



## 말레이시아 인지세(Stamp Duty) 가이드라인

### **인지세(Stamp Duty)**

인지세는 특정 증서 및 문서에 부과되는 세금으로 말레이시아에서 운영되고 있는 한국 기업에게도 인지세가 빈번히 부과되고 있습니다. 현재 말레이시아에서 법인인가가 된 기업의 주식 취득, 부동산 구매, 건설 계약, 대출계약, 서비스 계약시 등 포괄적인 분야에 인지세가 부과되고 있는 바, 한국 고객사분들의 이해를 돕기 위해 인지세 관련 정보를 이번 월호의 주제로 선정하였습니다. 제공드리는 말레이시아 인지세 세부사항이 우리나라 기업에게 많은 도움이 되었으면 합니다.

## 말레이시아 인지세(Stamp Duty) 개관

1	인지세란?	특정 증서 또는 문서에 부과되는 세금														
2	인지세종류	(a) 정액세 (b) 종가세														
3	인지세 적용율	인지세율은 증서/ 서류의 특성, 이전가에 따라 상이하다. 하기는 공통 증서 및 서류에 관한 인지세율이다.														
		<b>증서 및 서류</b>														
		<b>세율</b>														
		<b>(a) 양도 증서</b>														
		<u>Properties</u>														
		최초 RM 100,000	1%													
		다음 RM 400,000	2%													
		RM 500,000 초과	3%													
		<b>예:</b>														
		Ms. Li 가 쿠알라룸프르에 있는 콘도를 Ms. Dai 에게 RM 1,000,000 에 처분하였다. 지불되어야 할 인지세는 다음과 같다.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">구분</th> <th style="width: 20%;">세율</th> <th style="width: 30%;">RM</th> </tr> </thead> <tbody> <tr> <td>최초 RM 100,000</td> <td>x 1%</td> <td>1,000</td> </tr> <tr> <td>다음 RM 400,000</td> <td>x 2%</td> <td>8,000</td> </tr> <tr> <td>다음 RM 500,000</td> <td>x 3%</td> <td>15,000</td> </tr> <tr> <td><b>합계</b></td> <td></td> <td><b>24,000</b></td> </tr> </tbody> </table>		구분	세율	RM	최초 RM 100,000	x 1%	1,000	다음 RM 400,000	x 2%	8,000	다음 RM 500,000	x 3%	15,000	<b>합계</b>		<b>24,000</b>
구분	세율	RM														
최초 RM 100,000	x 1%	1,000														
다음 RM 400,000	x 2%	8,000														
다음 RM 500,000	x 3%	15,000														
<b>합계</b>		<b>24,000</b>														
주식 또는 유가증권	0.3%															
<b>(b) 약식계약서</b>	RM 10															
<b>(c) 부과금 또는 저당권 (샤리아법률 하의 대상, 채권, 커버넌트, 유가증권을 제외한 차입증명)</b>																
외화 대출 또는 샤리아법률로 의해 운영되는 외화 조달	0.5% , 총 인지세가 RM 500 을 넘지않는 한도 내															

재무부에서 승인 받은 중소기업을 위한 대출	RM 0.50 for every RM 1,000
<ul style="list-style-type: none"> <li>대출금 혹은 역년 샤리아법률 하 전체 자금조달이 RM250,000 을 초과하지 않을 시</li> </ul>	RM 2.50 for every RM 1,000
<ul style="list-style-type: none"> <li>RM 1,000,000 을 초과하지 않는 대출 각 RM1,000 당</li> </ul>	RM 5
<ul style="list-style-type: none"> <li>대출 각 RM1,000 당 또는 그 이하 동일</li> </ul>	양도된 금액에 따라 저당권에 2/5 의 세율이 부과된다
부과금 또는 저당권, 채권, 커버넌트 또는 시장성 증권을 제외한 차입증명을 양도, 처분할 시	RM 100
<b>(d) 조합정관</b>	1%
<b>(e) 지참인에게 전액 납입 주권 또는 주식증여</b>	<b>(f) 대출 및 서비스 계약</b>
모든 대출 계약서(학자금 대출 제외)	증가세 0.5%
학자금 대출 계약서	RM 10
모든 1:1 서비스 계약서	증가세 0.1%
다중 서비스 계약서 :	1 <sup>st</sup> Level: 증가세 0.1% Subsequent Level(s): RM 50
<ul style="list-style-type: none"> <li>비정부 계약서 (예: 비상장기업과 서비스 제공자 간)</li> </ul>	1 <sup>st</sup> Level: 면제 2 <sup>nd</sup> Level: 증가세 0.1% Subsequent Level(s): RM 50
<ul style="list-style-type: none"> <li>정부 계약서 (말레이시아 연방/주 정부와 서비스 제공자 간)</li> </ul>	

**예시:**

(주)ABC (원수급인)는 2016년 4월 30일에 말레이시아 주 정부와 다중 서비스 계약하였다.

	RM
<b>1<sup>st</sup> Level</b> 주 정부와 원수급인 사이의 계약서	면제
<b>2<sup>nd</sup> Level</b> 원수급인과 하청업자 사이의 계약서	종가세 0.1%
<b>Subsequent Level(s)</b> 하청업자 1 과 하청업자 2 사이의 계약서	50

4 **자본등록수수료**

법인 설립 건당 아래 요율에 따라 자본등록수수료가 부과되고 있다.

수권자본금 (RM)	수수료 (RM)
400,000 이하	1,000
400,001 - 500,000	3,000
500,001 - 1,000,000	5,000
1,000,001 - 5,000,000	8,000
5,000,001 - 10,000,000	10,000
10,000,001 - 25,000,000	20,000
25,000,001 - 50,000,000	40,000
50,000,001 - 100,000,000	50,000
100,000,001 이상	70,000

회사는 수권자본금을 초과하지 않는 규모 내에서 주식 발행이 가능하나, 실무적으로 주식은 보통주 액면가인 1RM 이하의 가격으로 발행될 수 있으며, 추후 잔액 청구가 가능하다.

### 1 납부 연체된 인지세

명시된 기간에 인지가 첨부되지 않았을 경우 (즉, 말레이시아에서 실행되었다면 실행된 지 30 일 이내), 미납된 인지세와 벌금을 포함하여 지불한다.

- 지정된 날짜로 부터 3 개월 이내인 시점에 증서에 인지를 첨부할 시 RM 25 또는 부족한 세액의 5% 중 더 큰 금액.
- 지정된 날짜로 부터 3 개월이 초과 6 개월 미만인 시점에 증서에 인지를 첨부할 시, RM 50 또는 부족한 세액의 10% 중 더 큰 금액.
- 지정된 날짜로 부터 6 개월이 초과한 시점에 증서에 인지를 첨부할 시, RM 100 또는 부족한 세액의 20% 중 더 큰 금액.

#### 면책조항

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## Deloitte Malaysia Korean Services Group Publication

### **Stamp Duty**

Stamp Duty is a tax that is levied on certain instruments or documents. Korean companies that undertake business activities in Malaysia may frequently be exposed to stamp duty. Situations where stamp duty would be applicable include acquisition of shares in companies incorporated in Malaysia, purchasing of properties, entering into construction contract, loan agreement, service agreement and so on. Based on our experience dealing with the Korean investors, we observed that most of the businesses do not have sufficient knowledge of the Malaysian Stamp Duty.

In this connection, we are pleased to provide you with an overview of the stamp duty in Malaysia. This overview would certainly assist Korean companies to be in full compliance with the Malaysian stamp duty requirements.

## Overview of Stamp Duty in Malaysia

1	<b>What is Stamp Duty?</b>	Stamp duty is a tax that is levied on certain instruments or documents.																					
2	<b>Types of Stamp Duty</b>	(c) Fixed duties (d) Ad valorem duties																					
3	<b>The applicable rate of Stamp Duty</b>	The rate of duty varies in accordance with the nature of the instruments / documents and transacted values. The following are rates of stamp duty for some more common instruments and documents:-																					
<b>Type of Instruments and Documents</b>		<b>Rate</b>																					
<b>(a) Conveyance, assignment or transfer</b>																							
<u>Properties</u> First RM 100,000 Next RM 400,000 In excess of RM 500,000		1% 2% 3%																					
<b>Example:</b> Ms Li disposed of a condominium in Kuala Lumpur to Ms Dai for RM 1,000,000 on 30 April 2016. The stamp duty payable would be as follows:-																							
<table border="1"> <thead> <tr> <th></th> <th></th> <th></th> <th><b>RM</b></th> </tr> </thead> <tbody> <tr> <td>The first RM 100,000</td> <td>x</td> <td>1%</td> <td>1,000</td> </tr> <tr> <td>Next RM 400,000</td> <td>x</td> <td>2%</td> <td>8,000</td> </tr> <tr> <td>Next RM 500,000</td> <td>x</td> <td>3%</td> <td>15,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td>24,000</td> </tr> </tbody> </table>							<b>RM</b>	The first RM 100,000	x	1%	1,000	Next RM 400,000	x	2%	8,000	Next RM 500,000	x	3%	15,000				24,000
			<b>RM</b>																				
The first RM 100,000	x	1%	1,000																				
Next RM 400,000	x	2%	8,000																				
Next RM 500,000	x	3%	15,000																				
			24,000																				
Stock, shares or marketable securities		0.3%																					
<b>(b) Agreement or memorandum of agreement made under hand</b>		RM 10																					
<b>(c) Charge or mortgage (including that under the Syariah, bond, covenant, debenture (not being a marketable security))</b>																							
Foreign currency loans or Syariah financing in foreign currency		0.5%, with total duty payable not exceeding RM 500																					
Loan for purposes of Small and Medium Enterprise* ("SME") approved by the Minister of Finance:-																							

<ul style="list-style-type: none"> <li>for an amount not exceeding RM 250,000 of the aggregate loans or of the aggregate financing under the Syariah in a calendar year</li> </ul>	RM 0.50 for every RM 1,000
<ul style="list-style-type: none"> <li>for each additional RM 1,000 not exceeding RM 1,000,000</li> </ul>	RM 2.50 for every RM 1,000
<ul style="list-style-type: none"> <li>for each additional RM 1,000 or part thereof</li> </ul>	RM 5
Transfer, assignment or disposition of any charge or mortgage, bond, covenant or debenture (not being a marketable security)	2/5 of the duty which would be chargeable or a charge on mortgage for the amount transferred
<b>(d) Memorandum of association of a company</b>	RM 100
<b>(e) Share warrant or stock certificate to bearer</b>	1%
<b>(f) Loan and service agreements</b>	
All loan agreements (except education loans)	Ad valorem rate of 0.5%
Education loan agreements	Fixed at RM 10
All service agreement (one tier)	Ad valorem rate of 0.1%
Multi-tier service agreement: <ul style="list-style-type: none"> <li>Non-government contract (i.e. between private entity and service providers)</li> </ul>	First level: Ad valorem rate of 0.1% Subsequent level(s): RM 50
<ul style="list-style-type: none"> <li>Government contract (i.e. between Federal / State Government of Malaysia and service providers)</li> </ul>	First level: Exempted Second level: Ad valorem rate of 0.1% Subsequent level(s): RM 50



**Example:**

ABC Sdn Bhd ("principal contractor") enters into a multi-tier service agreement with the State Government of Malaysia on 30 April 2016.

	<b>RM</b>
<b>First level</b> Agreement between the State Government and the principal contractor	Exempted
<b>Second level</b> Agreement between the principal contractor and the sub-contractors	Ad valorem rate of 0.1%
<b>Subsequent level(s)</b> Agreement between the sub-contractor 1 and sub-contractor 2	50

**4 Share Capital Duty**

Each application for the incorporation of a company shall be accompanied with share capital duty payment as per the following schedule:

<b>Authorised Share Capital (RM)</b>	<b>Fees (RM)</b>
Up to 400,000	1,000
400,001 - 500,000	3,000
500,001 - 1,000,000	5,000
1,000,001 - 5,000,000	8,000
5,000,001 - 10,000,000	10,000
10,000,001 - 25,000,000	20,000
25,000,001 - 50,000,000	40,000
50,000,001 - 100,000,000	50,000
100,000,001 and above	70,000

The issued share capital can be at any amount not exceeding the authorised share capital.  
In practice, though, the share can be issued at full nominal value of RM1 or a part of it with the balance to be called upon at later stages.

**Penalty for Offences**

**1 Late Stamping**

An instrument which is not stamped within the period specified (i.e. within 30 days of its execution if executed in Malaysia) may be stamped on payment of the unpaid duty and a penalty of:

- RM 25 or 5% of the amount of the deficient duty, whichever is greater, if the instrument is stamped within 3 months after the specified time of stamping.
- RM 50 or 10% of the amount of the deficient duty, whichever is greater, if the instrument is stamped later than 3 months but not later than 6 months after the specified time for stamping.
- RM 100 or 20% of the amount of the deficient duty, whichever is greater, if the instrument is stamped after 6 months.

# Contact Us

Services / Names	Designation	Email	Telephone
<b>Korean Services Group</b>			
<b>Lily Park (박성은)</b>	Associate Director, 부장	lipark@deloitte.com	(603) 7610 8595
<b>Veronica Kim (김혜수)</b>	Semi Senior, 사원	rokim@deloitte.com	(603) 7610 8214
<b>Jaden Ku (구자경)</b>	Senior Executive, 사원	jaku@deloitte.com	(603) 7610 8494



**Lily Park**  
(박성은)



**Veronica Kim**  
(김혜수)



**Jaden Ku**  
(구자경)

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Level 16, Menara LGB  
1, Jalan Wan Kadir  
Taman Tun Dr. Ismail  
60000 Kuala Lumpur, Malaysia

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