



## 德勤马来西亚中国服务部刊物

### 马来西亚 2019 年财政预算案聚焦 - 第一部分

#### 2019 年财政预算案亮点:

##### 宏观层面

- 2019 年预计国内生产总值 (GDP) 增长率为 4.9%，财政赤字率为 3.4%
- 3150 亿令吉拨款预算：2598 亿令吉的营业费用及 547 亿令吉的发展费用将着重于发展交通、贸易、工业、能源、公共事业和农业。
- 预算案的三个重点关注领域：实施体制改革，保障马来西亚人民的社会经济福利并促进创业型经济。

##### 改善治理并使支出合理化

- 实施零基预算并使政府采购透明化。
- 设立债务管理办公室
- 特定项目的取消和成本重审：
  - 撤销泛沙天然气管道 (Trans-Sabah Pipeline) 和捷运 3 号线 (MRT3) 项目 (直至捷运 2 号线完成) 并暂停东海岸铁路计划 (ECRL) 工程，等待重新协商；
  - 轻快铁 3 号线和捷运 2 号线项目的成本合理化；和
  - 暂时搁置马新高铁项目。
- 寻回经由 1MDB 流失和被盜的资金。
- 政府将只专注于能够对经济产生乘数效应的基础设施项目。

##### 增加政府收入的措施

- 出售非战略性资产。
- 以公开招标实施政府与社会资本合作关系 (PPP) 模式。
- 通过拍卖向最高出价者出售土地。
- 设立机场房地产投资信托基金 (REIT) 以实现基础设施私有化。

- 马来西亚国家石油公司派发的 300 亿令吉特别股息（用于解决待退还的所得税和消费税）。
- 向房地产销售增税，对含糖饮料和数字交易征税。
- 价值 74 亿令吉的 10 年期武士债券获取日本政府担保。
- 引入特殊自愿披露计划，针对未申报的应纳税收入给予合理化的罚款率。

### 促进投资，创新和数字经济

- 为过渡到工业 4.0 和发展数字化分配资金。
- 马来西亚投资发展局（MIDA）将继续通过高影响基金（HIF）提供匹配辅助金。
- 政府采用公共、私有、专业人士和其他人员合作的方式为新设业务提供资金。
- 对于中小企业，企业所得税率降低 1%，并拨款 45 亿令吉给中小企业贷款基金。
- 启动国家光纤连接计划。
- 促进马来西亚成为债券和伊斯兰债券（sukuk）市场的先驱和中心。
- 官联投资基金将拨款 20 亿令吉的配比资金，与私募股权基金和创投基金共同投资。
- 通过对区域中心的整体法定收入征收为期 5 年的 10% 的优惠所得税率来提高现有的税务优惠。

### 关注公众社会经济福利

- 通过与公共住房委员会合作，提供低息贷款以及额外福利给首次购房者来改善居住状况。
- 燃油补贴。
- 向 B40 群体提供现金补助。
- 商品和服务的价格监控。
- 设立用于技能培训和再培训的人力资源开发基金（HRDF）。
- 通过政策方案和优惠措施，鼓励 60 岁以上人群就业。
- 复审劳动法并将最低工资提高至每月 1 千 1 百令吉。
- 全面实施就业保险制度（EIS）并通过社会保障组织（SOCSO）提供支持。
- 教育支出大幅增加至 600 亿令吉。
- 健康支出大幅增加至 290 亿令吉。

2019 年预算案是一次全面的尝试，旨在提高政府支出的透明度、财政纪律和效率，从而对马来西亚经济领域的可持续性和增长产生连锁效应。为进一步推动马来西亚迈向下一代的全新发展，政府亦采取多项措施，改善教育和人力资本，推动数字经济和创业。

在上述背景之下，我们将为您介绍 2019 年预算案中一些以税务为主的提议。

提议	描述						
<b>企业所得税</b>							
<b>未使用税务亏损和资本津贴的税务处理调整</b>	目前，对于未使用税务亏损和资本津贴的结转是没有时间限制。提议按如下方式施加期限：						
	<table border="1"> <thead> <tr> <th>亏损/津贴</th> <th>提议</th> </tr> </thead> <tbody> <tr> <td>1. 未使用商业亏损</td> <td>结转期限最多连续</td> </tr> <tr> <td>2. 未使用资本津贴</td> <td>长达 7 个课税年。</td> </tr> </tbody> </table>	亏损/津贴	提议	1. 未使用商业亏损	结转期限最多连续	2. 未使用资本津贴	长达 7 个课税年。
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1. 未使用商业亏损	结转期限最多连续						
2. 未使用资本津贴	长达 7 个课税年。						

3. 未使用再投资津贴	在符合资格期截至后，结转期限最多连续长达 7 个课税年。
4. 未使用服务业投资津贴	在符合资格期截至后，结转期限最多连续长达 7 个课税年。
5. 未使用投资税务津贴	在投资税务津贴/新兴工业期截至后，结转期限最多连续长达 7 个课税年。
6. 未使用新兴工业亏损	在投资税务津贴/新兴工业期截至后，结转期限最多连续长达 7 个课税年。

生效日期：2019 课税年

*我们的评论：*

*上述提议的第 1 和第 2 项不适用于持股量发生重大变化的休眠公司。*

**对国民学校和公立高等学府（IPTA）的捐款可享有税务扣除**

捐至教育部下注册的国民学校和公立高等学府，以用作提升基础设施的款项，可享有税务扣除。

捐至教育部下注册的其他学校和高等学府的款项的税务扣除，将会根据具体情况进行评估。

生效日期：2019 年 1 月 1 日

**雇佣老年公民或前罪犯的雇主可享有额外税务扣除**

雇佣老年公民（六十岁以上）或前罪犯为全职员工，且每月薪资不超过 4,000 令吉的雇主可享有额外税务扣除。

生效日期：2019 至 2020 课税年

**集团亏损冲抵税务处理的变更**

提议如下：-

- (a) 出让公司只能在运营超过 12 个月后转让其调整后的亏损，而该公司仅能转让不超过 3 个连续课税年度的亏损。
- (b) 索取公司在存有未使用投资税收津贴或未使用新兴工业地位亏损时，将不具申请集团亏损冲抵资格。

生效日期：2019 课税年

**个人所得税**

**调整纳税居民缴纳获批公积金、回教保险或人寿保险可享有的所得税减免**

目前，纳税居民有资格就获批的公积金，例如缴纳雇员公积金（EPF）以及购买人寿保险或回教保险的费用，在每个课税年可获高达 6,000 令吉的所得税减免。

提议缴纳获批公积金、购买回教保险或人寿保险的费用可享有的所得税减免增加至 7,000 令吉并区分如下：-

- i. 缴纳获批公积金可享有高达 4,000 令吉的所得税减免；和
- ii. 购买回教保险或人寿保险的费用可享有高达 3,000 令吉的所得税减免

在公务员退休计划下，购买回教保险和人寿保险的费用可享有高达 7,000 令吉的所得税减免

生效日期：2019 课税年

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**增加纳税居民存入国家教育储蓄计划中的净年度储蓄可享有的所得税减免**

在国家教育储蓄计划中的净年度储蓄所享有的税务减免，将由 6,000 令吉增加到 8,000 令吉

生效日期：2019 和 2020 课税年

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**降低 60 岁以上的雇员公积金缴费率**

目前，60 岁以上雇员的公积金（EPF）法定缴费率如下。提议将雇主的缴费率降低至 4%，同时雇员的缴费率为 0。

	雇主的缴费率	雇员的缴费率
目前	收入 > 5,000 令吉：6% 收入 < 5,000 令吉：6.5%	5.5%
提议	4%	0%

生效日期：2019 年 1 月 1 日

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**纳税人对社会企业的捐款享有税务扣除**

目前，纳税人对已获批清单中的组织、机构和基金的捐款可享有个人总收入上限为 7% 的扣除。

提议将社会企业列入获批的组织、机构和基金清单中。“社会企业”的定义有待确认。

生效日期：待确认

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**服务税**

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**进口服务及进口在线服务的服务税**

服务税应通过两阶段对于进口服务征收：

- 企业对企业（B2B）交易：从 2019 年 1 月 1 日起，通过反向计费向马来西亚客户征收 6% 的服务税。
- 企业对消费者（B2C）交易：从 2020 年 1 月 1 日起，海外服务供应商需注册和征收 6% 的服务税。

扩大服务税以涵盖进口服务是为了平等对待本地供应商和离岸服务供应商。

有关税收规则、法规和操作细节即将出台。

### 特定企业对企业服务的 服务税豁免

特定企业对企业服务将被给予服务税豁免。这个豁免目的是为了防止服务税“税上税”的效果。例如：通过供应链获取及继续供应一项服务。

现阶段此豁免的应用尚不清楚，包括是否需要事先批准。

### 不动产利得税

#### 不动产利得税 （“RPGT”）税率的调整

在第六年及之后出售不动产和不动产公司股份可被征收以下修订 RPGT 税率：-

出售期限	提议不动产利得税税率		
	企业	其他	非公民和非永久居民
3 年内	30%	30%	30%
第 4 年	20%	20%	30%
第 5 年	15%	15%	30%
第 6 年及之后	10% (↑5%)	5% (↑5%)	10% (↑5%)

但是，马来西亚公民在第 6 年及之后出售 20 万令吉或以下的低成本，中低价位和可负担房屋时的所得可豁免 RPGT。

生效日期：2019 年 1 月 1 日

### 印花税

#### 不动产转让的印花税率

对于不动产价值超过 1 百万令吉的转让，其印花税将提高 1%：

不动产价格/市场价值	提议印花税率 (%)
首 100,000 令吉	1
100,001 至 500,000 令吉	2

500,001 至 1,000,000 令吉	3
1,000,001 令吉及以上	4

生效日期：2019 年 1 月 1 日

### 购买首套住宅的印花 税豁免

针对购买首套住宅的特定文书给予印花税豁免如下：

印花税豁免	文书种类	首套住宅价值	执行住宅买卖合同的时段
100%	转让文书和贷款协议	高达 30 万令吉	2019 年 1 月 1 日至 2020 年 12 月 31 日
100%*	转让文书	30 万零 1 令吉至 100 万令吉	2019 年 1 月 1 日至 2019 年 6 月 30 日
100% (房屋价值的首 30 万令吉)  注：余 额将以 现行税 率征收 印花税	转让文书和贷款协议	30 万零 1 令吉至 50 万令吉	2019 年 7 月 1 日至 2020 年 12 月 31 日

\*从房屋发展商处购买

生效日期：印花税豁免只适用于上表所示的时段里执行的买卖合同。

### 税收优惠

#### 优化区域中心税收优惠

根据现有的区域中心税收优惠，新公司能享有为期 5 年 0%，5% 或 10% 的较低企业所得税税率，并有机会延长另外 5 年。适用税率取决于公司是否符合“第 1 级”，“第 2 级”或“第 3 级”区域中心的资格。

对于现有公司，区域中心优惠针对其增值收入给予为期 5 年的全额免税。

为了鼓励目前已参与区域中心的公司增加投资，提议就其与区域中心相关的任何业务的

法定收入，给予为期 5 年 10% 的优惠所得税税率。

生效日期：尚无生效日期

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**生产环保塑料的税收优惠**

采用生物树脂和生物聚合物来生产环保塑料的公司，将获得 5 年税收优惠如下：

- (a) 新兴工业地位 - 70% 的法定收入豁免；或
- (b) 投资税务减免 - 60% 的合格资本支出的税务减免

生效日期：待公布

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**延长发行以下金融产品的税收优惠期：-**

按照提议，以下税收优惠将被延长两年，至 2020 课税年：

- (i) Ijarah 及 Wakalah 伊斯兰债券；以及
- (ii) 零售债券和零售伊斯兰债券

- (a) 在 Ijarah and Wakalah 准则下发行伊斯兰债券的费用可获税务扣除以及对于此类伊斯兰债券所产生的额外发行费用\*将可获双重扣除；
- (b) 在以 Tawarruq 为基础的 Mudharabah, Musyarakah, Istisna', Murabahah and Bai' Bithaman Ajil 准则下发行零售债券和零售伊斯兰债券的额外发行费用\*将获双重扣除

\*额外发行费用如下：

- (i) 与尽职调查，草拟和准备招股说明书相关的顾问费；
- (ii) 招股说明书的打印费用；
- (iii) 招股说明书的广告费用；
- (iv) 证券委员会招股说明书注册费用
- (v) 马来西亚股票交易所的手续费和初始上市费用；
- (vi) 马来西亚股票交易所的新发行信用证费用；及
- (vii) 初次分发费。

生效日期： 2019 至 2020 课税年

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**延长提交风险投资税收优惠申请期限**

风险投资管理公司  
以下风险投资管理公司收到的收入将获税务豁免：-

- 管理费；
- 业绩费；及
- 在利润分享机制下，可分享由风险投资公司投资所产生的收入

### 风险投资公司

在一定条件下\*\*，在证券委员会注册的风险投资公司，因投资创业公司而产生的各种法定收入\*，为期 5 年（2018 到 2022 课税年），将获得税务豁免。

\* 例外：从储蓄或定期存款及符合伊斯兰教法的存款中获取的利息收入。

\*\*：风险投资公司需要在早期阶段、种子阶段及开始阶段投入至少 50% 的资金，剩下的 50% 可投入到其他阶段中。风险投资公司和创业公司不能是关联公司。

### 投资者

有营业收入的公司或个人将会被给予同等与以下项目的税务扣除：

- (i) 投入到由风险投资管理公司创建的风险投资公司基金的投资额（每个公司或个人，每年数额上限为 2 千万令吉）
- (ii) 调整后收入水平下，投入到创业公司的投资额

所有上述的优惠均适用于证券委员会于 2018 年 1 月 1 日至 2018 年 12 月 31 日收到的申请。提议将申请期限再延长 1 年。

生效日期：证券委员会于 2019 年 1 月 1 日至 2019 年 12 月 31 日之间所收到的申请。

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## 工业 4.0 国家政策税收优惠

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### 工业 4.0 国家政策的 税收优惠

以下为工业 4.0 国家政策提议的税收优惠：

#### 工业 4.0 准备状态评估的税收优惠 (I4.0 RA)

提议支付给大马生产力机构，与工业 4.0 准备评估相关的费用，可享受税务扣除资格，上限额度为 2.7 万令吉。

生效日期： 2019 至 2021 课税年

#### 工业 4.0 政策供应商发展计划 (VDP) 的税收优惠

提议由支柱公司投入与工业 4.0 政策供应商发展计划相关的合格经营费用，将可享受额外税务扣除优惠。

合格经营费用指的是： -

- a) 产品开发；
- b) 提升供应商能力；和



c) 供应商技能培训。

合格经营费用必须：

- a) 已经国际贸易与工业部(MITI)核实；及
- b) 在连续 3 年的课税年度中，以每年 100 万令吉为上限。

生效日期：支柱公司与 MITI 在 2019 年 1 月 1 日至 2021 年 12 月 31 日期间签署的谅解备忘录

### 人力资本发展税收优惠

提议给予以下税务扣除：

扣除与资格	生效日期
给予就读工程和技术领域的学生（技术和职业资格、大专学位、本科学位）奖学金，可享有额外税务扣除优惠。  “学生”指的是：  a. 在马来西亚居住的马来西亚籍全职学生；  b. 无法自行承担学费； 以及  c. 其父母或监护人每月总收入不超过 8,000 令吉	2019 至 2021 课税年
就参与全国工业 4.0 双重培训计划的费用，给予额外税务扣除优惠。  该项目必须获得人力资源部的批准。	针对在 2019 年 1 月 1 日至 2019 年 12 月 31 日期间实施的课程
针对私立高等学府投入与开发新工业 4.0 科技和工程课程相关的费用，给与税务扣除优惠。  新课程必须经由教育部审核。	2019 至 2021 课税年
为提升和发展公司员工在工业 4.0 的技能，所产生的培训课程开支，可享有额外税务扣除优惠。  培训计划必须获得马来西亚投资发展局(MIDA)的批准。	在 2019 年 1 月 1 日至 2019 年 12 月 31 日参与准备评估介入计划的公司。
提供工程和科技系本科生实习计划的相关开支，可享有额外税务扣除优惠。	2019 至 2021 课税年

实习计划必须获得人力资源部的批准。	
捐赠技能发展中心、理工学院或职业学院设备及机器的费用，可享有税务扣除优惠。	2019年1月1日至2021年12月31日期间所做出的捐赠
捐赠必须获得人力资源部或教育部认证。	

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## 纳闽岛税收制度

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### 纳闽岛实体的税务处理

根据 1990 年纳闽岛商务活动税务法案，纳闽岛实体将不再有支付 2 万令吉税额的选择。

所有的纳闽岛实体将允许以下交易：

- i. 以马来西亚令吉为交易货币
- ii. 与马来西亚居民进行交易

纳闽岛实体将面临的以下新条件：

- i. 在纳闽岛开展的纳闽活动受委员会确定的实质性条件限制；
- ii. 纳闽岛实体持有的知识产权资产的收入须按 1967 年所得税法纳税；和
- iii. 马来西亚居民在与纳闽岛实体进行交易时，仅可享有可允许支出的 3% 的税务扣除。

上述提议与有害税收行为论坛 (FHTP) 在税基侵蚀和利润转移 (BEPS) 行动计划 5 下的建议一致。

生效日期：2019 年 1 月 1 日

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## 其他

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### 征收离境税

乘机出境的乘客将被征收离境税（税费如下）：

- 飞往东盟国家为 20 令吉
- 飞往非东盟国家为 40 令吉

生效日期：2019 年 6 月 1 日

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### 特殊自愿披露计划 (SVDP)

为了响应经合组织 (OECD) 针对税收透明度和实施自动信息交换 (AEOI) 的倡议，马来西亚政府可从外国税收管辖区获得有关马来西亚居民纳税人的金融财务信息。

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SVDP 涵盖以下：

- 之前未申报/未完全申报的收入，超额/不被允许的费用支出和超额的税务减免/扣除/回扣；
- 出售不动产和不动产公司股份的收益；和
- 还未加盖印花的文件上补加印花。

在 SVDP 期间自愿披露和结清未缴税款的纳税人可享有较低的罚款率如下：

从 2018 年 11 月 3 日至 2019 年 3 月 31 日	10%
从 2019 年 4 月 1 日至 2019 年 6 月 30 日	15%

在 SVDP 于 2019 年 7 月 1 日截至后，罚款率则是 80%至 300%。

此 SVDP 也适用于税务审计/税务稽查和转让定价问题。然而，针对转让定价问题，罚款率将与现有的转让定价审计框架一致。

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### 最低工资的调整

提议对最低工资作如下修改：

区域	目前	提议
马来西亚半岛	每月 1,000 令吉	每月 1,100 令吉
沙巴，沙捞越和纳闽岛	每月 920 令吉	

生效日期：2019 年 1 月 1 日起

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### 调查未经说明的巨额财富

此次预算案宣布马来西亚内陆税收局将推究及调查任何通过奢侈品与不动产形式展现的未经说明的巨额财富。

目前“巨额财富”尚未定义，且尚未确定马来西亚内陆税收局将从何处获取相关信息。

然而，因马来西亚根据共同申报准则

(CRS) 施行了信息自动交换 (AEOI)，马来西亚政府现可从海外司法管辖区获取马来西亚税务居民的财务信息。

目前，马来西亚内陆税收局也将依法采取适当的行动，透过增税、罚款或罚金的形式，以获得现金返还。这符合马来西亚内陆税收局意图改善现行税务合规和征收税收的执法。

生效日期：尚未确定

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## **Deloitte Malaysia Chinese Services Group Publication**

### **Highlights of Malaysia's National Budget 2019 – Part One**

#### **Among the salient features of Budget 2018 are:**

##### **Macro updates**

- Project GDP Growth of 4.9% and fiscal deficit of 3.4% in 2019
- RM315 Bn budget allocation: RM259.8bn in operating expenditure and RM54.7bn in development expenditure with focus on developing transport, trade, industry, energy, public utilities and agriculture.
- Three key focus areas of the Budget: implement institutional reforms, ensure the socio-economic well-being of the Malaysians and foster an entrepreneurial economy.

##### **Improving governance and rationalization of spend**

- Implementing zero-based budgeting and introducing transparency in the government procurement.
- Set-up debt management office
- Cancellation and cost revision of certain projects:
  - Cancellation of Trans-Sabah Pipeline and MRT3 projects (till MRT2 is completed) and suspension of East Coast Rail Link project pending re-negotiation;
  - Cost rationalization of LRT3 and MRT2 projects; and
  - Kuala Lumpur-Singapore High-speed Rail put on hold.
- Recovery of lost and stolen funds through 1MBD.
- Government to only focus on those infrastructure projects which has ability to have multiplier effect on economy.

##### **Measures to increase the government's revenue**

- Stake sale in non-strategic assets.
- Implementing public-private-partnership (PPP) model based on open tendering.
- Land sales through auction to highest bidder.

- Setting-up Airport Real Estate Investment Trust (REIT) to privatise infrastructure.
- Special dividend from Petronas of RM30bn (to be used to release pending income tax and GST refunds).
- Increasing tax on property sales, introducing a tax on sugar-based beverages and taxing digital transactions.
- Receiving Japanese government guarantee on RM7.4bn worth of 10 years Samurai Bonds.
- Introducing special voluntary disclosure program to declare unreported incomes with rationalized penalty rates.

### **Boosting investments, innovation and digital economy**

- Allocations for transition and migration to Industry 4.0. and digitalization.
- MIDA will continue to provide matching grants through its High Impact Fund (HIF).
- Government to adopt collaborative approach of public, private, professionals and people partnerships for funding new businesses.
- 1% reduction in corporate tax rate for SMEs and allocation of RM4.5bn to SME Loan Fund.
- Launching National Fibre Connectivity Plan.
- Promoting Malaysia as hub and pioneer of the bond and sukuk markets.
- Government linked investment funds will allocate RM2bn in matching funds to co-invest with private equity and venture capital funds.
- Improving existing tax incentives by charging a concessionary 10% income tax rate on the overall statutory income related to Principal Hub for a period of 5 years.

### **Socio-economic well-being of the public**

- Promoting housing through working with public housing boards, supporting low interest loans and additional benefits granted to first time home buyers.
- Fuel subsidies.
- Cash grant to B40 Group.
- Price monitoring of goods and services.
- Setting up of Human Resource Development Fund (HRDF) for skilling and re-skilling.
- Encouraging employability of people above 60 years of age through policy initiatives and incentives.
- Review of labour laws and increase in minimum wage to RM1,100 per month.
- Full implementation of Employment Insurance System (EIS) and support through Social Security Organisation (SOCSO).
- Significant increase in education spending to RM60 Bn.
- Major increase in health spend to RM29 Bn.

Budget 2019 is a comprehensive attempt to bring transparency, fiscal discipline and improving the efficiency of the government spending that should have cascading effect on the sustainability and growth of the economic sectors within Malaysia. To further push Malaysia towards next generation of growth, the government has also taken initiatives towards improving education and human capital, promoting digital economy and start-up ventures.

Against the above background, we bring you some of the salient tax-centric proposals of Budget 2019.

<b>Proposal</b>	<b>Description</b>
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## Corporate Income Tax

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### **Review of tax treatment on unutilised losses and allowances**

Currently, there is no time limit for carrying forward of unutilised losses and allowances. It is proposed that a time limit will be imposed as follows:-

<b>Losses / Allowances</b>	<b>Proposal</b>
1. Unutilised business losses	To be carried forward for a maximum of 7 consecutive years of assessment.
2. Unutilised capital allowances	
3. Unutilised reinvestment allowance	To be carried forward for a maximum of 7 consecutive years of assessment after the expiry of the qualifying period.
4. Unutilised investment allowance for service sector	
5. Unutilised investment tax allowance	To be carried forward for a maximum of 7 consecutive years of assessment after the end of the investment tax allowance/pioneer period.
6. Unutilised pioneer losses	

Effective: Year of assessment 2019

*Our commentary:*

*The above proposal in items 1 and 2 would not be applicable to dormant companies with substantial change in shareholdings.*

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### **Tax deduction on donations to national schools and public institutions of higher learning (IPTA)**

All donations to national schools and IPTA registered with the Ministry of Education for the purposes of upgrading infrastructure are tax deductible.

The tax deductibility for donations to other schools and institutions of higher learning registered with the Ministry of Education will be evaluated on a case-by-case basis.

Effective: 1 January 2019

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### **Further tax deduction for employers hiring**

Further deduction will be given to employers on remuneration paid to full-time employees who are senior citizens (aged above 60 years old) or ex-

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**senior citizens or ex-convicts**

convicts provided the monthly remuneration does not exceed RM4,000.

Effective: Years of assessment 2019 to 2020

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**Change of tax treatment for group relief**

It is proposed that:-

- (a) a surrendering company can only surrender its adjusted loss after it has been in operation for at least 12 months and such loss can only be surrendered up to a limit of 3 consecutive years of assessment;
- (b) a claimant company that has unutilised investment tax allowances or unutilised pioneer losses upon the expiry of its investment tax allowance or pioneer status incentive will not be eligible to claim group relief.

Effective: Year of assessment 2019

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**Personal Income Tax**

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**Review of resident income tax relief on contributions to an approved provident fund or takaful or life insurance premiums**

Currently, a resident individual taxpayer is eligible to claim income tax relief on contributions made to approved provident funds such as the Employees Provident Fund (EPF) and payment for life insurance premiums or takaful contributions up to RM6,000 per year of assessment.

It is proposed that the tax relief on contributions to approved provident funds or takaful or payment for life insurance premiums be increased to RM7,000 and be separated as follows:

- i. income tax relief on contributions to approved provident funds up to RM4,000; and
- ii. income tax relief on takaful contributions and payment for life insurance premiums up to RM3,000.

For public servants under the pension scheme, the income tax relief on takaful contributions and payment for life insurance premiums is given up to RM7,000.

Effective: Year of assessment 2019

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**Increase in the resident**

Tax relief on net annual savings in the National Education Savings Scheme

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**individual income tax relief on net annual savings in SSPN**

(SSPN) will be increased from RM6,000 to RM8,000.

Effective: Years of assessment 2019 and 2020

**Reduction of EPF rate for employees aged above 60**

Currently, the statutory contribution rates for Employees Provident Fund (EPF) for employees aged above 60 are as below. It is proposed to reduce the employers' contribution rate to 4% while the employee's contribution rate to zero.

	<b>Employer's contribution</b>	<b>Employee's contribution</b>
Current	For income > RM 5,000 : 6%  For income < RM5,000 : 6.5%	5.5%
Proposed	4%	0%

Effective: 1 January 2019

**Tax deduction for individual taxpayer on contribution to social enterprises**

Currently, there is a list of approved organizations, institutions and funds where contribution made to these organizations, institutions and funds would qualify as a deduction, capped at 7% of the individual's aggregate income.

It is proposed that social enterprises be added to the list of the approved organizations, institutions and funds. The definition of "social enterprises" is to be confirmed.

Effective: To be confirmed

**Service Tax**

**Service Tax on Imported Services and imported Online Services**

Service tax to be charged on imported services in two stages:

- Business to Business (B2B) transactions: Malaysian recipient customer to account for 6% tax via reverse charge from 1 January 2019;
- Business to Consumer (B2C) transactions: Foreign service provider required to register and



collect 6% service tax from 1 January 2020.

The expansion of service tax to cover imported services is intended to provide parity between local suppliers and offshore service providers.

Further details on the rules, regulations and operation of the tax will be forthcoming.

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**Service Tax exemption on specific B2B services**

An exemption for service tax is to be given for specific business-to-business services. The exemption is meant to prevent the cascading 'tax-on-tax' effect of service tax, for example where a service is acquired and onward-supplied through a supply chain.

It is unclear at this stage how the exemption would be applied, including whether it would require prior approval.

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**Real Property Gains Tax**

**Review of Real Property Gains Tax ("RPGT") Rates**

The RPGT rates for disposals of real property and real property companies in the 6th year onwards will be revised as follows:-

Period of Disposal	Proposed RPGT rates		
	Company	Others	Non-citizen and non-permanent resident
Within 3 years	30%	30%	30%
In the 4 <sup>th</sup> year	20%	20%	30%
In the 5 <sup>th</sup> year	15%	15%	30%
<b>In the 6<sup>th</sup> and subsequent years</b>	<b>10% (+5%)</b>	<b>5% (+5%)</b>	<b>10% (+5%)</b>

However, Malaysian citizens will be exempted from RPGT on gains for the disposal of low cost, medium low and affordable residential homes at the price of RM200,000 and below in the 6th and subsequent years.

Effective: 1 January 2019

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## Stamp Duty

### Stamp duty rates on transfer of real property

The stamp duty rate has increased 1% for transfer of real property exceeding RM1 million:

Price / market value of real property	Proposed rate of stamp duty (%)
First RM100,000	1
RM100,001 to RM500,000	2
RM500,001 to RM1,000,000	3
RM1,000,001 and above	4

Effective: 1 January 2019

### Stamp duty exemption for the purchase of first residential home

Stamp duty exemption on specified instruments relating to the purchase of first residential home is given as follows:

Stamp duty exemption	Types of instrument	Value of first residential home	Period where sales and purchase agreement is executed
100%	Instrument of transfer and loan agreement	Up to RM300,000	1 January 2019 to 31 December 2020
100%*	Instrument of transfer	RM300,001 to RM1,000,000	1 January 2019 to 30 June 2019
100% (on first RM300,000 of the price of the home) 100%	Instrument of transfer and loan agreement	RM300,001 to RM500,000	1 July 2019 to 31 December 2020
<i>Note – the balance is subject</i>			

to stamp duty at the prevailing rates			
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\* Purchase from housing developers.

Effective: The stamp duty exemption is applicable to the sales and purchase agreement executed during the period as shown in the table above.

## Tax Incentives

### **Enhancement of Tax Incentive for Principal Hub**

Under the existing Principal Hub tax incentive, new companies enjoy a reduced corporate tax rate of 0%, 5% or 10% for a period of five years, with a possible extension of another five years. The applicable tax rate depends on whether the company qualifies as a "Tier 1", "Tier 2" or "Tier 3" Principal Hub.

For existing companies, the Principal Hub incentive grants full tax exemption on Value Added Income, for a period of five years.

It is proposed that to increase investments of companies already participating in the Principal Hub, the companies will be charged a concessionary 10% income tax rate on the overall statutory income related to Principal Hub activities for a period of 5 years.

Effective: No effective date provided

### **Tax incentive for production of environmentally friendly plastics**

Companies producing environmentally friendly plastics based on bio-resin and biopolymer be granted tax incentives for 5 years as follows:

- (a) Pioneer Status – 70% exemption of statutory income; or
- (b) Investment Tax Allowance – Tax allowance of 60% on qualifying capital expenditure

Effective: To be announced

### **Extension of tax incentive for issuance of:-**

It is proposed that the following incentives be extended for another 2 years up to Years of assessment 2020:-

- |   |   |
|---|---|
| <p><b>(i) sukuk Ijarah and Wakalah; and</b></p> <p><b>(ii) retail bond and retail sukuk</b></p> | <p>(a) Single deduction for issuance cost of sukuk under the principles of Ijarah and Wakalah and double deduction on additional issuance costs* incurred on such sukuk;</p> <p>(b) Double deduction on additional issuance costs* of retail bonds and retail sukuk under the principles of Mudharabah, Musyarakah, Istisna', Murabahah and Bai' Bithaman Ajil based on Tawarruq.</p> |
|---|---|

\*Additional issuance costs are as follows:-

- (i) Professional fees relating to due diligence, drafting and preparation of prospectus;
- (ii) Printing costs of prospectus;
- (iii) Advertisement cost of prospectus;
- (iv) Securities Commission prospectus registration fee;
- (v) Bursa Malaysia processing fee and initial listing fee;
- (vi) Bursa Malaysia new issue crediting fee; and
- (vii) Primary distribution fee.

Effective: Years of assessment 2019 to 2020

**Extension of period for application on venture capital tax incentive**

Venture Capital Management Corporation (VCMC)

The following incomes received by VCMC are tax exempted:-

- management fees;
- performance fees; and
- income from profit sharing received on investment made by Venture Capital Companies (VCC).

VCC

VCC registered with the Securities Commission (SC) is exempted on statutory income from all sources of income\* for a period of 5 years (from year of assessment 2018 to 2022) for investment made in the Venture Company (VC), subject to certain conditions\*\*.

\* Exception: Interest income from savings or fixed deposits and profits from Shariah-compliant deposits.

\*\* The VCC needs to invest at least 50% of funds in the early stage, seed and start up and the remaining 50% is allowed for other levels of investment. The VCC and VC are not related companies.

#### Investors

Companies or individuals with business income are given tax deduction equivalent to:

- (i) the amount of investment made (limited to a maximum of RM20 million per year for each company or individual) into VCC funds created by VCMC.
- (ii) the amount of investment made in VC at the adjusted income level.

All of the above incentives are given for application received by the Securities Commission Malaysia from 1 January 2018 until 31 December 2018. It is proposed that the application period to be extended for another 1 year.

Effective: For applications received by the SC from 1 January 2019 to 31 December 2019.

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### **Tax incentive for INDUSTRY4WRD**

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#### **Tax incentive for INDUSTRY4WRD**

The following tax incentives have been proposed for INDUSTRY4WRD:

#### Income tax incentive for Industry 4.0 (I4.0) Readiness Assessment (I4.0 RA)

It is proposed that expenses incurred for I4.0 RA paid to Malaysian Productivity Corporation be granted tax deduction, capped at RM27,000.

#### **Effective: Years of assessment 2019 to 2021**

#### Income tax incentive for Industry4WRD Vendor Development Program (VDP)

It is proposed that qualifying operating expenses (QOEs) incurred by Anchor Companies to implement Industry4WRD VDP will be granted further deduction.

The QOEs refer to expenses incurred for

- a) Product development;
  - b) Upgrading capabilities of vendors;
  - and
-

c) Skills training of vendors.

The QOEs have to be

- a) Verified by the Ministry of International Trade and Industries (MITI); and
- b) Capped at RM1,000,000 per year for the 3 consecutive years of assessment.

**Effective: For Memorandum of Understanding signed between the Anchor Company and MITI from 1 January 2019 to 31 December 2021**

Income tax incentive for Human Capital Development

It is proposed that the following deductions be granted:

<b>Deduction &amp; Criteria</b>	<b>Effective</b>
Further deduction on scholarships provided by companies to students pursuing studies at technical and vocational levels, diplomas and degrees in the fields of engineering and technology.  "Students" refer to: <ol style="list-style-type: none"><li>a. a full time student who is a Malaysian and resident in Malaysia;</li><li>b. has no means on his own; and</li><li>c. whose parents or guardian have total monthly income not exceeding RM8,000 per month.</li></ol>	Years of assessment 2019 to 2021
Further deduction on expenses incurred by companies participating in the National Dual Training System Training Scheme for I4.0.  The program has to be approved by the Ministry of Human Resources.	For programs implemented from 1 January 2019 to 31 December 2019

<p>Deduction on expenses incurred by Private Higher Education Institutions for development of new I4.0 technology and engineering courses.</p> <p>The new courses have to be verified by the Ministry of Education.</p>	<p>Years of assessment 2019 to 2021</p>
<p>Further deduction on expenditure incurred by companies on training programs to upgrade and develop their employees' technical skills in I4.0 technology.</p> <p>The training programs have to be approved by the Malaysian Investment Development Authority (MIDA).</p>	<p>For companies participating in the Readiness Assessment Intervention Plan from 1 January 2019 to 31 December 2019</p>
<p>Further deduction on expenditure incurred by companies in conducting internship program for undergraduate students in the fields of engineering and technology.</p> <p>The internship program has to be approved by the Ministry of Human Resources.</p>	<p>Years of assessment 2019 to 2021</p>
<p>Deduction on equipment and machinery contributed by companies to Skills Development Centres, Polytechnics or Vocational Colleges.</p> <p>The contributions have to be certified by the Ministry of Human Resources or the Ministry of Education.</p>	<p>For contributions made from 1 January 2019 to 31 December 2021</p>

**Labuan Tax Regime**

**Tax treatment for Labuan entities**

Labuan entities will no longer be entitled to elect to be taxed at

RM20,000 under the Labuan Business Activity Tax Act 1990.

All Labuan entities will now be allowed to transact as follows:

- i. Conduct transactions in Ringgit Malaysia
- ii. Conduct transactions with residents of Malaysia

Labuan entities will now be subject to new conditions as follows:

- i. Labuan activities carried out in Labuan is subject to substantive conditions as determined by a committee;
- ii. income from intellectual property assets held by a Labuan entity is subject to tax under the Income Tax Act 1967; and
- iii. a resident of Malaysia who transacts with a Labuan entity is only entitled to a tax deduction of 3% of the allowable expenditure.

The above proposals are in line with the Forum on Harmful Tax Practices (FHTP)'s recommendations under the Base Erosion and Profit Shifting (BEPS) Action Plan 5.

Effective: 1 January 2019

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## **Others**

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### **Introduction of departure levy**

A departure levy (rates as below) will be imposed for outbound travellers by air:-

- RM20 for travelling to ASEAN countries; and
- RM40 for travelling to countries other than ASEAN.

Effective: 1 June 2019

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### **Special Voluntary Disclosure Program (SVDP)**

In line with the OECD initiatives on tax transparency and the implementation of the Automatic Exchange of Information (AEOI), Malaysia will receive financial information on Malaysian resident taxpayers from foreign tax jurisdictions.

SVDP covers the following:

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- income not previously declared / under declared, expenses over claimed / not allowed and reliefs / deductions / rebates over claimed;
- gains on disposal of real properties and shares in real property companies; and
- stamping of instruments not previously stamped.

Taxpayers who voluntarily disclose and settle the tax arrears during the SVDP period will enjoy reduced penalty rates as follows:

From 3 November 2018 to 31 March 2019	10%
From 1 April 2019 to 30 June 2019	15%

Upon the expiry of the SVDP on 1 July 2019, the penalty rates would range from 80% up to 300%.

This SVDP also applies to cases under tax audit / tax investigation and transfer pricing issues. However, for transfer pricing issues, the penalty rates are in accordance with the existing Transfer Pricing Audit Framework.

**Review of minimum wage**

It is proposed that the minimum wage be revised as follows:

Locations	Current Position	Proposal
Peninsular Malaysia	RM1,000 per month	RM1,100 per month
Sabah, Sarawak and Labuan	RM920 per month	

Effective: 1 January 2019

**Investigation into unexplained extraordinary wealth**

It was announced in the Budget speech that the IRB will examine and investigate any unexplained extraordinary wealth shown through the possession of luxury goods or real estate.

“Extraordinary wealth” was not defined and it is unclear at this juncture where the IRB would draw their information from.

However, in view of Malaysia’s implementation of the Automatic Exchange of Information (AEOI) under Common Reporting Standard (CRS), Malaysia would now have access to

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financial information on Malaysian tax residents from foreign jurisdictions.

For the time being, it is mentioned that IRB will take appropriate action in accordance with the law to obtain return of cash, whether in the form of additional taxes, penalties or fines. This would be in line with the IRB's intention to improve current enforcement in compliance and collection of taxes.

Effective: No effective date provided

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