



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 - 第二部分

马来西亚首相兼财务部长拿督斯里纳吉于 2017 年 10 月 27 日提呈了财政预算案。作为 2018 年财政预算案演讲的后续，2017 年 2 号财政法案也已于 2017 年 10 月 31 日发布。

该法案中包含了一系列对于 1976 年不动产利得税法令 (“RPGTA”) 的修订，对非公民及非永久居民都将产生影响，这包括在马来西亚购买不动产的中国投资者也应该注意相关变化。对于 RPGTA 的其中一项主要变化是，当卖方是非公民和非永久居民时，买方须预扣总销售对价比例由 3% 增至 7%。随着预扣金额的增加，买方在未履行合规义务的情况下将面临更高的罚金。除此之外，配偶间转让资产以及个人向所控制的公司转让资产可适用的 “无损益交易” 税务处理 (即无应税利得) 不再适用于非公民。中国投资者应了解上述新规，以更好的管理税务风险，同时寻求提升税务效率的机会，例如确认在 2018 年财政预算案所提呈的相关税收优惠的适用性。

我们将 2017 年 2 号财政法案的一些主要修订/议题归纳如下：

税务种类	描述
 1. 消费税	
<p>1 对非应税人士的消费税与罚款的评估核定-提议修订 2014 年消费税法令第 43 条</p>	<p>提议修订 2014 年消费税法令第 43 条以允许马来西亚皇家关税局局长在非应税人士未履行消费税申报或未正确完成消费税申报时，对其进行消费税或罚款的评估核定。该评估核定的时效通常是自消费税应缴纳税款日期后的 6 年内，对于欺诈或故意违约的情形则无时效限制。</p> <p>生效日期：由财政部长通过政府公报指定的日期</p>
<p>2 2014 年消费税法令附表 2 第 2 段的拟议修正案 - 将由雇主支付的人力资源发展费界定为既非货物供应也非服务供应(根据 2001 年人力资源发展公司法令)</p>	<p>拟议的修正案旨在将由雇主支付的人力资源发展费界定为既非货物供应也非服务供应（根据 2001 年人力资源发展公司法令）。</p> <p>生效日期：由财政部长通过政府公报指定的日期</p>
 2. 不动产利得税	
<p>3 非公民和非永久居民的不动产处置</p>	<p>目前，如果销售对价全部或部分为货币形式，买方须预扣货币总额或总销售对价的 3%（以较低者为准），并在售出日期起 60 天内汇至内陆税收局。</p> <p>新的提案建议当卖方是非公民和非永久居民时，买方须预扣总销售对价比例由 3%增至 7%。</p> <p>生效日期:2018 年 1 月 1 日</p>
<p>4 不动产利得税 - 处置价格被视为等同于购买价格（“无损益交易”）</p>	<p>目前，以下交易将被视为无损益交易：-</p> <ul style="list-style-type: none"> a) 配偶间资产转让；以及 b) 个人或其妻子单独或共同拥有，或其关联人士持有的资产转让给以上人士所控制的公司，以该公司的股份作为对价，或主要以该公司股份作为对价，剩余为货币形式对价 <p>新的提案建议以上“无损益交易”仅限于由马来西亚公民拥有或共同拥有的资产交易。</p> <p>生效日期：2018 年 1 月 1 日</p>

5 附条件合同 目前, 如果出售/购买不动产需要政府部门的批准 (即中央政府或州政府或由中央政府或州政府委托的有关当局或委员会), 获取上述批准的日期即为出售/购买不动产的日期。

最新提案建议以上政府部门批准应仅限于中央或州政府的批准。

生效日期: 2018 年 1 月 1 日

6 非公民和非永久居民逝者名下房产的执行人须缴纳不动产利得税 目前, 第 5 章的第 3 部分对于非公民和非永久居民, 提供了以下不动产利得税税率:

a. 在 5 年内处置应税资产, 税率为 30%

b. 第 6 年及以后处置应税资产, 税率为 5%

新的预算案建议以上税率适用于非公民和非永久居民逝者名下房产的执行人。

生效日期: 2018 年 1 月 1 日





Deloitte Malaysia Chinese Services Group Publication

Highlights of Malaysia National Budget 2018 – Part II

The Prime Minister and Minister of Finance, Y.A.B. Dato' Seri Mohd. Najib Tun Razak, unveiled the Budget 2018 on 27 October 2017. As a follow-up to the Budget 2018 Speech, the Finance Bill (No. 2) 2017 was released on 31 October 2017.

There are a number of amendments to the Real Property Gains Tax Act 1976 ("RPGTA") affecting non-citizens and non-permanent residents, including Chinese investors that purchase real properties should take note of the changes. One of the key changes to the RPGTA is the retention sum by acquirer be increased from 3% to 7% of the total value of the consideration in the case where the disposer is not a citizen and not a permanent resident. With the increase in the retention sum, higher penalty could be imposed on the acquirer in the event of non-compliance. In addition, the tax treatment of "deemed no gain no loss" (i.e. no chargeable gain) on the transfer of assets between spouses and transfer of assets owned by individual(s) to a company controlled by the same individual(s) is no longer apply to non-citizens. Chinese investors should be aware of the above new rules so as to better manage the tax risk and to seek opportunities to improve tax efficiency including examining the applicability of tax incentive proposed in the 2018 National Budget.

We highlight some of the key amendments / issues in the Finance Bill (No. 2) 2017 as shown below:

Proposal	Description
 1. Goods and Services Tax ("GST")	
<p>1 Assessment of GST and penalty on non-taxable person - Proposed amendments to Section 43 of the GST Act 2014</p>	<p>The proposed amendments to Section 43 allow the Director General to assess GST or penalties on any non-taxable person, where the non-taxable person has failed to make the required GST declaration or furnish a complete/ incorrect GST declaration, under Section 42 of the GST Act 2014. The time bar for this assessment is generally 6 years from when GST was due and payable, except in cases of fraud or wilful default, where there is no time bar.</p> <p>Effective: on a date to be appointed by the Minister of Finance by notification in the Gazette.</p>
<p>2 Inclusion of levy payable under Pembangunan Sumber Manusia Berhad Act 2001 as neither a supply of goods or services - Proposed amendment to Paragraph 2 of Schedule 2 to the GST Act 2014</p>	<p>The proposed amendment seeks to include the payment of human resources development levy (under the Pembangunan Sumber Manusia Berhad Act 2001) by an employer as being neither a supply of goods nor a supply of services.</p> <p>Effective: On a date to be appointed by the Minister of Finance by notification in the Gazette.</p>
 2. Real Property Gains Tax ("RPGT")	
<p>3 Disposal of real property by non-citizen and non-permanent resident</p>	<p>Currently, where the sales consideration is wholly or partly in monetary form, the acquirer is required to retain the whole sum or 3% of the total value of the sales consideration, whichever is lesser, and remit to the Inland Revenue Board within 60 days from the date of disposal.</p> <p>It is proposed that the retention sum by the acquirer be increased from 3% to 7% of the total value of the consideration in the case where the disposer is not a citizen and not a permanent resident.</p> <p>Effective: 1 January 2018</p>

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