



## 딜로이트 말레이시아 Korean Services Group(KSG) 월간 뉴스레터 2018 년 말레이시아 예산안

### 개관

#### 말레이시아 Budget 2018 핵심내용

말레이시아 총리이자 재무부장관인 Y.A.B Dato' Seri Mohd. Najib Tun Razak 금년 10월 27일자로 2018년 국가예산안을 발표하였다. 이번 예산안은 저소득층(B40), 중산층(M40), 도시 근로자 및 지방 거주민 등 사회 각 계층에 전반적인 혜택을 줄 수 있는 방안들을 포함하고 있다. 이와 더불어, 가처분 소득의 향상을 통한 생활비 부담의 경감을 위한 정책들이 소개되었다. 추가적으로 본 예산안은 사회기반시설의 양적인 확충 뿐만 아니라 질적으로 향상시키는 방안을 모색하고 있다.

아래는 2018 예산안의 핵심 요약이다.

1. RM280.25 billion 의 예산이 편성되었으며, RM234.25 billion 의 예산이 운영비 예산, RM46 billion 은 개발비 예산으로 편성되었다 (해당 금액은 우발상황에 대한 총당금 RM2 billion 을 포함하지 않음).

2. 전체 운영비 예산 상세내역 - 공무원에 대한 급여 예산 (RM 79.15 billion), 조달 및 용역 예산 (RM 33.62 billion), 고정비용 및 보조금 예산 (RM 119.82 billion), 기타 지출 (RM 1.08billion), 자산구매 예산 (RM 0.577 billion).

3. 개발 지출 예산 상세내역 - 경제부문 (RM26.34 billion), 사회부문(RM11.72 billion), 안보부문 (RM5.22 billion), 일반행정부문 (RM2.72 billion).

4. 늘어난 지출에 맞춰, 2018 예산안에서 예상하고 있는 정부의 수익 역시 RM239.86 billion 으로 증가할 것으로 전망한다. (2017 년 예산안의 경우, RM219.7 billion)

5. 정부는 2017 년의 재정적자(GDP 의 3.0%)와 비교하여 2018 년에는 GDP 대비 2.8%로 감소시킬 것을 목표로 하고 있다.

예상한 바와 같이, 정부는 인프라 개선에 지속적인 관심을 보이고 있다. 이는 건설사의 도로, 철도, 공항, 통신 및 공공시설 등 사회간접자본에 대한 사업을 확대할 수 있는 기회로 작용할 것이다. 이에 따라, 물류업, 제조업 등 관련 산업에도 파생적인 이득 발생이 예견된다.

한편, 2018 예산안의 또 다른 수혜 산업은 관광 부분이다. 4성급 및 5성급 호텔과 의료 관광에 대한 세제혜택으로 인해 관광산업에 수혜가 예상된다.

마지막으로, 4차 산업 혁명 도래에 따라, 말레이시아에서 사업을 영위하는 기업들은 경쟁력을 갖추기 위해 하드웨어나 소프트웨어에도 투자를 할 것으로 예상된다.

이는 기계, 장비, 공학 및 기술 산업에 다양한 기회가 제공될 것임을 야기한다.

산업 전반에 걸쳐 다양한 변화를 일으키고 있는 4차 산업 혁명의 흐름에 발맞추어 발표된 이번 2018 예산안은, 가속감가상각 및 정부 보조금 등과 같이 4차 산업혁명을 촉진시키기 위한 정책을 다수 포함하고 있다.

하지만, 이러한 정책이 산업 종사자들로 하여금 이러한 변화에 선제적으로 대응하도록 하는 데 효과적이지는 지켜봐야 한다.

※ 딜로이트 KSG 는 이번 2018 년도 정부 예산안 중 주요한 내용을 선정하여 알려드립니다. 전체 예산안 내용을 확인하고 싶은 분은 저희 KSG 연락망을 통해 별도로 요청해주시면 전체 내용이 들어있는 영어 원문을 송부드리겠습니다.



Proposals	Description
<p><b>인더스트리 4.0 으로 전환하기 위한 세제혜택</b></p>	<p>제조업 및 유관 서비스 분야에서의 빅데이터 분석, 자동화 로봇, 사물인터넷 등의 기술동인(Technology drivers)을 확보하고 궁극적으로 인더스트리 4.0 으로 전환하는 것을 권장하고자, 2018 과세년도 부터 2020 과세년도에 발생하는 최초의 RM10 million 의 자본적 지출에 대해, 가속감가상각 (Accelerated Capital Allowance)를 두 과세연도에 걸쳐 완전히 받을 수 있다.</p> <p>효력 발생 시기: 2018 년 1 월 1 일부터 2020 년 12 월 31 까지 Malaysian Investment Development Authority (MIDA)로 접수된 신청서까지 적용된다.</p>
<p><b>자동화에 관한 세제혜택 검토</b></p>	<p>현재, 노동집약산업군(고무, 플라스틱, 목재 및 타일 제품)에 속한 제조사의 경우, 자동화기기 구입에 대한 지출에 대한 가속감가상각(Accelerated Capital Allowance, "ACA") 적용이 가능하며, 2015~2017 과세연도 기간에 발생하는 자본적 지출 4 백만 링깃에 한해 ACA (Automation Capital Allowance) 200%가 적용된다.</p> <p>현 세제혜택은 2015 년 1 월 1 일부터 2017 년 12 월 31 일까지 MIDA 에 신청서를 제출한 신청자에 한해 적용된다.</p> <p>제조업 분야의 자동화(Automation) 촉진을 위해 세제혜택 기간을 3 년을 연장한다.</p> <p>효력 발생 시기: 2018 년 1 월 1 일부터 2020 년 12 월 31 까지 Malaysian Investment Development Authority (MIDA)로 접수된 신청서까지 적용된다.</p>
<p><b>Principal Hub 에 대한 세제혜택의 확대</b></p>	<p>2015 년 4 월 말레이시아 정부는 'Principal Hubs' 세제혜택 정책을 소개하였다.</p> <p>'Principal Hubs'로 선정된 기업은 5 년간 특정 기준에 따라 0%, 5% 또는 10% 수준까지 법인세 우대세율을 적용받을 수 있다. 또한 5 년의 추가 세제혜택 신청이 가능하며, 각 우대세율은 "Tier 1", "Tier 2", 그리고 "Tier 3" 의 범주에 따라 다르게 적용된다.</p> <p>운영 본부 (Operational Headquarters, "OHQ"), 국제 조달(물류) 센터 (International Procurement Centre, "IPC"), 지역 유통센터 지위 (Regional Distribution Centre status, "RDC")의 자격을 갖춘 기존 기업의 경우, 'Principal Hubs'에 대한 세제혜택은 부가가치 수익에 대해 5 년간 완전 면세가 적용된다.</p>

단, OHQ, IPC, RDC 지위를 승인받은 기업 및 OHQ/IPC /RDC 세제혜택을 향유한 기존 기업의 경우, 이후의 5 년의 연장 적용은 불가하다. (위에서 언급되지 않은 기존 기업은 5 년도 연장이 가능함.)

세제혜택을 적용받기 위해서는 적격요건을 충족해야 한다.

효력 발생 시기: 2020 년 12 월 31 일 까지 Malaysian Investment Development Authority (MIDA)로 접수된 신청서까지 적용된다.



## Individual Tax

Proposals	Description												
거주자의 개인소득세율 경감	<p>거주자 세율에 대한 개정안은 아래와 같다.</p> <table border="1"> <thead> <tr> <th>과세소득 (RM)</th> <th>현 세율 (%)</th> <th>개정 세율 (%)</th> </tr> </thead> <tbody> <tr> <td>20,001 - 35,000</td> <td>5</td> <td>3</td> </tr> <tr> <td>35,001 - 50,000</td> <td>10</td> <td>8</td> </tr> <tr> <td>50,001 - 70,000</td> <td>16</td> <td>14</td> </tr> </tbody> </table> <p>타 범위군에 해당하는 과세소득의 경우 현 세율을 유지 효력 발생 시기: 2018 과세연도</p>	과세소득 (RM)	현 세율 (%)	개정 세율 (%)	20,001 - 35,000	5	3	35,001 - 50,000	10	8	50,001 - 70,000	16	14
과세소득 (RM)	현 세율 (%)	개정 세율 (%)											
20,001 - 35,000	5	3											
35,001 - 50,000	10	8											
50,001 - 70,000	16	14											
임차인으로부터 지급 받은 주택 임대료에 대한 소득공제	<p>임차인으로부터 지급받은 주택 임대 소득에 대해서 0%~28%의 초과 누적 징수율이 과세된다.</p> <p>아래 조건에 해당하는 경우, 임차인으로부터 지급받은 주택 임대소득에 대하여 50%의 소득공제율이 적용된다.</p> <ol style="list-style-type: none"> <li>각 임대 주택으로 부터 수취한 월 임대소득이 RM2,000 을 초과하지 않는 경우</li> <li>임대 주택은 임대인과 임차인 간의 법률 효력을 갖는 임차 계약서 하에 임대되어야 함.</li> <li>소득공제는 연속하는 최대 3 개 과세 연도까지 적용 가능함.</li> </ol> <p>효력 발생 기간: 2018 과세연도 부터 2020 과세연도 까지</p>												



## Goods and Services Tax

Proposals	Description
독서물에 대한 GST 규정 통합	<p>영세율이 적용되고 있던, "서적 및 신문"과의 GST Treatment 통일화를 목적으로 잡지, 저널, 정기간행물, 만화책에도 영세율이 적용된다.</p> <p>효력발생일: 2018 년 1 월 1 일</p>

<p><b>CAT(관세 사건재판소) 및 GSTAT (GST 사건 재판소)의 합병</b></p>	<p><b>현행안</b></p> <p>관세 및 GST 관련하여 관세청장(Director General of Customs)의 판단 또는 판결에 불복하는 납세자(또는 기업)의 경우, Customs Appeal Tribunal (CAT) 및 GST Appeal Tribunal (GSTAT)에 각각 상소할 수 있다. 상기 재판소는 관세청장의 판단에 불복해 상소된 내용을 직접 전달 받고 판결하는 독립적인 사법기관이다. CAT는 2007년 6월 1일부터 운영되고 있으며, CAT 당국은 다음 명시된 관련법에 포함되는 사건들을 담당한다. (Customs Act 1967, Excise Act 1976, Sales Tax Act 1972, Service Tax Act 1975 포함, 압류 재화 제외)</p> <p>GSTAT는 2015년 4월 1일부터 운영되고 있으며, GSTAT 당국은 GST와 관련된 사건들만 담당한다. (Fourth Schedule, Goods and Services Tax Act 2014에 명시된 규정은 제외)</p> <p><b>개정안</b></p> <p>원활한 상소 처리와 최적의 자원 활용을 위해 Customs Appeal Tribunal (CAT)와 Goods and Services Tax Appeal Tribunal (GSTAT)가 합병되어 CAT라는 이름으로 통칭되며, GST 및 관세 관련된 사건의 상소는 CAT에서 일괄적으로 처리된다.</p> <p>효력발생일: 2019년 1월 1일</p>
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 **Others**

Proposals	Description
<p><b>Kedah 의 Bukit Kayu Hitam, 특별국경 경제지역 (산업자유지역 포함)개발</b></p>	<p>현재까지 Bukit Kayu Hitam은 무역활동에 한해 자유상업지역(Free Commercial Zone, FCZ)으로 지정되어 있었다. 향후, Bukit Kayu Hitam 지역은 산업자유지역(Free Industrial Zone)의 성격을 내포한 특별국경경제자유지역(Special Border Economic Zone)으로 개발될 예정이다.</p> <p>효력발생일: 미정</p>
<p><b>Pulau Pangkor 면세 지역 (DutyFree)지정</b></p>	<p>Perak의 Pulau Pangkor를 면세 지역(Duty Free)으로 지정한다. 단, 주류, 담배와 자동차는 제외한다.</p> <p>효력발생일: 미정</p>
<p><b>OECD 모델조세 협약 참여 및 시행 발표</b></p>	<p>말레이시아 정부는 이번 예산안 발표에서 경제협력개발기구(OECD)의 *BEPS 프로젝트와 금융정보자동교환 협정('AEOI', Automatic Exchange of Information)을 2018년 9월자로 시행하겠다고 밝혔다.</p> <p>*BEPS, Base Erosive and Profit Shifting:국가 간 소득 이전을 통한 세원 잠식</p>

## **Greetings from Deloitte Malaysia Tax Services**

The Prime Minister and Finance Minister, Y.A.B. Dato' Seri Mohd. Najib Tun Razak unveiled the Budget 2018 on 27 October 2017 with the theme "Prospering an Inclusive Economy and Balancing between Worldly and Hereafter, for the Wellbeing of Rakyat, Towards TN50 Aspiration". It includes measures benefitting all segments of the society, with emphasis on low income (B40) and middle income (M40) groups, civil servants and rural folks. In particular, measures were introduced to increase the rakyat's disposable income in the attempt to address the rising cost of living. In addition, Budget 2018 seeks to improve the quality and extensiveness of our nation's infrastructure.

Among the salient features of Budget 2018 are:-

1. A total sum of RM280.25 billion is allocated. A further RM2 billion is allocated for Contingencies and has not been included in the aforesaid amount. Of the total allocation, RM234.25 billion is allocated for Operating Expenditure and remaining RM46 billion for Development Expenditure.
2. Operating Expenditure consists of RM79.15 billion for Emolument, RM33.62 billion for Supplies and Services, RM119.82 billion for Fixed Charges and Grants, RM1.08 billion for Other Expenditure and RM0.577 billion for Purchase of Assets.
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 Budget 2017).
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.

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. Other key beneficiary of Budget 2018 is the tourism industry and evident by the extension of the tax incentive for 4 and 5-stars hotels and medical tourism. 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.

Budget 2018 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 which would probably be dealt with in deal course.

Against the above, we bring you herewith some of the salient tax centric proposal of Budget 2018.



## Tax Incentives

Proposals	Description
<b>Tax Incentive for Transformation to Industry 4.0</b>	<p>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 RM10 million qualifying expenditure incurred in the years of assessment 2018 to 2020 and is fully claimable within 2 years of assessment.</p> <p>Effective: For applications received by Malaysian Investment Development Authority from 1 January 2018 to 31 December 2020.</p>
<b>Review of Tax Incentives for Automation</b>	<p>Currently, a manufacturing company in high labour intensive industries (rubber, plastics, wood, furniture and textiles products) 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.</p> <p>The tax incentive is effective for applications submitted to Malaysian Investment Development Authority (MIDA) from 1 January 2015 to 31 December 2017.</p> <p>To further promote automation in the labour intensive industries, it is proposed that the incentive period be extended for another 3 years.</p> <p>Effective: For applications received by MIDA from 1 January 2018 to 31 December 2020.</p>
<b>Extension of Tax Incentive for Principal Hub</b>	<p>The Principal Hub Incentive that was introduced in April 2015 applies to applications received by MIDA from 1 May 2015 until 30 April 2018.</p> <p>New companies enjoy a reduced corporate tax rate of 0%, 5% or 10% for a period of five years, with a possible extension for another five years. The applicable rate depends on whether the company qualifies as a "Tier 1", "Tier 2" or "Tier 3" Principal Hub.</p> <p>For existing companies, including existing companies with approved operational headquarters (OHQ), international procurement centre (IPC), or regional distribution centre (RDC) status, the Principal Hub incentive grants full tax exemption on Value Added Income, for a period of five years. Extension for another five years is not available to existing companies that have obtained approved IPC, OHQ or RDC status and have been granted IPC/OHQ/RDC incentives, but is available for the other existing companies.</p> <p>To be eligible for the incentive, a company would need to meet certain conditions.</p> <p>Effective: For applications received by Malaysian Investment Development Authority by 31 December 2020.</p>

**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:

<b>Location</b>	<b>Incentives</b>
Peninsular Malaysia	(a) Pioneer status: 70% exemption on statutory income for a period of 5 years; or (b) 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	(a) Pioneer status: 100% exemption on statutory income for a period of 5 years; or (b) 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: For applications submitted to the Malaysian Investment Development Authority by 31 December 2020

**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 businesses 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

**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.
<b>Expansion of double deduction incentive for expenses incurred in obtaining certification for quality system and standard by private healthcare services provider</b>	<p>It is proposed that companies registered with Malaysia Healthcare Travel Council (MHTC) that provide dental and ambulatory healthcare services be given double deduction for expenses incurred in obtaining certification for quality systems and standards from the following bodies:</p> <ul style="list-style-type: none"> <li>• Malaysian Society for Quality in Health – Malaysia</li> <li>• Joint Commission International – USA</li> <li>• CHKS Accreditation Unit – UK</li> <li>• The Australian Council on Health Care Standard – Australia</li> <li>• Accreditation Canada - Canada</li> </ul> <p>Effective: Year of assessment 2018 onwards</p>
<b>Review of Tax Incentives for Export of Private Healthcare Services</b>	<p>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.</p> <p>The tax incentive is subject to the following new conditions:</p> <ol style="list-style-type: none"> <li>at least 10% of the total number of patients receiving private healthcare services are comprised of qualified healthcare travellers per year of assessment; and</li> <li>at least 10% of the company's gross income is derived from qualified healthcare travellers for each year of assessment.</li> </ol> <p>Effective: Years of Assessment 2018 to 2020.</p>



## Individual Tax

Proposals	Description												
<b>Reduction of income tax rates for resident individuals</b>	<p>It is proposed that the tax rates for resident individuals be revised as follows:-</p> <table border="1"> <thead> <tr> <th>Chargeable income (RM)</th> <th>Current tax rate (%)</th> <th>Proposed tax rate (%)</th> </tr> </thead> <tbody> <tr> <td>20,001 - 35,000</td> <td>5</td> <td>3</td> </tr> <tr> <td>35,001 - 50,000</td> <td>10</td> <td>8</td> </tr> <tr> <td>50,001 - 70,000</td> <td>16</td> <td>14</td> </tr> </tbody> </table> <p>Tax rates for the other bands remain unchanged.</p> <p>Effective: Year of assessment 2018</p>	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
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											
<b>Tax exemption on rental income from residential homes received</b>	<p>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%.</p>												

**by resident individuals**

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



## Goods and Services Tax

Proposals	Description
<b>Harmonisation of GST (zero rated) treatment on reading materials</b>	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
<b>The merger of Customs Appeal Tribunal (CAT) and Goods and Services Tax Appeal Tribunal (GSTAT)</b>	It is proposed that GSTAT and CAT be merged (the merged Tribunal will retain the name of CAT). Thereafter, any person aggrieved by the decision of the Director General of Customs on customs and GST matters may file their appeal with CAT.  Effective: 1 January 2019



## Others

Proposals	Description
<b>Development of a Special Border Economic Zone (including Free Industrial Zone) in Bukit Kayu Hitam, Kedah.</b>	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.  Effective: To be determined.
<b>Pulau Pangkor to be designated as a Duty-Free Island</b>	It is proposed that Pulau Pangkor in Perak be designated as a Duty-Free Island. However, the duty-free status would not apply to alcoholic beverages, tobacco products and motor vehicles.  Effective: To be determined.
<b>Participation in the Organisation for Economic Co-operation and Development (OECD) taxation initiatives</b>	It has been announced in the 2018 Budget Speech that Malaysia is committed to the economic information sharing introduced by the Organisation for Economic Co-operation and Development (OECD) which includes the implementation of the Base Erosive and Profit Shifting (BEPS) Plan of Action as well as the Automatic Exchange of Information commencing September 2018.

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