to facilitate an orderly transition to a greener economy
  - Advancing value-based finance through thought leadership in Islamic finance

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的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。马来西亚也继续推广纳闽岛作为离岸服务的国际金融中心。

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 centre for offshore services.

马来西亚还宣布向已获准在马来西亚设立数字银行的五个财团颁发数字银行牌照。对于银行业来说，这是一个激动人心的时刻，因为该国开始接受数字化以提高金融支持在该国的渗透。经马来西亚国家银行批准，预计新的数字银行将在2023年 / 2024年实现运营准备。

Malaysia has also announced the awarding of digital banking licenses to five consortiums that have been approved to set-up digital banks in Malaysia. This is an exciting time for the banking sector as the country begins to embrace digitalisation to improve the penetration of financial support in the country. The new digital banks are expected to achieve operational readiness in 2023 / 2024 subject to approval from Bank Negara Malaysia.



## 1.4 外国投资

尽管对特定领域的投资实施限制，马来西亚政府总体上非常鼓励外国投资。

政府自2009年开始实行服务业子行业自由化，允许外资参股，预计45个子行业（包括卫生与社会服务业、旅游业、运输业、商务服务业、计算机及相关服务业）将实现自由化。为了促进投资，马来西亚成立了审批服务业领域投资的全委会。

国际贸易和工业部下属的马来西亚投资发展局（MIDA）也设立了一个“特殊渠道”，以吸引中国的高科技、高价值和影响力投资。

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，新兴工业地位、特殊投资税收减免、多种税收扣除、加速资本减免、双重扣税；再投资减免（即与合格项目有关的资本投资的60%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。投资在欠发展的地区能符合上述多项优惠，但也可能获得额外优惠。此外，马来西亚还提供“区域中心”和“全球贸易中心”等区域运营优惠政策。

## 1.4 Foreign investment

The Malaysian government generally encourages foreign investment, although restrictions are imposed on investment in certain sectors.

The government has been liberalising sub-sector services since 2009 and allowing foreign equity participation, and it is expected that 45 sub-sectors (in areas including health and social services, tourism, transport, business services, and computer and related services) will be liberalised. A National Committee for Approval of Investments in the Services Sector has been established to facilitate investments.

A “Special Channel” to attract high tech, high value, and high impact investments from China is established under Malaysian Investment Development Authority (MIDA), an agency under the Ministry of International Trade and Industry.

A broad range of incentives is available for companies seeking to invest in new projects or expand existing projects. These include pioneer status, special investment capital allowances, a variety of tax deductions, accelerated capital allowances, double deductions, reinvestment allowances (i.e. a 60% allowance on capital investments made in connection with qualifying projects), 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 programmes, but may receive additional benefits. Incentives for regional operations such as “principal hub” and “global trading centre” are also available.

马来西亚对属于多媒体超级走廊的高科技公司或投资涉及工业4.0模型技术和数字转型(例如:人工智能·区块链·金融科技等)的多媒体超级走廊公司以及经济发展走廊的公司和中小型企业提供优惠以鼓励发展。其他优惠领域包括制造业、酒店、医疗服务、信息技术服务、生物技术、伊斯兰金融、风险投资、服务业、旅游业、特定农业、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可享有优惠。为了鼓励制造业及其相关服务朝向工业4.0转型,如采用大数据分析、自主机器人、工业物联网等技术,政府对于2015至2023课税年间在劳动密集型项目中发生的首个马币4,000,000(其他项目为马币2,000,000)的合格资本支出,提供所得税豁免或自动化设备减免及加速资本减免(可在1个课税年内完全扣除)。

此外,针对于2020年7月1日至2022年12月31日期间在马来西亚注册及符合马来西亚纳税居民资格并开始运营的微型、中小型企业(MSME)与有限合伙,在首3个课税年里最高每年可享受有马币20,000的税务回扣。如未能遵守规定的条件,该公司或有限合伙将无法在这首3个课税年内享有该税务回扣。

以下1.5章节进一步描述了相关税收优惠政策。

Incentives are provided for high-technology companies in the Multimedia Super Corridor Malaysia or Multimedia Super Corridor companies investing in technological and digital transformation involving the Industry 4.0 model (e.g. artificial intelligence, blockchain, financial technology, etc.), companies in the Economic Development corridors, and small and medium-sized enterprises. Other favoured activities include manufacturing, hotel, healthcare services, information technology services, biotechnology, Islamic finance, venture capital, services, tourism, certain types of agriculture, petroleum, car component manufacturing, specialised machinery and equipment and energy conservation, and environmental protection. Offshore financial services are favoured on the island of Labuan. In order to encourage the transformation to Industry 4.0 which involves the adoption of technology drivers such as big data analytics, autonomous robots, industrial internet of things etc. by the manufacturing sector and its related services, an incentive has been given in the form of income tax exemption or accelerated capital allowances for automation equipment allowances on the first RM 4 million for labour intensive projects (RM 2 million for other projects) qualifying capital expenditure incurred during years of assessment 2015 to 2023 (fully claimable within 1 year of assessment).

Apart from the above, a tax rebate of up to RM20,000 per year for the first 3 years of assessment is given to Micro, Small and Medium Enterprises (MSMEs) and limited liability partnerships that are Malaysian tax resident and incorporated in Malaysia, who commence operation between 1 July 2020 and 31 December 2022. Failure to comply with the imposed conditions will render the company or limited liability partnership ineligible to a tax rebate for all 3 years of assessment.

Available tax incentives are described further under point 1.5. below.

## 1.5 税务优惠

### 新兴工业地位 (PS) 和投资税收减免 (ITA)

新兴工业地位优惠措施包括为期5年70%的法定收入豁免(某些活动为100%)，并可延长至10年。未使用的新兴工业地位亏损只能在新兴工业地位优惠结束后，连续结转不超过7个课税年。新兴工业地位优惠适用于从事“受推广活动”或生产“受推广产品”的公司。另外，投资税收减免给予长达10年就资本投资60%至100%的减免。新兴工业地位和投资税收减免不能同时适用。

### 区域中心

政府已经发布了详细的指南(包括于2021年修订的区域中心3.0优惠政策指南)以促进马来西亚在2015年4月推出的“区域中心”的设立和发展。区域中心是指一家在马来西亚注册成立并以马来西亚作为其区域和全球业务运营基地进行管理和控制，并对风险管理、决策制定、战略业务活动、财务、管理和人力资源等主要职能提供必要支持的公司。以前允许作为区域中心关键功能一部分的交易活动现已从修订后的区域中心3.0优惠政策指南删除。

自2019年1月1日开始，新成立的区域中心公司可享受5年0%或5%公司所得税的优惠税率(而非24%的标准公司所得税税率)，并可能再延长5年。对于现有公司进行合格区域中心活动所获取的法定收入将可享受为期5年10%的公司所得税优惠税率。

## 1.5 Tax incentives

### Pioneer status (PS) and investment tax allowance (ITA)

PS incentive involves a tax exemption of 70% of statutory income (100% for certain activities) for a period of five years, which can be extended to a tax holiday of up to ten years. The unutilised PS losses can only be carried forward for a maximum of seven consecutive years of assessment after the end of the pioneer period. The PS incentive is available to companies undertaking a “promoted activity” or producing a “promoted product”. Alternatively, the ITA provides a 60% to 100% allowance on capital investments made up to ten years. Both ITA and PS incentives are mutually exclusive.

### Principal hub

The government has issued detailed guidelines (including the revised Guidelines for Principal Hub Incentive 3.0 in 2021) for tax incentives to promote the establishment of “principal hubs” in Malaysia, introduced in April 2015. A principal hub is a company incorporated in Malaysia and 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, finance, management and human resource. The trading activity which was previously allowed as part of the principal hub's key functions is now removed under the revised Guidelines for Principal Hub Incentive 3.0.

With effect from 1 January 2019, new principal hub companies enjoy a reduced corporate tax rate of 0% or 5% (rather than the standard corporate tax rate of 24%) for a period of five years, with a possible extension for another five years. For existing companies, they will enjoy a reduced corporate tax rate of 10% on the total statutory income derived from qualifying principal hub activities for a period of five years.



以下措施也将给予经批准的区域中心：

- 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行的外籍雇员政策，批准特定的外籍雇员职位。

2015年5月1日起，该政策取代了IPC、RDC和OHQ政策。

The following facilities will also be accorded to an approved principal hub company:

- 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.

The scheme replaced the incentive schemes for IPC, RDC and OHQ, effective 1 May 2015.



### **全球贸易中心(GTC)**

GTC优惠措施已在2021年预算中引入，以加强和简化以往在区域中心优惠政策下涵盖的贸易活动的税收优惠措施。GTC是一家本地注册公司，以马来西亚作为其国际贸易基地，为其在马来西亚和国外的关联和非关联公司进行原材料、零部件和成品的战略采购和分销。

自2021年1月1日起，获批准的GTC公司可享受10%的优惠税率，为期5年，并可再延长5年。

### **核定税收优惠方案**

核定税收优惠方案从2021课税年开始实施，以提供优惠的所得税税率，即对从事符合财政部核定优惠方案活动的公司获得的应纳税收入，征收不超过20%的所得税。合格活动包括制造业和服务业的任何高科技活动，以及有利于马来西亚经济的任何其他活动。

### **Global Trading Centre (GTC)**

The GTC incentive was introduced in the Budget 2021 to enhance and simplify tax incentives for trading activities previously covered under the principal hub incentives. A GTC is a locally incorporated company that uses Malaysia as its international trading base to undertake strategic sourcing and procurement and distribution of raw materials, components and finished products to its related and unrelated companies in Malaysia and abroad.

With effect from 1 January 2021, an approved GTC company may enjoy a concessionary tax rate of 10% for a period of five years, with a possible extension for another five years.

### **Approved incentive scheme**

The approved incentive scheme was introduced from year of assessment 2021 to provide for a lower tax rate i.e. not more than 20% on the chargeable income of a person who carries on a business in respect of a qualifying activity under an incentive scheme approved by the Minister of Finance. Qualifying activities include any high technology activity in manufacturing and services sector, and any other activities which would benefit the economy of Malaysia.

### 1.6 外汇管制

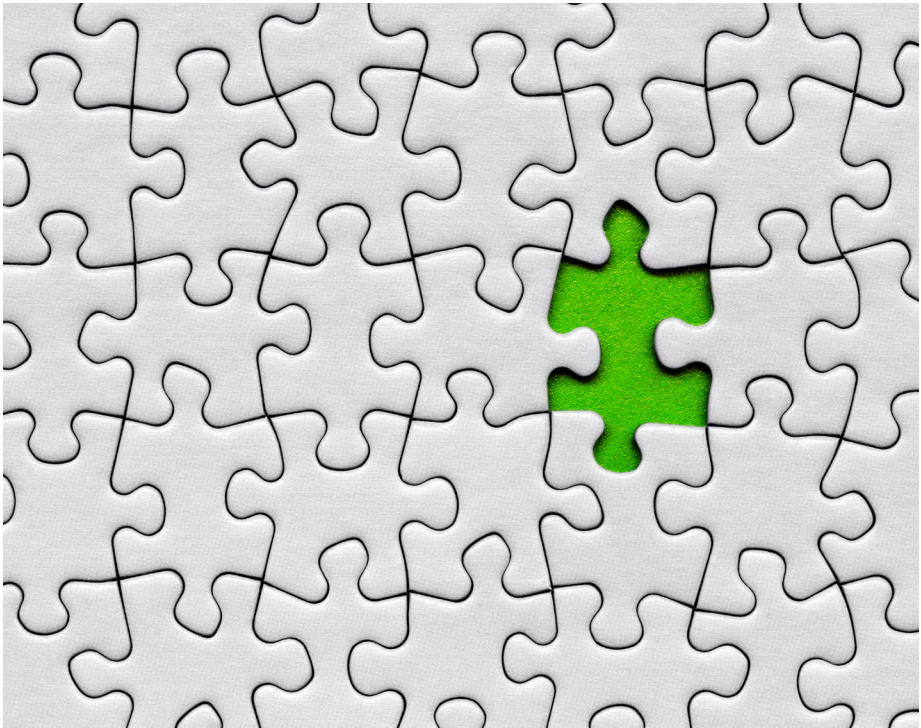
马来西亚拥有着和贸易伙伴交易自由的外汇管制体系。中央银行负责外汇管制和规范制定，从而协助银行监控国际交易结汇支付和收取款项。

资本、利润和所得（包括股息、利息、专利费、租金和佣金）可以以外币形式，汇出国外。

### 1.6 Exchange controls

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

Repatriations of capital, profits, and income (which include dividends, interest, royalties, rents, and commissions) are permitted freely provided that the funds are repatriated in foreign currency.



## 2.0 设立企业个体 Setting up a business entity



## 2.0 设立企业个体

### Setting up a business entity

#### 2.1 各类型企业个体

商业组织主要类型包括有限公司（公众公司和私有公司）、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。对外国投资者而言，有限公司的形式最为常见，这种形式可以把股东的债务责任限制在一定范围内，保护公司与投资者的利益（包括外国母公司）。私人有限公司限制股份转让，而且不能通过股权和债务的形式向公众寻求融资。所有不符合私有公司条件的有限公司被认定为公众公司。私有公司可以转换为公众公司，反之亦然。

#### 设立公司的手续

国家经济的扩张通常伴随着技术支持的稳健增长，通过将技术转让给新的企业的方式实现。此类通过许可协议的技术转让仅限于外国技术持有者的子公司和关联公司之间。

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

#### 2.1 Principal forms of business entity

The main types of business organisations include limited companies (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. It limits liability to the unpaid portion 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.

#### Formalities for setting up a company

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

It is no longer necessary to obtain approval from the Malaysian Investment Development Authority (MIDA) for technology transfer agreements, including joint ventures, technical assistance, licensing, and engineering services.



## 公司设立

在马来西亚成立公司，必须进行类似名称搜索以确认拟设立公司名称的可用性，并向公司委员会支付象征性费用。之后，则必须在批准公司名称之日起一个月内向公司委员会提交下列文件及注册费：

(1) 公司章程 (选择性，除了担保有限公司)；(2) 所拟议的公司业务；(3) 公司注册地址；(4) 商业办公地址；和(5) 公司董事，发起人信息资料；(6) 公司董事，发起人声明；和(7) 负责成立公司的个人的合规声明。作为要求的一部分，公司在注册成立后30天内必须委任一名公司秘书，该秘书须来自法定机构或是公司委员会认可的成员。本地公司可通过公司委员会MYCOID在线门户取得“超级表格”，并在一天之内完成注册。

## Incorporation of company

To establish a company in Malaysia, a similar name search must be conducted for the availability of the proposed company's name, and a nominal fee is to be paid to the Companies Commission. The following information, together with registration fees, must be submitted to the Companies Commission within one month from the date of approval of the company's name:

(1) the constitution (optional except for a company limited by guarantee); (2) proposed type of business; (3) the registered office address; (4) the business address; (5) details of director(s)/promoter(s); (6) declaration from director(s) and promoter(s); and (7) declaration of compliance from individuals responsible for incorporation. 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 within 30 days after incorporation. The incorporation of a domestic company can be completed within one day, through the “superform” accessible through the Companies Commission's online MyCOID portal.

## 公司形式

### 公众和私人有限责任公司要求

**资本:** 必须拥有至少1名持有马币1股份的认股人。没有法定公积要求。出资可以为现金或其他形式，若为其他形式，估值必须由独立第三方来完成。

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

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

**管理·员工:** 对管理层或董事会的员工代表没有特别要求。管理层没有任何国籍或居住限制。

**税务和费用:** 设立公司的专业费用介于马币2,500到马币5,000之间。发行股票、债券或其他工具是免税的，但仍然可能需要缴纳印花税。注册一家当地公司的注册费为马币1,000，而外国公司注册一家分公司则需缴纳马币5,000到马币70,000的注册费。

## Forms of entity

### Requirements for public and private limited companies

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

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

**Board of directors:** Private limited companies must have at least one director, and public listed 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).

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

**Taxes and fees:** The formation of a company involves professional fees ranging from MYR2,500 to MYR5,000. There are no taxes on the issuance of shares, bonds, or other issues, although stamp duty may be payable. A local company is subject to an incorporation fee of MYR1,000 while a foreign company is subject to an incorporation fee ranging from MYR5,000 to MYR70,000.

**股份种类：**股份必须登记，公众公司及其子公司的普通股必须拥有平等的投票权。优先股可以被允许，并可能对股息、投票、资本偿还等有特殊的权利或限制。

**控制：**决策权是通过简单多数资本规则来决定的，担保有限公司除外。章程修改和减资撤股均需要多于四分之三及以上多数（特殊决议）通过。

### 外国公司的分支机构

外国公司可以通过向公司委员会提交规定的电子表格并支付象征性费用来申请建立分支机构，以确保拟定公司名称的可用性。名称一旦被批准，以下信息应在30天内和注册费用一并提交：马来西亚股东名单、该马来西亚公司董事名单、原始国股东名单、原始国所在地的股份类别和股数和马来西亚居民代理人的委任。其他文件包括：外国公司的注册证书、章程或其他阐明其章程的文书、外国公司代理人的同意书和批准外国公司名称的证明文件）。

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

**Control:** Decisions are made by a simple majority of capital, except in the case of a company limited by guarantee. For amendments to the constitution and reductions of share capital, a three-fourths majority (special resolution) is required.

### Branch of a foreign corporation

Branches may be established by making an application to the Companies Commission on a prescribed electronic form to ensure the availability of the proposed company name, along with payment of a nominal fee. After approval of name, the following information should be submitted within 30 days together with the registration fees: list of shareholders in Malaysia, list of directors of the company in Malaysia, list of shareholders at place of origin, class and number of shares at place of origin, and appointment of an agent who is a resident in Malaysia. Additional documents would include: a certificate of registration of the foreign company, memorandum, and articles of association or other instrument defining its constitution, a statement of consent by the agent of the foreign company, and supporting documents approving the name of the foreign company.

从税务角度上，外国公司的分支机构基本上都被视为非马来西亚纳税居民。鉴于政府鼓励外国公司在当地开设子公司，居民公司所享受的部分税收优惠可能分支机构无法享有。虽然分支机构与居民公司所适用的所得税是一样的，但其通常不适用于税收优惠，而且必须针对并非来自马来西亚的所得提供相关证明。如果分支机构决定改为子公司，分支机构的现有亏损额不可以转入新注册

的子公司。

建立分支机构和子公司的税收影响主要区别取决于母国的税收制度。如果母国对于纳税居民的全球收入征税，该公司可以先设立一家分支机构（在亏损期间），随后设立一家子公司（在公司开始盈利的时候）。值得一提的是，外国公司在马来西亚的分公司通常不是马来西亚的税务居民，因为分公司的管理和控制是在总部进行的。在这方面，马来西亚分公司以非居民的身份不太可能从马来西亚的双边税收协定网络中受益。此外，鉴于马来西亚分公司在税收方面是非居民，马来西亚公司向马来西亚分公司支付的款项将需缴纳马来西亚预扣税。

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

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

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 profit). It is also important to note that a Branch of a foreign company in Malaysia is typically not a tax resident of Malaysia as management and control of the branch is exercised at the headquarters. In this regard, the Malaysian Branch is unlikely to be able to benefit from Malaysia's double tax treaty network by virtue of being a non-resident. Also, given that a branch in Malaysia is a non-resident for tax purposes, payments by Malaysian entities to the Malaysian branch will be subject to Malaysian withholding tax.

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. However, approval must be obtained from MIDA and is normally valid for two years. These offices are not subject to tax in Malaysia.



## 2.2 企业条规

### 企业并购

之前，为了确保与新经济政策目标的一致性，外国投资委员会（FIC）规定了有关收购资产、合并和收购马来西亚现有公司和业务的准则。2009年外国投资委员会解散，从此迈向自由化。除了监管机构在某些战略行业实施的条款之外，不适用任何股权条件。然而，不论直接或间接购置价值马币20,000,000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部属下的经济筹划单位批准（EPU）。除此之外，购置不动产不需EPU批准，但外国人士购买不动产每个单位的价值不得少于马币1,000,000。

### 垄断和贸易管制

马来西亚无反垄断立法或对“垄断”的专门说明和定义，其自由企业经济体系鼓励良性竞争以及市场中供需的平衡。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。

## 2.2 Regulation of business

### Mergers and acquisitions

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, and the guidelines have been liberalised. No equity conditions apply except for those imposed by regulators in certain strategic sectors. However, any direct or indirect acquisition of property valued at MYR20 million and above that results in the dilution of ownership interests held by Bumiputera (indigenous peoples) or a government agency requires approval of the Economic Planning Unit (EPU) under the Ministry of Economic Affairs. No other property acquisitions require EPU approval, but foreign interests cannot acquire property valued at less than MYR1 million per unit.

### Monopolies and restraint of trade

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

2010年竞争法旨在反垄断和反卡特尔，包括了传统竞争法的关注重点，反竞争性协议、滥用市场支配地位和实质性减少竞争的收购等内容。

依据2010年马来西亚竞争委员会法案建立的马来西亚竞争委员会 (MyCC) 独立机构负责执行2010年竞争法。其主要作用是在竞争的过程中维护公司、消费者和国家经济的利益。

### 2.3 会计、报税和审计需求

在2018年1月1日或之后开始的年度，马来西亚财务报告准则 (MFRS) 将强制适用对于非私有实体。

在2018年1月1日或之后开始的年度，马来西亚私有实体报告准则 (MPERS) 将适用于私有实体，除非该私有实体选择完全采用财务报告准则。

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)。财务报告必须经过政府认证审计师的独立审阅。根据“2016年公司法”和“2001年马来西亚公司委员会法”，某些类型的私有公司有资格获得审计豁免，即休眠公司、零收入公司和符合门槛的公司。符合条件的公司选择豁免审计时，必须向公司注册员提交未经审计的财务报表，并附上所需的审计豁免证书。

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.

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.

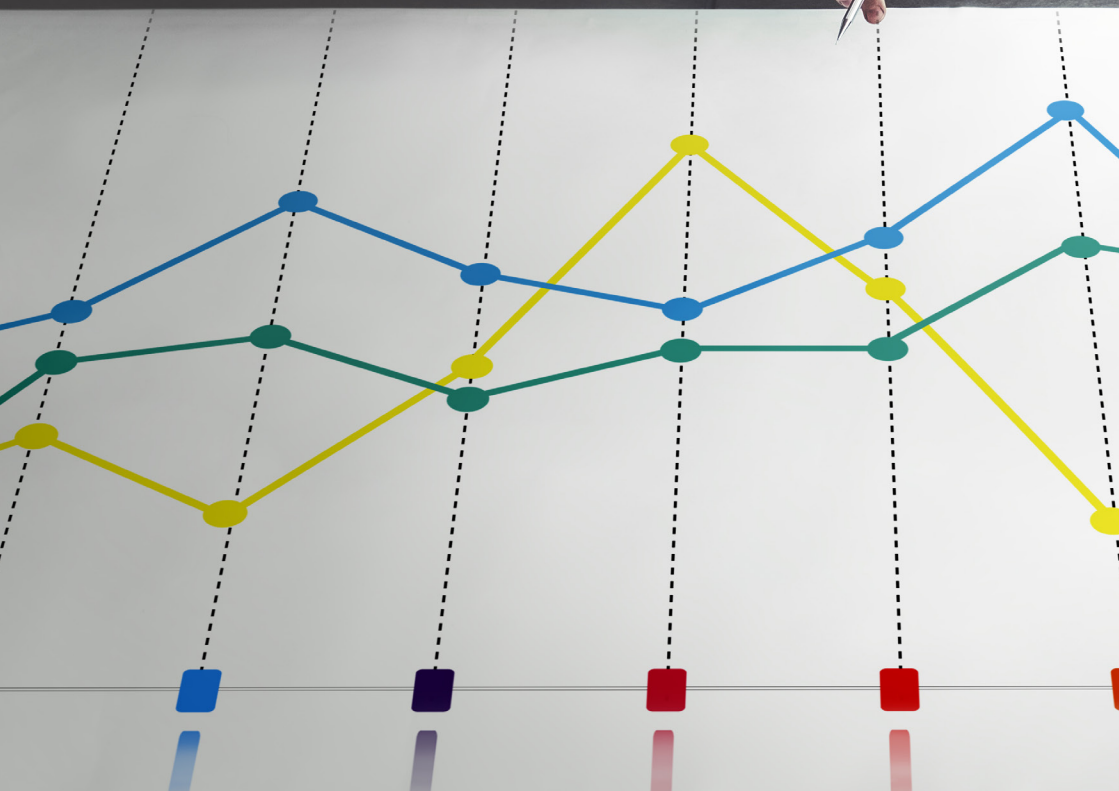
### 2.3 Accounting, filing and auditing requirement

Malaysian Financial Reporting Standards (MFRS) are mandatory for non-private entities for annual periods beginning on or after 1 January 2018.

Malaysian Private Entities Reporting Standards (MPERS) are mandatory for private entities for annual periods beginning on or after 1 January 2018, except for private entities that opt to adopt MFRS in its entirety.

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. Pursuant to the Companies Act 2016 and the Companies Commission of Malaysia Act 2001, certain categories of private companies are eligible for audit exemption i.e. dormant companies, zero-revenue companies, and threshold-qualified companies. An eligible company that elects to be exempted from audit must lodge its unaudited financial statements with the Registrar accompanied with the certificate of exemption.

# 3.0 企业税务 Business taxation



# 3.0 企业税务

## Business taxation

### 3.1 概述

在马来西亚开设公司主要适用公司所得税、不动产利得税、销售税与服务税。

如上述1.5章节所述，公司可适用范围广泛的税收优惠。

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

### 3.1 Overview

Corporations in Malaysia are subject to corporate income tax, real property gains tax, sales tax and service tax.

As noted above under 1.5, a wide range of tax incentives is available.

The Inland Revenue Board of Malaysia (IRBM), an agency 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****Quick tax facts for companies in Malaysia**

公司所得税税率 Corporate income tax rate	24%	项目 3.3 Item 3.3
分支机构税税率 Branch tax rate	24%	项目 3.3 Item 3.3
不动产利得税税率 Real property gains tax rate	10%/15%/20%/30% (不动产) ; 0% (其他财产) 10%/15%/20%/30% (real property); 0% (other property)	项目 3.4 Item 3.4
基本原则 Basis	全球课税。自 2022 年 1 月 1 日起生效。海外收入征税基于汇款。政府已建议了特定豁免，但实施豁免的立法尚未在宪报上公布 Global, effective from 1 January 2022. Taxation of foreign sourced income is based on remittance. Certain exemptions have been proposed but the legislation to effect the exemptions are not yet gazetted.	
参与免税 Participation exemption	无 No	
<b>亏损弥补 Loss relief</b>		
– 在以后年度抵减 Carryforward	连续10个课税年 10 consecutive YAs	项目 3.3 Item 3.3
– 在以前年度抵减 Carryback	无 No	项目 3.3 Item 3.3

**马来西亚公司税简介**

**Quick tax facts for Malaysia companies**

双重税收减免 Double taxation relief	有 Yes	项目 3.5 Item 3.5
合并纳税 Tax consolidation	无，但有可能在集团范围内弥补亏损 No, but group loss relief may be available	项目 3.7 Item 3.7
转让定价规则 Transfer pricing rules	有 Yes	项目 3.6 Item 3.6
资本弱化规则 Thin capitalisation rules	资本弱化规则已被收益剥离规则 (ESR) 取代。收益剥离规则适用于自2019年7月1日或之后开始的基准期。 Thin capitalisation rules have been replaced by earning stripping rules (ESR). ESR rules are applicable to the basis period beginning on or after 1 July 2019.	项目 3.6 Item 3.6
受控外国公司规则 Controlled foreign company rules	无 No	项目 3.6 Item 3.6
纳税年度 Tax year	财政年度 Fiscal year	
预缴税收 Advance payment of tax	是 Yes	项目 3.7 Item 3.7
申报日期 Return due date	在会计期间结束后的7个月 Seven months after end of accounting period	



## 马来西亚公司税简介

### Quick tax facts for Malaysia companies

#### 预扣税 Withholding tax

– 股息 Dividends	0%	项目 4.0 Item 4.0
– 利息 Interest	0%/15%	
– 特许权使用费 Royalties	10%	
– 技术服务或安装/运营服务费 Fees for technical or installation/operation services	10%	
– 可动产租金 Rental of movable properties	10%	
– 公众艺人 Public entertainer	15%	
– 分支机构利润汇出税 Branch remittance tax	无 No	
资本税 Capital tax	无 No	
社会保障金 Social security contributions	缴纳社会保险：雇主1.75%·雇员0.5%； 缴纳公积金：雇主12%/13%；雇员11%；雇员 保险制度0.2%（雇员和雇主双方） 1.75% (employer) and 0.5% (employee) for social security; 11% (employee) and 12%/13% (employer) for Employees Provident Fund; 0.2% (both employee and employer) for Employment Insurance System	项目 4.5 Item 4.5
土地税和门牌税 Quit rent and assessment	存在地区差异 Varies	

**马来西亚公司税简介**

**Quick tax facts for Malaysia companies**

印花税 Stamp duty	股份转让 : 0.3% 财产转让 : 1%-4% 0.3% (share transaction documents); 1%-4% (property transfers)	项目 5.5 Item 5.5
销售税与服务税 Sales tax and service tax	10% 或 5% (销售税) / 6% (服务税) 10% or 5% (sales tax) / 6% (service tax)	项目 5.1 Item 5.1

**3.2 纳税居民**

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。

**3.2 Tax Residence**

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**

公司所得税的现行税率为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马币2,500,000·该课税年总营业所得不超过马币50,000,000·并且不属于拥有超过该限额的公司的企业集团)·其取得的首马币600,000以内的应纳税所得可适用17%的税率 ( 从2020课税年起)·超过部分应当适用24%的税率。

**3.3 Taxable income and rates**

The prevailing corporate tax rate is 24%, while the rate for resident and Malaysian-incorporated small and medium-sized companies (SMEs, i.e. companies capitalised at MYR2.5 million or less with gross business income for the current YA of not more than RM50 million, and not part of a group containing a company exceeding this capitalisation threshold) is 17% on the first MYR600,000 chargeable income (with effect from YA 2020), with the balance taxed at the 24% rate.

马来西亚对石油所得的适用税率是38%·合作社在一个滑动区间内征税·所得不高于马币30,000的部分其适用税率是0%·而对于超过马币750,000的部分·其适用税率为24% ( 自2015课税年起适用)。

Tax is levied on petroleum income at a rate of 38%. Cooperative societies are taxed on a sliding scale from 0% on the first MYR30,000 to 24% (effective from YA 2015) for income exceeding MYR750,000.

人寿保险公司按其基金种类纳税。人寿基金的投资收益和资本利得的税率为8%。股东基金按投资收益和资本利得以及本年度从人寿基金转入的任何保险精算盈余的税率为24%。

保险公司收到的任何既非承保性质也不属于投资性质的收入，将作为“其他收入”征税，税率为24%。

普通保险公司根据公司的基金类型纳税。普通保险业务须就承保收入、投资收益及资本利得（包括资本性质的收益）征税，对保险理赔、管理开支、投资亏损（包括资本性质的损失）和佣金的支付可在税前扣除。普通基金的税率为24%。股东基金按投资收入和投资收益征收24%税率。

从事再保险业务的公司，在税收方面被视为一般保险公司，需缴纳24%的企业所得税。但是，如果再保险公司能够满足特定的实质要求，再保险业务将有资格享受8%的优惠税率，而不是24%的现行企业所得税税率。

Life insurance companies are subject to tax based on the type of funds in the company. The Life Fund is taxed at 8% on investment income and gains/profits from sale of investments (including capital gains). The Shareholders Fund is taxed at 24% on investment income, investment gains/profits, and any actuarial surplus transferred from the Life Fund in the current year.

Any income received by the insurance company that is neither underwriting in nature or investment in nature will be taxed as “other income”/“non-business income” at 24%.

General insurance companies are subject to tax based on the type of funds in the company. The general insurance business is subject to tax on underwriting income, investment income, and investment gains (including gains that are capital in nature), and is eligible for tax deductions on claims liability, management expenses, investment losses (including losses that are capital in nature), and commissions paid. The general fund is subject to tax at 24%.

Companies in the business of reinsurance are considered general insurance companies for tax purposes and subject to 24% corporate income tax. However, where a reinsurance company is able to meet specific substance requirements, the reinsurance business would be eligible for 8% preferential tax rate as opposed to the 24% prevailing corporate tax rate.

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马币2,500/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》，在纳闽从事纳闽贸易活动的公司需按经审计的净利润的3%纳税。根据财政部规定，此类公司应在纳闽有足够数量的全职员工以及年度运营开支。否则将导致公司根据纳闽实体在该课税年度基期的经审计净利润24%的税率缴纳税款。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。

针对在2022年结束财政年并且应税收入超过1亿令吉的非中小企业公司将被征收一项名为“繁荣税”的特别税。超过1亿令吉的应税收入将被征收33%的特别企业税。这仅适用于2022年结束的财政年度。有税收优惠的公司将继续享受给予他们的优惠。

No local taxes are levied on corporate income, but there is an excess profits tax (i.e. windfall profit levy) imposed on oil palm fruit producers when the monthly average price of crude palm oil exceeds MYR2,500 per metric ton. Companies incorporated under the Labuan Companies Act 1990 undertaking Labuan business activities, which are Labuan trading activities are taxed at 3% based on audited net profits. Such companies shall have an adequate number of full time employees and an adequate amount of annual operating expenditure in Labuan, as prescribed under the regulations made by the Minister of Finance. Failure of which will result in the companies being subject to tax at 24% based on the audited net profits as reflected in the audited accounts in respect of such Labuan business activity of the Labuan entity for the basis period for that year of assessment. Such companies also may make an irrevocable election to be taxed under the Income Tax Act 1967.

Specifically for the financial year ending in 2022, a special tax called “Cukai Makmur” is imposed on non-SME companies with chargeable income above RM100m. Chargeable income in excess of RM100m will be subject to a special corporate tax rate of 33%. This is only applicable for the financial year ending 2022. Companies with tax incentives will continue to enjoy the incentives accorded to them.

### 应纳税所得定义

公司应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。

为了简化和减轻以往纳税计算制度下的征管负担，马来西亚从2008课税年开始实行单层税制。在这种单层税制下，对公司应纳税所得征收的所得税是最终税，因此股东取得的股息收入可享有税务豁免。

### Taxable income defined

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.

To simplify and ease the administrative burden under the previous tax imputation system, a single-tier tax system was introduced with effect from YA 2008. Under this single-tier tax system, income tax imposed on a company's chargeable income is a final tax and dividends distributed exempted from tax in the hands of the shareholders.



从2022年1月1日起，境外收入汇入马来西亚将在马来西亚被征税。政府已建议在2022年至2026年期间豁免个人从境外汇入马来西亚的收入，并在2022年至2026年豁免公司和有限责任公司收取的境外股息收入，但实施这一豁免的立法尚待制定。考虑在马来西亚设立投资基金的投资者必须考虑为运营基金而设立的法人实体类型，因为现提议的豁免仅适用于“公司”和“有限合伙”。这意味着常规合伙和信托不太可能有资格获得豁免，因为它们不是“公司”。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，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。

对于从事纳闽商业活动的公司来说，只要符合实质性活动的要求，单纯持有投资，即纳闽非贸易活动（不包括知识产权）所产生的收入无需纳税。从事纯股权持有活动的纳闽实体也应遵守纳闽金融服务管理局规定的控制和管理要求。从上述公司获取的任何股息可享受税务豁免。

Foreign-source income is subject to tax in Malaysia, starting from 1 January 2022 when the foreign-sourced income is remitted back to Malaysia. It is proposed that individuals be exempted from foreign sourced income remitted in 2022 to 2026, and foreign sourced dividend income received by companies and limited liability partnerships to be exempted in 2022 to 2026, but the legislation to effect this exemption is pending. Investors considering to set-up investment funds in Malaysia must consider the type of legal entity that is being set-up to operate the fund as the exemption is proposed to be applicable only to “companies” and “limited liability partnerships”. This means that regular partnerships and trusts are unlikely to be eligible for the exemption as they are not “companies”. Unless profits or gains are attributed directly to activities conducted outside Malaysia, they are deemed to be derived from Malaysia. Thus, the burden is on the company or branch to prove which part of its income is foreign-sourced.

For a company carrying Labuan business activities, incomes derived solely from the holding of investments i.e. Labuan non-trading activities (excluding intellectual property), is not subject to tax, provided it meets the substantial activities requirements. Labuan entities carrying on pure equity holding activities should also comply with the control and management requirement as directed by the Labuan Financial Services Authority. Any dividend received from such a company is tax-exempt.





### 控股公司制度

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% 或以上均来自其投资的公司。一般而言, 控股公司所发生的费用只有相关毛收入引起的直接费用和符合税法中规定的“可扣除费用”定义的费用方可在税前扣除。

### 扣除

公司营运费用必须是完全及专门用于获取公司所得才可在税前扣除, 其中所得包括利息、支付特许使用费和某些税收。但是, 在计算纳税人的应纳税所得额时, 与单层股息收入相关的费用不可享有扣除。

### Holding company regime

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

### Deductions

Deductions are allowed for any revenue expenditure incurred wholly and exclusively in the production of income, including interest, royalty payments, and certain taxes. However, deductions in relation to single-tier dividend income, shall be disregarded for the purpose of ascertaining chargeable income of the taxable person.

非贸易目的借款的利息费用则有扣除限制。在一个课税年度，任何人从总收入中扣除与其业务收入相关并属于受控交易的财务借款利息费用，也受到《收益剥离规则》的限制—请参阅“3.6章节-资本弱化(由收益剥离规则取代)”。同样，对经批准组织的捐赠支出，在总所得额10%的范围内可享有扣除；雇主提供给雇员缴纳的公积金，如在工资总额19%的范围内也可在税前扣除。依照有害税务实践论坛(FHTP)关于有害税务实践的基本侵蚀和利润转移(BEPS)行动计划5所建议，从2019年1月1日起，马来西亚税务居民所支付给纳闽公司的利息(包括与融资有关的所有付款，如佣金、设施和预付费用)或租赁付款，其25%的付款金额是不可在税前扣除。对于其他类型的付款，不可扣除的金额则为付款金额的97%。

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

Interest expense deductions are restricted when borrowings are used for non-trade purposes. Interest expense deducted from the gross income of a person for any financial assistance in a controlled transaction in respect of his business income for a year of assessment is also restricted under the Earning Stripping Rules: refer to 'Thin capitalisation replaced by Earning Stripping Rules' under sub-header 3.6 Anti-avoidance rules. Similarly, deductions are restricted to 10% of aggregate income for donations to approved organisations, and 19% of deductible remuneration for the employer's contribution to the Employees Provident Fund. In compliance with the Forum on Harmful Tax Practices (FHTP)'s recommendations under Base Erosion and Profit Shifting (BEPS) Action Plan 5 on Harmful Tax Practices, with effect from 1 January 2019, 25% of the interest payment (including all payments relating to financing e.g. commission, facility and advance fees) or lease payment made by a resident to a Labuan company is non-deductible. For other types of payments, the non-deductible amount is 97% of the amount of payment.

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, training expenses and expenses for registration of trademarks and patents.

## 资本减免 (税务折旧)

政府制定了多类资产的资本减免率 (税务折旧率) , 并对一些资产采用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减免额有三个类别。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。从2021课税年起, “设备” 的定义为用于开展业务的设备, 但不包括建筑、无形资产或任何可以作为开展业务场所的资产。针对购买信息和通信技术设备, 包括电脑软件配套可以自2017课税年起适用20%特别年度折旧率 (注: 2018课税年起, 定制电脑软件的每年折旧率为20%)。从2020课税年起, 单个不超过马币2,000的低价值资产均可在一年内全额计提折旧, 针对非中小型企业, 每年总额则不得超过马币20,000。

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, 同样适用于研究所、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10%。

## Capital Allowance (Tax Depreciation)

The government sets tax depreciation rates for various assets, with favourable rates for some items to promote their sale or use. There are three general classes of annual capital allowances for plant and machinery. Office equipment, furniture, and fittings are subject to an annual tax depreciation of 10% over eight years. The tax 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. With effect from YA 2021, plant is defined as an apparatus used by a person for carrying on his business but does not include a building, an intangible asset, or any asset used and that functions as a place within which a business is carried on". The purchase of information and communication technology equipment including computer software packages are given a special annual allowance rate of 20% from YA 2017 onwards (note: customised computer software is given special annual allowance rate of 20% from YA 2018 onwards). With effect from YA 2020, small value assets with cost not exceeding MYR2,000 each, are fully depreciated within a year, subject to a maximum amount of MYR20,000 per year for non-SMEs.

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

马来西亚制造业或农业居民公司，在符合条件的项目中添购的机械、设备和发生的工厂建筑的资本支出，可以享有60%的再投资减免。未使用的再投资减免可在合格期届满后最多连续结转7个课税年。该项优惠同样适用于新兴工业地位公司，但该公司必须放弃已获取的新兴工业地位或投资税收减免。

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）都无折旧/摊销。

### 亏损

从2019课税年起，亏损可最多连续结转10个课税年（休眠公司的所有权发生重大变更的情况除外）。结转的亏损可用于抵消各类经营所得。亏损不可向以前年度进行追溯调整。

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. The unutilised reinvestment allowance can be carried forward for a maximum of seven consecutive years of assessment after the expiry of the qualifying period. This incentive is granted to pioneer companies as well, subject to the forfeiture of their pioneer status or grant of investment tax allowance.

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

### Losses

Losses may be carried forward for a maximum of ten consecutive years of assessment starting from 2019, except where there is a substantial change in the ownership of a dormant company. The carried forward losses may offset income from all business sources. The carryback of losses is not permitted.

### 3.4 资本利得税

在马来西亚，处置投资或资本资产所取得的资本利得属于不征税收入。土地与楼房相关的不动产除外。

不动产利得税适用于在马来西亚出售土地和任何产权、选择权或其他与土地相关的权利。它包括出售不动产公司股份的利得。“不动产公司”是指拥有不动产或其他不动产公司股权或两者的受控公司（不超过50位成员，且被不超过5人所控制的公司），其不动产及不动产公司股权的总值不少于公司有形资产总值的75%。

对于在本地注册的公司，若在购置后3年内出售，其利得税税率为30%；若在购置后第4以及第5年出售，其税率分别为20%和15%；若在购置后第6年或之后出售，其税率为10%。对于在外国注册的公司，自购置之日起五年内出售的税率为30%。购置后第六年及其后的处置税率为10%。

源自出售不动产的资本亏损可用于抵扣此类出售的资本利得。居民公司在经批准的重组计划下转让资产，或被强制出售不动产时所获取的资本利得，可享受有不动产利得税豁免。

### 3.4 Capital gains taxation

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

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 no 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.

For a locally incorporated company, 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 10% for disposals in the sixth year after acquisition and thereafter. For a foreign incorporated company, the rate is 30% for disposals made within five years of the date of acquisition. The rate is 10% for disposals in the sixth year after acquisition and thereafter.

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 tax, as are asset transfers by resident companies under an approved restructuring scheme.

### 3.5 双重税收减免

马来西亚仅对来源于马来西亚境内的所得征税，但对从事银行、保险、空运或航运业的居民个人或公司，其境外所得需在马来西亚征税。

#### 单边减免

境外税款可以用来抵扣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），但是此抵扣不得超过该项外国收入在马来西亚应当缴纳的税额。

#### 税收协定

马来西亚有广泛的税收协定网络，其税收协定通常遵循经合组织协定范本。新签订的税收协定包含了经合组织遵循的信息交换规定（根据马来西亚主管当局作出的政策决定，即使双边协定没有相当于2017年经合组织税收协定范本第26条第（5）款的规定，也允许交换银行信息）。一些标准的要求，例如纳税居民、受益所有权等均适用。协定通常为所有类型的收入减免双重征税，限制一个国家对其居民公司的征税，并保护一个国家的居民公司免受另一个国家的歧视性税收。

### 3.5 Double taxation relief

Malaysia taxes only income that accrues in, or is derived from the country. Foreign-sourced income derived by a resident person is taxed in Malaysia in the case of banking, insurance, and air and sea transport operations.

#### Unilateral relief

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.

#### Tax treaties

Malaysia has a broad tax treaty network, with the treaties generally following the OECD model treaty. New treaties contain OECD-compliant exchange of information provisions (and based on a policy decision made by the Malaysian competent authority, the exchange of bank information is allowed even if the bilateral agreement does not have the provision equivalent to article 26(5) of the 2017 OECD model tax convention). Standard requirements, such as those relating to tax residence, beneficial ownership etc. apply. Treaties generally provide for relief from double taxation on all types of income, limit the taxation by one country of companies resident in the other, and protect companies resident in one country from discriminatory taxation in the other.





2018年1月24日，马来西亚签署了多边税收公约（“MLI”），以实施防止基础侵蚀和利润转移（“BEPS”）框架下与税收协定有关的措施。简而言之，MLI旨在促进实施与税收协定相关的措施以应对BEPS。MLI的签署方可以有效地更新其双重税收协定（“DTA”），而无需重新协商每个DTA。

税收协定的减免申请可以由纳税人通过所得税申报表形式提出，也可以在相关减免对应的课税年度结束后两年内提出书面申请。

On 24 January 2018, Malaysia has signed the Multilateral Convention (“MLI”) to implement tax treaty related measures to prevent Base Erosion and Profit Shifting (“BEPS”). Briefly, the MLI seeks to facilitate the implementation of tax treaty-related measures to counter BEPS. Signatories to the MLI can efficiently update their Double Tax Agreement (“DTA”) to incorporate the measures, without the need to re-negotiate each DTA.

A claim for tax treaty relief can be made in a taxpayer’s income tax return form, or a written request can be made for treaty relief within two years from the end of the relevant year of assessment for which the claim for relief is made.

**马来西亚税收协定网络**

**Malaysia Tax Treaty Network**

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

### 3.6 反避税规则

#### 转让定价

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：可比非受控价格法、再销售价格法、成本加成法、交易净利润法和利润分割法。对于向关联方提供或销售不动产/服务的交易，如果不是公平独立交易价格，IRB有权进行调整。未能证明公平独立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。

与马来西亚境内或境外关联公司之间的交易，包括购销、贷款、其他费用及收入等都必须要在年度所得税申报表中披露。纳税人也必须在年度所得税申报表上申报表明他们是否就此期间准备好转让定价报告。虽然没有法定的提交截止日期，但申报的相关文件需要在年度所得税申报期限前准备好。这些相关文件需要具备时效性，同时需符合IRB的要求。根据业务性质的不同，预约定价协议可能适用3到5年的时间。

从2021年1月1日起，若无法在IRB提出要求后的14天内提交转让定价报告，纳税人可能将被处以不少于马币20,000，不超过马币100,000罚款或不超过6个月的监禁或两者兼施。此外，IRB可能还将征收不超过收入增加额或扣减额或损失额5%的附加罚款。作为IRB征收及追缴税款的一部分，附加罚款与应付税款性质一致。

### 3.6 Anti-avoidance rules

#### Transfer pricing

Malaysia has transfer pricing guidelines where the IRBM has introduced five testing methods to determine whether a related party transaction is made on ordinary commercial terms: the comparable uncontrolled price, resale price, cost plus, transactional net margin, and profit split methods. 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 IRBM. 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. Taxpayers must also declare on the annual income tax return whether they have prepared a transfer pricing report for the period for which the return is made. Documentation should be prepared by the annual tax return filing due date although there is no statutory deadline to submit. Documentation should be contemporaneous and made available to the IRBM upon request. Advance pricing agreements are possible for a period of three to five years, depending on the nature of the business.

With effect from 1 January 2021, taxpayer may be imposed with a penalty of not less than MYR20,000 and not more than MYR100,000 or to imprisonment for a term not exceeding six months or to both, for failure to furnish contemporaneous transfer pricing documentation within fourteen days upon request by the IRBM. Further, a surcharge of not more than 5% of increase in income, or reduction in deduction or loss may be imposed. The surcharge will be collected as if it was tax payable for the purpose of collection and recovery of tax.

## 国别报告

根据经合组织税基侵蚀及利润转移第13项行动计划关于跨国企业准备转让定价文件的建议，马来西亚已经为从2017年1月1日或之后开始的财政年度准备和提交国别 (CbC) 报告制定了规则和指南。由2017年1月17日起，由于未能提交CbC报告或提交错误的申报表、信息表或报告，或不遵守部长为执行或促进多边征管互助安排而制定的规则，将被处以不少于马币20,000，不超过马币100,000罚款或不超过6个月的监禁或两者兼施。“2017年所得税 (修订) 法案”将上述处罚和违法行为扩大以涵盖实施或促进双边税收协定和信息交换安排的措施。

马来西亚也要求在马来西亚注册且属于受CBC报告约束的跨国集团公司向IRB提交年度通知。此年度通知的目的是向IRB通报与集团报告实体有关的详细信息。在2021年之前，该年度通知是作为公司财政年度结束时提交给IRB的单独文件。自2021课税年起，该年度通知已被纳入企业所得税申报表 (即C表)，无需单独申报。

## Country-by-country reporting

In line with the OECD BEPS action 13 recommendations that transfer pricing documentation is to be prepared by multinational enterprises, Malaysia has introduced rules and guidelines on the preparation and submission of country-by-country (CbC) reports for financial years beginning on or after 1 January 2017. With effect from 17 January 2017, a penalty of not less than MYR20,000 and not more than MYR100,000, or imprisonment for a term not exceeding six months, or both, will be imposed for failure to furnish a CbC report or for filing incorrect return, information return / report or failure to comply with the Rules made by the Minister to implement or facilitate the operation of a mutual administrative assistance arrangement. The Income Tax (Amendment) Act 2017 extends the abovementioned penalties and offenses to include implementing or facilitating the operation of a double taxation arrangement and information exchange arrangement.

Malaysia also requires companies domiciled in Malaysia that are part of a multinational group subject to CBC reporting to file an annual notification to the IRBM. The purpose of this annual notification is to inform the IRBM of the details relating to the reporting entity for the group. Prior to 2021, this annual notification was a separate document submitted to the IRBM at the end of the financial year of the company. With effect from the year of assessment 2021, the annual notification requirement has been incorporated into the corporate income tax reporting form (i.e. Form C) and no separate reporting is required.

**资本弱化 (由收益剥离规则取代)**

根据1967年年马来西亚所得税法的规定，自2019年7月1日起，马来西亚将实施收益剥离规则 (ESR) 以取代资本弱化。收益剥离规则将符合经合组织关于BEPS第4项行动计划的建议，以限制因关联公司之间贷款的过度利息扣除而导致的避税效果。根据收益剥离规定，在受控交易下任何财务援助的利息支出超过马币500,000，可扣除利息将被限制在扣除利息、税项及折旧前利润 (EBITA) 的20%。任何未使用的利息支出都可以结转至以后的课税年。

**受控外国公司**

马来西亚没有受控外国公司规则。

**一般反避税规则**

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

**3.7 税收管理****纳税年度**

公司的纳税年度 (即课税年度) 是其财政年度。

**Thin capitalisation replaced by Earning Stripping Rules**

The Income Tax Act 1967 permits the introduction of earning stripping rules (ESR) that would apply as from 1 July 2019. The ESR would be in line with the OECD recommendations under BEPS Action 4 to address tax leakages due to excessive interest deductions on loans between related companies. Under the ESR rule, interest expense exceeding RM500,000 for any financial assistance granted in a controlled transaction would be restricted to 20% of the tax – EBITA. Any unutilised interest expense is allowed to be carried forward to subsequent YAs.

**Controlled foreign companies**

Malaysia does not have CFC rules.

**General anti-avoidance rule**

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

**3.7 Administration****Tax year**

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

### 申报和支付

企业必须依据预计的应纳税额每月分期缴纳。分期缴纳的税款需在每月15号之前缴纳。如有迟缴或少缴分期税款将被处以10%的罚款。如果实际的应缴税额超过预计的应缴税额的30%，低估的部分也将被处以10%的罚款。从2016课税年起，所有公司必须以电子媒介或电子传输方式递交表格E。从2018课税年起，所有公司也必须以电子媒介或电子传输方式递交暂估应缴税 (CP204) 或修订暂估应缴税 (CP204A) 申报表。

企业必须在会计期间结束后的7个月内按规定的格式通过电子传输方式向IRB提交纳税申报表。申报表旨在报告实际应纳税额，因此减去已经分期缴纳的税款之后，可能存在需补交税款（应于申报截止日期前缴纳）或者索取应退税款的情况。对于IRB在其评税程序中要求补交的额外税款，公司应当在评税通知书签发日期起的30天内缴清。

未遵循税法相关要求的行为将受到相应处罚。

### Filing and payment

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

Companies are required to electronically submit a return on the prescribed form to the IRB within seven months from the end of their accounting period. 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 the tax instalments paid. Any additional assessment raised by the IRB must be settled within 30 days from the day the notice is served.

Penalties apply for failure to comply with the tax law.



## 合并申报

目前无关于合并申报的规定。但根据集团内抵扣制度，税务居民公司可在刚开始运营转移当年亏损的70%至一个或者多个关联公司。其当年亏损可转移连续3个课税年度，集团内抵扣必须符合以下条件：

- 转移和接收公司在相关课税年度的评税基期开始阶段的实收资本需超过马币2,500,000；
- 在要求抵扣所属期间内及其随后的12个月内，公司之间的关联关系必须持续存在；
- 公司应纳税所得适用的税率是一致的；
- 公司有着同样的会计年度结束时间点。

关联公司是指转移和接收公司的普通股中有至少70%的实收资本由另一家在马来西亚注册的居民公司直接或间接拥有。从2022课税年起，若转移和接收公司是另一家在马来西亚注册的税务居民公司间接通过其他马来西亚注册的税务居民公司所持有，该中间公司也必须是在马来西亚注册的税务居民公司。

正在享有某些税收优惠如新兴工业地位、投资税收减免、再投资减免等，或航运利润豁免的公司，或者在投资税收减免或新兴工业地位激励到期时，尚有未使用的投资税收减免或新兴工业地位亏损的公司，将不具备集团内抵扣资格。

## Consolidated returns

There is no provision for consolidated returns but under a group relief system, resident companies that have newly commenced operations may surrender up to 70% of current year adjusted losses to one or more related companies. The losses can be surrendered for up to three consecutive years of assessment. Among others, the following requirements must be met to qualify for group relief:

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

Related companies means that at least 70% of the paid-up capital in respect of ordinary shares of the surrendering company and the claimant company are directly or indirectly owned by another company resident and incorporated in Malaysia. With effect from YA 2022, if the surrendering company and the claimant company are indirectly owned by another company resident and incorporated in Malaysia through the medium of other companies, the said medium companies must also be resident and incorporated in Malaysia.

Companies enjoying certain tax incentives such as pioneer status, investment tax allowance, reinvestment allowance, etc or exemption of shipping profits, or companies having unutilised investment tax allowance or unutilised pioneer losses upon the expiry of its investment tax allowance or pioneer status incentive are not eligible for group relief.

### 时效

一般来说，评税和补充评税应当在相关纳税年度结束后的五年内完成。如果税务局认为交易定价不符合公平交易原则，则可再延长两年，即应当在七年内完成。然而，如果纳税人存在欺诈或故意违约或疏忽或在双重征税协议中援引了相互协议程序 (MAP) 的情况下，则可在任何时间进行评税。此外，对追征欠缴税款没有时效限制。

### 税务机构

内陆税收局 (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、销售税与服务税。

### 裁定

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。

### Statute of limitations

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 to seven years. However, if there is fraud, willful default or negligence on the part of the taxpayer, or where mutual agreement procedure (MAP) in the double taxation agreement is invoked, an assessment can be made at any time. There is no statute of limitation for the collection of unpaid tax.

### Tax authorities

The IRBM is responsible for the administration of direct taxes. The Royal Malaysian Customs Department administers customs and excise duties, sales tax, and service tax.

### Rulings

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

A nighttime photograph of a city skyline. Several skyscrapers are visible, with one prominent tower on the right side. The buildings are illuminated from within, and their lights create a grid-like pattern. In the foreground, there are blurred light trails from a moving vehicle, likely a train or tram, crossing the frame diagonally. The overall scene is a mix of dark blues and greys from the night sky and buildings, contrasted with bright white and yellow light trails and building lights.

# 4.0 预扣税 Withholding taxes

## 4.0 预扣税

### Withholding taxes

#### 4.1 股息

在马来西亚，向非居民支付股息将不被征收预扣税。

#### 4.1 Dividends

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

#### 4.2 利息

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

#### 4.2 Interest

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.

1967年所得税法规定“经批准贷款”的利息可享有税务豁免。“经批准贷款”包括由非居民向政府、地方机关、法定机构或个人提供的由政府担保的贷款。

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

#### 4.3 特许权与技术服务费

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

#### 4.3 Royalties and technical service fees

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.

自2017年1月17日起，所得税法下特许权使用费的定义将软件或其他项目的使用或使用权付款（例如与卫星、电缆、光纤、射频频谱等技术有关的项目）包括在内。这一措施减少了对特许权使用费预扣税的歧义，特别是澄清了与软件有关的付款将被视为特许权使用费，上述特许权使用费将按10%的现行税率缴纳预扣税（除非所适用的税收协定提供了较低的预扣税率）。

With effect from 17 January 2017, the definition of royalties under the income tax act include payments for the use of, or the right to use, software, among other items (e.g. items relating to technologies such as satellite, cable, fibre optics and the radiofrequency spectrum). This measure reduces the ambiguity regarding the application of withholding tax on royalties, particularly by clarifying that payments in relation to software would be treated as royalties, which would be subject to withholding tax at the prevailing rate of 10% (unless a lower rate is provided under an applicable tax treaty).





#### 4.4 分支机构汇出税

马来西亚不征收分支机构汇出税。

#### 4.4 Branch remittance tax

Malaysia does not levy a branch remittance tax.

#### 4.5 薪酬税/社会保障金

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。雇主和雇员都需各自缴纳社保至社会保障机构 (SOCSO)。一般而言，雇主需按雇员薪酬的1.75%缴纳；雇员则需按其薪酬的0.5%缴纳。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)。雇员和雇主需各按雇员薪酬 (最高限额为每月马币4,000) 的0.2%缴纳至就业保险计划 (EIS)。

#### 4.5 Payroll tax/social security contributions

Tax on employment income is withheld by the employer under a pay-as-you-earn (PAYE) scheme and is remitted to the tax authorities. Both the employer and employee are required to make contributions to the Social Security Organisation. The employer generally contributes 1.75% of an employee's remuneration while the employee contributes 0.5% of his/her 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. Both the employee and employer also contribute 0.2% of the employee's remuneration (remuneration capped at MYR4,000 a month) to the Employment Insurance System (EIS).

#### 4.6 其他预扣税

向非居民支付动产租金，或在马来西亚境内提供安装服务，或提供咨询服务或任何与科学、工业或商业性项目或计划的管理或行政服务，需扣缴10%的预扣税。预扣税可能在所适用的税收协定中被免税或降低。对于非居民取得的以上服务收入，只有在收入归因于在马来西亚境内提供的服务时才需要在马来西亚缴纳预扣税。

1967年所得税法第4(f)条款规定的收入将被征收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。

使用马来西亚居民个人代理服务的企业也需要对支付给这些代理的报酬征收预扣税。如果代理人是马来西亚税务居民个人，并在上一年（即截至2021年12月31日）从该公司获得10万令吉或以上的报酬，付款公司必须从2022年1月1日开始，就所有支付给上代理人的款项扣除2%的预扣税。这2%的预扣税必须在向代理人付款后的30天内上缴给IRB。此10万令吉门槛必须在每个日历年结束时进行确认。

#### 4.6 Other withholding taxes

A 10% withholding tax applies to income received by non-residents from the rental of movable property; or from installation services rendered; or any advice given, or assistance or services rendered in connection with the management or administration of any scientific, industrial or commercial undertaking, venture, project or scheme. The withholding tax may be waived or reduced under an applicable tax treaty. Income received by non-residents from the installation services or any advice given, or assistance or services rendered currently, is subject to withholding tax in Malaysia only if the income is attributable to services carried out in Malaysia.

A 10% withholding tax is also 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.

Companies that use the services of resident individual agents in Malaysia are also required to apply withholding tax on the remuneration paid to these agents. Where the agent is a Malaysian tax resident individual that has received RM100,000 or more remuneration from the company in the prior year (i.e. as at 31 December 2021), the paying company must deduct a 2% withholding tax on all payments to the said agent from 1 January 2022 onwards. This 2% withholding tax must be remitted to the IRBM within 30 days of making the payment to the agent. This RM100,000 threshold determination must be performed at the end of each calendar year.

# 5.0 间接税 Indirect taxes

... [copyright, product, etc.] to the Franchisee on a [weekly, monthly, yearly] basis)

### Section 6: Rights

... [copyrights belonging to the Company will remain the property of the company; at all times the right to use the trademarks and copyrights for the purposes of advertising and promotion, the Franchisee must meet to use these items].  
 ... [company's trademarks or copyrights will result in [punishment for misusing these items].

### Section 7: Selling or Transferring the Franchise

... [transfer the franchise; [ways in which Franchisee may sell or transfer the franchise, if

### Section 8: Termination

... [agreement is up for renewal by [State]; should both parties agree to renew at this time, a new agreement shall be signed. If either party wishes to terminate the agreement, it is the responsibility of the company to receive the right to use the trademarks and copyrights for the purposes of advertising and promotion, the Franchisee must meet to use these items].

### Section 9: Severability and Jurisdiction

... [unenforceability of one or more provisions of this Agreement shall not affect any other provision of the Agreement].  
 ... [Franchisee and Company acknowledge that this Agreement is subject to the laws and regulations of the state of

Franchisee Name \_\_\_\_\_  
 Franchise Signature \_\_\_\_\_  
 Signature and Seal \_\_\_\_\_

Company Representative Name \_\_\_\_\_



Sales	Feb. 2011		Feb. 2012		Jan. 2012		Feb. 2011		Inventories		Inventories		Sales Ratios	
	(i)	(j)	(i)	(j)	(i)	(j)	(i)	(j)	(i)	(j)	(i)	(j)	(i)	(j)
1,227,901	1,149,330	1,577,708	1,368,150	1,466,627	1.28	1.28	1.28							
462,333	431,486	516,789	614,368	571,854	1.33	1.33	1.32							
16,000	15,000	15,000	15,000	15,000	1.17	1.17	1.17							
					1.35	1.38	1.41							
					1.43	1.44	1.44							
					1.45	1.46	1.46							
					1.25	1.12								



Not Adjusted	Feb. 12		Feb. 12		Jan. 12		Feb. 12	
	(i)	(j)	(i)	(j)	(i)	(j)	(i)	(j)
-10.4	11.8	1.2	1.4	7.5				
-8.8	-4.5	11.4	1.2	2.8	7.6			
					0.3	5.6		





## 5.0 间接税

### Indirect taxes

#### 5.1 销售与服务税

自2018年9月1日起，马来西亚重新引入销售税与服务税以取代消费税 (GST)。以下为销售税与服务税的概念简览。

#### 销售税

销售税适用于在马来西亚销售当地制造的应税商品以及进口到马来西亚的应税商品。对出口的制成品不征收销售税。商品都属于应税范围，除非在规定的销售税豁免。

应税商品的销售税率为5%或10%。某些石油产品需按特定税率缴纳销售税。对马来西亚制造的应税商品，销售税注册门槛为年营业额达马币500,000。

销售税是单层税收制度，这意味着它只在供应链的一个阶段，即进口商或制造商的层级上征收。为了保持单层税收原则，制造商在马来西亚生产应税货物，可申请豁免在原材料及其它投入中支付的销售税。

所有纳税人应每两个日历月（即纳税周期）以SST-02表格的形式提交销售税申报。向马来西亚皇家海关局提交销售纳税申报表与缴纳销售税，应不迟于纳税周期结束后次月的最后一天。

#### 5.1 Sales tax and service tax

Effective 1st September 2018, Malaysia has reintroduced the sales and service tax to replace the Goods and Services Tax (GST). Below is a brief conceptual overview of sales and service tax.

#### Sales tax

Sales tax is applicable on sales of locally manufactured taxable goods in Malaysia as well as taxable goods imported into Malaysia. Manufactured goods for export are not subject to sales tax. Goods are taxable unless prescribed as exempted from sales tax.

The rates of sales tax for taxable goods are 5% or 10%. Certain petroleum products are subject to sales tax at specific rates. The threshold for sales tax registration is MYR500,000 annual turnover of taxable goods manufactured in Malaysia.

Sales tax is a single-stage tax, meaning that it will be imposed at only one stage in the supply chain, at the importer or manufacturer's level. To maintain the single-stage principle, manufacturers are entitled to apply for exemption on sales tax paid on raw materials and other inputs to produce taxable goods in Malaysia.

Every taxable person is required to furnish a sales tax return and account for the sales tax due in Form SST-02 every two calendar months i.e. taxable period. The filing of sales tax return and payment of sales tax due must be made to Royal Malaysian Customs Department no later than the last day of the month following the end of his taxable period.

## 服务税

服务税将对在马来西亚经营业务的纳税人提供的应税服务征收。同时也适用于进口的应税服务。

服务税率为6%。信用卡的服务税每卡每年为马币25。

一般情况下，服务税的注册门槛为应税服务年营业额马币500,000。但也存在特别规定，例如经营餐厅的服务税注册门槛为马币1,500,000。

服务税也属于单层税收制度，由服务提供者一次性征收并没有可用于服务税的进项税机制。但是，当一个注册纳税人向另一个注册纳税人提供相同类型的专业服务时，在规定条件下可免征服务税。服务税豁免也适用于在同一集团公司内提供的某些专业服务，需满足规定条件。

需缴纳服务税的服务示例包括提供住宿、提供餐饮、专业服务（如法律服务、咨询服务、IT服务、管理服务、就业服务和数字服务）、提供信用卡或签账卡服务、保险、电信服务以及广告服务。

## Service tax

Service tax is chargeable on taxable services provided by a service tax registered business in Malaysia. Service tax is also chargeable on imported taxable services.

The rate of service tax is 6%. For credit card, service tax is applicable at MYR25 per card per year.

Generally, the threshold for service tax registration is MYR500,000 annual turnover of taxable services provided unless otherwise stated. For example, the threshold for service tax registration for a restaurant is MYR1.5 million.

Service tax is also a single-stage tax charged once by the service provider. There is no input tax mechanisms available for service tax. However, a registered taxable person who provides the same professional services to another registered taxable person is eligible for service tax exemption, subject to conditions. Service tax exemption is also applicable to certain professional services provided within the same group of companies, subject to conditions.

Examples of services subject to service tax are provision of accommodation, provision of food and beverage, professional services (such as legal services, consultancy services, IT services, management services, employment services and digital services), provision of credit card or charge card services, insurance, telecommunication services as well as advertising services.

服务税注册者应每两个日历月(即纳税周期)以SST-02表格的形式提交服务税申报。向马来西亚皇家关税局提交服务税申报表与缴纳服务税,应不迟于纳税周期结束后次月的最后一天。

非服务税注册者如果需要将商业经营中的进口应税服务采购计入服务税,需要通过填写SST-02A表格来进行申报。进口应税服务中的服务税,应在完成付款或收到发票的较早时间点上被计入。向马来西亚皇家关税局提交SST-02A申报表与缴纳服务税,应不迟于计入服务税当月结束后次月的最后一天。自2020年1月1日起,已注册的外国数字服务提供商须向服务接受者征收服务税。

## 5.2 资本税

马来西亚无资本税。但注册一家当地公司的注册费为马币1,000,而外国公司注册一家分公司则需缴纳马币5,000到马币70,000的注册费。

## 5.3 土地税和门牌税

在马来西亚,各州的土地税和门牌税的征收税率有所不同。

A service tax registered taxable person is required to furnish a service tax return and account for service tax due in Form SST- 02 every two calendar months i.e. taxable period. The filing of service tax return and payment of service tax must be made to Royal Malaysian Customs Department no later than the last day of the month following the end of his taxable period.

For a non-registered person who is required to account for service tax on imported taxable services acquired for business purposes, he is required to report the service tax due in the SST-02A form. Service tax for imported taxable service is due the earlier of payment made on the services or invoice received. The filing of the SST-02A form together with the payment must be made to the Royal Malaysian Customs Department no later than last day of the month following the month when the service tax is due. The registered foreign digital service provider is required to impose service tax on the service recipients from 1 January 2020.

## 5.2 Capital tax

No capital duty payable but a local company is subject to an incorporation fee of MYR1,000 and a foreign company is subject to an incorporation fee ranging from MYR5,000 to MYR70,000.

## 5.3 Quit rent and assessment

Individual states levy quit rent and assessment at varying rates.

#### 5.4 转让税

除了印花税之外，无其他交易税（可参考5.5章节）。

#### 5.5 印花税

财产转让需缴纳其转让价值1%至4%的印花税，股权转让书据适用0.3%的印花税。需要注意的是，在这种情况下，“财产”不仅仅指土地和建筑物。需要缴纳印花税的“财产”是指动产和不动产，无论是有形还是无形。因此，在马来西亚转让资产时，明确确定所转让资产的价值是非常重要的，因为印花税将按实际资产的价值而非扣除负债后的净资产价值征收。

对于进行合并、重组或兼并活动的公司，可根据1949年印花税法第15条和第15A条获得印花税减免，但须符合减免条件。

#### 5.6 关税和国内货物税

对香烟、烟草产品、含酒精饮料、含糖饮料、机动车辆、扑克和麻将征收国内货物税。从2021年1月1日起，所有类型的电子及非电子香烟设备，以及所有用于电子香烟的液体或凝胶都应缴纳国内货物税。大部分征税货物的进口关税税率从0%至60%不等。机动车辆的进口关税依据气缸容量征收最高30%税率。

#### 5.4 Transfer tax

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

#### 5.5 Stamp duty

Stamp duty is levied at rates between 1% and 4% of the value of property transfers, and 0.3% on share transaction documents. It is important to note that “property” in this instance does not refer solely to land and building. “Property” for stamp duty purposes refers to both moveable and immovable assets, whether tangible or intangible. As such, when transferring assets in Malaysia, it is important to specifically identify the value of the asset being transferred as stamp duty will be levied on the value of the actual asset and not the net asset value after deducting liabilities.

For companies undertaking amalgamation, restructuring or merger activities, relief from stamp duty is available under Section 15 and Section 15A of the Stamp Act 1949, subject to meeting the conditions for the relief.

#### 5.6 Customs and excise duties

Excise duties are levied on cigarettes, tobacco products, alcoholic beverages, sugary beverages, motor vehicles, playing cards and mahjong tiles. With effect from 1 January 2021, all types of electronic and non-electronic cigarette devices including vape, as well as the liquid or gel used for the electronic cigarettes including vape are subject to excise duty. As for import duty, the rates range from 0% to 60% for dutiable goods. Import duty of up to 30% on a motor vehicle will depend on the cylinder capacity.

### 5.7 环境税

无

### 5.7 Environmental taxes

None

### 5.8 旅游税

自2017年9月1日起·对于住宿于马来西亚任何住宿场所的外国游客(即所有非马来西亚公民游客或非马来西亚永久居民游客)每间房每晚固定收取马币10的旅游税·由住宿场所的运营者代为征收·该等住宿场所包括由所有者、业主或经理全部或部分持有并以租赁或其他形式向游客提供暂时停留或住宿服务的住宿设施·即任何建筑物·包括旅馆、旅店、旅舍、休息室和住宿房屋·不论其是否提供食物或饮料·从2021年7月1日起·通过在线平台预订住宿场所将被征收旅游税。

### 5.8 Tourism tax

With effect from 1 September 2017, a tourism tax is levied at a fixed rate of MYR10 per room per night applicable to foreign tourists (i.e. all non-Malaysian national tourists or non-Malaysian permanent resident guests) staying at any accommodation premises in Malaysia, which is to be collected by the operator i.e. any building, including hotels, inns, boarding houses, rest houses and lodging houses held out by the proprietor, owner, or manager, either wholly or partly, as offering lodging or sleeping accommodation to tourists for hire or any other form of reward, whether or not food or drink is also offered. The booking of accommodation premises through an online platform will be subject to the tourism tax from 1 July 2021 onwards.

### 5.9 其他税收

娱乐税会依据门票金额按25%的税率征收·不过许多表演是免娱乐税的。

### 5.9 Other taxes

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

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。

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

从2019年9月1日起·任何乘飞机离开马来西亚的人都需要缴付马币8至150的离境税。

Starting 1 September 2019, any person leaving Malaysia by air will need to pay a departure tax ranging from MYR8 to MYR150.

## 6.0 个人税收 Taxes on individuals



# 6.0 个人税收

## Taxes on individuals

在马来西亚，个人主要适用个人所得税、不动产利得税、社会保障金、土地税和门牌税、印花税、销售税与服务税。

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

在马来西亚，联邦政府是唯一征收个人所得税的机构。

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

### 马来西亚个人税收简介

#### Malaysia Quick Tax Facts for Individuals

所得税税率 Income tax rates	0% - 30% / 30%	项目 6.2 Item 6.2
不动产利得税税率 Real property gains tax rates	0%/5%/15%/20%/30% (不动产或不动产公司股份) ——适用于公民/永久居民 0%/5%/15%/20%/30% (real property or shares in a real property company) for citizens/permanent residents	项目 6.2 Item 6.2
	10%/30% (不动产或不动产公司股份) ——适用于非公民/非永久居民 10%/30% (real property or shares in a real property company) for non-citizens and non-permanent residents	
征税原则 Basis	属地征税 Territorial	
双重税收减免 Double taxation relief	有 Yes	项目 6.2 Item 6.2
纳税年度 Tax year	日历年 Calendar year	
申报日期 Return due date	次年日历年4月30日/6月30日 30 April/30 June of following calendar year	



## 马来西亚个人税收简介

### Malaysia Quick Tax Facts for Individuals

#### 预扣税

#### Withholding tax

– 股息 Dividends	0%	项目 4.0 Item 4.0
– 利息 Interest	0%/15%	
– 特许权使用费 Royalties	10%	
– 服务 (包括安装/运营费) Fees for services (including installation/ operation)	10%	
– 动产租金 Rental of movable properties	10%	
– 公众艺人 Public entertainer	15%	
净财产税 Net wealth tax	无 No	
社会保障金 Social security	缴纳社会保障金：雇主1.75%；雇员0.5% 缴纳公积金：雇主12%/13%；雇员11%； 雇佣保险计划的比例为0.2% (雇主和雇员双方) 1.75% (employer) and 0.5% (employee) for social security; 11% (employee); 12%/13% (employer) for Employees Provident Fund and 0.2% (both employer and employee) for Employment Insurance Scheme	项目 6.6 Item 6.6
继承/赠予税 Inheritance/gift tax	无 No	项目 6.3 Item 6.3
土地税和门牌税 Quit rent and assessment	存在地区差异 Varies	
印花税 Stamp duty	股份转让：0.3%；财产转让：1%-4% 0.3% (share transaction documents); 1%-4% (property transfers)	项目 5.5 Item 5.5
销售税与服务税 Sales tax and service tax	10%/5% (销售税) 或6% (服务税) 10%/5% (sales tax) or 6% (service tax)	项目 5.1 Item 5.1

### 6.1 纳税居民

在一个历年年中在马来西亚停留182天或以上的个人将被视为马来西亚纳税居民。或者，在连续停留至少182天或以上的历年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纳税居民。其他纳税居民条件包括在马来西亚至少停留90天（如果满足其他条件），或在该年前或后停留指定年数。如个人没有满足成为马来西亚纳税居民的条件，个人所得将以固定税率纳税，同时也不能享受个人税收减免或回扣。

### 6.2 应纳税所得和税率

一般而言，所得税将从薪酬中扣除，随后，在纳税年度结束后的次年进行汇算清缴。

#### 应纳税收入

个人纳税居民在马来西亚取得的收入依照所得额分级比例征收个人所得税，并可享受多种扣减和个人减免。个人纳税居民在2022年1月1日至2026年12月31日期间收到的所有类别的境外来源收入均应免征马来西亚税，但通过合伙开展业务的个人纳税居民除外。

### 6.1 Tax residence

Individuals are considered tax residents if they are in Malaysia for 182 days or more in a calendar year. Residence also may be established by physical presence in Malaysia for a mere day if it can be linked to a period of residence of at least 182 consecutive days in an adjoining year. Other residence tests involve a minimum of 90 days of physical presence in Malaysia (if certain other conditions are satisfied) or residence for a specified number of years preceding or following the year in question. Individuals who do not meet the residence qualifications described above are taxed at a flat rate and are not eligible for personal tax reliefs or tax rebates.

### 6.2 Taxable income and rates

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.

#### Taxable income

Resident individuals are taxed on Malaysia-source income at scale rates. They are entitled to various deductions and personal reliefs. All classes of foreign sourced income received from 1 January 2022 to 31 December 2026 by resident individuals shall be exempt from Malaysian tax, except for resident individuals who carry on business through a partnership.

所得/收入包括贸易、业务或专业服务中获得的收益、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中得到的利息收入是可享受税务豁免。在单层税收制度下，股息属于不征税收入。纳税人必须申报雇主所提供的津贴，例如房屋或教学津贴。

为了简化和减轻以往纳税计算制度下的征管负担，马来西亚从2008年开始实行单层税制。在这种单层税制下，对公司应纳税所得征收的所得税是最终税，因此股东取得的股息收入可享受税务豁免。

资本利得在马来西亚为不征税收入，但是出售不动产或不动产公司股权的利得，将被征收不动产利得税 (RPGT)。在出售任何种类的不动产时，个人可申请享有马币10,000或应纳税所得10%的标准豁免，以较高者为准。公民和永久居民可获一次出售私人住宅的税务豁免。居民和非居民都均可享有上述的豁免。

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 are also exempted. Taxpayers must report employer-provided allowances such as those provided for housing or education.

To simplify and ease the administrative burden under the previous tax imputation system, a single-tier tax system was introduced with effect from YA 2008. Under this single-tier tax system, income tax imposed on a company's chargeable income is final tax, and dividends distributed are exempted from tax in the hands of the shareholders.

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

### 外籍人士特别税务豁免

在马来西亚就业的外籍人士必须在IRB注册成为纳税人，且其在马来西亚境内的收入均应纳税。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，且该人士不是马来西亚的纳税居民，则取得的就业收入无需在马来西亚纳税。此项豁免不适用于个人在马来西亚两个连续的基础时期中的同期停留天数总共超过60天，或连续同期与另一个或多个同期总共停留超过60天。然而，外籍人士的收入也有可能根据适用的税收协定享受豁免。

在纳闽或依斯干达开发区，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。从事伊斯兰金融和参与马来西亚技术合作计划的外国专家可享受税务豁免。

在获批准的营运总部、国际采购中心、区域分销中心或区域办事处工作的外籍人士，可按他们在马来西亚工作天数计算应纳税所得。

### 扣除和减免

#### 雇员费用

雇员或可扣除全部因履行工作职责而产生的费用。

### Special expatriate tax regime

Foreign employees in Malaysia must register as taxpayers with the IRBM and are subject to normal taxation if they derive income from Malaysia. An expatriate's employment income is exempted 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 if such individual is in Malaysia for a continuous period exceeding 60 days, which overlaps over two successive basis periods or where the continuous overlapping period together with another period or periods exceed 60 days. An exemption may also be granted under a tax treaty, where applicable.

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.

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

### Deductions and reliefs

#### Employee Expenses

Employees may deduct expenses wholly incurred in performing employment duties.

**个人减免和扣除**

个人减免包括以下内容 (一部分从 2022课税年起生效)

**Personal Relief and Deductions**

Personal tax reliefs include the following (some with effect from YA 2022):

No.	减免类型 Type of Reliefs	最高扣除额 (令吉) Maximum Deduction (MYR)
1.	纳税人 (自己) Taxpayer (Self)	9,000
2.	配偶减免 (没有收入来源或选择合并评估的妻子/丈夫) Spouse relief (wife / husband who has no source of income or elects for combined assessment)	4,000
	– 配偶残疾补贴 (附加) Claim for spouse's disability (Additional)	5,000
3.	子女 (由丈夫或妻子申报) (每名子女, 不限符合条件的子女人数) Children (claimed by either husband or wife) (per child, no limit to number of qualifying children)	
	– 每名子女 (18岁以下) Per child (below 18 years old)	2,000
	– 残疾子女 (未婚) Disabled child (unmarried)	6,000
	– 每名子女 (18岁及以上) Per child (18 years old and above)	
	• 在本地/海外大学、学院或类似机构学习或根据契约条款服务于行业或专业 Studying in local / overseas universities, colleges or similar establishments or serving under article of indentures in a trade or profession	8,000
	• 接受高等教育的残疾子女 (附加) Disabled child pursuing tertiary education (Additional)	8,000
4.	为父母支付给在马来西亚医学委员会 (MMC) 有注册资质医生的医疗费用。 Medical expenses for parents paid to medical practitioner (doctor) registered with the Malaysian Medical Council (MMC).	8,000

No.	减免类型	最高扣除额 (令吉)
	Type of Reliefs	Maximum Deduction (MYR)
5.	<p>为自己/妻子/子女支付给在MMC有注册资质的医生的重病医疗费用·包括以下内容：                      Medical expenses for self / wife / children with serious illness paid to medical practitioner (doctor) registered with the MMC which includes the following:</p> <ul style="list-style-type: none"> <li>a) 治疗严重疾病 Treatment of serious diseases</li> <li>b) 生育治疗 Fertility treatment</li> <li>c) 疫苗接种费用 (最高 1000 令吉) Vaccination expenses (up to MYR1,000)</li> <li>d) 完整的体检费用 (最高 1000 令吉) ·包括： Complete medical examination expenses (up to MYR1,000) which includes:                             <ul style="list-style-type: none"> <li>i) 完整体检费用； Complete medical examination expenses;</li> <li>ii) 新型冠状病毒(COVID-19)测试或购买COVID-19自我检测测试剂的收据；和 COVID-19 detection tests or receipts for the purchase of COVID-19 self-detection test kits; and</li> <li>iii) 心理健康检查或咨询注册精神科医生、注册临床心理学家或注册辅导员。 Mental health examination or consultation with a registered psychiatrist, a registered clinical psychologist or a registered counsellor.</li> </ul> </li> </ul>	8,000
6.	<p>个人残疾补贴 Claim for personal disability</p>	6,000
7.	<p>购买自用或残疾妻子、孩子和父母使用的辅助设备的费用 Expenses for purchase of supporting equipment for own use, or used by wife, child and parent, who is disabled</p>	6,000

No.	减免类型 Type of Reliefs	最高扣除额 (令吉) Maximum Deduction (MYR)
8.	雇员、自雇人士或可领取退休金的公共部门雇员向获准公积金/ 获准退休金计划供款 Contributions to approved provident funds / approved pension scheme by an employee, a self-employed person or a pensionable public sector employee	4,000
9.	人寿保险费 Life insurance premiums	3,000
10.	私人退休计划 / 年金保费 [至2025课税年] Private Retirement Scheme / Annuity Premium [up to YA2025]	3,000
11.	教育或医疗福利的保险费 Insurance premiums for education or medical benefits	3,000
12.	费用用于： Fees expended for: a) 在马来西亚政府认可的机构或专业机构或财政部长批准的所有 有研究生水平的研究领域深造 (即硕士和博士水平)。合格的研究 领域还包括：法律、会计、伊斯兰金融技术、职业、工业、科学或 技术技能或资格 all fields of studies at post graduate level in a recognised institution or professional body in Malaysia by the Government or approved by the Minister of Finance (i.e. masters and doctorate level). Qualifying fields of studies also include: law, accounting, Islamic financing technical, vocational, industrial, scientific or technological skills or qualification b) 任何经人力资源部的技能发展部门批准的以提高技能和自我提升为 目的的学习课程。此减免仅限于每个课税年2000令吉 [2022课税年 到 2023课税年]。 any course of study undertaken for the purpose of upskilling and self- enhancement approved by Department of Skills Development, Ministry of Human Resources. This relief is limited to MYR2,000 per YA [wef YA 2022 to YA 2023].	7,000



No.	减免类型 Type of Reliefs	最高扣除额 (令吉) Maximum Deduction (MYR)
13.	<p>个人为他的子女存入在《1997年国家高等教育基金法》下设立的全国家教育储蓄计划账户的存款。不包括结转余额。年内进行的任何提款都将减少可减免数额。</p> <p>Deposits made by an individual in respect of his child in Skim Simpanan Pendidikan Nasional account established under the Perbadanan Tabung Pendidikan Tinggi Nasional Act 1997. Balance brought forward should not be taken into account. Any withdrawal made during the year will reduce the relief claimable.</p>	8,000
14.	<p>向社会保障组织 (SOCSO) 或工作保险系统 (EIS) 供款。</p> <p>Contribution to Social Security Organisation (SOCSO) scheme or Employment Insurance System (EIS).</p>	350
15.	<p>生活方式减免。这包括：</p> <p>Lifestyle relief. This includes:</p> <p>a) 购买书籍、期刊、杂志、订阅电子报纸和其他类似出版物 (不包括被禁止的出版物)；</p> <p>purchase of books, journals, magazines, subscription of electronic newspapers and other similar publications (excluding banned publications);</p> <p>b) 购买体育活动器材和健身房会员费；</p> <p>purchase of sports equipment for sports activities and gym membership fees;</p> <p>c) 购买电脑、智能手机或平板电脑；和</p> <p>purchase of computer, smartphone or tablet; and</p> <p>d) 订阅宽带互联网。</p> <p>subscription of broadband internet.</p>	2,500
	<p>购买运动器材、运动设施入场费/租赁费和体育比赛注册费相关的开支将获得每年不超过500令吉额外减免</p> <p>Additional relief for expenditure related to cost of purchasing sports equipment, entry/rental fees for sports facilities, and registration fees for sports competitions not exceeding MYR500 per annum</p>	500

No.	减免类型 Type of Reliefs	最高扣除额 (令吉) Maximum Deduction (MYR)
16.	母乳喂养设备。这项减免适用于有 2 岁以下子女的职业女性，每两年可申请一次。 Breastfeeding equipment. This relief is applicable to working women with child aged up to 2 years and can be claimed once every two years.	1,000
17.	支付给托儿所和幼儿园的费用[至 2023 课税年] Fees paid to childcare centres and kindergartens for [up to YA 2023]	3,000
18.	于 2020 年 6 月 1 日至 2022 年 12 月 31 日期间购买的手机、笔记本电脑或平板电脑，前提是所申报的减免并未在生活方式减免下申报 (本表第 15 点)。 Purchase of handphone, notebooks or tablets made between 1 June 2020 and 31 December 2022, provided that the relief claimed has not been claimed under the lifestyle relief (under point 15 in this table).	2,500
19.	国内旅游费用如下： Domestic tourism expenses incurred as follows: a) 向马来西亚旅游局注册的场所住宿费 and 旅游景点的入场费 (从 2020 年 3 月 1 日至 2022 年 12 月 31 日)；和 accommodation cost at premise registered with Commissioner of Tourism Malaysia and entrance fee to tourist attraction center (from 1 March 2020 to 31 December 2022); and b) 根据《1992 年旅游法》从旅游局注册的旅行社购买国内旅游配套 (从 2021 年 1 月 1 日至 2022 年 12 月 31 日)。 b) purchase of domestic tourism packages from travel agents registered with Commissioner of Tourism under the Tourism Act 1992 (from 1 January 2021 to 31 December 2022).	1,000
20.	支付安装、租赁、购买，包括租购设备或使用当地电动车充电设施的订费，前提有关电动车不用于商业目的[从 2022 年到 2023 年] Payment for installation, rental, purchase including hire-purchase of equipment or subscription fees for use of local electric vehicle charging facility provided that the vehicle is not used for business purposes [from YA 2022 to YA2023]	2,500

**捐赠/礼物**

经批准的捐款可以享受扣除，但不得超过总收入的10%。

**Donation/Gift**

A deduction is available for approved donations, restricted to 10% of aggregate income.

**回扣**

个人纳税居民有资格申请以下退税。这些退税将从征收的税款中扣除。

**Rebate**

Resident individuals are eligible to claim the following tax rebates, which are to be deducted from the tax charged.

No.	扣除类型 Type of Deductions	最高扣除额 (令吉) Maximum Deduction (MYR)
1.	给予应税收入不超过 35000令吉的纳税人 (自己) Given to taxpayer (self) with chargeable income not exceeding MYR35,000	400
2.	如已享有配偶扣除且纳税人的应税收入不超过 35000令吉的享额外回扣 Additional rebate if deduction for spouse is given and chargeable income of taxpayer does not exceed MYR35,000	400
3.	离境费/天课/Fitrah/其他支付给在马来西亚任何成文法下设立的相关宗教机关的伊斯兰会费。(例如：天课收集中心、州伊斯兰教委员会) Departure levy/Zakat / Fitrah / other Islamic dues which is obligatory and paid to appropriate religious authority established under any written law in Malaysia (e.g. Pusat Pungutan Zakat, Majlis Agama Islam Negeri)	实际支出金额 Actual amount expended
4.	朝圣离境费的回扣 Rebate for departure levy paid for performing umrah and pilgrimage to holy places	实际支出金额 (一生两次) Actual amount expended (twice in a lifetime)

如果妻子的收入与丈夫的收入分开评估，她可在个别评估的情况下申领上述个人减免/作出的捐款/适用的回扣。

If a wife's income is assessed separately from that of her husband, she may then claim the above personal reliefs/ donations made/ applicable rebates under a separate assessment.

## 税率

马来西亚纳税居民在一个滑动区间缴税。比如最开始应税收入为马币5,000以内的税率为0%，而超过马币2,000,000部分的税率为30%。非马来西亚纳税居民，在马来西亚取得的收入，固定税率为30%。对于马来西亚公民或永久居民，若其购置的房地产在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%。对于非马来西亚公民和非永久居民，若其购置的房地产在5年内出售，税率为30%；购置第6年及以后出售，税率为10%。

### 6.3 继承和赠予税

马来西亚政府不征收继承与赠与税。

### 6.4 净财产税

马来西亚不征收净财产税。

### 6.5 不动产利得税

关于不动产利得税，请参考上述6.2章节。

## Rates

Residents are taxed on a sliding scale from 0% on the first MYR5,000 to 30% for chargeable income exceeding MYR2 million. Non-residents are taxed at a flat rate of 30% on Malaysia-sourced income only. For Malaysian citizens or permanent residents, 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 the rate of 0% for disposals after five years. For non-citizens and non-permanent residents, the RPGT rates are 30% for disposals within five years and 10% for disposals in the sixth year and thereafter.

### 6.3 Inheritance and gift tax

Malaysia does not levy inheritance or gift tax.

### 6.4 Net wealth tax

Malaysia does not levy a net wealth tax.

### 6.5 Real property gains tax

See 6.2 above for real property gains tax.

### 6.6 社会保障金

马来西亚没有全面的社会保障覆盖。在马来西亚，相当于社会保障的是EPF和SOCSO。

适用的供款摘要如下：

#### 公积金

所有在马来西亚工作的马来西亚公民和永久居民 (PR) 都必须缴纳EPF。缴款率如下：

### 6.6 Social security contributions

There is no comprehensive social security coverage in Malaysia. The equivalent of social securities in Malaysia are EPF and SOCSO.

A summary of the applicable contributions are as follows:

#### EPF

EPF contribution is mandatory for all Malaysian citizens and Permanent Residents (PR) working in Malaysia at the following rates:

年龄 Age	供款 Contributions
60岁以下 Below 60 years old	雇员 – 11%* Employee – 11%* 雇主 – 12%/13% Employer – 12%/13%
60岁及以上 Age 60 and above	雇主 – 4% Employer – 4%

\*法定缴款率为 11%。但是，针对 2022 年 1 月至 2022 年 6 月，雇员可以选择 9% 的较低缴费率。  
\* The statutory contribution rate is 11%. However, for January 2022 to June 2022, the employee may opt for a lower contribution rate at 9%.

**社保****工伤计划和伤残计划**

雇主必须为每名符合条件的雇员支付每月供款。对于60岁以下的员工，适用的计划有以下三种：

**SOCSO****Employment Injury Scheme and Invalidity Scheme**

Employers are required to pay monthly contributions for each eligible employee. For employees who are less than 60 years of age, there are three applicable schemes:

<b>计划</b> <b>Scheme</b>	<b>供款</b> <b>Contributions</b>
<b>工伤计划</b> <b>Employment Injury Scheme</b>	雇主 – 月薪的 1.75% Employer - 1.75% of monthly wages 雇员 – 月薪的 0.5% Employee – 0.5% of monthly wages
<b>伤残计划</b> <b>Invalidity Scheme</b>	雇主 – 月薪的 1.25% Employer - 1.25% of monthly wages 适用于所有未满60岁的员工。 Applicable to all employees who have not reached the age of 60.
<b>工作保险制度</b> <b>Employment Insurance System</b>	雇主 – 月薪的 0.2% Employer – 0.2% of assumed monthly salary 雇员 – 月薪的 0.2% Employee – 0.2% of assumed monthly salary

一般来说，每月供款上限为 4,000 令吉。

Generally, the monthly contributions are capped at a ceiling rate of MYR4,000.

### 6.7 其他税收

无

### 6.7 Other taxes

None

### 6.8 合规

个人纳税年度是日历年度。

### 6.8 Compliance

The tax year for individuals is the calendar year.

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

Tax on employment income is withheld by the employer under the 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.

共同居住的已婚夫妻可以选择共同或单独申报纳税。

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

如行为不符合税法规定会受到处罚。

Penalties apply for failure to comply with the tax law.



## 7.0 移民 Immigration



# 7.0 移民

## Immigration

### 7.1 概述

马来西亚移民受《1959/63年移民法》和《1963年移民条例》管辖。在地理上，马来西亚由西马和东马组成。

西马移民要求由位于布城的移民局总部集中治理和管理。

在东马，除了纳闽联邦直辖区外，沙巴州和砂拉越州的州政府都管理其各自州的移民要求。

因此，西马和东马的移民要求差异很大。以下列出的移民要求和程序仅适用于西马。

### 7.2 移民通行证种类

《1963年马来西亚移民条例》规定了不同类型的移民通行证。以下介绍的移民通行证类型是外国知识人才相关的通行证，不包括外国劳工相关的通行证。

### 7.1 Overview

The Malaysian immigration is governed by the Immigration Act 1959/63 and Immigration Regulations 1963. Geographically, Malaysia consists of West Malaysia and East Malaysia.

West Malaysia immigration requirements are governed and managed centrally by the immigration authority headquartered in Putrajaya.

In East Malaysia, each Sabah and Sarawak State Authority governs the immigration requirements of its respective state, except for Labuan, which is part of the Federal Territory.

Therefore, the immigration requirements vastly vary between West Malaysia and East Malaysia. The Immigration requirements and processes laid out below are applicable to West Malaysia only.

### 7.2 Types of Immigration Passes

There are different types of immigration pass provided under the Malaysian Immigration Regulations 1963. The types of immigration pass introduced below are foreign knowledge talents related passes and exclude foreign labor related passes.

### 社交访问通行证 (“SVP” )

如果所出示的旅行证件 (即护照和签证,如适用) 符合规定且合法,则进入马来西亚的外国人将在移民入境检查站获得SVP。允许的逗留期限一般为14至90天,视国籍而定。

SVP不是工作准证。因此,从技术上讲,SVP持有人不得在马来西亚工作,但下列允许的活动除外:

- 社交访问
- 探亲
- 旅游
- 新闻/报道
- 会议
- 商务讨论
- 工厂检查
- 审计公司账目
- 签署协议
- 进行投资机会调查/设立工厂
- 参加研讨会
- 执行善意使命/参加大学考试的学生
- 参加体育比赛
- 马来西亚移民局局长批准的其他活动

### Social Visit Pass (“SVP”)

A foreign national entering Malaysia will be granted a Social Visit Pass (“SVP”) at the Immigration entry check point if travel documents (i.e. passport and visa, where applicable) presented are in order and legitimate. The length of permitted stay generally ranges from 14 to 90 days, depending on the nationality.

SVP is not a work pass. Thus, SVP holder, technically, is not allowed to work in Malaysia except for the permitted activities listed below :

- Social visit
- Visiting relatives
- Tourism
- Journalism/Reporting
- Meeting/Conference
- Business discussion
- Factory inspection
- Auditing company accounts
- Signing agreement
- Carrying out a survey on investment opportunities/ setting up factory
- Attending seminars
- Students on goodwill missions/taking examination at a University
- Taking part in sports competitions
- Other activities approved by the Director General of Immigration Malaysia

## 工作准证

出于工作目的进入马来西亚的外国人必须获得适当的工作准证。适用于外国知识型人才的工作准证有：

1. 就业准证·
2. 专业访问准证· 以及
3. 居住证-人才。

### 1. 就业准证 (“EP”)

#### 概述

就业准证或称工作签证 (“EP”) 是一种常见的工作准证类型，由需要雇用全职和长期的技术和专业外国公民的公司雇主提出申请，包括那些长期派往本国的人员。为了方便申请，申请人需要由马来西亚本地公司保荐。EP工作准证的有效期为1年至5年，并且可以续签。

#### 资格

申请人应具备所申请职位的相关学历和经验要求如下表：

## Work passes

A foreign national who enters Malaysia for work purposes is required to obtain an appropriate work pass. Work passes applicable to foreign knowledge talent are:

1. Employment Pass,
2. Professional Visit Pass, and
3. Residence Pass-Talent.

### 1. Employment Pass (“EP”)

#### Overview

Employment Pass (“EP”) is a common type of work pass applied for by companies that employ full time and permanent skilled and professional foreign nationals, including those who are on long-term assignment to the country. In facilitating the application, the applicant needs to be sponsored by a local company. An EP work pass could be granted for a period of one (1) year to five (5) years and it is renewable.

#### Eligibility

The applicant should possess the relevant academic qualifications and experience for the position applied as tabled below:

资质 Qualification	经验 Experience
本科 Degree	3年相关领域经验 3 years' experience in the relevant field
专科 Diploma	5年相关领域经验 5 years' experience in the relevant field
同等技术证书 Technical Certificate of equivalent	7年相关领域经验 7 years' experience in the relevant field

EP分为3类，如下表所示：

There are 3 categories of EP, as illustrated in the table below :

类别 Qualification	工作签证 ( 第一类 ) 外籍人士 Employment Pass (Category I) Expatriate	工作签证 ( 第二类 ) 外籍人士 Employment Pass (Category II) Expatriate	工作签证 ( 第三类 ) 知识/技术工人 Employment Pass (Category III) Knowledge/Skilled Worker
最低月薪 Minimum monthly salary	最低基本月薪10,000 令吉 Minimum basic monthly salary of MYR10,000	基本月薪介于5,000令 吉至9,999令吉之间 Basic monthly salary between RM 5,000 to MYR9,999	基本月薪介于3,000令 吉至4,999令吉之间 Basic monthly salary between MYR3,000 to MYR4,999
工作期 Employment period	长达5年的雇佣合同 Employment Contract up to 5 years	长达2年的雇佣合同 Employment Contract up to 2 years	雇佣合同不得超过 12 个月 Employment Contract must not exceed 12 months
家属 Dependant inclusion	允许家属准证 Dependant pass allowed	允许家属准证 Dependant pass allowed	不允许家属准证 No dependant pass is allowed

## 家属

EP持有人可以将他/她的受抚养人带到本国，并且在适用的情况下，可以为配偶和18岁以下的子女授予受抚养人申请家属准证（“DP”）。此外，可以为父母、岳父母和18岁以上的子女申请长期社交访问准证（“LTSVP”）。每个DP都标有主要EP，包括其有效期。LTSVP的有效期为12个月，并且可以续签。

## Dependants

An EP holder is allowed to bring his/her dependant along to the country and Dependant Pass (“DP”) could be granted for a spouse and children who are below the age of 18 years, where applicable. In addition, a Long-Term Social Visit Pass (“LTSVP”) could be applied for parents, parents-in-law, and children who are above 18 years old. Each DP is tagged with the principal EP, including its validity period. The LTSVP is valid for a period of 12 months and it is renewable.

## 2. 专业访问准证 (“PVP”)

### 概述

雇用实体是马来西亚境外公司且预期工作期限为短期 (即12个月或更短) 的外国人可以申请专业访问准证 (“PVP”)。与EP类似, 本地公司必须作为申请人的推荐人。通常, PVP可以授予6个月, 并且可以再延长6个月。此后不允许进一步延期或更新。

### 资格

外国人应具备相关学历和经验。与为EP资格提供的要求不同, 没有为PVP提供具体标准。但是, 一般要求是外国人应拥有学位和5年相关工作经验, 才有资格成为PVP要求的专家类别。

必须注意的是, PVP持有人必须证明他/她在整个PVP有效期内仍然是马来西亚境外外国实体的雇员。此外, 他/她的工资成本不应由包括当地推荐人实体在内的当地公司承担。PVP持有者没有最低工资门槛。

### 家属

PVP持有者不会获得家属准证。

## 2. Professional Visit Pass (“PVP”)

### Overview

A foreign national whose employing entity is a company outside Malaysia and the intended work period is short-term, ie for twelve (12) months or less, could apply for a Professional Visit Pass (“PVP”). Similar to an EP, a local company is required to act as a sponsor to the applicant. Generally, a PVP could be granted for six (6) months and it is renewable for another six (6) months. No further extension or renewal is allowed thereafter.

### Eligibility

A foreign national should possess the relevant academic qualifications and experience. Unlike the requirements provided for eligibility of EP, there are no specific criteria provided for PVP. However, the general requirement is the foreign national should possess a degree and five (5) years relevant working experience to be eligible to fall under Expert category within PVP.

It is essential to note that a PVP holder must demonstrate that he/she remains as employee of the employing foreign entity outside Malaysia throughout the PVP validity period. In addition, his/her salary cost should not be chargeable to and absorbed by a local company including the local sponsoring entity. There is no minimum salary threshold imposed for a PVP holder.

### Dependants

No dependant pass will be granted for PVP holder.

### 3. 居住证-人才 (“RP-T” )

#### 概述

居住证-人才 (“RP-T” )旨在吸引高技能的外国人来填补马来西亚现有的技能人才需求。RP-T是一种独立的自费签证。它不需要本地公司作为申请人的担保人。

RP-T持有者可以在马来西亚工作和生活长达10年。护照上的初始RP-T签证通常为5年，并可以在其余的5年批准期限内再次签证。RP-T的好处是它的灵活性。当持有人需要在该国更换雇主时，他/她不需要更改他/她的工作准证以反映招聘公司的变化。

#### 资格

只要满足最低基本月薪15,000令吉的要求和所有个人所得税义务，已在马来西亚以EP工作至少3年的外国人可能有资格申请RP-T。

#### 家属

对于RP-T持有人，他们的配偶和18岁以下的子女有资格申请RP-T家属准证。与主要准证持有人类似，持有RP-T受抚养人的配偶可以在马来西亚工作。18岁以下的子女无需申请学生准证即可在马来西亚学习。但是，18岁以上的家属、父母和岳父母有资格申请LTSVP。每个RP-T家属准证都带有主要RP-T标记，包括其有效期。LTSVP的有效期为12个月，并且可以续签。

### 3. Residence Pass-Talent (“RP-T”)

#### Overview

Residence Pass-Talent (“RP-T”) aims to attract highly skilled foreign nationals to fill in the existing skilled talent needs of Malaysia. RP-T is an independent self-sponsored pass. It does not require a local company to act as a sponsor to an applicant.

A RP-T holder is allowed to work and live in Malaysia for up to 10 years. An initial RP-T endorsement on passport, generally, will be granted for 5 years and later extended to the remaining five (5) years. The benefit of a RP-T is its flexibility. When the holder needs to change employer in the country, he/she is not required to change his/her work pass to reflect the change in the hiring company.

#### Eligibility

A foreign national who has been working in Malaysia on an EP for at least 3 years may be eligible to apply for a RP-T, by meeting the minimum basic monthly salary of MYR15,000 requirement and all personal income tax obligations.

#### Dependants

For a RP-T holder, their spouse and children under the age of 18 years are eligible to apply for the RP-T dependant passes. Similar to the principal pass holder, spouse who holds the RP-T dependant is allowed to work in Malaysia. Children under the age of 18 years are allowed to study in Malaysia without having to apply for a Student’s Pass. However, dependents who are over 18 years old, parents and parents-in-law are eligible to apply for a LTSVP. Each RP-T dependant pass is tagged with the principal RP-T including its validity period. The LTSVP is valid for a period of 12 months and it is renewable.





### 7.3 工作准证申请流程

打算雇用外国人在马来西亚工作的公司必须首先通过指定的裁决机构在马来西亚移民局 (“MID”) 注册。拥有已激活移民账户的公司必须在提交任何工作准证申请之前向批准机构提交潜在外国雇员的人数预测。某些行业，例如建筑业、金融机构、外资控股企业，受到更严格的管理，可能需要在其外国直接雇佣申请过程中寻求监管机构的支持。

下面列出了端到端工作准证申请流程的一般概述。

### 7.3 A Work Pass Application Process

A company that intends to employ a foreign national to work in Malaysia must first be registered with the Malaysian Immigration Department (“MID”) through a designated adjudicating authority. The company with an activated immigration account is required to submit a headcount projection of potential foreign hires to the approving authority before submission of any work pass application. Certain industries such as, construction, financial institutions, foreign shareholding dominants, that fall under a more stringent governance may need to seek support from the governing agency in its foreign direct hire application process.

Set out below is the general overview of an end-to-end work pass application process.



## 工作准证申请流程概述

## General overview of a work pass application process

步骤 Step	描述 Description	机构处理时间 Authority Processing Time
向相关移民裁决机构登记 <b>Registration with the relevant immigration adjudicating authority</b>	<ul style="list-style-type: none"> <li>向相关移民裁决机构申请注册本地公司。 Application for registration of a locally incorporated company to the relevant immigration adjudicating authority.</li> <li>审批机关将对公司的状况进行全面评估，包括背景*、业务活动、连续性计划和外籍员工人数预测。当评估官对所进行的评估感到满意时，申请才可以被受理。 The approving authority will conduct a thorough assessment on the company's status including background*, business activities, continuity plan and projection of foreign hire headcount. When the assessment officer is satisfied with the evaluation performed, the application can then be submitted.</li> <li>一旦公司注册成功并且人员计划获得批准，可以通过移民门户网站安排预约，在移民官在场的情况下，由公司董事签署承诺书（“LoU”）/授权人信（“APL”）。 Once the company is successfully registered and the projection is approved, an appointment could be scheduled through the immigration portal for the signing of the Letter of Undertaking (“LoU”) / Authorised Persons Letter (“APL”) by the director of the company at the presence of an immigration officer.</li> </ul>	14 到21个工作日 14-21 working days
	<p>*注意事项：除其他事项外，公司需要达到 25万 至 1百万 令吉不等的实收资本（金额将根据公司的股权结构及其在 CCM 注册的主要业务性质而有所不同）。</p> <p>*Point to note : Among other things, a company needs to present a paid up capital in the range of MYR250,000 to MYR1,000,000 (the amount varies based on the shareholding structure of the company and its principal nature of business registered with CCM).</p>	

<b>步骤</b> <b>Step</b>	<b>描述</b> <b>Description</b>	<b>机构处理时间</b> <b>Authority Processing Time</b>
<b>在 SOCSO 辖下的 MYFutureJobs 平台注册 (如果适用)</b> <b>Registration with MYFutureJobs under SOCSO, if applicable</b>	<ul style="list-style-type: none"> <li>公司在考虑聘请外籍人士担任工作职位之前，必须从当地人才库中发掘可能的潜在候选人。 Company is required to explore possible potential candidate from local talent pool before considering a foreign national hire for a job position.</li> <li>因此，职位空缺需要在 SOCSO 管理的 MYFutureJobs 网站上发布招聘广告满 30 天。 Thus, the vacancy needs to be advertised in MYFutureJobs website managed by SOCSO for 30 days.</li> <li>在给定的时间范围要求之后，如果公司无法从当地人才库中获得候选人，则可以提交雇用外国人担任该职位的工作准证申请。 After the given timeframe, if the company could not secure a candidate from the local talent pool, an employment pass application to employ a foreign national for the position could be submitted.</li> <li>为实现此目的发布任何招聘广告，首先公司必须在 SOCSO 的 MYFutureJobs 门户网站上创建一个帐户。 To enable posting of any job advertisement for this purpose, company must first create an account on MYFutureJobs portal with SOCSO.</li> </ul>	1到2个月 1-2 month
<b>提交外籍人士工作准证申请</b> <b>Submission of expatriate work pass applications</b>	外籍人士和/或家属的详细信息将在申请中提供。 Details of the expatriate and/or dependants will be furnished in the applications.	5到10个工作日 5-10 working days
<b>抵达马来西亚后，外籍人士工作准证在护照上加注 (贴签)</b> <b>After arrival in Malaysia, expatriate work pass endorsements on passport</b>	向移民局提交护照原件，以便在护照上加注工作签证。 Submission of original passport to the Immigration Department to allow endorsement of employment pass in the passport.	3到5个工作日 3-5 working days

### 外国人需提供的文件

下面列出的是就业准证申请所需的基本文件：

- 外国公民和家庭成员的完整护照复印件；
- 外国公民和家庭成员的护照照片；
- 学历证书\* (需要本地公司人力资源部认证为真实副本)；
- 更新的简历/履历 (“CV”)；
- 首选签证收集中心 (适用于需要签证的国民)。

对于DP或LTSVP申请，所需文件如下所列 (仅适用于EP I和II申请人)：

- 配偶的结婚证\*；
- 子女的出生证明\*；
- 18岁以上子女的宣誓官/马来西亚大使馆/在马来西亚的本国大使馆的信函；和
- EP持有人或配偶的出生证明\*，适用于父母/岳父母。

\*所有证书必须是英文的 (翻译件)，并且需要在本国的马来西亚大使馆进行合法化认证。

### Documents Required from Foreign National

Listed below are the basic documents required for an EP application:

- full passport copies for foreign national and family members;
- passport photographs for foreign national and family members;
- academic certificate\* (may need to be certified as true copy by local company HR);
- updated resume/curriculum vitae (“CV”);
- preferred visa collection central (for visa-required nationals).

For DP or LTSVP application, documents required are listed below (For EP I and II applicant only):

- marriage certificate\* for spouse;
- birth certificate\* for children;
- letter from Commissioner of Oaths/Malaysian Embassy/embassy of home country in Malaysia for children above 18 years old; and
- EP holder’s or spouse’s birth certificate\* for parents/parents in law.

\*All certificates must be in English and need to be legalised by the Malaysian embassy at the home country.

### 公司需提供的文件 (工作准证申请目的)

公司需提供的主要文件包括：

- 录取通知书/雇佣合同副本 (仅限EP)；
- 工作描述的副本；和
- 国外派遣公司的接受书副本 (仅限PVP)；
- 个人保函 (仅适用于PVP或LTSVP)；及
- 保证金 (仅适用于中国和孟加拉国公民的PVP)。

### 签注程序

签注 (贴签) 是工作准证申请流程的最后阶段。申请人需要出示他/她的护照原件以作签注。

一般来说，外国人将在移民入境检查站获得社交访问通行证。对于已获得工作准证批准的外国人，必须在抵达时将其出示给移民官。

尽管如此，首次进入马来西亚需要签证的国民 (出于工作目的) 在前往马来西亚之前，需要在最近的马来西亚大使馆获得参考签证 (VWR)。VWR将允许需要签证的国民进入马来西亚获得工作准证。没有此要求的外国人可以直接进行他们的旅游计划。外国公民需要携带批准信，并在抵达马来西亚时向移民当局出示此信函。

### Documents Required from Company (Work Pass Application Purpose)

The key documents required from the company include:

- copy of the Letter of Offer/Employment Contract (for EP only);
- copy of the Job Description; and
- copy of the Acceptance Letter by the foreign sending company (for PVP only);
- Personal Bond (for PVP or LTSVP only); and
- Security Bond (for PVP for Chinese and Bangladeshi nationals only).

### Endorsement Process

Endorsement is the final stage of a work pass application process where an applicant needs to present his/her original passport for endorsement purposes.

Generally, a foreign national will be given a social visit pass at the entry check point of immigration. For a foreign national who has obtained the work pass approval, he/she is required to present it to the immigration officer upon arrival.

Notwithstanding the above, visa-required nationals (for work purposes) entering Malaysia for the first time will need to obtain a Visa with Reference (VWR) at the nearest Malaysian embassy before they make their travel plans to Malaysia. The VWR will allow visa-required nationals to enter Malaysia to obtain their work pass. Foreign nationals without this requirement may proceed directly with their travel plans. Foreign nationals will need to carry the approval letters and show it to the immigration authority upon arrival in Malaysia.

#### 7.4 机关 - 批准、裁决、支持 审批机关

在马来西亚，虽然MID是批准工作准证的管理机构，但它已将审查和评估委托给指定的裁决机构和代理。通常，在获得MID批准之前，根据保荐人公司的业务性质授权处理工作准证申请的各种裁决机构/代理如下：

1. 内政部
2. 马来西亚投资发展局  
(“MIDA”)
3. 马来西亚数字经济公司  
(“MDEC”)
4. 马来西亚中央银行
5. 证监会
6. 依斯干达地区发展局
7. 东海岸经济区发展委员会
8. 马来西亚人才公司
9. 马来西亚全球创新与创意中心  
(“MaGIC”)
10. 马来西亚公共服务部
11. 马来西亚外籍人士服务中心  
(“MYXpats Centre”) 辖下外籍人士服务部 (“ESD”) 外籍人士委员会

以上不适用于外籍人士PVP申请，因为所有PVP申请仅由外籍人士委员会裁决。

#### 7.4 Authorities – Approving, Adjudicating, Supporting Approving Authorities

In Malaysia, albeit the MID is the governing authority in approving the work passes, it has delegated the review and assessment to the designated adjudicating authorities and agencies. Generally, prior to approval by the MID, listed below are the various adjudicating authorities / agencies that mandated to process a work pass application based on the nature of business of the sponsoring company:

1. Ministry of Home Affairs
2. Malaysia Investment Development Authority  
(“MIDA”)
3. Malaysia Digital Economy Corporation (“MDEC”)
4. Central Bank of Malaysia
5. Securities Commission
6. Iskandar Regional Development Authority
7. East Coast Economic Region Development Council
8. Talent Corporation Malaysia Berhad
9. Malaysian Global Innovation & Creativity Centra  
(“MaGIC”)
10. Public Service Department Malaysia
11. Expatriate Committee of Expatriate Services  
Division (“ESD”) in Malaysia Expatriate Talent Service  
Centre (“MYXpats Centre”)

The above is not applicable to an expatriate PVP application, as all PVP applications are to be adjudicated by Expatriate Committee only.

### 支持机构

受到更严格治理和监管的行业需要其管理机构在其外国雇佣申请流程中提供额外支持。为便于相关裁决机构对外籍人士工作准证 (EP/PVP) 申请进行审查和评估，需要下列相关监管机构 (如适用) 提供支持信：

- 教育部
- 卫生部 (传统和补充医学)
- 旅游和文化部
- 青年和体育部辖下的国家体育学院/国家体育委员会、相关协会
- 农业和食品工业部
- 马来西亚生物经济发展机构 (“生物经济”)
- 交通部辖下的民航局
- 能源及天然资源部辖下的矿产与地球科学局
- 通信和多媒体部辖下的海外艺人表演与电影播放中心委员会 (“PUSPAL”)
- 建筑工业发展局 (“CIDB”)
- 马来西亚马术协会

### Supporting Authority

Industries that fall under a more stringent governance and regulated require additional support from its governing agency in its foreign hire application process. To facilitate the review and assessment by the relevant adjudicating authority of an expatriate work pass (EP/PVP) application, a supporting letter is required from the relevant governing authorities / regulatory bodies listed below, where applicable :

- Ministry of Education
- Ministry of Health (Traditional & Complementary Medicine)
- Ministry of Tourism and Culture
- National Sports Institute, Ministry of Youth and Sports / National Sports Council, Ministry of Youth and Sports / Related Associations
- Ministry of Agriculture and Food Industries
- Malaysian Bioeconomy Development Corporation Sdn Bhd (“Bioeconomy”)
- Department of Civil Aviation, Ministry of Transport
- Department of Minerals and Geoscience, Ministry of Energy and Natural Resources
- Unit PUSPAL, Ministry of Communications and Multimedia
- Construction Industry Development Board (“CIDB”)
- Equestrian Association of Malaysia

## 8.0 劳资环境 Labour environment



## 8.0 劳资环境

### Labour environment

#### 8.1 雇员权利和薪酬

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。

#### 工作时间

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

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

#### 8.1 Employee rights and remuneration

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

#### Working hours

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

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



## 8.2 薪资和福利

马来西亚实行最低薪资制度并已将在56个城市和市政委员会辖下的主要城镇（即吉隆坡·新山·檳城等）的最低工资调整为马币1,200，而全国其他地区的最低工资仍为马币1,100。薪资发放必须不得晚于次月的第7日。

### 养老金

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工资的11%。雇主必须另外承担每个员工个人EPF账户的12%/13%。此金额可在计算雇主的公司所得税时享有税前扣除。此雇主税前扣除可享有最高员工月薪的19%，但必须存入EPF或其他政府批准的储蓄计划。所有外籍员工和他们的雇主无需强制性缴纳EPF；或者，外籍员工可选择每月缴纳其月薪的11%至EPF，雇主则需每月每个外籍员工贡献马币5。除了EPF外，雇主自行批准的养老金计划可享有税前扣除资格。

## 8.2 Wages and benefits

Malaysia has implemented a minimum wage policy that raised the basic wages of all employees to a minimum of MYR1,200 in major towns under 56 cities and municipality councils i.e. Kuala Lumpur, Johor Bahru, Penang etc., while the minimum wage remains at MYR1,100 for the rest of the country. Wages earned must be paid no later than the seventh day after month-end.

### Pensions

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 of 55. All employers and employees must contribute to the fund; the minimum mandatory employee's contribution is 11% of monthly pay. An employer must contribute another 12%/13% to each employee's personal EPF account, 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 exempted from compulsory contributions. Alternatively, expatriates may elect to make contributions at 11% of their monthly wages, with employers contributing MYR5 per expatriate per month. Employers can seek tax deductions for contributions to their own approved pension schemes, in addition to the EPF.

### 社会保障

社会保障组织负责管理所有员工的工伤计划和残疾计划。然而，此缴纳份额限制在月收入马币4,000的某个百分比内。一般情况下，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%。

### 其他福利

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马币6中取其高者支付（在2020年财政预算案中已提议从2021年开始增加至90天带薪产假）。

### Social insurance

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

### Other benefits

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

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

The above employee is entitled to 14 days of annual sick leave if employed for less than two years, 18 days for two to five years, and 22 days after five years. If hospitalisation is necessary, paid medical leave is extended to a total of 60 days per year. Most companies provide free medical facilities. Female employees are guaranteed 60 days of paid maternity leave (for up to five surviving children) at the greater of the employee's normal rate of pay or MYR6 per day. (It was proposed in Budget 2020 that it will be increased to 90 days paid maternity leave beginning 2021.)

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。

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

### 8.3 终止雇佣

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。

### 8.3 Termination of employment

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 contract.

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。

The notice period may sometimes be as long as six months, or there may be provisions for lump-sum severance payments. Either party may end a contract without notice if an indemnity is paid equal to the amount of wages involved.

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。

Where notice is not provided for in the contract, 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.

在1980年就业（终止和裁员福利）规定中，从事工作2年以下的员工享有每服务年至少10天薪资的裁员津贴；工作2年或以上但少于5年可享有每服务年15天薪资；工作5年或以上可享有每服务年20天的薪资。

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.

### 8.4 劳资关系

根据人力资源部截至2017年9月的统计数据，全国超过1,454万工人中仅有大约6%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。

### 8.4 Labour-management relations

Based on statistics by the Ministry of Human Resources as of September 2017, only about 6.0% of the country's over 14.54 million workers are unionised. Trade unions must be registered with the Trade Union Affairs Department. Labour relations are generally harmonious and non-confrontational.

### 8.5 雇佣外籍员工

政府鼓励企业于各企业阶层根据本地各种族比例雇用马来人和土著。政府要求所有外国投资公司为马来西亚员工建立培训项目以逐渐代替外籍员工(关键职位员工除外)·特别在管理层和白领职位。在申请特定税收优惠时·公司可被要求提交本土化议程。然而·劳动力的短缺迫使政府在实施这些政策时稍显灵活。

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·为马来西亚人填补该职位的培训项目必须开始。

外国人的职位审批通常是由MIDA处理。马来西亚数字经济发展局批准来自多媒体超级走廊资质的公司申请·而公共服务局则批准来自政府医院、诊所和公共高等教育机构的申请。其他授权批准银行、金融、保险和证券行业的机构为中央银行和证券委员会。

### 8.5 Employment of foreigners

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

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.

Approval for expatriate posts usually is handled by MIDA. The Malaysia Digital Economy 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 the Securities Commission for the banking, finance, insurance and securities industries.

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