



马来西亚中国服务组税务刊物

来马来西亚设立企业的中国公司，可有不同的设立方式，如，分支机构、子公司、办事处等。其中最为普遍的是私人有限公司。在此，我们特别列出成立私人有限公司的条例、最低资本需求、本地股东参与限制等。

成立马来西亚股份有限公司须知

1	马来西亚公司名字	一个拥有股份资本的马来西亚公司可以成立为私人有限公司 (“Sendirian Berhad” 或 “Sdn. Bhd.” 尾随于该公司名字) 或股份有限公司 (“Berhad” 或 “Bhd” 尾随于该公司名字)。																				
2	注册办事处	马来西亚公司一定要有一个注册办事处，作为所有联络和通知用途。 (如果公司秘书是专业公司。马来西亚公司注册办事处的地址就是公司秘书的地址)。																				
3	董事	至少 2 个董事必须是主要住所要在马来西亚的人士。 马来西亚公司的董事和股东可以是同一个或不同人。																				
4	居民秘书	马来西亚公司必须有至少一个合格的秘书 (在 1965 年马来西亚公司法令解释) 必须为一名人士。																				
5	实收资本	马来西亚公司最低实收和发行资本马币 2 令吉包括至少发行 2 个普通股，每个普通股为马币 1 令吉。																				
6	股份资本税	<p>每个申请成立公司应该依据以下允许资本金额缴纳股份资本税：</p> <table border="1"> <thead> <tr> <th>法定股本 (令吉)</th> <th>费用 (令吉)</th> </tr> </thead> <tbody> <tr> <td>400,000 或以下</td> <td>1,000</td> </tr> <tr> <td>400,001 - 500,000</td> <td>3,000</td> </tr> <tr> <td>500,001 - 1,000,000</td> <td>5,000</td> </tr> <tr> <td>1,000,001 - 5,000,000</td> <td>8,000</td> </tr> <tr> <td>5,000,001 - 10,000,000</td> <td>10,000</td> </tr> <tr> <td>10,000,001 - 25,000,000</td> <td>20,000</td> </tr> <tr> <td>25,000,001 - 50,000,000</td> <td>40,000</td> </tr> <tr> <td>50,000,001 - 100,000,000</td> <td>50,000</td> </tr> <tr> <td>100,000,001 或以上</td> <td>70,000</td> </tr> </tbody> </table> <p>发行的股份资本是不可超过允许股本金额。</p> <p>在实践中，股份可以按一次性发行马币 1 令吉或分段的数额发行。</p>	法定股本 (令吉)	费用 (令吉)	400,000 或以下	1,000	400,001 - 500,000	3,000	500,001 - 1,000,000	5,000	1,000,001 - 5,000,000	8,000	5,000,001 - 10,000,000	10,000	10,000,001 - 25,000,000	20,000	25,000,001 - 50,000,000	40,000	50,000,001 - 100,000,000	50,000	100,000,001 或以上	70,000
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7	股东	<p>需要至少 2 个认股人。如果股东是一间公司，这间公司可以成为唯一 1 个股东。</p> <p>如果打算成为全资子公司，这些股份可以随后转换到实体公司。</p> <p>马来西亚公司没有要求必须有居民股东，除非在以下阐述的某些指定的许可证或执照。</p>																				
8	外国和土著参股	<p>从 2003 年 6 月 17 日起生效，在制造行业可以 100% 外国参股。</p> <p>自从 2009 年起，一些服务业自由化可高达 100% 外国人参股 (例如，教育、医疗、旅游、通信行业、电子相关的等)。</p> <p>2009 年起，伊斯兰银行、投资银行、保险公司可外国持有占 70%。自从 2014 年 6 月 9 日生效日期起，信托管理公司可 100% 外国参股。</p>																				

		<p>土著股份条件涉及到策略性的领域，例如，能源、水、通信行业和港口。</p> <p>在马来西亚发布的外国参股贸易服务指南中关联到批发、零售和贸易业务，股份资本需要至少从马币 100 万令吉到马币 250 万令吉，土著参股要在 30%至 70%之间。</p> <p>提供石油天然气业服务需要拥有马来西亚国家石油公司执照，需要至少马币 10 万令吉的实收资本，而且依据不同种类的服务其最低土著股权为 30%、51%或 100%不等。</p>				
9	工作准证对股份资本要求	<p>公司雇用外籍人员申请工作准证，公司最少注册资本如下：</p> <p>100%本地公司拥有 - 马币 25 万令吉 本地 + 外国拥有 - 马币 35 万令吉 100%外国拥有 - 马币 50 万令吉和以上</p>				
10	成立马来西亚公司资料和时间需求	<p>成立马来西亚公司，需求如下：</p> <ul style="list-style-type: none"> - 建议的公司名字 - 公司活动类型 - 名字、最新地址、认证护照复印件、国籍和公司董事和股东、每个股东所占股份额。 <p>(如果股东是一间公司，从公司注册局(“ROC”)取得认证公司执照、公司简介和授权书或公司代表证(如需)。</p> <p><i>(如果所有文件提交给公司注册局 ROC 申请成立公司，需要 2-3 个工作日完成)。</i></p>				
11	开设银行户口	<p>马来西亚公司可以在任何一家经由马来西亚中央银行认可的持牌银行开设银行户口。</p> <p><i>(开设银行户口时间依据银行决定的；可能最快 2 个星期或 2 个月不等)。</i></p>				
12	股东常年大会	<p>马来西亚公司需要召集一年一次股东常年大会 (AGM)，AGM 需在审计账目的截止账期后的 6 个月内召开，审计账目要在 AGM 日期一个月内向公司注册局 ROC 提交。在一些特殊情况下，可召开特殊股东大会 (“EGM”) 已获得股东批准。</p>				
13	马来西亚公司税率	<p>马来西亚公司需要向马来西亚内陆税收局在公司财政年度结束后的 7 个月内提交纳税申报。</p> <p>马来西亚公司企业所得税需要征收税率为 24%。中小型企业其实收资本不超过马币 250 万令吉，企业所得税税率如下：</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">前马币 50 万令吉</td> <td style="text-align: right; width: 20%;">19%</td> </tr> <tr> <td>超出马币 50 万令吉</td> <td style="text-align: right;">24%</td> </tr> </table>	前马币 50 万令吉	19%	超出马币 50 万令吉	24%
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14	投资回酬/利润汇回	<p>公司的投资回酬可用股息的形式回归给投资者。股息只能由公司留存利润派发。支付股息给本地和外国股东都是免税的。</p>				



Deloitte Malaysia Chinese Services Group Publication

There are types of business organization which include the branch of a foreign company, limited company, representative office, etc available for China investors. Among, the private limited company is the most popular form of organisation. Herewith, we list down the requirements and restrictions for setting up a private limited company in Malaysia, the minimum share capital requirement, equity condition, etc.

Setting Up of a Malaysian Company Limited by Shares

1	Name of a Malaysian Company	A Malaysian Company having a share capital may be incorporated as a private limited company (identified through the words "Sendirian Berhad" or "Sdn. Bhd." appearing together with the company's name) or public limited company (identified through the word "Berhad" or "Bhd" appearing together with the company's name).																				
2	Registered Office	The Malaysian Company must have a Registered Office where all communications and notices may be addressed to. (If the Company Secretary is a professional firm, the address of the Company Secretary is usually the address of the Registered Office of the Malaysian Company.)																				
3	Directors	A minimum of two directors who must be natural persons and each has his principal or only place of residence within Malaysia. The directors of a Malaysian Company may be the same or different persons from the shareholders.																				
4	Resident Secretary	The Malaysian Company must have at least one qualified Secretary (as defined under the Malaysian Companies Act, 1965) who must be a natural person.																				
5	Paid Up Share Capital	The minimum paid-up and issued capital for a Malaysian Company is RM2.00 comprising at least two ordinary shares of RM1.00 each.																				
6	Share Capital Duty	Each application for the incorporation of a company shall be accompanied with share capital duty payment as per the following schedule: <table border="1" data-bbox="480 1094 1265 1472"> <thead> <tr> <th>Authorised Share Capital (RM)</th> <th>Fees (RM)</th> </tr> </thead> <tbody> <tr> <td>Up to 400,000</td> <td>1,000</td> </tr> <tr> <td>400,001 - 500,000</td> <td>3,000</td> </tr> <tr> <td>500,001 - 1,000,000</td> <td>5,000</td> </tr> <tr> <td>1,000,001 - 5,000,000</td> <td>8,000</td> </tr> <tr> <td>5,000,001 - 10,000,000</td> <td>10,000</td> </tr> <tr> <td>10,000,001 - 25,000,000</td> <td>20,000</td> </tr> <tr> <td>25,000,001 - 50,000,000</td> <td>40,000</td> </tr> <tr> <td>50,000,001 - 100,000,000</td> <td>50,000</td> </tr> <tr> <td>100,000,001 and above</td> <td>70,000</td> </tr> </tbody> </table> <p>The issued share capital can be at any amount not exceeding the authorised share capital.</p> <p>In practice, though, the share can be issued at full nominal value of RM1 or a part of it with the balance to be called upon at later stages.</p>	Authorised Share Capital (RM)	Fees (RM)	Up to 400,000	1,000	400,001 - 500,000	3,000	500,001 - 1,000,000	5,000	1,000,001 - 5,000,000	8,000	5,000,001 - 10,000,000	10,000	10,000,001 - 25,000,000	20,000	25,000,001 - 50,000,000	40,000	50,000,001 - 100,000,000	50,000	100,000,001 and above	70,000
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7	Shareholder	A minimum of two individual subscribers is required. If the shareholder is a corporation, the company may have only one shareholder. If the intention is to have a wholly owned subsidiary, these shares may be transferred to a corporate entity at a later date. There is no requirement for a Malaysian Company to have resident shareholders unless specified in certain permits or licenses as further elaborated below.																				

8	Foreign and bumiputra equity participation	<p>With effect from 17 June 2003, 100% foreign participation is allowed for manufacturing sector.</p> <p>There were liberalisation initiatives in several services sub-sectors (e.g. education, healthcare, tourism, telecommunication, IT related etc), allowing for up to 100% foreign participation in these sectors since 2009.</p> <p>The limit on foreign equity ownership of Islamic banks, investment banks, insurance companies and takaful operators is 70% from 2009 onward. With effect from 9 June 2014, 100% foreign equity ownership is allowed for unit trust management companies.</p> <p>Bumiputra equity conditions may be imposed in the strategic sectors such as energy, water, telecommunications, and ports.</p> <p>In relation to the wholesale, retail and trade business, based on the guidelines on foreign participation in the distributive trade services Malaysia issued, the minimum share capital requirement is ranging from RM1 million to RM25 million and there is a need for bumiputra participation from 30% to 70%.</p> <p>For service providers operating in the oil and gas industry that require a Petronas license, they are required to have paid up share capital of not less than RM 100,000 and minimum bumiputera shareholding participation of either 30%, 51% or 100% depending on the type of services.</p>
9	Share capital Requirement for Work Permit	<p>The minimum share capital for a company to employ an expatriate under a work permit is as follows:</p> <p>100% local company owned – RM250,000 Local + foreign owned – RM350,000 100% foreign owned – RM500,000 and above</p>
10	Information and Time Required for Incorporating a Malaysian Company	<p>To incorporate a Malaysian Company, the following is needed:</p> <ul style="list-style-type: none"> - The name of the proposed company. - Type of business activity. - The names, latest residential address, certified passport copy, nationality and business occupation of the directors and shareholders of the proposed company and for shareholders, the number of shares subscribed by each subscriber. <p>(If the shareholder is a corporation, certified copies of the Certificate of Incorporation, company profile from the Registrar of Companies (“ROC”) and Power of Attorney or a corporate representative certificate or notice (whichever is applicable) is required.)</p> <p><i>(The incorporation of a Malaysian Company would take 2-3 working days if all the documents for submission to the ROC are complete and in order.)</i></p>
11	Opening of Bank Accounts	<p>The Malaysian Company may open bank accounts with any banks licensed with the Central Bank of Malaysia.</p> <p><i>(The timeline for opening of a bank account depends on the bank concerned; may be as fast as two weeks or up to two months.)</i></p>
12	Annual General Meeting (“AGM”)	<p>A Malaysian Company is required to convene its AGM once a year to table its audited accounts made up to a date not more than six months before the date of the AGM. The audited accounts is required to be lodged with the ROC within a month from the date of the AGM. Under certain circumstances, approval from</p>

		shareholders can be obtained by convening an Extraordinary General Meeting (“EGM”).				
13	Tax Rate For a Malaysian Company	<p>A Malaysian company required to submit its tax return to the Malaysian Inland Revenue Board within seven months after its financial year end.</p> <p>A Malaysian Company is subject to corporate tax rate of 24%. In the case of a SME company where the paid up share capital is not more than RM2.5m, the corporate tax rate is as follows:</p> <table border="0"> <tr> <td>First RM500,000</td> <td>19%</td> </tr> <tr> <td>In excess of RM500,000</td> <td>24%</td> </tr> </table>	First RM500,000	19%	In excess of RM500,000	24%
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14	Return on Investment / Repatriation of Profits	Return of investment into a company is in the form of dividend. Dividend can be distributed out of the retained earnings of the company. Dividend payment is exempt from tax in the hand of the shareholders, both local and foreign shareholders.				

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