



马来西亚中国服务组税务刊物

马来西亚国家建筑发展局(“CIDB”) 准则

在马来西亚，建筑行业仍然是发展最快的经济领域之一，据马来西亚统计局数据显示，2016 年第一季度建筑行业占国家国内生产总值(“GDP”)的 7.9%。

CIDB 是依据 CIDB 法令设立，其主旨为促进和推动建筑工程业的发展，改进和扩展。

总体来说，本地和外国承包商都需在投标或开始建筑项目工程前注册 CIDB。依据我们对中国承包商的了解，我们察觉到许多承包商并没有准确的掌握 CIDB 准则。

因此，我们很乐意提供 CIDB 注册要求和程序的概述。此概述将协助中国承包商全面遵守 CIDB 的规定。

马来西亚国家建筑发展局（“CIDB”）注册要求和程序的概述

1	什么是 CIDB?	<p>CIDB 是依据 CIDB 法令（法令 520）设立，以负责与建筑工程相关的职务，这包括：-</p> <ul style="list-style-type: none"> • 促进和推动建筑工程业的发展，改进和扩展 • 向政府提出相关建筑工程业事项的意见和推荐 • 提供与建筑工程业相关的顾问和咨询服务 • 促进建筑工程业的质量保证 • 核证和认证承包商，这包括取消，暂停或恢复任何承包商的注册资格 	
2	谁需要向 CIDB 注册?	<p>根据法令第 25 条文，凡在马来西亚执行或完成任何建筑工程前，所有的本地和外国承包商都必须向 CIDB 注册并持有有效的注册证书。</p>	
3	外国承包商的定义	<p>一般来说，无论是於马来西亚或外国设立的公司，如其外国人持股超过 30%，此公司将被定义为外国承包商。</p>	
4	注册为外国承包商	<p>临时注册证书（“PRC”）</p> <ul style="list-style-type: none"> • PRC 只可用于参与在 PRC 上注明的投标项目。 • 外国承包商必须针对每个投标申请 PRC，即：以每个投标为基准。 • PRC 的有效限期为该投标的截止日期或延长截止日期。 • PRC 不可用于进行建筑工程工作。申请者必须在成功投标后，提交外国承包商注册证书的申请。 	<p>注册证书（“RC”）</p> <ul style="list-style-type: none"> • RC 可用于执行在 RC 上注明的建筑工程项目。 • 外国承包商必须针对每个项目个别申请 RC，即：以每个项目为基准。 • RC 的有效期限为注明在 CIDB 所颁发的 RC 上，并与较早提交的中标函是一致的（从开工日期起至缺陷责任期终止）。
5	外国承包商注册条件	<ul style="list-style-type: none"> • 来自客户的投标广告/邀请函 • 公司的行业经验 • 公司的财政资源（即：实收资本的最低限额必须为马币 75 万） • 公司技术人员详情 	<ul style="list-style-type: none"> • 中标函 • 实收资本的最低限额必须为马币 75 万。 • 雇佣至少两名马来西亚公民，并拥有建筑工程行业相关本科文凭，其中一名必须在建筑工程领域超过 5 年的相关工作经验。
6	费用	<p>注册费：马币 500/投标 手续费：马币 50/投标</p>	<p>注册费：马币 5,000/项目 手续费：马币 50/项目</p>
7	处理时间	<p>在正常情况下，如在递交申请时所提供的资料是完整和准确，申请者将会在申请证书日期起不超过 10 个工作日获告知相关结果。</p>	

8	CIDB 征收的税款	<p>0. 125%的税款将会针对超过马币 50 万的建筑工程合同征收。合同总额（包含 6%的消费税）将会被用于计算应需支付给 CIDB 的税款。</p> <p>征款款项必须在 CIDB L2/96 表格日期起 30 天内支付。如注册承包商未能在所规定的期限内支付税款，均属违法，一经定罪，可被处以不超过马币 5 万的罚款，或应缴税款的 4 倍，以较高者为准。</p>
9	付款方式	<p>所有款项均可在任何的 CIDB 州办事处/分支部门的财务柜台通过以下方式支付：</p> <ol style="list-style-type: none"> 1. 现金； 2. 在线支付/电子资金转账； 3. 信用卡； 4. 汇票； 5. 邮政汇票； 6. 银行支票；或 7. 银行汇票。
10	刑罚	<p>根据法令第 29 条文，如未向 CIDB 注册申请成为合格承包商，并执行或完成任何建筑工程的人，均属违法，一经定罪，可被处以不少于马币 1 万，亦不多于马币 10 万的罚款。</p> <p>根据法令第 30 条例，若 CIDB 发现正在执行或完成，或已执行或完成建筑工程的人未向 CIDB 注册，CIDB 将有权以书面通知，要求有条件或无条件放弃展开或进行建筑工程。</p>



Deloitte Malaysia Chinese Services Group Publication

Construction Industry Development Board (“CIDB”) Guidelines

Malaysia’s construction sector remains as one of the fastest-growing economic sector in Malaysia, contributing about 7.9% to the national Gross Domestic Product (“GDP”) in the first quarter of 2016 based on the source from Department of Statistics Malaysia.

CIDB is established under the CIDB Act. The main objective of CIDB is to promote and stimulate the development, improvement and expansion of the construction industry.

In general, both local and foreign contractors are required to register with CIDB before tendering or commencing work for a construction project. From our experience dealing with the Chinese contractors, we observed that some contractors may not be completely well versed in CIDB guidelines.

In this connection, we are pleased to provide an overview of the CIDB registration requirements and procedures. This overview would certainly assist Chinese contractors to be in full compliance with the CIDB requirements.

Overview of CIDB Registration Requirements and Procedures

1	What is CIDB?	<p>CIDB is established under the CIDB Act (Act 520) to undertake the functions related to the construction industry, which include:-</p> <ul style="list-style-type: none"> • To promote and stimulate the development, improvement and expansion of the construction industry • To advise and make recommendation to the Government on matters related to the construction industry • To provide consultancy and advisory services with respect to the construction industry • To promote quality assurance in the construction industry • To accredit and register contractors including to cancel, suspend or reinstate the registration of any registered contractors 	
2	Who is Required to Register with the CIDB?	<p>Pursuant to Section 25 of the Act, it is mandatory for all contractors, both local and foreign, to register with the CIDB and hold a valid certificate of registration before undertaking or completing any construction work in Malaysia.</p>	
3	Definition of A Foreign Contractor	<p>Generally, a foreign contractor means a company incorporated in Malaysia or in a foreign country which has a foreigners' equity holding of more than thirty percent (30%).</p>	
4	Registration As Foreign Contractor	<p>Provisional Registration Certificate ("PRC")</p> <ul style="list-style-type: none"> • A PRC is the permission to participate in a tender exercise for the project stated in such PRC only. • For each tender, a foreign contractor is required to apply for a PRC, i.e. per tender basis. • The PRC shall be valid only until the deadline or extended deadline for the tender in question. • The PRC cannot be used for carrying out construction works. The applicant is required to submit an application for a Registration Certificate for Foreign Contractor upon succeeding in its bid. 	<p>Registration Certificate ("RC")</p> <ul style="list-style-type: none"> • A RC is the permission to carry out construction works for projects stated in such RC only. • For each project, a foreign contractor is required to apply for an individual RC, i.e. per project basis. • The validity period for a RC is as indicated in the RC issued by the CIDB which is in accordance with the offer letter submitted earlier (from the date of commencement until the expiry of the defect liability period).
5	Registration Conditions for Foreign Contractor	<ul style="list-style-type: none"> • Tender advertisement / invitation letter from client 	<ul style="list-style-type: none"> • Job offer letter

		<ul style="list-style-type: none"> Company's industry experience Company's financial resources (i.e. with a minimum paid-up capital of RM 750,000) Particulars of company's technical personnel 	<ul style="list-style-type: none"> With a minimum paid-up capital of RM 750,000 Employ at least two (2) Malaysian citizens with bachelor's degrees and one of them must possess more than five years relevant experience in construction industry.
6	Fees and Charges	Registration fee: RM 500 / tender Processing fee: RM 50 / tender	Registration fee: RM 5,000 / project Processing fee: RM 50 / project
7	Processing Time	Under normal circumstances, if an application is complete and in order, the applicant will be notified of the result within not more than ten (10) working days of the date of submission of application.	
8	CIDB Levy	<p>A levy of 0.125% is applied to total construction work contracts that exceeds five hundred thousand ringgit. The total contract amount (includes GST at 6%) will be used to determine the amount of the levy payable to the CIDB.</p> <p>Levy payment must be settled within 30 days from the date CIDB L2/96 Form is released. Where a registered contractor fails to pay any levy due within such period as may be prescribed, the registered contractor shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or four times the amount of such levy payable, whichever is higher.</p>	
9	Payment Method	<p>All payments can be made at any CIDB State/Branch finance counter using:-</p> <ol style="list-style-type: none"> Cash; Online payment / Electronic fund transfer; Credit card; Money order; Postal order; Banker's cheque; or Bank draft. 	
10	Penalty for Offences	<p>A person who undertakes to carry out or carries out and completes any construction works without being registered as a registered contractor with the CIDB shall be guilty of an offence under Section 29 of the Act and shall, on conviction, be liable to a fine of not less than ten thousand ringgit and not more than one hundred thousand ringgit.</p> <p>Pursuant to Section 30 of the Act, where the CIDB finds that construction works are being carried out or completed, or undertaken to be carried out or completed by any person who is not registered with the CIDB, the CIDB shall by notice in writing served on him requires him to abstain from commencing or proceeding with the construction works or from undertaking to carry out or complete the construction works, with or without conditions.</p>	

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