



马来西亚中国服务组税务刊物

印花税

印花税是针对某些类型的合同或文件征收的税种。在马来西亚从事商业活动的中资企业可能会经常接触到印花税。印花税适用的情况，包括收购马来西亚注册公司的股份、购买房地产、签订建筑合同、借贷协议、服务协议等。根据我们协助中国投资方的经验，我们察觉到绝大部分的企业不具备关于马来西亚印花税的充足知识。

在这方面，我们为您提供马来西亚印花税的概述。本概述将协助中国企业全面遵守马来西亚印花税的规定。

马来西亚印花税的概述

1	什么是印花税?	印花税是针对某些类型的合同或文件征收的税种。	
2	印花税的种类	(a) 定额税项及 (b) 从价税率	
3	印花税适用税率	税率将会随着合同/文件的性质和交易额而有所不同。下列为一些常见的合同和文件的印花税税率:-	
		合同和文件的类型	税率
		(a) 转易或转让	
		<u>房地产</u> 首马币 10 万令吉 随后的马币 40 万令吉 超出马币 50 万令吉	1% 2% 3%
		例如: 李小姐在 2016 年 4 月 30 日出售位于吉隆坡的一套公寓给戴小姐, 售价为马币 100 万令吉。应缴的印花税如下:-	
			马币
		首马币 10 万令吉	x 1% 1,000
		随后的马币 40 万令吉	x 2% 8,000
		随后的马币 50 万令吉	x 3% 15,000
			24,000
		股票, 股份或有价证券	0.3%
		(b) 亲笔签署的协议或协议备忘录	马币 10 令吉
		(c) 抵押 (包括伊斯兰教法下), 债券, 契约, 信用债券 (非有价证券)	
		外币贷款或伊斯兰外币融资	0.5%, 应纳税额不超过马币 500 令吉
		由财政部批准的中小型企业贷款:-	
		<ul style="list-style-type: none"> 在一个日历年里贷款总额或伊斯兰融资总额不超过马币 25 万令吉 	每马币 1 千令吉, 马币 0.50 令吉
		<ul style="list-style-type: none"> 每超出马币 1 千令吉, 但不超过马币 1 百万令吉 	每马币 1 千令吉, 马币 2.50 令吉
		<ul style="list-style-type: none"> 随后每超出马币 1 千令吉 	马币 5 令吉
		转让或出售任何抵押, 债券, 契约或信用债券 (非有价证券)	针对转让抵押金的税额征收 5 分之 2 的税
		(d) 公司组织章程大纲	马币 100 令吉
		(e) 发行给持有人的认股权或股票凭证	1%
		(f) 贷款和服务协议	

所有的贷款协议(除了教育贷款)	0.5%的从价税率
教育贷款协议	固定马币 10 令吉
所有的服务协议(单层协议)	0.1%的从价税率
多层服务协议: <ul style="list-style-type: none"> 非政府合同 (即私人企业与服务供应商之间) 政府合同 (即马来西亚中央/州政府与服务供应商之间) 	第一层: 0.1%的从价税率 随后的阶层: 马币50令吉 第一层: 豁免 次层: 0.1%的从价税率 随后的阶层: 马币50令吉

例如:

ABC 私人有限公司 (“主要承包商”) 与马来西亚州政府在 2016 年 4 月 30 日签订多层服务协议。

	马币
第一层 州政府与主要承包商的协议	豁免
次层 主承包商与分包商的协议	0.1%的从价税率
随后的阶层 甲分包商与乙分包商的协议	50 令吉

4 股份资本税

对于成立公司的每个申请都须根据下表支付股份资本税:-

法定股本 (马币)	费用 (马币)
不超过 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 及以上	70,000

已发行股本可以是任何不超过法定股本的金额。

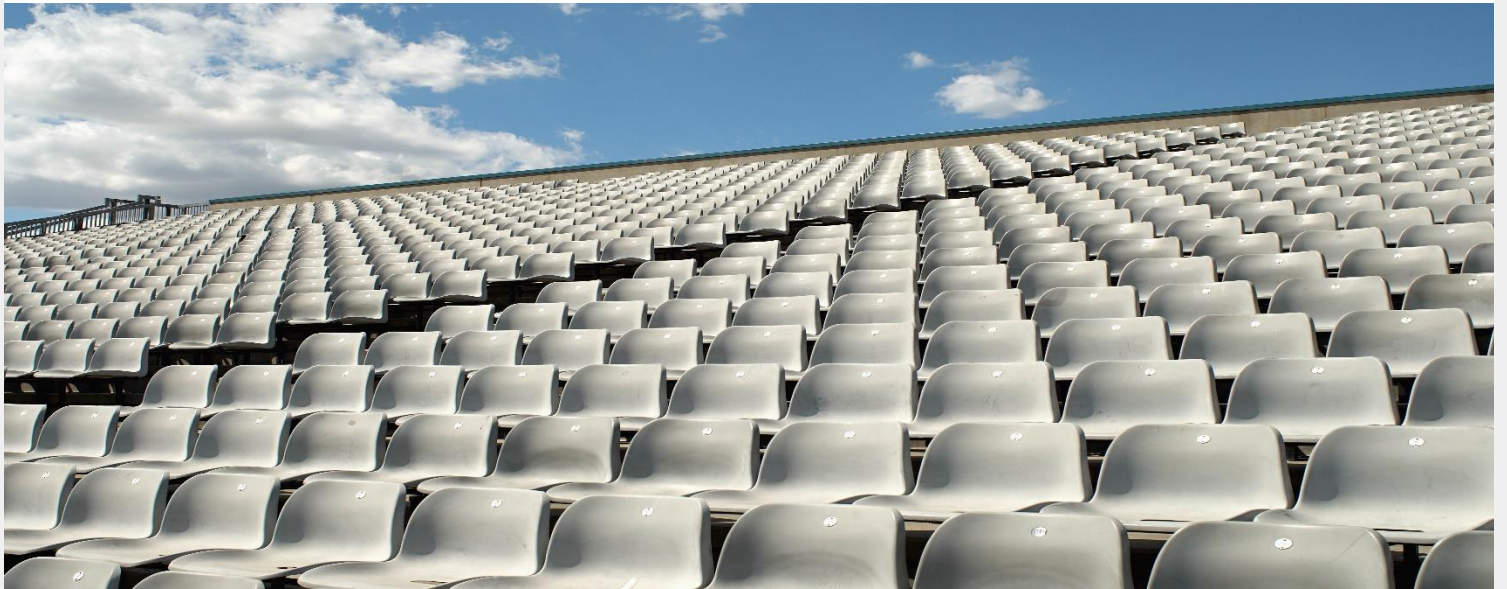
在实践中, 股份可以按一次性发行马币 1 令吉或分段的数额发行。

违规的处罚

1 逾期加盖印花

未在规定期限内（即如在马来西亚执行，自执行日起 30 天之内）加盖印花的文书将有需要缴付未缴税款和下述的罚款：-

- 如文书是在规定期限后 3 个月内加盖印花，马币 25 令吉或不足税额的 5%，两者以较高数额为准。
- 如文书是在规定期限后 3 个月，但不迟于 6 个月加盖印花，马币 50 令吉或不足税额的 10%，两者以较高数额为准。
- 如文书是在规定期限后 6 个月加盖印花，马币 100 令吉或不足税额的 20%，两者以较高数额为准。



Deloitte Malaysia Chinese Services Group Publication

Stamp Duty

Stamp Duty is a tax that is levied on certain instruments or documents. Chinese companies that undertake business activities in Malaysia may frequently be exposed to stamp duty. Situations where stamp duty would be applicable include acquisition of shares in companies incorporated in Malaysia, purchasing of properties, entering into construction contract, loan agreement, service agreement and so on. Based on our experience dealing with the Chinese investors, we observed that most of the businesses do not have sufficient knowledge of the Malaysian Stamp Duty.

In this connection, we are pleased to provide you with an overview of the stamp duty in Malaysia. This overview would certainly assist Chinese companies to be in full compliance with the Malaysian stamp duty requirements.

Overview of Stamp Duty in Malaysia

1	What is Stamp Duty?	Stamp duty is a tax that is levied on certain instruments or documents.																																														
2	Types of Stamp Duty	(a) Fixed duties (b) Ad valorem duties																																														
3	The applicable rate of Stamp Duty	<p>The rate of duty varies in accordance with the nature of the instruments / documents and transacted values. The following are rates of stamp duty for some more common instruments and documents:-</p> <table border="1"> <thead> <tr> <th>Type of Instruments and Documents</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td colspan="2">(a) Conveyance, assignment or transfer</td> </tr> <tr> <td><u>Properties</u></td> <td></td> </tr> <tr> <td>First RM 100,000</td> <td>1%</td> </tr> <tr> <td>Next RM 400,000</td> <td>2%</td> </tr> <tr> <td>In excess of RM 500,000</td> <td>3%</td> </tr> <tr> <td colspan="2">Example:</td> </tr> <tr> <td colspan="2">Ms Li disposed of a condominium in Kuala Lumpur to Ms Dai for RM 1,000,000 on 30 April 2016. The stamp duty payable would be as follows:-</td> </tr> <tr> <td></td> <td style="text-align: right;">RM</td> </tr> <tr> <td>The first RM 100,000</td> <td style="text-align: right;">x 1% 1,000</td> </tr> <tr> <td>Next RM 400,000</td> <td style="text-align: right;">x 2% 8,000</td> </tr> <tr> <td>Next RM 500,000</td> <td style="text-align: right;">x 3% 15,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">24,000</td> </tr> <tr> <td>Stock, shares or marketable securities</td> <td style="text-align: right;">0.3%</td> </tr> <tr> <td colspan="2">(b) Agreement or memorandum of agreement made under hand</td> </tr> <tr> <td></td> <td style="text-align: right;">RM 10</td> </tr> <tr> <td colspan="2">(c) Charge or mortgage (including that under the Syariah, bond, covenant, debenture (not being a marketable security))</td> </tr> <tr> <td>Foreign currency loans or Syariah financing in foreign currency</td> <td style="text-align: right;">0.5%, with total duty payable not exceeding RM 500</td> </tr> <tr> <td>Loan for purposes of Small and Medium Enterprise* ("SME") approved by the Minister of Finance:-</td> <td></td> </tr> <tr> <td> <ul style="list-style-type: none"> for an amount not exceeding RM 250,000 of the aggregate loans or of the aggregate financing under the Syariah in a calendar year </td> <td style="text-align: right;">RM 0.50 for every RM 1,000</td> </tr> <tr> <td> <ul style="list-style-type: none"> for each additional RM 1,000 not exceeding RM 1,000,000 </td> <td style="text-align: right;">RM 2.50 for every RM 1,000</td> </tr> <tr> <td> <ul style="list-style-type: none"> for each additional RM 1,000 or part thereof </td> <td style="text-align: right;">RM 5</td> </tr> <tr> <td>Transfer, assignment or disposition of any charge or mortgage, bond, covenant or debenture (not being a marketable security)</td> <td style="text-align: right;">2/5 of the duty which would be chargeable or a charge on mortgage for the amount transferred</td> </tr> </tbody> </table>	Type of Instruments and Documents	Rate	(a) Conveyance, assignment or transfer		<u>Properties</u>		First RM 100,000	1%	Next RM 400,000	2%	In excess of RM 500,000	3%	Example:		Ms Li disposed of a condominium in Kuala Lumpur to Ms Dai for RM 1,000,000 on 30 April 2016. The stamp duty payable would be as follows:-			RM	The first RM 100,000	x 1% 1,000	Next RM 400,000	x 2% 8,000	Next RM 500,000	x 3% 15,000		24,000	Stock, shares or marketable securities	0.3%	(b) Agreement or memorandum of agreement made under hand			RM 10	(c) Charge or mortgage (including that under the Syariah, bond, covenant, debenture (not being a marketable security))		Foreign currency loans or Syariah financing in foreign currency	0.5%, with total duty payable not exceeding RM 500	Loan for purposes of Small and Medium Enterprise* ("SME") approved by the Minister of Finance:-		<ul style="list-style-type: none"> for an amount not exceeding RM 250,000 of the aggregate loans or of the aggregate financing under the Syariah in a calendar year 	RM 0.50 for every RM 1,000	<ul style="list-style-type: none"> for each additional RM 1,000 not exceeding RM 1,000,000 	RM 2.50 for every RM 1,000	<ul style="list-style-type: none"> for each additional RM 1,000 or part thereof 	RM 5	Transfer, assignment or disposition of any charge or mortgage, bond, covenant or debenture (not being a marketable security)	2/5 of the duty which would be chargeable or a charge on mortgage for the amount transferred
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(d) Memorandum of association of a company	RM 100
(e) Share warrant or stock certificate to bearer	1%
(f) Loan and service agreements	
All loan agreements (except education loans)	Ad valorem rate of 0.5%
Education loan agreements	Fixed at RM 10
All service agreement (one tier)	Ad valorem rate of 0.1%
Multi-tier service agreement:	
<ul style="list-style-type: none"> Non-government contract (i.e. between private entity and service providers) 	First level: Ad valorem rate of 0.1% Subsequent level(s): RM 50
<ul style="list-style-type: none"> Government contract (i.e. between Federal / State Government of Malaysia and service providers) 	First level: Exempted Second level: Ad valorem rate of 0.1% Subsequent level(s): RM 50

Example:

ABC Sdn Bhd (“principal contractor”) enters into a multi-tier service agreement with the State Government of Malaysia on 30 April 2016.

	RM
<u>First level</u> Agreement between the State Government and the principal contractor	Exempted
<u>Second level</u> Agreement between the principal contractor and the sub-contractors	Ad valorem rate of 0.1%
<u>Subsequent level(s)</u> Agreement between the sub-contractor 1 and sub-contractor 2	50

4 Share Capital Duty

Each application for the incorporation of a company shall be accompanied with share capital duty payment as per the following schedule:

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

The issued share capital can be at any amount not exceeding the authorised share capital.

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.

Penalty for Offences

1 Late Stamping

An instrument which is not stamped within the period specified (i.e. within 30 days of its execution if executed in Malaysia) may be stamped on payment of the unpaid duty and a penalty of:

- RM 25 or 5% of the amount of the deficient duty, whichever is greater, if the instrument is stamped within 3 months after the specified time of stamping.
- RM 50 or 10% of the amount of the deficient duty, whichever is greater, if the instrument is stamped later than 3 months but not later than 6 months after the specified time for stamping.
- RM 100 or 20% of the amount of the deficient duty, whichever is greater, if the instrument is stamped after 6 months.

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李岸营



戴蔚

古晋 Kuching



蔡淑萍



黄俊程

新山 Johor Bahru



陈莱玲



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