



马来西亚中国服务组税务刊物

在马来西亚设立代表办事处/区域办事处

外国投资者可在马来西亚通过几种法人实体进行业务活动，这包括私人有限公司（“Sdn Bhd”），合伙经营和分支机构。

设立一个法人实体需要时间和成本，因此有些投资者并未有足够的准备去设立一个法人实体，直到合适的时机开展业务。特别是当外国投资者正在进行可行性研究，业务规划和市场调查的阶段。

如有此需要，外国投资者可考虑在马来西亚设立一家代表办事处（“RE”）或区域办事处（“RO”）。在制造业和服务业领域的外国公司/集团的RE/RO，是一家在马来西亚设立的办事处，但仅限于代其总部/委托人进行准许的活动。

我们同时也察觉到部分中国投资者非常希望能多了解有关RE/RO的部分。在这方面，我们很乐意为您提供相关的信息。

设立马来西亚代表办事处/区域办事处的指南

1	代表办事处和区域办事处的概述	<ul style="list-style-type: none"> 在制造业和服务业领域的外国公司/集团在马来西亚所设立的代表办事处/区域办事处只能代其总部/委托人进行准许的活动。 代表/区域办事处不得进行任何的商业活动，且只能代其总部/委托人进行指派的活动。 代表/区域办事处的营运经费必须全额在马来西亚境外筹获。 代表/区域办事处无需依据 1965 年公司法令注册成立。 代表/区域办事处的设立必须经由马来西亚政府的批准。
2	代表办事处的定义	代表办事处是一所准许外国公司/集团在当地进行收集投资商机的相关信息，特别是在制造业和服务业领域，加强双边贸易关系，促进马来西亚货物和服务的出口以及进行研发工作的办事处。
3	区域办事处的定义	区域办事处是一所作为外国公司/集团旗下的关联公司，附属公司和代理人在东南亚和亚太地区的协调中心。所设立的区域办事处负责其公司/集团在该区域的指派活动。
4	获准的活动	<p>经核准的代表/地区办事处只准许为其总部或委托人进行以下活动：</p> <ul style="list-style-type: none"> 收集和分析重要信息或进行与在马来西亚和该区域投资商机相关的可行性研究； 商业活动的规划和协调； 鉴定原材料，零配件或其他工业产品的来源； 进行研究工作和产品开发； 作为其公司/集团的关联公司，附属公司和代理人在该区域的协调中心；和 其他不会直接构成实际商业交易的活动。
5	不被获准的活动	<p>然而，经核准的代表/地区办事处是不被准许进行以下活动：</p> <ul style="list-style-type: none"> 参与任何贸易（包括进出口），商业或任何形式的商业活动 租借仓库设施；任何货物的装运/转运或储藏应由当地的代理人或经销商代办 代外国企业签署商业合同或提供有偿服务 参与其任何在马来西亚的附属公司或分支机构的日常管理。
6	资格标准	<p>代表/区域办事处的年度建议营运开支必须不少于马币 30 万令吉。</p> <p>代表/区域办事处的营运经费必须来自于马来西亚境外。</p>

7	设立期限	<ul style="list-style-type: none"> • <u>公司和其他（包括与贸易无关的非盈利组织）</u>至少两年，按每宗个案的情况作出裁定。 • <u>政府和贸易协会</u>期限是基于申请者的资格。
8	合规条件	<p>代表/区域办事处无需提交企业所得税申报。然而，代表/区域办事处需每年提交经核证的年度审计账目（注有办事处营运经费的详细资料），办事处租赁契约和雇员公积金（“EPF”）的证明至马来西亚投资发展局（“MIDA”）。</p>
9	外籍员工的聘用	<p>经核准的代表/区域办事处将可聘用外籍员工，容许的名额则取决于代表/区域办事处的功能和活动。只有经理级和拥有专业技术的外籍员工才会被考虑。</p> <p>所推荐的外籍员工必须为申请公司或其附属公司或集团内的在职员工。在代表办事处任职的外籍员工必须正常纳税。然而，在区域办事处任职的外籍员工可按其个人在马来西亚境内的天数计算应纳税收入。</p>



Deloitte Malaysia Chinese Services Group Publication

Setting Up A Representative Office/Regional Office in Malaysia

A foreign investor may undertake business in Malaysia via several forms of legal entity including private limited company ("Sdn Bhd"), partnership and branch.

Forming a legal entity requires time and cost, hence some investors may not be prepared to form a legal entity until it is timely for them to start their business. This is especially so when the foreign investors are at the stage of feasibility study, business planning, market research.

Where such needs arise, the foreign investors may consider setting up a Representative Office ("RE") or Regional Office ("RO") in Malaysia. A RE/RO of a foreign company/organisation in the manufacturing and services sector is an office which is established in Malaysia to perform permissible activities for its head office/principal.

We are aware that some Chinese investors are keen to learn more about RE/RO. In this connection, we are pleased to provide you with some related information.

Guidelines For Setting Up A Representative Office/Regional Office in Malaysia

1	<p>Overview of a Representative Office and Regional Office</p>	<ul style="list-style-type: none"> • A Representative Office ("RE")/Regional Office ("RO") of a foreign company/organisation in the manufacturing and services sector is an office which is established in Malaysia to perform permissible activities for its head office/principal. • The RE/RO does not undertake any commercial activities and only represents its head office/principal to undertake designated functions. • The RE's/RO's operation is completely funded from sources outside Malaysia. • The RE/RO is not required to be incorporated under the Companies Act 1965. • The setting up of a RE/RO requires the approval by the Government of Malaysia.
2	<p>Definition of A Representative Office</p>	<p>A Representative Office is an office of a foreign company/ organisation approved to collect relevant information on investment opportunities in the country especially in the manufacturing and services sector, enhance bilateral trade relations, promote the export of Malaysian goods and services and carry out research and development ("R&D").</p>
3	<p>Definition of A Regional Office</p>	<p>A Regional Office ("RO") is an office of a foreign company/organisation that serves as the coordination centre for the company's/organisation's affiliates, subsidiaries and agents in South-East Asia and the Asia Pacific. The RO established is responsible for the designated activities of the company/organisation within the region it operates.</p>
4	<p>Activities Allowed</p>	<p>The approved Representative/Regional office is established to perform the following permissible activities for its head office or principal:</p> <ul style="list-style-type: none"> • Gathering and analysis of important information or undertaking feasibility studies on investment and business opportunities in Malaysia and the region; • Planning or coordination of business activities; • Identifying sources of raw materials, components or other industrial products; • Undertake research & product development; • Act as a coordination centre for the corporation's affiliates, subsidiaries and agents in the region; and

		<ul style="list-style-type: none"> Other activities which will not result directly in actual commercial transactions.
5	Activities Not Allowed	<p>However, an approved Representative /Regional office is not allowed to carry out the following activities:</p> <ul style="list-style-type: none"> Be engaged in any trading (including import and export), business or any form of commercial activity Lease warehousing facilities; any shipment/transshipment or storage of goods shall be handled by a local agent or distributor Sign business contracts on behalf of the foreign corporation or provide services for a fee Participate in the daily management of any of its subsidiaries, affiliates or branches in Malaysia
6	Eligibility Criteria	<p>The proposed operational expenditure of the RE/RO must be at least RM300,000 per annum.</p> <p>The RE/RO should be financed by funds emanating from sources outside Malaysia.</p>
7	Duration of Establishment	<ul style="list-style-type: none"> <u>Company and Others (including non –profit organizations not relating to trade)</u> Minimum of two (2) years depending on the merits of each case. <u>Government and Trade Association</u> Duration is based on the requirement of the applicant.
8	Compliance Requirement	<p>A RE/RO is not required to file corporate income tax return. However, the company shall submit a copy of certified Annual Audited Account, which indicates the details of operating expenditure incurred by the RE/RO, tenancy agreement for its office, and copies of EPF contribution for their staff to Malaysian Investment Development Authority (“MIDA”) annually.</p>
9	Expatriate Posts	<p>A RE/RO will be given expatriate post and the number allowed depends on the functions and activities of the RE/RO. Expatriates will only be considered for managerial and technical posts.</p> <p>The proposed expatriate must be currently employed by the applicant company or its subsidiary or within the group. An expatriate working in a RE is subject to normal income tax. However, an expatriate working in a RO is taxed only on the portion of their chargeable income attributed to the number of days that they are in the country.</p>

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