



## 德勤马来西亚中国服务部刊物

### 马来西亚 2018 年财政预算案聚焦 - (第一部分)

#### 介绍

#### 2018 年财政预算案概要

2018 年财政预算案的主旨是“促进包容性经济，社会平衡（兼顾各阶层），为了人民的福祉以及迈向 TN50 目标” 如其所述，本次财政预算案采纳了造福社会各群体的措施，并重点关注低收入群体（B40）、中等收入群体（M40），公务员及农村居民。尤其是，相关措施的引入是为了增加人民的可支配收入以帮助其应对日益增长的生活成本。此外，2018 年财政预算案还将继续提升马来西亚的基础设施的质量和广度。同时，鉴于 2018 年财政预算案的出台适逢中马双边关系迈向崭新高度的历史时期，其必将为中国投资者提供更多机遇。

#### 2018 年财政预算案一览

2018 年财政预算案的亮点如下：

1. 2018 年财政预算案分配总额为 2,802.5 亿马币（2017 年财政预算案总额为 2,608 亿马币）。此外另有 20 亿马币作为或有储备金而未纳入这一金额中。总金额中，2,342.5 亿马币为运营支出，而剩余 460 亿马币作为发展支出。
2. 运营支出中包括薪酬 791.5 亿马币，供应及服务 336.2 亿马币，固定费用及拨款 1,198.2 亿马币，其他支出 10.8 亿马币，购买资产 5.77 亿马币。
3. 发展支出分别用于：经济领域（263.4 亿马币）、社会领域（117.2 亿马币）、安全领域（52.2 亿马币）以及一般行政领域（27.2 亿马币）。

4. 随着支出的增加，2018 年财政预算案的收入预计也将增加至 2,398.6 亿马币（2017 年财政预算案的金额为 2,197 亿马币）。
5. 预计 2017 年国家财政赤字将实现预期目标，即国内生产总值的 3%，并将在 2018 年进一步降低至国内生产总值的 2.8%。

其中部分特别项目的分配如下：

- 自 2018 年 1 月开始的东海岸铁路建设项目将连接巴生港口至吉兰丹州的 Pengkalan Kubor。
- 双溪巴洛 - 沙登 - 布城的 MRT2 线建设项目，跨越 52 公里，覆盖 37 个站，估计费用达 320 亿马币。
- 建设连接吉隆坡和新加坡的高速铁路项目，距离为 350 公里。
- 从雪兰莪州万津到霹靂州太平的西海岸高速公路，建设费用为 50 亿马币。
- 从劳勿到文冬以及从吉兰丹州话望生到彭亨州熱隆甘榜的中央干道，费用 2.33 亿马币。
- 用于采购船舶和发展航空航天技术产业和铁路的交通发展基金 30 亿马币。
- 向泛婆罗洲高速公路额外投入 20 亿马币。
- 分配 10 亿马币用于在东马开发通讯基础设施和宽带设施。
- 用于发展可负担房屋的 32 亿马币。
- 新建医院和病房价值 24 亿马币。
- 提供 2.45 亿马币的资助以升级智能制造设施。

正如预期，政府继续关注改善国家基础设施。这为建筑业者提供了更多的公路、铁路、机场、通讯和公用事业项目的机会。物流、制造等相关配套行业也将受益于基础设施支出的增加。

2018 年财政预算案的另一个主要受益者是旅游业。除了延长四星及五星级酒店的税收优惠外，政府还鼓励医疗旅游。而生态旅游业因为其高收益的潜力，越来越多地被打造成一项利基产品，因此对于那些通常在制造业和房地产开发项目上进行大量投资的中国投资者而言，应考虑将其纳入多元化投资计划之内。

由于区域中心优惠政策将延长至 2020 年 12 月 31 日，提供共享服务的企业也将受益于 2018 年财政预算案。中国投资者应充分利用此次机遇，特别是考虑在马来西亚开展业务的成本低，汇率较优，经济前景看好等因素。此外，区域中心优惠政策无论对于商品型还是服务型企业都适用，这也提供了额外的灵活性。

最后，第四次工业革命的到来几乎肯定会导致马来西亚的行业参与者进行必要的硬件和软件投入以保持竞争力。这无疑将为机械、设备、工程和技术行业带来机会。在这方面，中国企业的竞争优势在于其丰富的知识产权，广泛的行业经验以及人工智能领域的显著进步。

## 总结

由于 2018 年财政预算案出台适逢第四次工业革命浪潮，预算案恰如其分地采纳了加速资本减免和政府补助等措施。然而，这些措施是否足以刺激行业参与者主动应对变化还有待观察。同时，尽管对于数字经济而言是潜在的障碍，此前预期很可能将会出台的数码税在本次财政预算案也没有得到专门的说明。



1. 个人所得税

1 纳税居民出租居民住宅所取得的租金收入享有税务豁免

目前，纳税居民出租居民住宅所取得的租金收入需要基于 0%-28%的累进税率缴纳所得税。

新的提案将针对符合以下条件的马来西亚纳税居民所取得的租金收入给予 50%税务豁免：

- i. 每个居民住宅的租金收入不超过每个月 2 千令吉；
- ii. 居民住宅的租赁必须持有业主和租客间的有效租赁合同；并且
- iii. 该税务豁免将长达 3 个连续课税年。

有效期：2018 课税年至 2020 课税年

2 纳税居民的个税税率降低

纳税居民个税税率调整如下： -

应纳税收入 (马币)	目前税率 (%)	调整税率 (%)
20,001 - 35,000	5	3
35,001 - 50,000	10	8
50,001 - 70,000	16	14

其它各档应纳税收入对应税率均保持不变。

有效期：2018 课税年



## 2. 企业所得税

- 3 新建 4 星及 5 星级酒店优惠期延长
- 酒店运营者投资新建 4 星及 5 星级酒店可适用的下列优惠将延长两年

地点	优惠
马来半岛	(a) 新兴工业地位：5 年内法定收入 70% 的税务豁免；或 (b) 投资税收减免：5 年内合格资本支出的 60% 可用于抵扣最高 70% 的法定收入
沙巴及沙捞越	(a) 新兴工业地位：5 年内法定收入 100% 的税务豁免；或 (c) 投资税收减免：5 年内合格资本支出的 100% 可用于抵扣最高 100% 的法定收入

有效期：截至 2020 年 12 月 31 日提交给马来西亚投资发展局的申请

- 4 扩大雇用残疾人的税收优惠范围
- 自 1982 年生效起，雇主雇佣通过社会福利部（JKM）认证的残疾人，则有资格申请就其向残疾人支付的工资进行双重扣除，遭受事故或重大疾病影响的人士除外。

建议将上述双重扣除范围扩大到雇主雇佣的遭受事故或重大疾病影响的人士。但需要社会保障组织（SOCSO）的医疗委员会证明这些员工能够胜任相关工作。

有效期：2018 课税年

- 5 区域中心税务优惠期延长
- 政府于 2015 年 4 月首次推出区域中心税务优惠，按照不同标准提供 0%，5% 或 10% 这 3 个等级的所得税优惠税率。此税务优惠申请必须在 2018 年 4 月 30 日前向马来西亚投资发展局提交。

提案：区域中心税务优惠将延长 3 年，即适用于 2020 年 12 月 31 日之前马来西亚投资发展局收到的申请。

- 6 旅游经营公司的税收优惠期延长 目前，旅游经营公司从 2007 课税年至 2018 课税年由以下业务获得的法定收入可获得 100% 所得税豁免：

业务	每年游客数量
经营马来西亚境内旅游配套	≥ 1500 名本地游客
经营马来西亚旅游配套	≥ 750 名外国游客

建议将上述优惠措施额外延长 2 年

有效期：2019 至 2020 课税年

- 7 自动化税务优惠期延长 目前，劳动密集型行业的制造公司有资格就其在 2015 至 2017 课税年期间购买的首 400 万马币的自动化设备享受 200% 的自动化资本减免（ACA）。

此税务优惠适用于 2015 年 1 月 1 日至 2017 年 12 月 31 日期间向马来西亚投资发展局提交的申请。

为进一步促进劳动密集型行业的自动化，财政预算案提议将此税务优惠延长 3 年。

有效期：马来西亚投资发展局在 2018 年 1 月 1 日至 2020 年 12 月 31 日之间收到的申请。

- 8 出口私人医疗服务税收优惠 在马来西亚或从马来西亚向外国顾客出口医疗服务所得收入可根据出口服务量的增加，从而相应获得 50% 至 100% 的税收减免。这种减免可抵扣 70% 的法定收入。

税收优惠受以下新条件限制：

- i. 每课税年至少 10% 享受私人医疗保健服务的病人为合格医疗保健旅客；和
- ii. 每课税年至少 10% 的公司总收入来自合格医疗保健旅客。

有效期：2018 至 2020 课税年

- 9 扩大医疗旅游的税务优惠 新的提案建议针对新设和现有公司投资新的私人医疗服务或对现有服务的扩张，现代化或翻新将延长额外三年的税务优惠，需符合以下规定：

- i. 每课税年至少 10% 病人总数（目前 5%）是合格医疗游客；以及
- ii. 每课税年至少 10% 公司收入（目前 5%）是来自合格医疗游客。

有效期：在 2020 年前呈交至马来西亚投资发展局的申请

10 转型至工业 4.0 的税收优惠

为了鼓励制造业及相关的服务领域采用例如大数据分析、自主机器人、工业互联网等技术驱动因素转型至工业 4.0，提议 2018 课税年至 2020 课税年以内发生的首个 1,000 万马币以内的合格资本支出将可以适用 200%加速资本减免以及自动设备减免，并可在两个课税年内全额扣除。

有效期：适用于 2018 年 1 月 1 日至 2020 年 12 月 31 日之间马来西亚投资发展局收到的申请

11 信息通信技术设备及软件的资本减免

目前，购买信息通信技术设备及软件系统或软件配套的支出如符合资格，可获得 20%的首期减免和 10%的年度减免。

开发定制软件的咨询费用，许可费用和软件开发相关的附加费用则不允许资本减免和税务抵扣。

提议企业可从以下费用获得 20%的首期减免和 20%的年度减免：

提案	生效日期
1 购买信息通信技术设备及软件配套	自 2017 课税年
2 开发定制软件的咨询费用，许可费用和软件开发相关的附加费用	自 2018 课税年



### 3. 消费税

12 对阅读刊物的统一消费税处理方法（零税率）

杂志，学术期刊、期刊和漫画被提议为零税率。这是为了使得其在消费税上的处理方法与之前已被定为零税率的书籍和报纸保持一致。

生效日期：2018 年 1 月 1 日

13 对分层住宅管理与维护服务的消费税统一豁免处理方法

现阶段：

- 联合管理机构和管理公司向住宅建筑中分层单位的业主提供管理维护服务，包括预交集体保险费用，土地及门牌税相关的服务，被视为豁免供应。
- 然而，这类服务如果由不是联合管理机构和管理公司提供，例如：房屋开发商，是没有被涵盖在豁免内的。

提议将类似于房屋开发商提供此类服务也被视为豁免供应。

生效日期：2018 年 1 月 1 日

14 对地方政府的消费税处理方法	<p>目前，地方政府中只有监管与执法部门的供应属于消费税范围外。本次提议将所有地方政府的供应（不限于监管与执法部门）都当作消费税范围外来处理。</p> <p>如上所述，地方政府在所有商品的采购上被提议获得消费税减免，石油、商业建筑或土地、进口汽车除外。</p> <p>生效日期：由地方政府选择 2018 年 4 月 1 号或 2018 年 10 月 1 日</p>
15 学校建筑和宗教场所的工程服务享有消费税减免	<p>对于提供给公共捐款资助的学校建筑和宗教场所的工程服务，提议给予 100% 的消费税减免，但须符合特定条件。</p> <p>生效日期：自 2017 年 10 月 27 日起提交至马来西亚财政部的申请。</p>
16 对进口高价物品的消费税减免	<p>提议对航空、航运、石油和天然气行业公司的高价物品进口例如飞机、船舶和石油钻塔等给予消费税减免。</p> <p>消费税减免只适用于批准的货物清单，且须符合财政部设定的条款。</p> <p>生效日期：2018 年 1 月 1 日</p>
17 对在租赁协议下从特定区域进口商品的消费税减免	<p>提议对在租赁协议下，由特定区域的供应商（例如：纳闽岛，兰卡威和刁曼岛）向其它马来西亚区域（例如：主要海关区域）的顾客运输商品（视为进口）给予消费税减免。</p> <p>消费税减免只适用于获批准的货物清单，且须符合财政部设定的条款。</p> <p>生效日期：2018 年 1 月 1 日</p>
18 发展吉打州黑木山特别边境经济区（包括自由工业区）	<p>目前，黑木山仅为一个用于贸易活动的自由商业区。提案提议在吉打州黑木山开发一个包括自由工业区的特别边境经济区。</p> <p>生效日期：待定</p>
19 为建立区域电子商务中心，将进口的最低限额由 500 马币调整至 800 马币	<p>将进口的最低限额由 500 马币调整至 800 马币以建立区域电子商务中心。</p> <p>这意味着低于此价值的进口货物将不会被征收关税和消费税，实际影响将在发布有关规定后知悉。</p> <p>生效日期：待定</p>



#### 4. 印花稅

20	延長對廢棄房屋復原項目的印花稅豁免	<p>目前, 2013 年 1 月 1 日至 2017 年 12 月 31 日期間執行的以下合同已豁免印花稅:</p> <ol style="list-style-type: none"> <li>1. 修繕承包商:             <ol style="list-style-type: none"> <li>a. 用於使廢棄房屋項目復原的融資貸款合同; 和</li> <li>b. 轉讓廢棄房屋項目的土地及房屋所有權的合同。</li> </ol> </li> <li>2. 已廢棄房屋項目的原購買者:             <ol style="list-style-type: none"> <li>a. 額外融資的貸款合同; 和</li> <li>b. 房屋轉讓合同。</li> </ol> </li> </ol> <p>符合條件的廢棄房屋項目必須經過城市和諧, 房屋及地方政府部的認證。</p> <p>提案將上述印花稅豁免延長 3 年 (即自 2018 年 1 月 1 日至 2020 年 12 月 31 日期間執行的合同)。</p>
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#### 5. 其他

21	馬培訓計劃 (“SLIM”)	<p>獲得政府合同的私人公司需要向 SLIM 繳納總額項目價值的 1%</p> <p>生效日期尚待確定</p>
22	向外勞支付工資	<p>為了通過有效雇用外勞以促進無現金社會經濟, 馬來西亞國家銀行被任命監督通過本地銀行賬戶支付給外勞的薪金支出, 惟不包括女傭。</p> <p>建議自 2018 年年初生效</p>
23	實施收益剝離規則以取代資本弱化規則	<p>資本弱化規則已在 2009 年財政預算案中引入, 隨後在所得稅法中也引入了第 140A 條款。但是, 財政部隨後已將資本弱化規則推遲至 2018 年 1 月 1 日起實施。</p> <p>收益剝離規則將在建議下取代資本弱化規則, 集團內關聯公司的貸款利息稅前扣除將被限制在特定比例。</p> <p>生效日期: 2019 年 1 月 1 日</p>



3. Development Expenditure allocations are made for the economic sector (RM26.34 billion), social sector (RM11.72 billion), security sector (RM5.22 billion) and general administration (RM2.72 billion).
4. In tandem with increased expenditure, revenue collection in 2018 Budget is also expected to increase to RM239.86 billion (RM219.7 billion for 2017 Budget).
5. The nation is expected to achieve the targeted national fiscal deficit of 3.0% of Gross Domestic Product ("GDP") in 2017 and is expected to further reduce to 2.8% of GDP in 2018.

Some of the specifically identified allocations are as below:-

- Construction of East Coast Rail Link Project which connects Port Klang to Pengkalan Kubor, Kelantan to begin in January 2018.
- Construction of MRT2 Line from Sungai Buloh – Serdang – Putrajaya, Project, spanning 52km, covering 37 stations and estimated cost of RM32 billion.
- Construction of High Speed Rail Project connecting Kuala Lumpur and Singapore with a distance of 350km.
- Construction of West Coast Highway from Banting, Selangor to Taiping, Perak costing RM5 billion.
- RM230 million is allocated for Central Spine Road from Raub to Bentong and Gua Musang Kelantan to Kampung Relong, Pahang.
- RM3 billion for Transportation Development Fund to procure vessels and develop aerospace technology industry and rail.
- Further RM2 billion is allocated for Pan Borneo Highway.
- Allocation of RM1 billion to develop communication infrastructure and broadband facilities in East Malaysia.
- RM2.2 billion for development of affordable housing.
- Building of new hospitals and wards worth RM2.4 billion.
- Provision of RM245 million grant to upgrade to Smart Manufacturing facilities.

As expected, the government continued its focus on improving the nation's infrastructure. This presents construction players with increased opportunities for road, rail, airport, communication and utilities projects. Related supporting industries such as logistics, manufacturing etc should also benefit from the increased infrastructure spending.

The next key beneficiary of 2018 Budget is the tourism industry. In addition to extending the tax incentive for 4 and 5-star hotels, the government has incentivised medical tourism. Chinese investors who customarily invest heavily in manufacturing and property development projects should consider diversifying their investments into eco-tourism as it is increasingly packaged as a niche product with potential to command higher yield.

Businesses offering shared services also stand to benefit from Budget 2018 with the extension of principal hub incentive until 31 December 2020. Chinese investors should capitalise on this announcement, particularly in view of the low cost of doing business in Malaysia, favorable exchange rate and positive economic outlook in general. The fact that principal hub

incentive is available to both goods-based and service-based businesses provides additional flexibility.

Lastly, the arrival of the Fourth Industrial Revolution will almost certainly result in Malaysian industry players investing in the necessary hardware and software in order to remain competitive. This should present opportunities for industries focusing on machinery, equipment, engineering and technology. In this respect, Chinese industry players' competitive advantage lies on its wealth of intellectual property, extensive experience in industrial undertaking and significant advancement in Artificial Intelligence.

### Conclusion

As 2018 Budget is unveiled in the midst of the Fourth Industrial Revolution, the budget rightfully included measures such as accelerated capital allowance and government grants. However, it remains to be seen whether such measures are adequate to stimulate industry players to brace for the revolution. The highly anticipated digital tax is also not specifically addressed despite being a potential impediment to digital economy.



## 1. Personal income tax

- 1 Tax exemption on rental income from residential homes received by resident individuals

Currently, rental income from residential home received by a resident individual is subject to income tax based on progressive rates ranging from 0% to 28%.

It is proposed that 50% income tax exemption be given on rental income received by Malaysian resident individuals subject to the following conditions:-

- i. Rental income received not exceeding RM2,000 per month for each residential home;
- ii. The residential home must be rented under a legal tenancy agreement between the owner and the tenant; and
- iii. Tax exemption is given for a maximum period of 3 consecutive years of assessment.

Effective: Years of assessment 2018 to 2020

- 2 Reduction of income tax rates for resident individuals

It is proposed that the tax rates for resident individuals be revised as follows:-

Chargeable income (RM)	Current tax rate (%)	Proposed tax rate (%)
20,001 - 35,000	5	3
35,001 - 50,000	10	8
50,001 - 70,000	16	14

Tax rates for the other bands remain unchanged.

Effective: Year of assessment 2018



## 2. Corporate income tax

3 Extension of incentives for new 4- and 5-star hotels

The following tax incentives available to hotel operators undertaking investments in new 4- and 5- star hotels will be extended for another 2 years:

Location	Incentives
Peninsular Malaysia	(d) Pioneer status: 70% exemption on statutory income for a period of 5 years; or  (e) Investment tax allowance: Allowance of 60% on the qualifying capital expenditure incurred within a period of 5 years to be set-off against statutory income of up to 70%.
Sabah and Sarawak	(b) Pioneer status: 100% exemption on statutory income for a period of 5 years; or  (c) Investment tax allowance: Allowance of 100% on the qualifying capital expenditure incurred within a period of 5 years to be set-off against statutory income of up to 100%.

Effective date: For applications submitted to the Malaysian Investment Development Authority (MIDA) until 31 December 2020

4 Expansion of tax incentives for hiring the disabled

Effective year of assessment 1982, employers who employ disabled persons certified by the Department of Social Welfare (JKM) are eligible to claim a double deduction on salary paid to the

disabled persons, except those affected by accidents or critical illnesses.

It is proposed that the above double deduction be extended to employers who employ persons affected by accidents or critical illnesses. The Medical Board of the Social Security Organisation (SOCSO) needs to certify that these employees are able to work within their capabilities.

Effective: Year of assessment 2018

5 Extension of Tax Incentive for Principal Hub

The Principal Hub incentive was previously introduced in April 2015 by offering income tax exemption according to 3-tier preferential tax rates of 0%, 5% or 10% based on certain criteria. The incentive application must be submitted to MIDA by 30 April 2018.

Proposal: the above has been extended for another 3 years i.e. applications received by Malaysian Investment Development Authority by 31 December 2020.

6 Extension of tax incentives for tour operating companies

Currently, tour operating companies are given 100% income tax exemption on statutory income derived from the following business from years of assessment 2007 to 2018:

<b>Business</b>	<b>Number of tourists per year</b>
Operation of tour packages within Malaysia	≥ 1,500 local tourists
Operation of tour packages to Malaysia	≥ 750 foreign tourists

It is proposed that the above incentives be extended for another 2 years.

Effective: Years of assessment 2019 to 2020

7 Review of Tax Incentives for Automation

Currently, a manufacturing company in high labour intensive industries is eligible for Automation Capital Allowance (ACA) of 200% on the first RM4 million

incurred on the purchase of automation equipment in the basis period for the year of assessment 2015 until the year of assessment 2017.

The tax incentive is effective for applications submitted to Malaysian Investment Development Authority (MIDA) from 1 January 2015 to 31 December 2017.

To further promote automation in the labour intensive industries, it is proposed that the incentive period be extended for another 3 years.

Effective: For applications received by MIDA from 1 January 2018 to 31 December 2020.

8 Review of Tax Incentives for Export of Private Healthcare Services

It is proposed that the current level of tax exemption on income derived from the export of healthcare services to foreign clients either in Malaysia or from Malaysia be increased from 50% to 100% of the value of increased exports of services. Such exemption can be set-off against 70% of the statutory income.

The tax incentive is subject to the following new conditions:

- i. At least 10% of the total number of patients receiving private healthcare services are comprised of qualified healthcare travellers per year of assessment; and
- ii. At least 10% of the company's gross income is derived from qualified healthcare travellers for each year of assessment.

Effective: Years of Assessment 2018 to 2020.

9 Extension of Tax Incentive for Medical Tourism

It is proposed that the tax incentive for new and existing companies carrying out a new investment or which will be undertaking an expansion, modernisation or refurbishment of private healthcare services be extended for another 3 years, subject to the following revised conditions:

- i. at least 10% (currently 5%) of the total number of patients receiving private healthcare services are comprised of qualified healthcare travellers per year of assessment; and

- ii. at least 10% (currently 5%) of the company's gross income is derived from qualified healthcare travellers for each year of assessment.

Effective: For applications submitted to MIDA up to 31 December 2020.

10 Tax Incentive for Transformation to Industry 4.0

To encourage the transformation to Industry 4.0 which involves the adoption of technology drivers such as big data analytics, autonomous robots, industrial internet of things and etc., by the manufacturing sector and its related services, it is proposed that the Accelerated Capital Allowance and Automation Equipment Allowance be provided on the first RM10million qualifying capital expenditure incurred in the year of assessment 2018 to 2020 and is fully claimable within 2 years of assessment.

Effective: For applications received by Malaysian Investment Development Authority from 1 January 2018 to 31 December 2020.

11 Capital Allowance for Information and Communication Technology (ICT) Equipment and Software

Presently, qualifying expenditure incurred on the purchase of ICT equipment and software systems or packages is eligible for Initial Allowance (IA) of 20% and Annual Allowance (AA) of 10%.

Expenditure incurred on consultation fee, licensing fee and incidental fee for the development of customised software is not eligible for capital allowance nor tax deduction.

It is proposed that companies be allowed to claim capital allowance at 20% of IA and 20% AA on the following:

Proposal		Effective Date
1	Purchase of ICT equipment and computer software packages	Year of assessment 2017 onwards
2	Development of customised software comprising consultation fee, licensing fee and incidental fee related to	Year of assessment 2018 onwards



### 3. Goods and Services Tax ("GST")

12	Review of GST treatment for Free Zones	<p>Harmonisation of GST (zero rated) treatment on reading materials</p> <p>Magazines, journals, periodicals and comics have been proposed to be zero rated. This is to harmonise with the GST treatment of books and newspapers which had been zero rated previously. Effective: 1 January 2018</p>
13	Harmonization of GST- exempt treatment on management and maintenance services of stratified residential buildings	<p>Currently:</p> <ul style="list-style-type: none"> <li>• The supply of services of management and maintenance, including recovery of group insurance cost, assessment tax and quit rent, by joint management body (JMB) and management corporation (MC) to the owners of strata units of residential buildings, are treated as exempt supplies.</li> <li>• However, such services provided by entities other than JMB and MC e.g. housing developer, are technically not covered by the exemption.</li> </ul> <p>It is proposed that such services supplied by housing developers are to be treated as exempt supplies.</p> <p>Effective: 1 January 2018</p>
14	Review of GST treatment for local authorities	<p>Currently, only regulatory and enforcement functions of local authorities are out of scope (not subject to GST). It is proposed that all supplies by local authorities (not only regulatory and enforcement functions) are to be treated as "out of scope supply" and therefore not subject to GST.</p> <p>In line with the above, local authorities are proposed to be given GST relief on acquisitions of all goods excluding petroleum, commercial buildings or land and imported motor cars.</p> <p>Effective: 1 April 2018 or 1 October 2018 as opted by the local authorities</p>

<p>15 GST relief on construction services for school buildings and places of worship</p>	<p>It is proposed that 100% GST relief be given on construction services for the construction of school buildings and places of worship that are financed through public donations subject to conditions set.</p> <p>Effective: For applications submitted to the Ministry of Finance from 27 October 2017</p>
<p>16 GST relief on the importation of big ticket items</p>	<p>It is proposed that GST relief be granted on the importation of big ticket items such as aircrafts, ships and oil rigs by companies in the aviation, shipping and oil and gas industries.</p> <p>The GST relief is only for an approved list of goods and subject to terms and conditions to be set by the Minister of Finance.</p> <p>Effective: 1 January 2018</p>
<p>17 GST relief on importation of goods under lease agreements from designated areas</p>	<p>It is proposed that GST relief be granted on the movement (i.e. deemed importation) of goods from a Designated Area (i.e. Labuan, Langkawi and Tioman) to other parts of Malaysia (i.e. principal customs area or PCA) under a lease agreement, by a supplier in a Designated Area to a customer in PCA.</p> <p>The GST relief is only for an approved list of goods and subject to terms and conditions to be set by the Minister of Finance.</p> <p>Effective: 1 January 2018</p>
<p>18 Development of a Special Border Economic Zone (including Free Industrial Zone) in Bukit Kayu Hitam, Kedah.</p>	<p>Currently, Bukit Kayu Hitam is a Free Commercial Zone (FCZ) for trading activities only. It is proposed that a Special Border Economic Zone, which includes a Free Industrial Zone, will be developed in Bukit Kayu Hitam, Kedah.</p> <p>Effective: To be determined.</p>
<p>19 Increase in the <i>de minimis</i> value for imports from RM500 to RM800 to establish Malaysia as the regional e-commerce hub.</p>	<p>The <i>de minimis</i> value for imports will be increased from RM500 to RM800 to establish Malaysia as the regional e-commerce hub.</p> <p>Whilst this should mean that imports below the value would not be subject to duty or GST, the actual implications will</p>

be known upon release of the relevant order.

Effective: To be determined.



#### 4. Stamp Duty

20 Extension of period for stamp duty exemption to revive abandoned housing projects

Currently, the following instruments executed from 1 January 2013 until 31 December 2017 are given stamp duty exemption:

1. Rescuing contractors:
  - a. Loan agreement to finance the revival of the abandoned housing projects; and
  - b. Instruments of transfer of title for land and houses in abandoned housing projects.
2. Original house purchasers in the abandoned projects:
  - a. Loan agreements for additional financing; and
  - b. Instruments of transfer of the houses.

The eligible abandoned housing projects must be certified by the Ministry of Urban Wellbeing, Housing and Local Government.

It is proposed that the stamp duty exemption be extended for another 3 years (i.e. for instruments executed from 1 January 2018 to 31 December 2020).



#### 5. Others

21 Skim Latihan 1Malaysia ("SL1M")

The private companies awarded with Government contracts are required to contribute 1% of the total project value to SL1M.

The effective date has yet to be determined.

22 Salary payment to foreign workers

To promote cashless society economy through effective employment of foreign workers, Bank Negara Malaysia is tasked

to monitor the salary payment through local bank accounts for foreign workers, excluding domestic helpers.

It is proposed to take effect in the beginning of year 2018.

23 Implementation of Earning Stripping Rules (ESR) to replace Thin Capitalisation Rules (TCR)

TCR was introduced in the 2009 Budget, and this was followed by the introduction of Section 140A in the Income Tax Act. However, the Ministry of Finance ("MOF") has deferred TCR to 1 January 2018.

It is proposed that the ESR will replace TCR, whereby interest deduction on loans between related companies within the same group will be limited to a ratio to be determined.

Effective: 1 January 2019

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