



## 区域中心优惠指南

### 1. 区域中心优惠的定义

本地注册成立的公司，把马来西亚作为其开展区域和全球业务的首要枢纽，运营管理，监管，并支持其关键业务活动如：风险管理，决策，商业策略活动，贸易，金融，管理和人力资源。

### 2. 区域中心优惠

获批的主要中心共分为三个等级；每个等级所提供的税务优惠及须符合的条规都不同。

3-等级优惠	等级 3		等级 2		等级 1	
阶段（年份）	5	+5	5	+5	5	+5
税率	10%		5%		0%	

### 3. 区域中心优惠须符合所规定的特定条件：

3.1 在 1965 年公司法令下注册成立的本地公司

3.2 实收资本超过马币 250 万

3.3 最低年度销售额为马币 3 亿 (以货品销售为主的申请公司则须符合附加要求。)

3.4 需除马来西亚以外，至少管理 3 个国家的业务

联网公司指“相关公司或集团内的任何公司包括子公司、分支机构、合资、特许经营权或其他相关公司的申请供应链和业务合同协议”

3.5 执行至少 3 个合规服务，其中一个服务必须是来自策略服务领域：

#### (i) 策略服务

1. 区域盈亏中心/商业单位管理

收益管理强调公司资源分配对公司增长值的直接影响，如确定区域/全球战略方向，控制预算支出和净收益，并确保每一个程序有积极的投资回报率

2. 策略商业策划与企业发展

3. 企业金融咨询服务

4. 品牌管理

5. 知识产权管理

6. 高层英才招募与管理

#### (ii) 商业服务

1. 竞标管理

2. 司库和基金管理

3. 研究开发和创新

4. 项目管理
5. 销售和行销
6. 商业开发
7. 技术支援和咨询
8. 资讯管理与处理
9. 经济/投资研究分析
10. 策略来源, 采购和分销
11. 物流服务

(iii) 共享服务

1. 企业培训和人力资源管理
2. 金融与会计 (交易与内部审计)
3. 行政管理
4. IT 服务

### 3.6 就业需求

- i. 等级 3: 15 个高等就业, 包括 3 个重要策略/管理职位
- ii. 等级 2: 30 个高等就业, 包括 4 个重要策略/管理职位
- iii. 等级 1: 50 个高等就业, 包括 4 个重要策略/管理职位
  - 高等就业每月薪金至少 RM5,000.00
  - 重要策略/管理职位每月薪金至少 RM25,000.00

高等就业的定义

需要更高和更多样化的管理/技术/专业技能, 如管理、分析、沟通、解决问题和精通信息技术

在三年内至少有 50% 的高等就业由马来西亚人担任。

年度企业支出

- i. 等级 3: 马币 300 万
- ii. 等级 2: 马币 500 万
- iii. 等级 1: 马币 1000 万

3.7 必须对马来西亚人有人力资源培训和发展计划

3.8 申请人应该对合规服务有规划、监控和其汇报中心

4.0 鼓励马来西亚企业提供相关的总部服务和专业知识给海外公司

4.1 着重使用马来西亚的银行和金融服务和其他辅助服务和设施 (如贸易和物流服务、法律和仲裁服务、金融和资金服务)

4.2 服务或商品为基础的公司可获得的所得税豁免界限值比率为 30:70; 其中 30 的比率为马来西亚境内交易, 剩余的 70 的比率为马来西亚外部交易。

备注: 每一个等级 (等级 1- 等级 3) 满足上述标准可获考虑延长 5 年和:

- a. 就业机会: 承诺, 从基础 (首 5 年) 增量 20%;

b. 企业支出：承诺，从基础（首 5 年）增量 30%

## 5. 提供给区域中心的特定设施

成为区域中心的公司将享受以下设施：

5.1 引进原材料，零件或者成品进入自由工业区，拥有许可证的制造仓库（LMW），自由贸易区和保税仓库对商品为基础的公司分配到最终消费者之前的生产或重新装，货物拼装和整合享有关税豁免以商品为基础的企业，引进原材料，零部件或成品将获得海关免税进入自由工业区，拥有许可证的制造仓库（LMW），自由的商业区域和保税仓库以进行生产或重新包装，拼箱和整合分销到最终消费者。

5.2 没有当地股权/所有权条件。

5.3 外派职位需求将根据申请人的商业计划及现有的外派人士政策。

5.4 如本地无法提供相关服务，才可使用国外专业服务。

5.5 为了开展商业业务计划，外资公司被允许购置固定资产。

5.6 外汇管理的灵活性将支持区域中心公司经营的效率和竞争力。

## 6. 结构

6.1 通过 1967 年所得税法第 127（3）（b）条和国家投资委员会（NCI）批准提供优惠。

6.2 每个层次，需在第一阶段的三年内创造符合年度企业支出及高价值就业机会的条件。若无法符合条件，优惠将由第一年起被撤回。这项申请并不适用于已得到 IPC（设立国际采购中心），OHQ（营运总部）或 RDC（区域分销中心）优惠的现存公司。

6.3 公司必须向 MIDA 提交年度报告进行业绩分析评估。如果没有提交优惠将会被撤回。

6.4 已经得到 IPC（设立国际采购中心），OHQ（营运总部）或 RDC（区域分销中心）优惠的现存公司可以考虑区域中心优惠，如符合等级 1 的条件，将可享有为期五年 10% 的企业税率。

企业需要符合以下特定的条件，就能享有等级一的优惠。

- 现有就业增量 20%

- 现有企业支出增量 30%

## 7. 有效的申请日期

7.1 企业可从 2015 年 5 月 1 日到 2018 年 4 月 30 日期间向大马投资发展局（MIDA）区域中心优惠。

7.2 申请延长优惠时间必须在先前优惠过期前 6 个月提交给马来西亚投资发展局（MIDA）。

7.3 接着先前优惠结束时间，优惠期可延长至之后的五年。



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## Guidelines For Principal Hub Incentive

### 1. **Definition of Principal Hub**

A locally incorporated company that uses Malaysia as a base for conducting its regional and global businesses and operations to manage, control, and support its key functions including management of risks, decision making, strategic business activities, trading, finance, management and human resource.

### 2. **Incentives for Principle Hub**

An approved Principal Hub company is eligible for a 3-tiered corporate taxation rate as follows:

3-tier Incentive	Tier 3		Tier 2		Tier 1	
Blocks (Years)	5	+5	5	+5	5	+5
Tax Rate	10%		5%		0%	

### 3. **Eligibility Criteria for Principal Hub Incentive**

3.1 Local incorporation under the Companies Act 1965

3.2 Paid-up capital of more than RM2.5 million

3.3 Minimum annual sales of RM 300 million (Additional requirement for goods-based applicant company)

3.4 Serves and controls network companies in at least 3 countries outside Malaysia

Network companies “related companies or any entity within the group including subsidiaries, branches, joint ventures, franchises or any other company related to applicants supply chain and business with contractual agreements”

3.5 Carry out at least three qualifying services, of which one of the qualifying services must be from the strategic services cluster as follows:

#### (i) **Strategic Services**

1. Regional P&L/ Business Unit Management  
P&L Management focuses on the growth of company with direct influence on how company resources are allocated – determining the regional/global direction, monitoring budget expenditure and net income, and ensuring every program generates a positive ROI
2. Strategic Business Planning and Corporate Development
3. Corporate Finance Advisory Services
4. Brand Management
5. IP Management
6. Senior-level Talent Acquisition and Management

#### (ii) **Business Services**

1. Bid and Tender Management
2. Treasury and Fund Management
3. Research, Development & Innovation
4. Project Management
5. Sales and Marketing

6. Business Development
7. Technical Support and Consultancy
8. Information Management and Processing
9. Economic/Investment Research Analysis
10. Strategic Sourcing, Procurement and Distribution
11. Logistics Services

(iii) Shared Services

1. Corporate Training and Human Resource Management
2. Finance & Accounting (Transactions, Internal Audit)
3. General Administration
4. IT Services

**3.6 Employment Requirement**

- i. Tier 3: 15 high value jobs, including 3 key strategic/management positions
- ii. Tier 2: 30 high value jobs, including 4 key strategic/management positions
- iii. Tier 1: 50 high value jobs, including 4 key strategic/management positions
  - Minimum monthly salary for high value jobs is at least RM5,000.00.
  - Minimum monthly salary of key strategic/management positions is at least RM25,000.00

Definition of High Value Job

Jobs that require higher and more diverse set of managerial/technical/professional skills such as management, analytics, communication, problems-solving, and proficiency in information technology.

At least 50% of the high value jobs must be Malaysian by end of year 3.

Annual Business Spending

- i. Tier 3: RM 3 Million
- ii. Tier 2: RM 5 Million
- iii. Tier 1: RM 10 Million

3.7 Must have HR training and development plan for Malaysians.

3.8 The applicant should be the planning, control and reporting centre for the qualifying services.

4.0 Malaysian-owned and incorporated businesses are encouraged to provide headquarters-related services and expertise to their overseas companies.

4.1 Significant use of Malaysia's banking and financial services and other ancillary services and facilities (e.g. trade and logistics services, legal and arbitration services, finance and treasury services).

4.2 Income tax exemption threshold received from services/goods-based company inside and outside of Malaysia is based on the ratio of 30:70 (inside: outside).

Note: Each tier (Tier 1 – Tier 3) can be considered for an extension up to 5 years within the tiers subject to fulfilling the above criteria and:

- a. Jobs: 20% incremental of the base commitment; and
- b. Business spending: 30% incremental of the base commitment

**5.0 Facilities Accorded to Principal Hub**

An approved Principal Hub company will enjoy the following facilities:

5.1 Bring in raw materials, components or finished products with customs duty exemption into free industrial zones, LMW, free commercial zones and bonded warehouses for production or re-packaging, cargo consolidation and integration before distribution to its final consumers for goods-based companies.

5.2 No local equity/ownership condition.

5.3 Expatriate posts based on requirements of applicant's business plan subject to current policy on expatriates

5.4 Use foreign professional services only when locally-owned services are not available.

5.5 A foreign-owned company is allowed to acquire fixed assets so long as it is for the purpose of carrying out the operations of its business plan.

5.6 Foreign Exchange Administration flexibilities will be accorded in support of business efficiency and competitiveness of companies under the Principal Hub.

## 6.0 **Mechanism**

6.1 Incentives to be provided under section 127(3) (b) the Income Tax Act 1967 and approved through the National Committee on Investment (NCI).

6.2 Commitments on annual business spending and high value jobs creation will be given flexibilities to comply by end of Year 3 of first block under each tier. Failing to do so claw back on tax will be taken from Year 1. This relaxation is not applicable for existing company who already enjoyed IPC/RDC/OHQ incentives.

6.3 Company must submit yearly report to MIDA for evaluation of performance. Failing to do so, the incentive will be withdrawn.

6.4 For existing companies that have completed IPC, OHQ or RDC incentive can be considered the Principal Hub incentive by complying the criteria of Tier 1 for a maximum incentive period of 5 years with corporate tax rate of 10%.

Consideration is subject to the following commitment under Tier 1.

- 20% incremental commitment of the existing employment; and
- 30% incremental commitment of the existing business spending.

## 7.0 **Effective Date of Application**

7.1 New applications received by Malaysian Investment Development Authority (MIDA) from **1 May 2015 until 30 April 2018** is eligible to be considered for this incentive.

7.2 Application for the extension of the incentive period must be submitted to MIDA six (6) months before the expiry of the initial incentive period.

7.3 The extended incentive period shall begin from the date following the end of the initial incentive period and continue for a period of five (5) years.



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