



马来西亚中国服务组税务刊物

2015年公司条例的主要变更

2015年公司条例于2016年4月4日在下议院通过，2016年4月28日在上议院通过。此条例将预计在2016年年底实施。其主要宗旨是为改善马来西亚的经商环境和强化公司治理。

在这方面，我们很乐意为您提供此次主要变更的简单总结，并希望可以协助无论是已在马来西亚设立公司或正在设立公司的中资企业，更好的了解此次变更。

2015 年公司条例的主要变更

		私人公司	公众公司
1	董事最低人数	现行条例 至少 2 名董事必须是主要住所要在马来西亚的人士。	公众公司必须有至少 2 名董事。
		修订条例 可以通过个体成立公司，个体也可是唯一董事。	
2	年度股东大会 (“AGM”)	现行条例 私人公司需要召集一年一次的年度股东大会，并在审计账目的截止账期后的 6 个月内召开。	公众公司仍需要每个日历年召集年度股东大会。
		修订条例 私人公司不再需要召集年度股东大会。 <ul style="list-style-type: none"> ✓ 年度股东大会取消后，将有一个时间表供股东们轮流审查审计账目。 ✓ 也有自动连任审计师的机制，除非股东另有决定。 ✓ 私人公司做决策的主要方式将是通过书面议案。 	
3	无面值制度	现行条例 马来西亚公司最低实收和发行资本马币为 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。	
		修订条例 <ul style="list-style-type: none"> • 发行的股份是没有面值的。 • 股份将以一个价格发行。 • 股份溢价账户，股本赎回储备金和法定股本的理论将不再适用。 • 公司将有 24 个月的过渡期，来使用公司股份溢价账户里的金额。 	
4	公司组织章程 (“M&A”)	现行条例 每份公司组织章程原件的印花税为马币 100 令吉。印花是在内陆税收局的印花部门办公室盖章。	
		修订条例 公司将不再需有公司组织章程。然而，如果公司希望制定一些公司规定，可以通过宪法。现有公司将有各自的公司章程，并将被视为新宪法。	
5	偿付能力陈述的出台	现行条例 无载列有关条例。	
		修订条例 不同类型新的“偿付能力测试”将分别适用于不同的情况。当公司进行以下事项时，董事必须签署等同法定声明，从而证明公司是有偿付能力:- <ul style="list-style-type: none"> • 股本削减 	

- 优先股赎回
- 财政援助
- 股份回购

凡是有违反此偿付能力测试，董事将需承担个人法律责任并可能面临刑事制裁。

6 股息分配

现行条例

公司的投资回酬可用股息的形式回归给投资者。股息只能从公司溢利中分配。

修订条例

- 股息只能从溢利中分配。
- 只能在公司有偿付能力的条件下分配股息。如，在分配后的 12 个月内债务到期，公司能够支付债务。
- 如果授权之后，但是分配前，该公司无偿付能力，董事必须采取必要的阻止分配措施。
- 公司可向授权此款项的股东、董事和经理索回已分配的股息。



Deloitte Malaysia Chinese Services Group Publication

Key Changes Under the Companies Bill 2015

The Companies Bill 2015 (“the Bill”) was passed at Dewan Rakyat on 4 April 2016 and Dewan Negara on 28 April 2016. It is anticipated that it will come into force by end of 2016. The Bill aims at easing the undertaking of business in Malaysia and strengthening the corporate governance.

In this connection, we are pleased to provide you with the summary of the key changes under the Bill, the summary is non exhaustive. This update would certainly be helpful to the Chinese Companies in better understanding the changes made as many Chinese investors are already having companies or in the midst of setting up their companies in Malaysia.

Key Changes Under the Companies Bill 2015

		Private Company	Public Company
1	Minimum Number of Directors	<p><u>Existing Acts</u> A minimum of two directors who must be natural persons and each has his principal or only place of residence within Malaysia.</p> <p><u>Revised Acts</u> A company can be incorporated by a single member and that single member can also be the sole director.</p>	Public company must have at least two directors.
2	Annual General Meeting (“AGM”)	<p><u>Existing Acts</u> A private 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.</p> <p><u>Revised Acts</u> Private companies are no longer required to hold AGM.</p> <ul style="list-style-type: none"> ✓ Following the abolishment of AGM, there will be a timeline to circulate the audited accounts among the shareholders. ✓ There is also a mechanism for the automatic reappointment of auditors, unless the shareholders decide otherwise. ✓ The main method for private companies to make decision will be by way of written resolutions. 	Public companies are still required to hold AGM every calendar year.
3	No-Par Value Regime	<p><u>Existing Acts</u> The minimum paid-up and issued capital for a Malaysian Company is RM2.00 comprising at least two ordinary shares of RM1.00 each.</p> <p><u>Revised Acts</u></p> <ul style="list-style-type: none"> • Shares to be issued are without par value. • Shares will be issued at a price. • Share premium account, capital redemption reserves (“CRR”) and the concept of authorised capital will no longer be applicable. • Transitional period of 24 months will be given to companies to utilise the amount standing in credit in the company’s share premium account. 	
4	Memorandum and Articles of Association (“M&A”)	<p><u>Existing Acts</u> An original of the Memorandum and Article of association shall each be stamped at RM100.00. Stamps are affixed at the Inland Revenue Board’s stamp office.</p> <p><u>Revised Acts</u> Companies will no longer be required to have a M&A. However, if a company wishes to tailor certain provisions for itself, it can then adopt a</p>	

Constitution. Existing companies will have their respective M&A be deemed to be the new Constitution.

5 Introduction of Solvency Statements

Existing Acts
No such provision.

Revised Acts
There will be different varieties of new 'solvency test' that will be applied for different situations. Directors must sign on the equivalent of a statutory declaration to verify that the company is solvent when the company undertakes the following:

- Reduction of capital
- Redemption of preference shares
- Provision of financial assistance
- Share buyback

Where there is a breach of this solvency test, the directors will be personally liable and may face criminal sanctions.

6 Distribution of Dividends

Existing Acts
Return of investment into a company is in the form of dividend. Dividend can be distributed out of profits of the company.

- Revised Acts**
- Dividends may only be distributed out of profits.
 - Distribution can only be made when the company is solvent i.e. the company is able to pay debts as and when they fall due within 12 months immediately after the distribution is made.
 - If after authorization but before distribution is made, the company ceases to be solvent, the directors must take necessary steps to prevent the distribution.
 - Company may recover distribution paid from shareholder, director and manager who has authorised the payment.

联系我们

分支机构/名字	职务	邮箱	电话
吉隆坡 Kuala Lumpur			
余永平 Yee Wing Peng	董事经理	wpyee@deloitte.com	(603) 7610 8800
谭丽君 Tham Lih Jiun	执行董事	ljtham@deloitte.com	(603) 7610 8875
卓鸿培 Toh Hong Peir	执行董事	htoh@deloitte.com	(603) 7610 8808
郭川永 Kok Soon Weng	副总监	kekok@deloitte.com	(603) 7610 8157
夏国辉 Ha Kok Fei	副总监	kha@deloitte.com	(603) 7610 8190
颜杏蕊 Gan Sin Reei	高级经理	sregan@deloitte.com	(603) 7610 8166
郑顺民 Tey Soon Meng	主管	sotey@deloitte.com	(603) 7610 8197
郭明以 Kuo Min Yee	高级助理	nkuo@deloitte.com	(603) 7610 8065
李岸营 Li Anying	高级助理	annanyli@deloitte.com	(603) 7610 7843
戴蔚 Vivian Dai	助理	vdai@deloitte.com	(603) 7610 8646
古晋 Kuching			
蔡淑萍 Chai Suk Phin	高级经理	spchai@deloitte.com	(608) 246 3311
黄俊程 Kane Bong	经理	kbong@deloitte.com	(608) 246 3311
新山 Johor Bahru			
陈莱玲 Susie Tan	高级经理	susietan@deloitte.com	(607) 222 5988
吴玉凤 Caslin Ng	高级经理	caslinng@deloitte.com	(607) 222 5988
马六甲 Melaka			
黄海珉 Terence Ng	副总监	terenceng@deloitte.com	(606) 281 1077
怡保 Ipoh			
梅皓然 Terrence Mooi	高级经理	tmooi@deloitte.com	(605) 254 0288
刘慧婷 Loh Wai Teng	高级经理	wloh@deloitte.com	(605) 254 0288
槟城 Penang			
黄兰卿 Ng Lan Kheng	执行董事	lknng@deloitte.com	(604) 218 9888
钟艾玲 Cheng Ai Ling	副经理	alcheng@deloitte.com	(604) 218 9888

分支机构/名字	职务	邮箱	电话
---------	----	----	----

亚庇 **Kota Kinabalu**

张济妃 **Cheong Yit Hui** 经理 yicheong@deloitte.com (608) 823 9601

吉隆坡 **Kuala Lumpur**



余永平



谭丽君



卓鸿培



郭川永



夏国辉



颜杏蕊



郑顺民



郭明以



李岸营



戴蔚

古晋 **Kuching**



蔡淑萍



黄俊程

新山 **Johor Bahru**



陈莱玲



吴玉凤

马六甲 Melaka



黄海珉

怡保 Ipoh



梅皓然



刘慧婷

槟城 Penang



黄兰卿



钟艾玲

亚庇 Kota Kinabalu



张济妃

Deloitte Malaysia | Add Deloitte as a safe sender



Deloitte

Level 16, Menara LGB
1, Jalan Wan Kadir
Taman Tun Dr. Ismail
60000 Kuala Lumpur, Malaysia

英文版本与中文版本倘出现任何歧义，概以英文版本为准。上述仅供阅读参考。

If there is any inconsistency or conflict between the Chinese and English versions, the English version shall prevail for all purposes.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/my/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 225,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500® companies.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

About Deloitte in Malaysia

In Malaysia, services are provided by Deloitte Tax Services Sdn Bhd and its affiliates.

免责声明

此刊物的内容纯属通用信息，不应被认为是德勤提供任何专业建议和服务。在对您公司或个人财产采取任何决策或行动前，需征求专业咨询。因此刊物引起的任何损失，德勤成员公司不负任何责任。

Disclaimer

This publication contains general information only, and should not be construed as rendering professional advice or services by Deloitte. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

© 2016 Deloitte Tax Services Sdn Bhd

To no longer receive emails about this topic please send a return email to the sender with the word “Unsubscribe” in the subject line.