



马来西亚中国服务组税务刊物

马来西亚2017年财政预算案聚焦 - 第一部分

在2016年10月21日，首相兼财政部长拿督斯里纳吉提呈了2017年财政预算案。此预算案是在国家经济面临不断持续的挑战下公布的 - 石油和商品价格的不确定性，马币贬值，外资流走等。为了克服这无数的挑战以及确保国家经济能持续迈向高收入先进经济体，2017财政预算案不仅考虑到解决短期会面临的问题，同时也考虑到长期可持续性的经济增长。

政府在2017年财政预算案建议的总开销估计高达马币2608亿，比起去年修正后的总开销增长了3.4%。下列为2017财政预算案的主要特点：-

1. 马币2148亿将充当营运开支，其余的马币460亿为发展开支。这当中不包含马币20亿的紧急准备金。
2. 在营运开支中，有马币774亿是作为公务员的薪俸，另外的马币320亿则作为服务与供应开支。此外，马币1039亿充作固定支出和补助金。至于购置资产方面，则获得马币6.91亿，其余的马币8亿1660万则属于其他开销。
3. 针对发展拨款，经济领域将可获得最高的拨款，达马币259亿，接着是社会领域的马币112亿。另外，安全领域获得马币53亿的拨款，一般行政领域则超过马币25亿。
4. 2017年的收入估计将增长约3%，或相等于高达马币2197亿。
5. 至于财政赤字，政府放眼从2016年的3.1%降至2017年的3%。

建筑业、房地产业、制造业、旅游业是 2017 年财政预算案的一些领域受益者。建筑业和房地产业将会取得进一步的增长，主要归功于基础设施和平价房屋的大量拨款。此外，新 4 星级和 5 星级酒店所得税优惠期的延长，也将有助于推动旅游业的整体发展。总体而言，此次的财政预算案并无针对我国 12 项国家主要经济领域做出重点投资。有限的资源分配到太多不同的领域，地区和收入群。这可能使到其经济效益无法完全达到渴望的效果，进而影响国家迈向高收入国的旅程。

根据以上总结，在此我们为您提供一些 2017 年财政预算的关键税务建议:-

	建议	描述																														
个人所得税																																
1	幼儿保育中心及幼儿园费用税务减免	<p>目前，马来西亚纳税居民不可就其所支付的幼儿保育中心及幼儿园费用享有税务减免。</p> <p>政府提出，从 2017 课税年开始，对就读于在有关机构登记的幼儿保育中心及幼儿园的六岁及以下儿童，其父母将可享有最高马币 1,000 的税务减免。</p>																														
2	日常生活税务减免	<p>马来西亚纳税居民可享有税务减免。从 2017 课税年开始，以下税务减免将会进行调整：</p> <table border="1"> <thead> <tr> <th></th> <th>现有额度 (马币)</th> <th>建议额度 (马币)</th> </tr> </thead> <tbody> <tr> <td>i. 购买书籍类</td> <td>1,000</td> <td rowspan="7">2,500</td> </tr> <tr> <td>ii. 购买运动器材</td> <td>300</td> </tr> <tr> <td>iii. 购买电脑</td> <td>3,000 (三年一次)</td> </tr> <tr> <td>iv. 订购宽带互联网</td> <td>无</td> </tr> <tr> <td>v. 购买纸质报纸</td> <td>无</td> </tr> <tr> <td>vi. 购买智能手机或平板电脑</td> <td>无</td> </tr> <tr> <td>vii. 健身房会员费</td> <td>无</td> </tr> </tbody> </table>		现有额度 (马币)	建议额度 (马币)	i. 购买书籍类	1,000	2,500	ii. 购买运动器材	300	iii. 购买电脑	3,000 (三年一次)	iv. 订购宽带互联网	无	v. 购买纸质报纸	无	vi. 购买智能手机或平板电脑	无	vii. 健身房会员费	无												
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3	婴儿哺育器材的税务减免	<p>政府提出，就购买婴儿哺育器材，冷藏袋，收集和储存容器，给予马币 1,000 的税务减免。</p> <p>此两年一次的减免，仅给予育有两岁以下婴儿的女性纳税人。</p> <p>生效日期：2017 课税年起</p>																														
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4	根据应纳税收入的增长而相应减少企业所得税	<p>现有的企业所得税税率为24%。</p> <p>政府提出将企业所得税税率依据其应纳税收入较去年增长百分比而相应减少1%至4%。详细如下：</p> <table border="1"> <thead> <tr> <th>应纳税收入增长率</th> <th>降幅</th> <th>降后税率</th> </tr> </thead> <tbody> <tr> <td>少于 5.00%</td> <td>无</td> <td>24%</td> </tr> <tr> <td>5.00% - 9.99%</td> <td>1%</td> <td>23%</td> </tr> <tr> <td>10.00% - 14.99%</td> <td>2%</td> <td>22%</td> </tr> <tr> <td>15.00% - 19.99%</td> <td>3%</td> <td>21%</td> </tr> <tr> <td>20.00% 及以上</td> <td>4%</td> <td>20%</td> </tr> </tbody> </table> <p>举例说明： 中国基建有限公司在 2016 课税年的应纳税收入为马币 1 亿。在 2017 课税年，其应纳税收入增至马币 1.2 亿。</p> <p>2017 课税年应纳企业所得税为：</p> <table> <tr> <td>应纳税额</td> <td>马币</td> </tr> <tr> <td>• 前马币 1 亿 @ 24%</td> <td>2400 万</td> </tr> <tr> <td>• 增长的马币 2000 万 @ 20% (马币1.2亿 - 马币1亿)</td> <td>400 万</td> </tr> <tr> <td></td> <td>-----</td> </tr> <tr> <td></td> <td>2800 万</td> </tr> <tr> <td></td> <td>=====</td> </tr> </table>	应纳税收入增长率	降幅	降后税率	少于 5.00%	无	24%	5.00% - 9.99%	1%	23%	10.00% - 14.99%	2%	22%	15.00% - 19.99%	3%	21%	20.00% 及以上	4%	20%	应纳税额	马币	• 前马币 1 亿 @ 24%	2400 万	• 增长的马币 2000 万 @ 20% (马币1.2亿 - 马币1亿)	400 万		-----		2800 万		=====
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注：税收节减额为马币 80 万[(马币 1.2 亿 x24%) - 马币 2800 万]，有效税率为 23.3%。

生效日期：2017和2018课税年

5 延长及扩大结构化实习项目(SIP)双重减税优惠的期限及受众对象

目前参与通过TalentCorp审批的SIP项目的公司就其项目执行费用可以享有双重减税优惠。此项目是针对注册在高等教育部名下的高等学校接受全日制本科及专科课程，或在同等受马来西亚学术资格机构或技能发展部认可的职业教育机构接受课程的马来西亚学生（马来西亚技能证书第四级和第五级）：

- i. 本科文凭 - 从2012课税年至2016课税年;以及
- ii. 专科和职业教育文凭 - 从2015课税年至2016课税年.

为了鼓励更多的企业参与SIP项目，通过使本地毕业生尽早接触工作环境以增加其就业力，政府计划将现有的优惠期间延长三年至2019课税年。同时扩大此项目的受众对象至接受全日制职业教育（马来西亚技能证书第三级）的马来西亚学生。

生效日期：从2017课税年至2019课税年。

6 提高艺术，文化和遗产活动赞助费的税务抵扣上限

为了鼓励私营企业更广泛的参与艺术文化领域，对于任何通过信息通信文化部批准的艺术，文化或遗产活动的赞助费的税务抵扣，将增加至：-

赞助	获准抵税	
	现有 (马币)	建议 (马币)
• 本地艺术，文化遗产活动	500,000	700,000
• 本地和外国艺术，文化遗产活动	500,000，其中对外国艺术，文化遗产活动的资助金额不超过200,000.	700,000，其中对外国艺术，文化遗产活动的资助金额不超过300,000.

生效日期：2017 课税年

7 新 4 星和 5 星级酒店所得税优惠期的延长

政府提出，在新 4 星和 5 星级酒店持有投资的酒店业主的税务优惠期，将延长至 2018 年 12 月 31 日：-

	税收优惠 (不可并存)	
	新兴工业地位	投资税收减免
马来西亚半岛	长达五年法定收入 70%的税务豁免	长达 5 年合格资本支出 60%的减免，仅可用于抵扣法定收入的 70%。
沙巴和砂拉越	长达五年法定收入 100%的税务豁免	长达 5 年合格资本支出 100%的减免，可完全用于抵扣法定收入。

8 扩大针对清真业界人士的清真产品税收优惠范围

目前，以下行业的清真业界人士均可享有税收优惠，包括为期 5 年的 100%投资税收减免或出口销售收入税务豁免，以及原材料的进口关税豁免：-

- i. 特殊加工食品；

		<ul style="list-style-type: none"> ii. 医药品, 化妆品和个人护理用品; iii. 牲畜和肉类制品; 以及 iv. 清真材料. <p>政府已提出将现有的税收优惠延伸至生产营养保健和益生菌产品的清真业界人士。</p> <p>生效日期: 2016 年 10 月 22 日</p>
消费税		
9	GST 自由区域	<p>为了简化对免税区（包括自由工业区（FIZ）和自由贸易区（FCZ））的消费税处理，以下情况下无需支付消费税：</p> <ul style="list-style-type: none"> i. 在 FCZ 内和之间流通的货物； ii. 进口到 FIZ 的货物； iii. 在 FIZ 内和之间流通的货物 iv. 在 FCZ 和 FIZ 之间流通的货物 v. 将货物从免税区运往指定地区如浮罗交怡岛，纳闽和刁曼岛，或反之亦然；以及 vi. 将货物从免税区运往仓库方案里的特许仓库，或反之亦然。 <p>以上的消费税处理不适用于以下物资：</p> <ul style="list-style-type: none"> i. 1998 年免税区（排除商品及服务）法令所规定的货物 ii. 2014 年消费税（对指定地区的物资征收税金）法令所规定的货物；和 iii. 其他财政部所规定的货物 <p>生效日期: 2017 年 1 月 1 号</p>
10	GST 仓库方案	<p>在仓库方案下，存放和流通于主要海关区*（PCA）和自由工业区（FIZ）内的特许仓库的货物将不被征收消费税。</p> <p>❖ 此方案下，PCA 仅包含特许制造仓库（LMW）及保税仓。</p> <p>生效日期: 2017 年 1 月 1 号</p>
其他		
11	增加价值超过马币100万的房产的印花税	<p>现阶段价值马币50万及以上的房产转让合同的从价印花税率为3%。政府计划将价值超过马币100万的房产转让合同的印花税率从3%提高至4%。</p> <p>生效日期: 2018 年 1 月 1 号</p>
12	智能情报平台的设立	<p>智能情报平台将设立在财政部下，并牵涉马来西亚内陆税收局，马来西亚皇家海关署和马来西亚公司委员会。</p> <p>此平台将允许各政府机构共享数据资料，其目的为提高稽查程序的效率，以及鼓励纳税人高度遵从税务合规。</p>



Deloitte Malaysia Chinese Services Group Publication

Highlights of Budget 2017 – Part 1

The Prime Minister and Minister of Finance, Y.A.B. Dato' Seri Mohd. Najib Tun Razak, unveiled the 2017 Budget on 21 October 2016. The budget is unveiled during a period of continuous challenges facing the economy - uncertain direction of oil and commodity prices, depreciation of Ringgit, net outflow of foreign funds etc. In order to navigate the myriad of challenges and ensure that the economy remains in the trajectory of becoming a high-income advanced economy, the 2017 Budget is designed not only to address short term issues but also long term and sustainable growth.

At RM260.8 billion, the sum allocated for 2017 Budget is 3.4% higher than that during the 2016 Budget Recalibration. Other salient features of the 2017 Budget are as follow:-

1. RM214.8 billion is allocated for Operating Expenditure, while RM46 billion for Development Expenditure. This does not include contingencies which amounts to RM2 billion.
2. Under the Operating Expenditure, a total of RM77.4 billion is for Emolument, RM32 billion for Supplies and Services, RM103.9 billion for Fixed Charges and Grants, RM691 million for Purchase of Assets and RM816.6 million for Other Expenditures.
3. Under the Development Expenditure, the economic sector will receive the highest share at RM25.9 billion followed by social sector with RM12.2 billion. The security sector will be allocated RM5.3 billion and the general administration more than RM2.5 billion.

4. The revenue collection in 2017 is expected to expand at around 3% to RM219.7 billion.
5. The Government is expected to achieve the fiscal deficit target of 3% of GDP in 2017, compared with 3.1% this year.

In Budget 2017, construction, property, manufacturing, tourism are some of the beneficiaries. The construction and property sectors should be spurred further given the substantial allocation for infrastructure and affordable homes. The extended tax incentive for the new 4 and 5 star hotels will boost the tourism sector. However, overall, it appears that there may not be sufficient focus given to double down the investment on the 12 National Key Economic Areas (NKEAs) that have the impact of transforming our economy. The limited budget allocations were "peanut buttered" across all sectors, geographies and income group and hence it may not fully achieve the desired impact our economy needed as we journey towards a high income nation.

Following our executive summary, we bring you herewith some of the salient tax centric proposals of 2017 Budget:-

	Proposal	Description																		
Personal Income Tax																				
1.	Tax relief for fees paid to child care centres and kindergartens	<p>Presently, a Malaysian tax resident individual is not eligible to claim tax relief on fees paid to child care centres and kindergartens.</p> <p>It is proposed that with effect from year of assessment 2017, a tax relief of up to RM1,000 be given to resident individual taxpayer who enrol their children who is 6 years old and below into child care centres or kindergartens registered with the relevant authorities.</p>																		
2	Tax relief for lifestyle	<p>An individual who is a tax resident in Malaysia is entitled for tax relief. With effect from year of assessment 2017, the following tax reliefs will be adjusted:-</p> <table border="1"> <thead> <tr> <th></th> <th>Existing (RM)</th> <th>Proposed (RM)</th> </tr> </thead> <tbody> <tr> <td>a. Purchase of reading materials</td> <td>1,000</td> <td rowspan="7">RM2,500</td> </tr> <tr> <td>b. Purchase of sports equipment</td> <td>300</td> </tr> <tr> <td>c. Purchase of computer</td> <td>3,000 (once in 3 years)</td> </tr> <tr> <td>d. Subscription of broadband internet</td> <td>None</td> </tr> <tr> <td>e. Purchase of printed dairy newspaper</td> <td>None</td> </tr> <tr> <td>f. Purchase of smartphone or tablet</td> <td>None</td> </tr> <tr> <td>g. Gymnasium membership fee</td> <td>None</td> </tr> </tbody> </table>		Existing (RM)	Proposed (RM)	a. Purchase of reading materials	1,000	RM2,500	b. Purchase of sports equipment	300	c. Purchase of computer	3,000 (once in 3 years)	d. Subscription of broadband internet	None	e. Purchase of printed dairy newspaper	None	f. Purchase of smartphone or tablet	None	g. Gymnasium membership fee	None
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3	Tax relief for the purchase of breastfeeding equipment	<p>It is proposed that a new tax relief of up to RM1,000 be provided for the purchase of breastfeeding equipment, cooler bag, containers for collection and storage.</p> <p>This relief which can be claimed once in 2 years is given to women taxpayers with children aged up to 2 years.</p> <p>Effective: Year of assessment 2017</p>																		
Corporate Income Tax																				
4	Reduction of corporate income tax based on the increase in chargeable income	<p>Presently, corporate income tax is imposed at the rate of 24%.</p> <p>It is proposed that the corporate income tax rate be reduced between 1% and 4% based on the percentage of increase in chargeable income compared to the immediate preceding year of assessment (YA). The reduction is as follows:-</p>																		

% of Increase in Chargeable Income Compared to the Immediate Preceding YA	Reduction of Income Tax Rate	Income Tax Rate After Reduction
Less than 5.00%	Nil	24%
5.00% to 9.99%	1%	23%
10.00% to 14.99%	2%	22%
15.00% to 19.99%	3%	21%
20.00% and above	4%	20%

For example:-

China Infrastructure Sdn Bhd's chargeable income for year of assessment 2016 (YA 2016) is RM100 mil. In YA 2017, its chargeable income has increased to RM120 mil.

The income tax for YA 2017 is calculated as follows:-

Tax Payable on	RM
First RM100million @ 24%	24 mil
Incremental RM20million @20% (RM120million – RM100million)	4 mil

	24 mil
	=====

Note : Tax saving is RM0.8mil [(RM120mil x 24%) – RM28mil], effective tax rate is 23.3%.

Effective: Years of Assessment 2017 and 2018

5 **Extension of the period and expansion of scope of double deduction incentive for the Structured Internship Programme (SIP)**

Currently, companies that participate in SIP approved by the TalentCorp are eligible for double deduction on expenses incurred in implementing the programme. This programme is made available for Malaysian students pursuing full-time degree and diploma courses in institutions of higher learning (IHL) that are registered with the Ministry of Higher Education or for equivalent vocational level (Malaysian Skills Certificate Level 4 and 5) as recognized by Malaysian Qualifications Agency or Department of Skills Development as follows:-

- a. Degree level – from years of assessment 2012 to 2016; and
- b. Diploma and vocational level – from years of assessments 2015 to 2016.

To encourage more companies to participate in SIP and contribute towards the employability of local graduates through an early exposure to the working environment, it is proposed that the current incentive be extended for a period of 3 years to YA 2019. It is also

proposed that this programme be expanded to include Malaysian students pursuing full-time vocational level (Malaysian Skills Certificate Level 3).

Effective: Years of Assessment 2017 to 2019.

6 Increase in the Limit of Tax Deduction for Sponsoring Arts, Cultural and Heritage Activities

To encourage more participation of the private sectors in the Arts and Cultural space, tax deduction given on the expenditure incurred for sponsoring any arts, cultural or heritage activity approved by the Ministry of Information, Communication and Culture will be increased as follows:-

Sponsorship for	Tax Deduction Allowed	
	Existing (RM)	Proposed (RM)
• Local arts, cultural and heritage activities	500,000	700,000
• Local and foreign arts, cultural and heritage activities	500,000, where the sponsorship amount to foreign arts, cultural and heritage activities is limited to 200,000	700,000, where the sponsorship amount to foreign arts, cultural and heritage activities is limited 300,000

7 Extension of income tax incentives for new 4 and 5 star hotels

It is proposed that the incentives accorded to hotel operators undertaking investments in new 4 and 5 stars be extended to 31st December 2018:-

	Tax Incentive (mutually exclusive)	
	Pioneer Status	Investment Tax allowance
Peninsular Malaysia	Tax exemption of 70% of statutory income for 5 years.	Allowance of 60% on qualifying capital expenditure for 5 years to be set off against 70% of statutory income.
Sabah and Sarawak	Tax exemption of 100% of statutory income for 5 years	Allowance of 100% on qualifying capital expenditure for 5 years to be set off against 100% of statutory income.

8	Expansion of the scope of halal products eligible for incentives for halal industry players	<p>Presently, the following halal industry players are eligible for tax incentives which among others, include 100% investment tax allowance or tax exemption on export sales for 5 years and import duty exemption for raw materials:-</p> <ol style="list-style-type: none"> a. Specialty processed food; b. Pharmaceuticals, cosmetics and personal care; c. Livestock and meat products; and d. Halal ingredients. <p>It has been proposed that the existing incentives be extended to the halal industry players involved in the production of nutraceutical and probiotic products.</p> <p>Effective: 22 October 2016.</p>
Goods and Services Tax ("GST")		
9	Review of GST treatment for Free Zones	<p>To streamline the GST treatment of free zones, which consist of Free Industrial Zone (FIZ) and Free Commercial Zone (FCZ), it is proposed that GST is not due and payable in the following circumstances:</p> <ol style="list-style-type: none"> a. Supply and removal of goods made within and between FCZ; b. Goods imported into the FIZ; c. Supply and removal of goods made within and between FIZ; d. Supply and removal of goods made between FCZ and FIZ; e. Removal of goods from free zone to the Designated Area i.e. Langkawi, Labuan and Tioman, or, vice versa; and f. Removal of goods from free zone to an approved warehouse under the Warehousing Scheme, or, vice versa. <p>The above GST treatment shall not be applicable to the following supplies:</p> <ol style="list-style-type: none"> a. Goods as prescribed under the Free Zones (Exclusion of Goods and Services) Order 1998; b. Goods as prescribed under the Goods and Services Tax (Imposition of Tax for Supplies in Respect of Designated Areas) Order 2014; and c. Any other goods as prescribed by the Minister of Finance. <p>Effective: 1 January 2017</p>
10	Review of GST treatment under the Warehousing Scheme	<p>No GST is to be charged on goods from the Principal Customs Area* (PCA) and Free Industrial Zone (FIZ), that are deposited into and supplied within or between the approved warehouses under the Warehousing Scheme.</p> <p>* For this purpose, PCA consists of Licensed Manufacturing Warehouse (LMW) and Excise Warehouse only.</p> <p>Effective: 1 January 2017</p>

Others

11	Increase of stamp duty for properties valued more than RM1million	<p>Presently, the <i>ad valorem</i> stamp duty rate of 3% applies to the instrument of transfer of real estate worth RM500,001 and above. It has been proposed that the stamp duty rate on the instrument of transfer of real estate in excess of RM1 million will be increased from 3% to 4%.</p> <p>Effective : 1 January 2018</p>
12	Establishment of the Collection Intelligence Arrangement	<p>The establishment of the Collection Intelligence Arrangement under the Ministry of Finance will involve the Malaysian Inland Revenue Board, the Royal Malaysian Customs Department and the Companies Commission of Malaysia.</p> <p>The arrangement will allow the agencies to share data with the objective to enhance the efficiency in carrying out their audit process and encourage higher tax compliance among tax payers.</p>

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