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马来西亚税收和投资指南—2019
Guide to taxation and investment in Malaysia - 2019

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Reach, relevance and reliability

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1.1 经商环境

马来西亚是联邦体制国家，由任命参议院和当选众议院组成两院制的联邦议会。

自1957年独立后，快速的工业化使其从主要依靠矿产品和农产品出口转变成为以制造业和服务业为主的经济体。

马来西亚在某些商品领域也持续的引领着世界市场：它是棕榈油生产的领头者以及橡胶的主要供应国之一。马来西亚也是石油和天然气，电子和电气产品的生产国和出口国，后者占据制造货物总出口价值的47%。

然而，为了提升国家经济进入更高的层次，马来西亚正转向基于创新、创造和知识型活动的新型经济模式。

马来西亚致力于多边经贸体系，维持相对开放的贸易政策体制，其政策主旨是针对主要出口商品、商品生产，以及日益增长的服务业开拓市场。作为东南亚国家联盟（东盟）的创始成员国和东盟自由贸易区（AFTA）协定的签署国，马来西亚有意取消对所有产品的进口关税，从而实现东盟自由贸易区的最终目标，创建一个区内货物自由流通的综合市场。

东盟（ASEAN）主要组成成员国有汶莱、柬埔寨、印度尼西亚、老挝、马来西亚、缅甸、菲律宾、新加坡、泰国和越南，是一个贸易和社会联合体，旨在促进东盟成员国以及与他国之间在经济和社会领域的合作，从而通过建立一个联合市场来吸引外国贸易和投资。

马来西亚也受惠于与日本、挪威、白俄罗斯、列支敦士登、哈萨克斯坦、瑞士和俄罗斯联邦普遍优惠制（GSP）。

1.1 Business environment

Malaysia is a federated constitutional monarchy, with a bicameral federal parliament consisting of an appointed Senate and an elected House of Representatives.

Following independence in 1957, rapid industrialisation has transformed the economy from one relying primarily on the production of mineral and agricultural export commodities into one dominated by manufacturing and services.

Malaysia continues to play a leading role in world markets for some of its commodities: it is a leading producer of palm oil and one of the main sources of rubber. The country is also a producer and exporter of oil and natural gas as well as electrical and electronic goods, the latter accounting for 47% of total export value of manufactured goods.

Malaysia is committed to a multilateral trading system. The country maintains a relatively open trade policy regime, with policies aimed at improving market access for exports of primary commodities, manufactured products and, increasingly, services. As a founding member of the Association of Southeast Asian Nations (ASEAN) and a signatory to the ASEAN Free Trade Area agreement (AFTA), Malaysia intends to eliminate import duties on all products and thereby realise AFTA' s ultimate target of creating an integrated market with free flow of goods within the region.

ASEAN – comprising Brunei Darussalam, Cambodia, Indonesia, Lao People' s Democratic Republic, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – is a trade and social alliance intended to foster economic and social cooperation among ASEAN members and others, to establish a joint market for attracting foreign trade and investment.

Malaysia also enjoys generalised system of preferences (GSP) privileges from Japan, Norway, Belarus, Liechtenstein, Kazakhstan, Switzerland and Russian Federation.

物价管制

国内贸易和消费者事务部控制液化石油气、糖、食用油和面粉的价格。特定主食的价格在节日期间也被控制。

知识产权

马来西亚是世界知识产权组织（WIPO）的成员之一，同时也是保护工业产权巴黎公约和保护文学艺术作品伯尔尼公约的签署方。为了确保马来西亚知识产权保护符合国际标准，并为国内外投资者提供保护，马来西亚也签署了与贸易有关的知识产权协定（TRIPS），并加入专利合作条约以及尼斯和维也纳协定。

马来西亚的知识产权保护包括注册商标、专利、版权、工业设计、地理标志和集成电路图设计。在这方面，马来西亚具有包含充分民事和刑事处罚措施的强有力的法律，并采取主动的执法方式。马来西亚拥有知识产权法院，同时政府也已制定了国家知识产权政策。

马来西亚知识产权局管理和监督相关法律的实施（例如，2002年马来西亚企业知识产权法令、2000年地理标志法令、2000年集成电路图设计法令、1976年商标法令、1983年专利法令、1996年工业设计法令、1987年版权法令）和其他相关知识产权事项，例如，在知识产权方面提供咨询服务和增强大众对知识产权重要性的认识。

Price controls

The Ministry of Domestic Trade and Consumer Affairs controls prices of liquefied petroleum gas, sugar, cooking oil and flour. Prices of specific food staples are also subject to price controls during festive seasons.

Intellectual property

Malaysia is a member of the World Intellectual Property Organization (WIPO) and a signatory of the Paris Convention for the Protection of Industrial Property and the Berne Convention for the Protection of Literary and Artistic Works. Malaysia also signed the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) and acceded to the Patent Cooperation Treaty and the Nice and Vienna Agreement, to ensure that intellectual property protection in Malaysia conforms to international standards and provides protection to both local and foreign investors.

Intellectual property protection in Malaysia covers trademarks, patents, copyrights, industrial designs, geographical indications and layout designs of integrated circuits. In this regard, Malaysia has strong laws with adequate civil and criminal penalties, and takes a proactive approach to enforcement. There is an Intellectual Property Court and the government has crafted a National Intellectual Property Policy.

The Intellectual Property Corporation of Malaysia manages and regulates the laws (i.e., Intellectual Property Corporation of Malaysia Act 2002, Geographical Indications Act 2000, Layout-Designs of Integrated Circuit Act 2000, Trade Marks Act 1976, Patents Act 1983, Industrial Designs Act 1996 and Copyright Act 1987) and other matters relating to intellectual property such as providing advisory services on intellectual property and promoting public awareness on the importance of intellectual property.

1.2 货币
马来西亚货币是马币/令吉（MYR）。

1.3 财经和融资
根据2001-2010年期间的金融业总体规划，马来西亚银行业进行了大量重组、整合和合规活动。这些金融改革为银行业奠定了坚实的基础，带来了面对国外竞争时的更具韧性和更佳的表现。第二个总体规划为2011年发布的2011-2020年期间的金融蓝图。这个蓝图建立在金融总体规划所取得的成就上，以发展为高附加值、高收入的马来西亚经济提供最佳服务的金融生态系统，同时也在满足亚洲新兴市场对金融发展的需求上起到重要的作用。此规划将进一步增强金融网络并支持区域一体化，从而更有效的将亚洲的盈余资金引向该区域的广阔投资机遇。

伊斯兰金融日趋进入重要的地位。2006年8月马来西亚政府提出的马来西亚国际伊斯兰金融中心的计划奠定了马来西亚在此领域的战略地位。马来西亚也继续推广纳闽岛作为离岸服务的国际金融中心。

1.2 Currency
The currency in Malaysia is the Malaysian Ringgit (MYR).

1.3 Banking and financing
The Malaysian banking sector has undertaken significant restructuring, consolidation and rationalisation efforts in accordance with the Financial Sector Master Plan (FSMP), which was for the period 2001-2010. These financial reforms have placed the banking sector on a stronger foundation with increased resilience and improved performance to face foreign competition. The second master plan, the Financial Sector Blueprint (Blueprint), was released in 2011 for the period 2011-2020. The Blueprint builds on the achievements of the FSMP to evolve a financial ecosystem that will best serve a high value-added, high-income Malaysian economy, while also having an increasingly important role in meeting the growing financial needs of emerging Asia. Initiatives will continue to be pursued to strengthen financial sector linkages and support intra-regional integration to effectively and efficiently direct Asia' s surplus funds towards the vast investment opportunities in the region.

Islamic financing is of growing significance. The Malaysia International Islamic Financial Centre initiative was launched in August 2006 to position Malaysia strategically in this area. Malaysia also continues to promote Labuan as an international financial centre for offshore services.

1.4 外国投资

尽管对特定领域的投资实施限制，马来西亚政府总体上非常鼓励外国投资。

政府自2009年开始实行服务业子行业自由化，允许外资参股，预计45个子行业（包括卫生与社会服务业、旅游业、运输业、商务服务业，计算机及相关服务业）将实现自由化。为了促进投资，马来西亚成立了审批服务业领域投资的全国委员会。

针对寻求新项目投资或扩展现有项目的企业，马来西亚推出一系列优惠政策。例如，新兴工业地位、特殊的投资税收减免、多种税收扣除、加速资本减免、双重扣税；再投资减免（即与合格项目有关的资本投资的60%减免）、从政府机构获得政府支持的工业园区的政府资助和贷款。投资在欠发展的地区能符合上述多项优惠，但也可能获得额外优惠。获取“区域中心”资格的公司也可享有优惠。

马来西亚对多媒体超级走廊的高科技公司或多媒体超级走廊公司投资涉及工业4.0模型的技术和数字转型（例如人工智能，区块链，金融科技等）、经济发展走廊的公司和中小型企业提供优惠以鼓励发展。其他优惠领域包括制造业、酒店、医疗服务、信息技术服务、生物技术、伊斯兰金融、风险投资、服务业、旅游业、特定农业、石油、汽车零件制造、专用机械设备、节约能源和环境保护。纳闽岛的离岸金融业务也享受优惠。为了鼓励制造业及其相关服务朝向工业4.0转型，如采用大数据分析、自主机器人、工业物联网等技术，政府新推出税务优惠为2018至2020课税年（可在2个课税年内完全扣除）发生的首个马币10,000,000合格资本支出提供加速资本减免和自动化设备减免。

以下1.5章节进一步描述了相关税收优惠政策。

1.4 Foreign investment

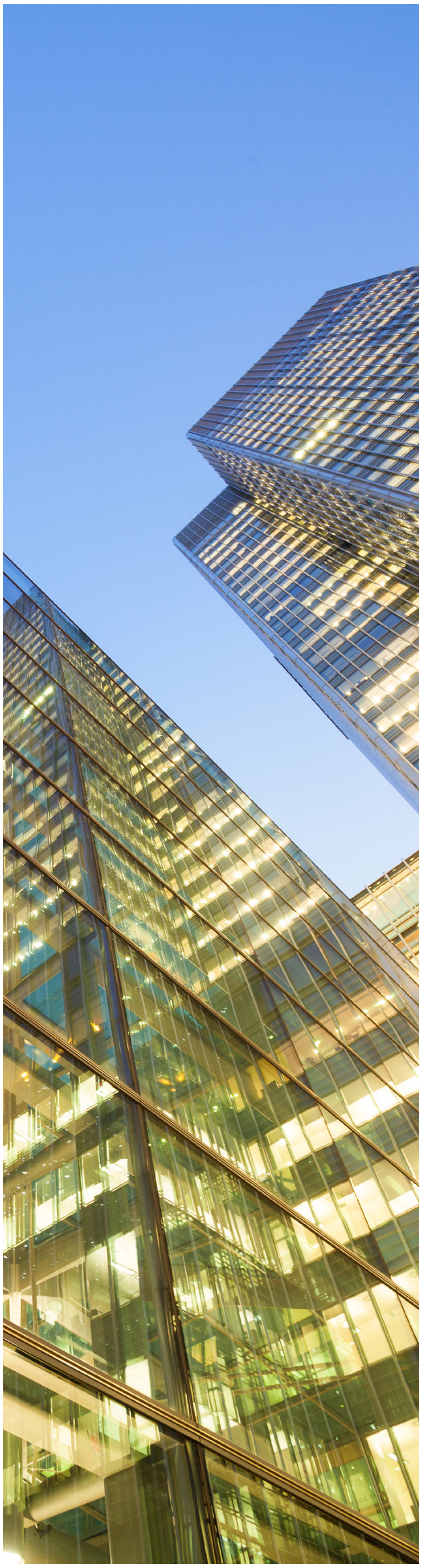
The Malaysian government generally encourages foreign investment, although restrictions are imposed on investment in certain sectors.

The government has been liberalising services sub-sectors since 2009 and allowing foreign equity participation, and it is expected that 45 sub-sectors (in areas including health and social services, tourism, transport, business services and computer and related services) will be liberalised. A National Committee for Approval of Investments in the Services Sector has been established to facilitate investments.

A broad range of incentives are available for companies seeking to invest in new projects or expand existing projects. These include pioneer status, special investment capital allowances, a variety of tax deductions, accelerated capital allowances; double deductions; reinvestment allowances (i.e., a 60% allowance on capital investments made in connection with qualifying projects), access to government-sponsored industrial estates and concessional grants and loans from government agencies. Investments in less-developed areas qualify for many of the same programs, but may receive additional benefits. Incentives for "principal hub" companies also are available.

Incentives are provided for high-technology companies in the Multimedia Super Corridor Malaysia or Multimedia Super Corridor companies investing in technological and digital transformation involving the Industry 4.0 model (e.g. artificial intelligence, blockchain, financial technology, etc.), companies in the Economic Development corridors and small and medium-sized enterprises. Other favoured activities include manufacturing, hotel, healthcare services, information technology services, biotechnology, Islamic finance, venture capital, services, tourism, certain types of agriculture, petroleum, car component manufacturing, specialised machinery and equipment and energy conservation and environmental protection. Offshore financial services are favoured on the island of Labuan. In order 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, etc., by the manufacturing sector and its related services, a new incentive has been proposed in the form of accelerated capital allowances and automation equipment allowances on the first MYR10 million qualifying capital expenditure incurred during years of assessment 2018 to 2020 (fully claimable within 2 years of assessment).

Available tax incentives are described further under 1.5. below.



1.5 税务优惠

新兴工业地位（PS）和投资税收减免（ITA）

新兴工业地位优惠措施包括法定收入的70%免税（某些活动为100%）为期5年并可延长至10年。未使用的新兴工业地位亏损只能在新兴工业地位优惠结束后最多连续7年结转。新兴工业地位优惠适用于从事“受推广活动”或生产“受推广产品”的公司。另外，投资税收减免在长达10年的时期内针对合格资本支出的60%至100%提供资本投资免税额。新兴工业地位和投资税收减免是不能同时适用。

区域中心

政府已经发布了详细的指南（包括2018年12月31日修订的区域中心指南）以促进马来西亚在2015年4月推出的“区域中心”的设立发展。区域中心是指一家在马来西亚注册成立并以马来西亚作为其区域和全球业务运营基地的公司，该公司管理、控制和支持其业务主要职能，包括风险管理、决策制定、战略性业务活动、贸易、财务、管理和人力资源等职能。

1.5 Tax incentives

Pioneer status (PS) and investment tax allowance (ITA)

PS incentive involves a tax exemption of 70% of statutory income (100% for certain activities) for a period of five years which can be extended to a tax holiday of up to 10 years. The unutilised PS losses can only be carried forward for a maximum of 7 consecutive years of assessment after the end of the pioneer period. The PS incentive is available to companies undertaking a "promoted activity" or producing a "promoted product". Alternatively, the ITA provides a 60% to 100% allowance on capital investments made up to 10 years. Both ITA and PS incentives are mutually exclusive.

Principal hub

The government has issued detailed guidelines (including the revised Guidelines for Principal Hub dated 31 December 2018) for tax incentives to promote the establishment of "principal hubs" in Malaysia introduced in April 2015. A principal hub is a company incorporated in Malaysia and 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 , human resources and etc.

新成立的区域中心公司在5年内享有0%、5%或10%的企业税率（而不是2018课税年度的24%标准公司税率）并可能再延长5年。对于现有的公司，包括已获得营运总部（OHQ），国际采购中心（IPC）或区域分销中心（RDC）资格的现有公司，可以在五年内就其增值收入享受区域中心完全税务豁免优惠。区域中心优惠的5年延期将不适用于已获得IPC/OHQ/RDC资格且已被授予IPC/OHQ/RDC优惠的现有公司，但可适用于其他现有公司。按照BEPS行动5，2018年12月31日更新的区域中心指南（2018年指南）规定，特许权和某些权利的其他收入不再享有税务优惠。特许权使用费和其他收入来源：

A. 在2018年7月1日或之后但在2021年7月1日之前，（i）在2018年7月1日或之后，或（ii）在2017年10月16日之后但在2018年7月1日之前归属于区域中心的新知识产权；和
B. 在2021年7月1日或之后的所有知识产权都须按现行税率缴纳企业所得税。

区域中心可适用的其他优惠措施如下：

- 对以生产货物为主的公司，在分销给最终消费者之前，对于其在自由贸易区内进行产品整合，生产和重新包装的原材料，零部件，制成品和货物集装，一律给予关税豁免；
- 无本地股权/所有权要求；
- 允许外商独资企业购置固定资产以经营其业务；
- 如果在马来西亚无法获得相关服务，则允许使用国外专业服务；
- 外汇管理灵活性；和
- 基于公司业务发展的需要和马来西亚现有外籍雇员的政策，批准特定的外籍雇员职位。

2015年5月1日起，该政策取代了国际采购中心（IPC）、区域分销中心（RDC）和营运总部（OHQ）政策。由于2018年的区域中心指南声明将采用改进的关联方法，预计区域中心的税务优惠将有进一步的更改。

New principal hub companies will enjoy a reduced corporate tax rate of 0%, 5% or 10% (rather than the standard corporate tax rate of 24% effective from year of assessment 2018) for a period of five years, with a possible extension for another five years. 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. In line with BEPS Action 5, the Principal Hub guidelines which was updated as at 31 December 2018 (2018 guidelines) provides that royalties and other income from certain rights cease to be incentivised. The royalties and other income derived:

A. on or after 1 July 2018 but before 1 July 2021 from new Intellectual Property rights that comes into ownership of the Principal Hub (i) on or after 1 July 2018, or (ii) after 16 October 2017 but before 1 July 2018; and
B. on or after 1 July 2021 from all Intellectual Property rights shall be subject to corporate income tax at the prevailing rate.

The following incentives will also be available:

- A customs duty exemption for goods-based companies on raw materials, components or finished products brought into free zones for production or repackaging, cargo consolidation and integration before distribution to the final consumers;
- No requirements for local equity/ ownership;
- Permission for a foreign-owned company to acquire fixed assets for the purpose of carrying out the operations of its business plan;
- Use of foreign professional services if such services are not available in Malaysia;
- Flexibility in foreign exchange administration; and
- Certain permitted posts for expatriates, based on the requirements of the company' s business plan and subject to Malaysia' s current policy on expatriates.

The scheme replaced the incentive schemes for international procurement centres, regional distribution centres and operational headquarters, effective 1 May 2015. The Principal Hub incentive is expected to have further changes as the 2018 guidelines states that the modified nexus approach to be adopted will be addressed in due course.

1.6 外汇管制

马来西亚拥有着和贸易伙伴交易自由的外汇管制体系。中央银行负责外汇管制和规范制定，从而协助银行监控国际交易结汇支付和收取款项。

资本、利润和所得（包括股息、利息、专利费、租金和佣金）可自由回流。除与特定国家的贸易往来外，外汇管理规定已经放宽或降低。总体而言，限制仅限于拥有境内马币借款的居民。

1.6 Exchange controls

Malaysia maintains a liberal system of exchange controls that applies uniformly to transactions with its trading partners. The central bank handles foreign exchange controls and regulations aimed to assist the banks in monitoring settlement payments and receipts of international transactions.

Repatriations of capital, profits and income (which include dividends, interest, royalties, rents and commissions) are freely permitted. Foreign exchange administration rules have been relaxed or eliminated, except for trade with certain countries. Generally, restrictions apply only to a resident with domestic ringgit borrowing.

2.0 设立企业个体
Setting up a business entity

2.1 各类型企业个体
商业组织主要类型包括有限公司（上市公司和私有公司）、外国公司在当地的分支机构、企业信托、有限责任合伙、合伙和独资企业。对外国投资者而言，有限公司的形式最为常见，这种形式可以把股东的债务责任限制在一定范围内，保护公司与投资者的利益（包括外国母公司）。私人有限公司限制股份转让，而且不能通过股权和债务的形式向公众寻求融资。所有不符合私有公司条件的有限公司被认定为公众公司。私有公司可以转换为公众公司，反之亦然。

设立公司的手续
国家经济的扩张通常伴随着技术支持的稳健增长，其通过将技术转让给新的企业的方式实现。然而，大多数的转移是通过许可协议，并且仅限于外国技术持有者的子公司和关联公司。

先前马来西亚投资发展局（MIDA）必须审批所有技术转让协议，包括合资、技术援助、许可和工程服务，但现在这些都不再需要。

2.1 Principal forms of business entity
The main types of business organisations include the limited company (either public or private), local branch of a foreign company, business trust, limited liability partnership, partnership and sole proprietorship. Among foreign investors, the limited company is the most popular form. It limits liability to the unpaid portion of the nominal value of the shares held, safeguarding the interests of all parties (including the foreign parent company). Private limited companies restrict the right of share transfers and may not seek capital – either equity or debt – from the public. All limited companies that do not meet the conditions governing private firms are deemed public. Private companies may be converted into public companies, or vice versa.

Formalities for setting up a company
The country' s economic expansion has been accompanied by a steady rise in technical assistance as a means to transfer technology to new ventures. Nevertheless, most such transfers through licensing agreements have been limited to subsidiaries and to affiliates of the foreign licenser.

It no longer is necessary to obtain approval from the Malaysian Investment Development Authority (MIDA) for technology transfer agreements, including joint ventures, technical assistance, licensing and engineering services.

公司设立

在马来西亚成立公司，必须进行类似名称搜索以确认拟设立公司名称的可用性，并向公司委员会支付象征性费用。之后，则必须在批准公司名称之日起一个月内向公司委员会提交下列文件及注册费：

（1）公司章程（选择性，除了担保有限公司）；（2）所建议的公司业务；（3）公司注册地址；（4）商业办公地址；和（5）公司董事，发起人信息资料；（6）公司董事，发起人声明；（7）负责成立公司的个人的合规声明。通过公司委员会MyCOID在线门户取得的“超级表格”，可以在一天之内完成国内公司的注册。

公司形式

上市和私人有限责任公司要求

资本：必须至少有1名持有1马币股份的认股人。没有法定公积要求。出资可以为现金或其他形式，若为其他形式，估值必须由独立第三方来完成。

股东：没有居民或国籍的限制要求。对于私人有限公司，股东的上限为50人，不包含公司或其子公司的雇员和前雇员。

董事会：私人有限公司必须有至少1名，而上市公司则必须有至少2名，在马来西亚长期居住或仅在马来西亚居住的董事（可以为非马来西亚公民）。

Incorporation of company

To establish a company in Malaysia, a similar name search must be conducted for the availability of the proposed company' s name, and a nominal fee paid to the Companies Commission. The following information, together with registration fees, must be submitted to the Companies Commission within one month from the date of approval of the company' s name:

(1) the constitution (optional except for a company limited by guarantee); (2) proposed type of business; (3) the registered office address; (4) the business address; (5) details of director(s)/promoter(s); (6) declaration from director(s) and promoter(s); and (7) declaration of compliance from individuals responsible for incorporation. As part of the requirements, a company secretary who is a member of a prescribed body or is licensed by the Companies Commission must be appointed within 30 days after incorporation. The incorporation of a domestic company can be completed within one day, through the "superform" accessible through the Companies Commission' s online MyCOID portal.

Forms of entity

Requirements for public and private limited companies

Capital: There must be a minimum of one subscriber holding one share of MYR1 each. There are no legal reserve requirements. Contributions can be made in cash or in kind, with valuation carried out by an impartial party.

Shareholders: There are no residence or nationality requirements. For a private limited company, shareholders are restricted to a maximum of 50, excluding employees and former employees of the company or its subsidiary.

Board of directors: Private limited companies must have at least one director and public listed companies must have at least two directors that maintain their principal (or only) place of residence in Malaysia (although they need not be Malaysian citizens).

管理，员工：对管理层或董事会的员工代表没有特别要求。管理层没有任何国籍或居住限制。

税务和费用：设立公司的专业费用介于马币2,500到马币5,000之间。发行股票、债券或其他工具是免税的，但仍然可能需要缴纳印花税。注册一家当地公司的注册费为马币1,000，而外国公司注册一家分公司则需缴纳马币5,000到马币70,000的注册费。

股份种类：股份必须登记，上市公司及其子公司的普通股必须拥有平等的投票权。优先股可以被允许，并可能对股息，投票，资本偿还等有特殊的权利或限制。

控制：决策权是通过简单多数资本规则来决定的。但是，担保有限公司的章程修改和减资撤股均需要多于四分之三及以上多数（特殊决议）通过。

Management, labour: There is no requirement that labour be represented in management or on the board of directors. There are no nationality or residence requirements for management.

Taxes and fees: The formation of a company involves professional fees ranging from MYR2,500 to MYR5,000. There are no taxes on the issuance of shares, bonds or other issues, although stamp duty may be payable. A local company is subject to an incorporation fee of MYR1,000 and a foreign company is subject to an incorporation fee ranging from MYR5,000 to MYR70,000.

Types of shares: Shares must be registered, and ordinary shares in a public listed company and its subsidiary must carry equal voting rights. Preferential shares are permitted and may carry special rights or restrictions on dividends, voting, repayment of capital, etc.

Control: Decisions are made by a simple majority of capital, except in the case of a company limited by guarantee. For amendments to the constitution and reductions of share capital, a three-fourths majority (special resolution) is required.

外国公司的分支机构

外国公司可以通过向公司委员会提交规定的电子表格并支付象征性费用来申请建立分支机构，以确保拟定公司名称的可用性。名称一旦被批准，以下信息应在30天内和注册费用一并提交：马来西亚股东名单，该马来西亚公司董事名单，股东原始国名单，原始国所在地的股份类别和股数和马来西亚的代理人的任命。其他文件包括：外国公司的注册证书，章程或其他阐明其章程的文书，外国公司代理人的同意书和批准外国公司名称的证明文件）。

从税务角度上，外国公司的分支机构基本上都被视为非马来西亚纳税居民。鉴于政府鼓励外国公司在当地开设子公司，居民公司所享受的部分税收优惠可能不能被分支机构所享有。虽然分支机构与居民公司所适用的所得税是一样的，但其通常不适用于税收优惠，而且必须针对并非来自马来西亚的所得提供相关证明。如果分支机构决定改为子公司，分支机构的亏损额不可以转入新注册的子公司。

建立分支机构和独立子公司的税收影响主要区别取决于母国的税收制度。如果母国对于纳税居民的全球收入征税，该公司可以先设立一家分支机构（在亏损期间），随后设立一家子公司（在公司开始盈利的时候）。

外国公司的代表处或区域办事处在马来西亚开展被允许的活动是不需要向公司委员会注册的。然而，其必须从MIDA得到相应的批准，通常有效期为2年。这些办事处是无需在马来西亚缴税的。

Branch of a foreign corporation

Branches may be established by making an application to the Companies Commission on a prescribed electronic form to ensure the availability of the proposed company' s name, along with payment of a nominal fee. After approval of name, the following information should be submitted within 30 days together with the registration fees: list of shareholders in Malaysia, list of directors of the company in Malaysia, list of shareholders at place of origin, class and number of shares at place of origin and appointment of agent who is resident in Malaysia. Additional documents would include: a certificate of registration of the foreign company, memorandum and articles of association or other instrument defining its constitution, a statement of consent by the agent of the foreign company and supporting documents approving the name of the foreign company.

Branches of foreign corporations in Malaysia are generally treated as non-residents in Malaysia for tax purposes. As part of the government' s efforts to encourage foreign companies to incorporate local subsidiaries, certain tax benefits enjoyed by resident companies are not available to branches. Although branch operations are subject to income taxes similar to those levied on resident companies, branches generally are not eligible for tax incentives and must supply proof of income not derived from Malaysia. If a branch does decide to incorporate, it may not carry forward its existing business losses on incorporation.

The tax implications associated with establishing a branch versus a subsidiary depend, in substantial part, on the tax regime imposed by the home country. Where the latter taxes the worldwide income of its residents, a company may initially open a branch (during the loss-making period) and subsequently incorporate a company (when the business begins to make a profit).

A representative office or regional office of a foreign company performing permissible activities in Malaysia is not required to be registered with the Companies Commission. Approval must be obtained, however, from MIDA and is normally valid for two years. These offices are not subject to tax in Malaysia.

2.2 企业条规

企业并购

之前，为了确保与新经济政策目标的一致性，外国投资委员会（FIC）规定了有关收购资产，合并和收购马来西亚现有公司和业务的准则。2009年外国投资委员会解散，从此迈向自由化。除了监管机构在某些战略行业实施的条款之外，不适用任何股权条件。然而，不论直接或间接购置价值马币20,000,000或以上由土著（原住民）或政府所有的不动产都需要经过经济部属下的经济筹划单位批准（EPU）。除此之外，购置不动产不需EPU批准，但外国人士购买不动产每个单位的价值不得少于马币1,000,000。

垄断和贸易管制

马来西亚无反垄断立法或对“垄断”的专门说明和定义，其自由企业经济体系鼓励良性竞争以及市场中供需的平衡。依据国家的世界贸易组织承诺，正在进行的金融、通信、多媒体和种植业方面的产业整合强化了本地企业，代替贯穿贸易和投资自由化的实施。然而，某些战略领域还是通过政府采购、贸易执照或许可证方面受到政府的保护。

2010年竞争法旨在反垄断和反卡特尔，包括了传统竞争法的关注重点，反竞争性协议、滥用市场支配地位和实质性减少竞争的收购等内容。

依据2010年马来西亚竞争委员会法案建立的马来西亚竞争委员会（MyCC）独立机构负责执行2010年竞争法。其主要作用是在竞争的过程中维护公司、消费者和国家经济的利益。

2.2 Regulation of business

Mergers and acquisitions

Previously, the Foreign Investment Committee (FIC) regulated guidelines on the acquisition of assets, mergers and takeovers of existing companies and businesses in Malaysia to ensure consistency with the objectives of the New Economic Policy. The FIC was disbanded in 2009, however, and the guidelines have been liberalised. No equity conditions apply except for those imposed by regulators in certain strategic sectors. However, any direct or indirect acquisition of property valued at MYR20 million and above that results in the dilution of ownership interests held by Bumiputera (indigenous peoples) or a government agency requires approval of the Economic Planning Unit (EPU) under the Ministry of Economic Affairs. No other property acquisitions require EPU approval, but foreign interests cannot acquire property valued at less than MYR1 million per unit.

Monopolies and restraint of trade

Malaysia does not have antitrust legislation or a formal definition of "monopoly" . Its free enterprise economy encourages healthy competition and fair play of the market forces of supply and demand. Industry consolidation is undertaken in the financial, communications and multimedia and plantation sectors to strengthen local companies, in lieu of implementing trade and investment liberalisation measures under the country' s World Trade Organization commitments. However, certain strategic sectors still are protected from competition through government procurement and licensing or permits.

The Competition Act 2010, which is anti-monopoly and anti-cartel, includes traditional pillars of competition law concerning anti-competitive agreements, abuses of dominant position and mergers having the effect of substantially lessening competition.

The Malaysia Competition Commission (MyCC) is an independent body established under the Competition Commission Act 2010 to enforce the Competition Act 2010. Its main role is to protect the competitive process for the benefit of businesses, consumers and the economy.

2.3 会计、报税和审计需求

在2018年1月1日或之后开始的年度，马来西亚财务报告准则（MFRS）将强制适用对于非私有实体。

在2018年1月1日或之后开始的年度，马来西亚私有实体报告准则（MPERS）将适用于私有实体， 除非该私有实体选择完全采用财务报告准则。

公司必须提交年度报表、董事报告和财务审计报告给马来西亚公司委员会（CCM）。财务报告必须经过政府认证审计师的独立审阅。根据“2016年公司法”和“2001年马来西亚公司委员会法”，某些类型的私有公司有资格获得审计豁免，即休眠公司，零收入公司和符合门槛的公司。符合条件的公司选择豁免审计时，必须向公司注册员提交未经审计的财务报表，并附上所需的审计豁免证书。

2.3 Accounting, filing and auditing requirement

Malaysian Financial Reporting Standards (MFRS) are mandatory for non-private entities for annual periods beginning on or after 1 January 2018.

Malaysian Private Entities Reporting Standards (MPERS) are mandatory for private entities for annual periods beginning on or after 1 January 2018, except for private entities that opt to adopt MFRS in its entirety.

Companies must submit an annual return, directors' report and audited financial statements to the Companies Commission of Malaysia. Financial statements must be independently certified by government-approved auditors. Pursuant to the Companies Act 2016 and the Companies Commission of Malaysia Act 2001, certain categories of private companies are eligible for audit exemption, i.e., dormant companies, zero-revenue companies and threshold-qualified companies. An eligible company that elects to be exempted from audit must lodge its unaudited financial statements with the Registrar accompanied with the certificate of exemption.

3.0 企业税务 Business taxation

3.1 概述

在马来西亚开设公司主要适用公司所得税、不动产利得税与销售与服务税。

如上述1.5章节所述，公司可适用范围广泛的税收优惠。

财政部下属机构内陆税收局（IRB）负责管理以下法规所规定的直接税：1967年所得税法、1967年石油（所得税）法、1976年不动产利得税法、1986年投资促进法、1949年印花税法和1990年纳闽岛商业活动税法。

3.1 Overview

Corporations in Malaysia are subject to corporate income tax, real property gains tax and sales and service tax.

As noted above under 1.5, a wide range of tax incentives is available.

The Inland Revenue Board of Malaysia (IRBM), an agency of the Ministry of Finance, is responsible for the administration of direct taxes enacted under the Income Tax Act 1967, the Petroleum (Income Tax) Act 1967, the Real Property Gains Tax Act 1976, the Promotion of Investments Act 1986, the Stamp Act 1949 and the Labuan Business Activity Tax Act 1990.

马来西亚公司税简介
Quick tax facts for Malaysia companies

公司所得税税率 Corporate income tax rate	24%	项目3.3 Item 3.3
分支机构税税率 Branch tax rate	24%	项目3.3 Item 3.3
资本利得税税率 Capital gains tax rate	10%/30%（不动产）；0%（其他财产） 10%/30% (real property) ; 0% (other property)	项目3.4 Item 3.4
基本原则 Basis	属地征税，但来源于银行、保险、空运或船运业除外 Territorial, except for income from banking, insurance or air and sea transport	
参与免税 Participation exemption	无 No	
亏损弥补 Loss relief		
在以后年度抵减 Carryforward	连续7个课税年 7 consecutive YAs	项目3.3 Item 3.3
在以前年度抵减 Carryback	无 No	项目3.3 Item 3.3

马来西亚公司税简介 Quick tax facts for Malaysia companies		
双重税收减免 Double taxation relief	有 Yes	项目3.5 Item 3.5
合并纳税 Tax consolidation	无，但有可能在集团范围内弥补亏损 No, but group loss relief may be available	项目3.7 Item 3.7
转让定价规则 Transfer pricing rules	有 Yes	项目3.6 Item 3.6
资本弱化规则 Thin capitalisation rules	收益剥离规则将于2019年1月1日起生效 Effective from 1 January 2019 earnings stripping rules (ESR) would apply, although the implementing rules have yet to be issued	项目3.6 Item 3.6
受控外国公司规则 Controlled foreign company rules	无 No	项目3.6 Item 3.6
纳税年度 Tax year	财政年度 Fiscal year	
预缴税收 Advance payment of tax	是 Yes	项目3.7 Item 3.7
申报日期 Return due date	在会计期间结束后的7个月 Seven months after end of accounting period	
预扣税 Withholding tax		
股息 Dividends	0%	项目4.0 Item 4.0
利息 Interest	0%/15%	项目4.0 Item 4.0
特许权使用费 Royalties	10%	项目4.0 Item 4.0
技术服务或安装/运营服务费 Fees for technical or installation/operation services	10%	项目4.0 Item 4.0
可动产租金 Rental of movable properties	10%	项目4.0 Item 4.0
公众艺人 Public entertainer	15%	项目4.0 Item 4.0
分支机构利润汇出税 Branch remittance tax	无 No	项目4.0 Item 4.0

马来西亚公司税简介
Quick tax facts for Malaysia companies

资本税 Capital tax	无 No	
社会保障金 Social security contributions	缴纳社会保险：雇主1.75%，雇员0.5%； 缴纳公积金：雇主12%/13%；雇员11%；雇员保险制度0.2%（雇员和雇主双方） 1.75% (employer) and 0.5% (employee) for social security; 11% (employee) and 12%/13% (employer) for Employees Provident Fund; 0.2% (both employee and employer) for Employment Insurance System	项目4.5 Item 4.5
土地税和门牌税 Quit rent and assessment	存在地区差异 Varies	
印花税 Stamp duty	股份转让书据：0.3% 财产转让：1%/3% 0.3% (share transaction documents); 1%/3% (property transfers)	项目5.5 Item 5.5
消费与服务税 Sales tax and service tax	10%或5%（销售税）/ 6%（服务税） 10% or 5% (sales tax) / 6% (service tax)	项目5.1 Item 5.1

3.2 纳税居民

如企业的管理和控制所在地在马来西亚，即被视为马来西亚居民企业。

3.3 应纳税所得和税率

公司所得税税率一般为24%。从2019课税年起，对于在马来西亚成立的中小型居民企业（其实收资本应当不高于马币2,500,000，并且不属于拥有超过该限额的公司的企业集团），其取得的首马币500,000以内的所得可以适用17%的税率，超过部分应当适用24%的税率。

马来西亚对石油所得的适用税率是38%。合作社在一个滑动区间内征税，所得不高于马币30,000的部分其适用税率是0%；而对于超过马币750,000的部分，其适用税率为24%（自2015课税年起适用）。人寿保险公司按其基金种类纳税。人寿基金的投资收益和资本利得的税率为8%。股东基金按投资收益和资本利得以及本年度从人寿基金转入的任何保险精算盈余的税率为24%。保险公司收到的任何既非承保性质也不属于投资性质的收入，将作为“其他收入”征税，税率为24%。

普通保险公司根据公司的基金类型纳税。普通保险业务须就承保收入，投资收益及资本利得（包括资本性质的收益）征税，对保险理赔，管理开支，投资亏损（包括资本性质的损失）和佣金的支付可以减税。普通基金的税率为24%。股东基金按投资收入和投资收益征收24%税率。需要注意的是，与人寿保险公司的股东基金不同，普通基金的精算盈余在转移到股东基金时不需要纳税。

对公司所得不征收地方税，但棕榈果生产者需要就月均价格超过马币2,500/公吨的棕榈原油缴纳超额利润税（即暴利税）。依据《1990年纳闽公司法》，在纳闽联邦直辖区开展商业活动的纳闽公司按经审计的净利润的3%纳税。根据财政部规定，此类公司应在纳闽有足够数量的全职员工以及年度运营开支。此类公司也可选择按《1967年所得税法》的规定纳税，但这一选择是不可撤销的。

3.2 Tax Residence

A corporation is resident in Malaysia if its management and control are exercised in Malaysia.

3.3 Taxable income and rates

The standard corporate tax rate is 24%, while the rate for resident and Malaysian- incorporated small and medium-sized companies (SMEs, i.e. companies capitalised at MYR2.5 million or less and not part of a group containing a company exceeding this capitalization threshold) is 17% (with effect from YA 2019) on the first MYR500,000, with the balance taxed at the 24% rate.

Tax is levied on petroleum income at a rate of 38%. Cooperative societies are taxed on a sliding scale from 0% on the first MYR30,000 to 24% (effective from YA 2015) for income exceeding MYR750,000. Life insurance companies are subject to tax based on the type of funds in the company. The Life Fund is taxed at 8% on investment income and gains/profits from sale of investments (including capital gains). The Shareholders Fund is taxed at 24% on investment income, investment gains/profits and any actuarial surplus transferred from the Life Fund in the current year. Any income that is received by the insurance company that is neither underwriting in nature or investment in nature will be taxed as "other income" / "non-business income" at 24%.

General insurance companies are subject to tax based on the type of funds in the company.The general insurance business is subject to tax on underwriting income, investment income and investment gains (including gains that are capital in nature), and is eligible for tax deductions on claims liability, management expenses, investment losses (including losses that are capital in nature) and commissions paid. The general fund is subject to tax at 24%. The Shareholders Fund is taxed at 24% on investment income, and investment gains/profits. It is important to note that unlike the Shareholders Fund of a Life insurer, the actuarial surplus of the general fund is not subject to tax when transferred to the shareholders fund.

No local taxes are levied on corporate income, but there is an excess profits tax (i.e., windfall profit levy) imposed on oil palm fruit producers when the monthly average price of crude palm oil exceeds MYR2,500 per metric ton. Companies incorporated under the Labuan Companies Act 1990 undertaking Labuan trading activities is taxed at 3% based on audited net profits. Such companies shall have an adequate number of full time employees and an adequate amount of annual operating expenditure in Labuan, as prescribed under the regulations made by the Minister of Finance. Such companies also may make an irrevocable election to be taxed under the Income Tax Act 1967.

应纳税所得定义

公司应税所得指从马来西亚境内取得的全部收益，包括贸易及其他经营所得或利得、股息、利息、折扣、租金、特许权使用费、保险费或其他收益。这些规范适用于在马来西亚设立的分支机构和实体。

为了简化和减轻以往纳税计算制度下的征管负担，马来西亚从2008年开始实行单层税制。在这种单层税制下，对公司应纳税所得征收的所得税是最终税，因此股东取得股息收入是免税的。

来源于外国的所得一般不需在马来西亚纳税。但对一些特定业务，例如银行业、保险业、航运或船运业务除外等，除非其所得或利得可以被直接归属于马来西亚以外的活动，否则将被视为来源于马来西亚的所得。也就是说，公司或分支机构需证明哪些部分的收入来源于境外。

对于从事纳闽贸易活动的公司，完全来源于持有投资的所得，即纳闽非贸易活动，不属于征税范围。从上述公司得到的股息是免税的。

控股公司制度

投资控股公司（IHC）是指以持有投资为主且其毛收入（不包括来源于投资营业的毛收入）的80%或以上均来自其投资的公司。一般而言，控股公司所发生的费用只有相关毛收入引起的直接费用和符合税法中规定的“可扣除费用”定义的费用方可在税前扣除。

Taxable income defined

Taxable corporate income includes all earnings derived from Malaysia, including gains or profits from a trade or other business, dividends, interest, discounts, rents, royalties, premiums or other current earnings. These rules apply to branches as well as to entities incorporated in Malaysia.

To simplify and ease the administrative burden under the previous tax imputation system, a single-tier tax system was introduced with effect from YA 2008. Under this single-tier tax system, income tax imposed on a company' s chargeable income is a final tax and dividends distributed are exempted from tax in the hands of the shareholders.

Foreign-source income is not subject to tax in Malaysia, although tax is levied on worldwide income for certain activities, such as banking, insurance, and air and sea transport operations. Unless profits or gains are attributed directly to activities conducted outside Malaysia, they are assumed to be derived from Malaysia. Thus, the burden is on the company or branch to prove which part of its income is foreign-source.

For a company carrying on Labuan trading activity, income derived solely from the holding of investments, i.e., Labuan non-trading activities, is not subject to tax. Any dividend received from such a company is tax-exempt.

Holding company regime

An investment holding company (IHC) is a company whose activities consist mainly of the holding of investments and that derives no less than 80% of its gross income (other than gross income from a source consisting of a business of holding of an investment) from such investments. Generally, only direct expenses attributable to the respective gross income and expenses falling within the definition of "permitted expenses" in the tax legislation qualify for a tax deduction in respect of an IHC.

扣除

公司营运费用必须是完全及专门用于取得所得的用途才可扣除，其中所得包括利息、支付特许权使用费和某些税收。但是，在计算纳税人的应纳税所得额时，与单层股息收入相关的费用不能扣除。

非贸易目的借款利息费用扣除是有限制的。同样，对经批准组织的捐赠支出，在总所得额10%的范围内可以扣除，雇主给雇员缴纳的公积金，在工资总额19%的范围内可以扣除。依照有害税务实践论坛（FHTP）关于有害税务实践的基本侵蚀和利润转移（BEPS）行动计划5所建议，从2019年的课税年度开始，马来西亚税务居民所支付给纳闽公司的利息或租赁付款，其33%的付款金额是不可进行税务扣除的。对于其他类型的付款，不可抵扣的金额则为付款金额的97%。

开办费、资本支出以及发行、注册、注销、清算支出是不可扣除的，除非是《1967年所得税法》或部门规章中另有规定，例如企业注册成立的费用、营运前招聘和培训费用、商标和专利注册费等。

Deductions

Deductions are allowed for any revenue expenditure incurred wholly and exclusively in the production of income, including interest, royalty payments and certain taxes. However, deductions in relation to single-tier dividend income shall be disregarded for the purpose of ascertaining chargeable income of the taxable person.

Interest expense deductions are restricted when borrowings are used for nontrade purposes. Similarly, deductions are restricted to 10% of aggregate income for donations to approved organisations and 19% of deductible remuneration for the employer' s contribution to the Employees Provident Fund. In compliance with the Forum on Harmful Tax Practices (FHTP)' s recommendations under Base Erosion and Profit Shifting (BEPS) Action Plan 5 on Harmful Tax Practices, with effect from year of assessment 2019, 33% of the interest payment or lease payment made by a resident to a Labuan company is non-deductible. For other types of payments, the non-deductible amount is 97% of the amount of payment.

No deduction is allowed for preliminary or pre-operating costs, capital expenditure or costs of flotation, registration, winding up or liquidation of a company, unless specifically permitted by the Income Tax Act 1967 or Ministerial Orders – such as the deductions for incorporation expenses, pre-commencement recruitment and training expenses and expenses for registration of trademarks and patents.

资本减免（税务折旧）

政府制定了多类资产的资本减免率（税务折旧率），并对一些资产采用优惠的折旧率以鼓励对这些资产的买卖与使用。对于机械和设备每年资本减免额有三个类别。办公设备、家具和配件可以在8年内按每年10%计算折旧。一般机械和设备可以在6年内按每年14%计算折旧。重型机械和机动车辆则是在4年内按每年20%计算折旧。针对购买信息和通信技术设备，包括电脑软件配套可以自2017课税年起适用20%特别年度折旧率（注：根据提议，自2018课税年起，定制电脑软件的每年折旧率为20%）。不超过马币1,300的低价值资产可以一年内全额计提折旧，针对非中小型企业，每年不得超过马币13,000。

根据标准折旧率，对于建造或购买的工业建筑（主要是指工厂和仓库，不含办公建筑），其第一年折旧率为13%，随后每年按直线法折旧3%。工业建筑定义也包括码头、防波堤、酒店、机场或赛车场，同样的适用于研究、研究所、学校或其他教育机构、私人医院、高级护理中心和员工生活宿舍建筑等。依据工业建筑的用途，每年折旧率可达到10%。

马来西亚制造业或农业居民公司，在符合条件的项目中添购的机械、设备和发生的工厂建筑的资本支出，可以享有60%的再投资减免。未使用的再投资津贴可在资格期届满后最多连续7个课税年结转。该项优惠同样适用于新兴工业地位公司，但该公司必须取消已获得的新兴工业地位或收回已获得的投资税收减免。

除部门规章另有规定之外，专利权、商标、版权、商誉或租赁（采矿租约除外）都无折旧/摊销。

亏损

亏损可最多连续7个课税年结转（休眠公司的所有权发生重大变更的情况除外）。结转的亏损可以弥补各类经营所得。亏损不可向以前年度进行追溯调整。

Capital Allowance (Tax Depreciation)

The government sets depreciation rates for various assets, with favourable rates for some items to promote their sale or use. There are three general classes of annual capital allowances for plant and machinery. Office equipment, furniture and fittings are subject to an annual depreciation allowance of 10% over eight years. The depreciation rate for general plant and machinery is set at 14% over six years. For heavy machinery and motor vehicles, the rate is 20% over four years. The purchase of information and communication technology equipment including computer software packages are given special annual allowance rate of 20% from YA 2017 onwards (note: it has been proposed that customised computer software is given special annual allowance rate of 20% from YA 2018 onwards). Small value assets with a cost not exceeding MYR1,300 each are fully depreciated within a year, subject to a maximum amount of MYR13,000 per year for non-SMEs.

Under the standard rates, industrial buildings (principally factories and warehouses, but not office buildings) are depreciated at 13% in the first year and 3% annually thereafter on a straight-line basis, regardless of whether constructed or purchased. The definition of "industrial building" also applies to a dock, jetty, wharf, hotel, airport or motor racing circuit, as well as buildings used for research, schools or other educational institutions, private hospitals, senior care centres and living accommodations for employees, etc. Depending on the usage of the industrial building, the annual allowances may be at a higher rate of 10%.

A reinvestment allowance (RA) of 60% is granted to resident manufacturing or agricultural companies that incur capital expenditure on qualifying plant, machinery and factory buildings for qualifying projects. The unutilised reinvestment allowance can be carried forward for a maximum of 7 consecutive years of assessment after the expiry of the qualifying period. This incentive is granted to pioneer companies as well, subject to the forfeiture of their pioneer status or grant of investment tax allowance.

There is no provision for depreciating patents, trademarks, copyrights, goodwill or leases (except mining leases) unless specifically permitted by the Ministerial Orders.

Losses

Losses may be carried forward for a maximum of 7 consecutive years of assessment except where there is a substantial change in the ownership of a dormant company. The carried forward losses may offset income from all business sources. The carryback of losses is not permitted.

3.4 资本利得税

在马来西亚，除了与土地和楼房相关的不动产外，处置投资或资本资产的资本利得是不征税的。

不动产利得税适用于在马来西亚出售土地和任何产权、选择权或其他与土地相关的权利。它包括出售不动产公司股份的利得，“不动产公司”是指拥有不动产项目的受控公司或拥有其他不动产公司的股权，其定义值为不少于公司有形资产总值的75%（不超过50个成员，且被不超过5人所控制的公司）。

若在购置后3年内出售，其利得税税率为30%；若在购置后第4以及第5年出售，其税率分别为20%和15%；若在购置后第6年或之后出售，其税率为10%。

出售不动产所引起的资本亏损可以用来抵销此类出售的资本利得。与马来西亚居民公司按照被批准的重组计划进行资产转让相似，出售强制取得的不动产的也可以免税。

3.4 Capital gains taxation

Malaysia does not tax capital gains from the sale of investments or capital assets other than those related to land and buildings.

A real property gains tax (RPGT) applies to the sale of land in Malaysia and any interest, option or other right in or over such land. This includes gains from the sale of shares in a "real property company," i.e., a controlled company (one with no more than 50 members and controlled by no more than five persons) whose holdings of real property or shares in a real property company amount to 75% or more of its total tangible assets.

The rate is 30% for such disposals of real property made within three years of the date of acquisition. The rates are 20% and 15% for disposals in the fourth and fifth years after acquisition, respectively, and 10% for disposals in the sixth year after acquisition and thereafter.

Capital losses arising from the sale of real property may be used to offset against capital gains from such sales. Gains resulting from the disposal of property compulsorily acquired are exempt from the tax, as are asset transfers by resident companies under an approved restructuring scheme.

3.5 双重税收减免

马来西亚仅对来源于马来西亚境内的所得征税，来源于境外的所得在马来西亚不征税（但从事银行、保险、空运或船运业公司除外）。

单边减免

境外税款可以用来抵减同一笔利润的马来西亚税款（在无税收协定的情况下，只能按境外税款的50%进行抵扣），但是抵销不得超过该项外国收入在马来西亚应当缴纳的税额。

税收协定

马来西亚有广泛的税收协定网络，其税收协定通常遵循经合组织协定范本。新签订的税收协定包含了经合组织遵循的信息交换规定（根据马来西亚主管当局作出的政策决定，即使双边协定没有相当于2014年经合组织税收协定范本第26条第（5）款的规定，也允许交换银行信息）。一些标准的要求，例如纳税居民、受益所有权等均适用。协定通常为所有类型的收入减免双重征税，限制一个国家对另一个国家居民公司的征税，并保护一个国家的居民公司免受另一个国家的歧视性税收。

2018年1月24日，马来西亚签署了多边税收公约（“MLI”），以实施防止基础侵蚀和利润转移（“BEPS”）框架下与税收协定有关的措施。简而言之，MLI旨在促进实施与税收协定相关的措施以应对BEPS。MLI的签署方可以有效地更新其双重税收协定（“DTA”），而无需重新协商每个DTA。

税收协定的减免申请可以由纳税人通过所得税申报表形式提出，也可以在相关减免对应的课税年度结束后两年内提出书面申请。

3.5 Double taxation relief

Since Malaysia taxes only income that accrues in or is derived from the country, foreign income derived by a resident is not taxed in Malaysia (except for banking, insurance, and air and sea transport operations).

Unilateral relief

Foreign tax paid may be credited against Malaysian tax on the same profits (limited to 50% of foreign tax in the absence of a tax treaty), but the credit is limited to the amount of Malaysian tax payable on the foreign income.

Tax treaties

Malaysia has a broad tax treaty network, with the treaties generally following the OECD model treaty. New treaties contain OECD-compliant exchange of information provisions (and based on a policy decision made by the Malaysian competent authority, the exchange of bank information is allowed even if the bilateral agreement does not have the provision equivalent to article 26(5) of the 2017 OECD model tax convention). Standard requirements, such as those relating to tax residence, beneficial ownership, etc. apply. Treaties generally provide for relief from double taxation on all types of income, limit the taxation by one country of companies resident in the other and protect companies resident in one country from discriminatory taxation in the other.

On 24 January 2018, Malaysia has signed the Multilateral Convention ("MLI") to implement tax treaty related measures to prevent Base Erosion and Profit Shifting ("BEPS"). Briefly, the MLI seeks to facilitate the implementation of tax treaty related measures to counter BEPS. Signatories to the MLI can efficiently update their Double Tax Agreement ("DTA") to incorporate the measures, without the need to re-negotiate each DTA.

A claim for tax treaty relief can be made in a taxpayer' s income tax return form, or a written request can be made for treaty relief within two years from the end of the relevant year of assessment for which the claim for relief is made.

马来西亚税收协定网络
Malaysia Tax Treaty Network

阿尔巴尼亚 Albania	德国 Germany	蒙古 Mongolia	斯洛伐克 Slovak Republic
阿根廷 Argentina	香港 Hong Kong	摩洛哥 Morocco	南非 South Africa
澳大利亚 Australia	匈牙利 Hungary	缅甸 Myanmar	西班牙 Spain
奥地利 Austria	印度 India	纳米比亚 Namibia	斯里兰卡 Sri Lanka
巴林岛 Bahrain	印度尼西亚 Indonesia	荷兰 Netherlands	苏丹 Sudan
孟加拉国 Bangladeshr	伊朗 Iran	新西兰 New Zealand	挪威 Sweden
比利时 Belgium	爱尔兰 Ireland	挪威 Norway	瑞士 Switzerland
波斯尼亚&黑塞克维亚 Bosnia & Herzegovina	意大利 Italy	巴基斯坦 Pakistan	叙利亚 Syria
汶莱 Brunei	日本 Japan	巴布亚新几内亚 Papua New Guinea	台湾 Taiwan
加拿大 Canada	约旦 Jordan	菲律宾 Philippines	泰国 Thailand
智利 Chile	哈萨克斯坦 Kazakhstan	波兰 Poland	土耳其 Turkey
中国 China	韩国 Korea (ROK)	卡塔尔 Qatar	土库曼斯坦 Turkmenistan
克罗地亚 Croatia	科威特 Kuwait	罗马尼亚 Romania	阿拉伯联合酋长国 United Arab Emirates
捷克共和国 Czech Republic	吉尔吉斯斯坦 Kyrgyzstan	俄罗斯 Russia	联合王国(英国) United Kingdom
丹麦 Denmark	老挝 Laos	圣马力诺 San Marino	美国 USA
埃及 Egypt	黎巴嫩 Lebanon	沙特阿拉伯 Saudi Arabia	乌兹别克斯坦 Uzbekistan
斐济 Fiji	卢森堡 Luxembourg	塞内加尔 Senegal	委内瑞拉 Venezuela
芬兰 Finland	马尔他 Malta	塞舌尔 Seychelles	越南 Vietnam
法国 France	毛里求斯 Mauritius	新加坡 Singapore	津巴布韦 Zimbabwe

3.6 反避税规则

转让定价

IRB在其转让定价指南中介绍了判断关联交易是否符合普通商业交易测试的5种方法：可比非受控价格法、再销售价格法、成本加成法、交易净利润法和利润分割法。对于向关联方提供或销售不动产/服务的交易，如果不是公平独立交易价格，IRB有权进行调整。未能证明公平独立交易可能会引起额外税款和罚款。此外，对于跨境交易可以签订预约定价协议。

与马来西亚境内或境外关联公司之间的交易，包括购销、贷款、其他费用及收入等都必须在年度所得税申报表中披露。纳税人也必须在年度所得税申报表上申报表明他们是否就此期间准备好转让定价报告。虽然没有法定的提交截止日期，但申报的相关文件需要在年度所得税申报期限前准备好。这些相关文件需要具备时效性，同时需符合IRB的要求。根据业务性质的不同，预约定价协议可能适用3到5年的时间。

国别报告

根据经合组织税基侵蚀及利润转移第13项行动计划关于跨国企业准备转让定价文件的建议，马来西亚已经为从2017年1月1日或之后开始的财政年度准备和提交国别报告（CbC）制定了规则和指南，由2017年1月17日起，由于未能提交CbC报告或提交错误的申报表、信息表或报告，或不遵守部长为执行或促进多边征管互助安排而制定的规则的，将被处以不少于马币20,000，不超过马币100,000罚款或不超过6个月的监禁或两者兼施。“2017年所得税（修订）法案”将上述处罚和违法行为扩大以涵盖实施或促进双边税收协定和信息交换安排的措施。

3.6 Anti-avoidance rules

Transfer pricing

Malaysia has transfer pricing guidelines where the IRBM has introduced five testing methods to determine whether a related party transaction is made on ordinary commercial terms: the comparable uncontrolled price, resale price, cost plus, transactional net margin and profit split methods. Any transaction for the supply or purchase of properties/services with an associated person that is not at an arm' s length price can be adjusted by the IRBM. Failure to demonstrate arm' s length consideration also may result in additional taxes and penalties. However, an advance pricing agreement is available for cross-border transactions.

Transactions with related companies within or outside of Malaysia must be disclosed on the annual income tax return, including purchases, loans, other expenses and other income. Taxpayers must also declare on the annual income tax return whether they have prepared a transfer pricing report for the period for which the return is made. Documentation should be prepared by the annual tax return filing due date although there is no statutory deadline to submit. Documentation should be contemporaneous and should be made available to the IRBM upon request. Advance pricing agreements are possible for a period of three to five years, depending on the nature of the business.

Country-by-country reporting

In line with the OECD BEPS action 13 recommendations on transfer pricing documentation to be prepared by multinational enterprises, Malaysia has introduced rules and guidelines on the preparation and submission of country-by-country (CbC) reports for financial years beginning on or after 1 January 2017. With effect from 17 January 2017, a penalty of not less than MYR20,000 and not more than MYR100,000 or imprisonment for a term not exceeding six months or both, for failure to furnish a CbC report or for filing incorrect return, information return / report or failure to comply with the Rules made by the Minister to implement or facilitate the operation of a mutual administrative assistance arrangement. The Income Tax (Amendment) Act 2017 extends the abovementioned penalties and offences to include implementing or facilitating the operation of a double taxation arrangement and information exchange arrangement.

资本弱化（由收益剥离规则取代）

根据1967年马来西亚所得税法案的更改，自2019年1月1日起，马来西亚将实施收益剥离规则（ESR）以取代资本弱化。收益剥离规则将符合经合组织关于BEPS第4项行动计划的建议，以限制因关联公司之间贷款的过度利息扣除而导致的避税效果。根据规定，同一集团内公司之间的贷款利息扣除将根据特定的比率进行限制，该比率尚未公布。而从2018年1月1日起，资本弱化规则正式被废除。

受控外国公司

马来西亚没有受控外国公司规则。

一般反避税规则

马来西亚拥有一般反避税规则，可以否定主要目的是为了获得赋税优惠而进行的税务规划。马来西亚同时也有一些具体反避税规则。

Thin capitalisation to be replaced by Earning Stripping Rules

The Income Tax Act 1967 has been amended to permit the introduction of earnings stripping rules (ESR) that would apply as from 1 January 2019. Although the implementing rules have yet to be issued, the ESR would be in line with the OECD recommendations under BEPS Action 4 to address tax leakages due to excessive interest deductions on loans between related companies. Under the proposed rules, interest deductions on loans between companies in the same group would be limited based on a ratio that is yet to be determined. The provision for thin capitalisation rules was abolished from 1 January 2018.

Controlled foreign companies

Malaysia does not have CFC rules.

General anti-avoidance rule

Malaysia has a general anti-avoidance rule that allows tax schemes being entered into with a primary or dominant purpose of obtaining a tax benefit to be disregarded. There are also several specific anti-avoidance rules.

3.7 税收管理

纳税年度

公司的纳税年度（即评税年度）是其财政年度。

申报和支付

企业必须依据预计的应纳税额每月分期缴纳。分期缴纳的税款需要在每月15号之前缴纳。如有迟缴或不足分期缴税额会有10%的罚款。如果应缴税额超过预缴税额的30%，低估的税额部分也会有10%的罚款。从2016课税年起，所有公司必须提交表格E。从2018课税年起，必须以电子媒介或电子传输方式递交表格E，暂估应缴税（CP204）或修订暂估应缴税（CP204A）申报表。

企业必须在会计期间结束后的7个月内按规定的格式通过电子传输方式向IRB提交纳税申报表。申报表旨在报告实际应纳税额，因此减去已经分期缴纳的税款之后可能存在应补交税款（应于申报截止日期之前缴纳）或者应退税款。对于IRB在其评税程序中要求补交的税款，公司应当在收到通知后30日内缴清。

未遵循税法相关要求的行为将受到相应处罚。

合并申报

目前无关于合并申报的规定。但根据集团内抵扣制度，税务居民公司如果刚开始营业可以转移当年亏损的70%至一个或者多个关联公司。其当年亏损可连续3个课税年度的转移，集团内抵扣必须符合以下条件：

- 在相关课税年度，集团公司在基础开始阶段（即转移和接收公司）的实收资本超过马币2,500,000；
- 在要求抵减所属期间内及其之后的12个月内，集团公司之间的关联关系必须持续存在；
- 集团公司应纳税所得适用的税率是一致的；
- 集团公司有同样的会计年度结束时点。

享有新兴工业地位、投资税收减免、再投资减免或航运利润豁免或者在投资税收减免或新兴工业地位激励到期时有未使用的投资税减免或未使用的损失的公司不具有团体抵扣的资格。

3.7 Administration

Tax year

The tax year (i.e. the year of assessment) for a company is its fiscal year.

Filing and payment

Companies must pay tax in monthly instalments based on estimates of tax payable. Instalments must be paid on or before the 15th day of each month. Late or insufficient instalments may incur a 10% penalty. Underestimation of tax payable would also result in a 10% penalty if the actual tax payable exceeds the estimate by more than 30%. A company shall furnish its Form E with effect from YA 2016 and estimate (CP 204) or revised tax estimate (CP 204A) with effect from YA 2018 by way of an electronic medium or electronic transmission.

Companies are required to electronically submit a return on the prescribed form to the IRB within seven months from the end of their accounting period. The form is used to report actual tax liabilities, which may result in a balance of tax payable (which must be settled by the filing deadline) or a refund from the tax instalments paid. Any additional assessment raised by the IRB must be settled within 30 days from the day the notice is served.

Penalties apply for failure to comply with the tax law.

Consolidated returns

There is no provision for consolidated returns but, under a group relief system, resident companies which has newly commenced operation may surrender up to 70% of current year adjusted losses to one or more related companies. The losses can be surrendered for up to 3 consecutive years of assessment. Amongst others, the following requirements must be met to qualify for group relief:

- The group companies (i.e., surrendering and claimant companies) have a paid-up capital of more than MYR2.5 million at the beginning of the basis period for the relevant year of assessment;
- The group companies are related in the period in which the claim for group relief is made, as well as in the 12-month period immediately preceding that period;
- The chargeable income of the group of companies is subject to tax at the same rate; and
- The group companies have the same accounting year end.

Companies enjoying pioneer status, investment tax allowance, reinvestment allowance or exemption of shipping profits, or companies having unutilised investment tax allowance or unutilised pioneer losses upon the expiry of its investment tax allowance or pioneer status incentive are not eligible for group relief.

时效

一般来说，评税和补充评税应当在纳税年度终了后的五年内完成。如果税务局认为交易定价不符合公平交易原则，则可以继续延长两年，即应当在七年内完成。然而，如果纳税人存在欺诈或故意违约或疏忽的情况，可以在任何时间进行评税。此外，对追征欠缴税款没有时效限制。

税务机构

内陆税收局（IRB）的责任是管理直接税收。皇家关税局管理海关税，国内货物税及销售与服务税。

裁定

针对特定交易的税务处理，纳税人可以要求取得事先裁定。税务机关也会发布公开裁定。

Statute of limitations

The general statute of limitations for an assessment or additional assessment is five years from the end of the relevant year of assessment. If the IRB is of the view that a transaction is not at arms-length price, the statute of limitation is extended by another two years to seven years. However, if there is fraud, wilful default or negligence on the part of the taxpayer, an assessment can be made at any time. There is no statute of limitations for the collection of unpaid tax.

Tax authorities

The IRBM is responsible for the administration of direct taxes. The Royal Customs Department administers customs and excise duties, sales tax and service tax.

Rulings

Taxpayers may request an advance ruling on the tax treatment of a specific transaction. Public rulings also are issued.

4.0 预扣税
Withholding taxes

4.1 股息
在马来西亚，支付股息给非居民不会被征收预扣税。

4.2 利息
支付利息给非马来西亚居民需扣缴15%的预扣税，除非这一税率在所适用的税收协定中被免除或降低。马来西亚银行向非居民支付的利息是免税的，但马来西亚中央银行规定保持网络资金所获取的利息除外。

1967年所得税法规定“经批准贷款”的利息免税。“经批准贷款”包括由非居民向政府、地方机关、法定机构或个人提供的由政府担保的贷款。

4.3 特许权与技术服务费
支付特许权使用费和技术服务费给非马来西亚居民需扣缴10%的预扣税，除非这一税率在所适用的税收协定中被免除或降低。

自2017年1月17日起，所得税法下特许权使用费的定义将软件或其他项目的使用或使用权付款（例如与卫星、电缆、光纤、射频频谱等技术有关的项目）包括在内。这一措施减少了对特许权使用费预扣税的歧义，特别是澄清了与软件有关的付款将被视为特许权使用费，上述特许权使用费将按10%的现行税率缴纳预扣税（除非所适用的税收协定提供了较低的预扣税率）。

4.1 Dividends
Malaysia does not impose withholding tax on dividends paid to non-residents.

4.2 Interest
Interest paid to a non-resident is subject to withholding tax of 15%, which may be waived or reduced under an applicable tax treaty. However, interest paid to a non-resident by banks operating in Malaysia is exempt from tax, except for interest paid on funds required to maintain networking funds as prescribed by the Central Bank of Malaysia.

Interest on "approved loans" , as specified in the Income Tax Act 1967, is exempt from tax. Approved loans include those made by a non-resident to the government, local authority, statutory body or a person guaranteed by the government.

4.3 Royalties and technical service fees
Royalties and technical service fees paid to non-residents are subject to a 10% withholding tax, which may be waived or reduced under an applicable tax treaty.

With effect from 17 January 2017, the definition of royalties under the income tax act include payments for the use of, or the right to use, software, among other items (e.g., items relating to technologies such as satellite, cable, fiber optics and the radiofrequency spectrum). This measure reduces the ambiguity regarding the application of withholding tax on royalties, particularly by clarifying that payments in relation to software would be treated as royalties, which would be subject to withholding tax at the prevailing rate of 10% (unless a lower rate is provided under an applicable tax treaty).

4.4 分支机构汇出税

马来西亚不征收分支机构汇出税。

4.5 薪酬税/社会保障金

依据所得税扣缴规定（PAYE），雇主就雇员取得的薪酬所得为税务机关代扣代缴薪酬所得税。雇主和雇员都需出资缴纳社保给社会保障机构（SOCSO）。一般而言，雇主缴纳雇员薪酬的1.75%；雇员缴纳自己薪酬的0.5%。雇主和雇员也需分别按雇员薪酬的12%/13%和11%缴纳公积金（EPF）。雇员和雇主需向就业保险系统（EIS）缴纳员工薪酬的0.2%（薪酬上限为每月马币4,000）。

4.6 其他预扣税

向非居民支付动产租金或在马来西亚境内提供安装服务，或提供咨询服务或协助于任何科学，工业或商业性项目或计划的管理或行政服务；或在马来西亚提供的安装服务需要扣缴10%的预扣税，除非在所适用的税收协定中被免税或降低。对于非居民取得的以上服务收入，只有在收入归因于在马来西亚境内提供的服务时才需要在马来西亚缴纳预扣税。

1967年所得税法第4（f）条款规定的利得将被征收10%的预扣税。此类所得不包括营业所得、薪酬、股息、利息、贴现、租金、专利费、红利、津贴、年金或其他定期缴付。一般而言，这是针对非居民所取得的“一次性”收入，例如，佣金或担保费。

4.4 Branch remittance tax

Malaysia does not levy a branch remittance tax.

4.5 Wage tax/social security contributions

Tax on employment income is withheld by the employer under a pay-as-you-earn (PAYE) scheme and remitted to the tax authorities. Both the employer and the employee are required to make contributions to the Social Security Organisation. The employer generally contributes 1.75% of an employee' s remuneration while the employee contributes 0.5% of his /her monthly wages. The employer and the employee also contribute to the Employees Provident Fund (EPF) at a rate of 12% / 13% and 11% of the employee' s remuneration, respectively. Both the employee and the employer also contribute 0.2% of the employee' s remuneration (remuneration capped at MYR4,000 a month) to the Employment Insurance System (EIS).

4.6 Other withholding taxes

A 10% withholding tax applies to income received by nonresidents from the rental of movable property; or from installation services rendered; or any advice given, or assistance or services rendered. services in connection with the management or administration of any scientific, industrial or commercial undertaking, venture, project or scheme; or rendered in Malaysia, which may be waived or reduced under an applicable tax treaty. Income received by nonresidents from the installation services or any advice given, or assistance or services rendered currently is subject to withholding tax in Malaysia only if the income is attributable to services that are carried out in Malaysia.

A 10% withholding tax is also imposed on gains or profits falling under section 4(f) of the Income Tax Act 1967 – income that is not from a business, employment, dividend, interest, discount, rent, royalty, premium, pension, annuity or other periodical payments. Generally, it refers to "one-off" income received by the non-resident, such as commission or guarantee fees.

5.0 间接税
Indirect taxes

5.1 销售与服务税

自2018年9月1日起，马来西亚重新引入销售税与服务税以取代消费税（GST）。以下为销售税与服务税的概念简览。

销售税

销售税适用于在马来西亚销售当地制造的应税商品以及进口到马来西亚的应税商品。对出口的制成品不征收销售税。商品都属于应税范围, 除非在规定下获得销售税豁免。

应税商品的销售税率为5%或10%。某些石油产品需按特定税率缴纳销售税。对马来西亚制造的应税商品，销售税注册门槛为年营业额达马币500,000。

销售税是单层税收制度，这意味着它只会在供应链的一个阶段，即进口商或制造商的层级上征收。为了保持单层税收原则，制造商在马来西亚生产应税货物，可申请豁免在原材料及其它投入中支付的销售税。

所有纳税人应每两个日历月（即纳税周期）以SST-02表格的形式提交销售税申报。向马来西亚皇家关税局提交销售纳税申报表与缴纳销售税，应不迟于纳税周期结束后次月的最后一天。

5.1 Sales tax and service tax

Effective 1st September 2018, Malaysia has reintroduced the sales tax and service tax to replace the Goods and Services Tax (GST). Below is a brief conceptual overview of sales tax and service tax.

Sales tax

Sales tax is applicable on sales of locally manufactured taxable goods in Malaysia as well as taxable goods imported into Malaysia. Manufactured goods for export is not subject to sales tax. Goods are taxable unless prescribed as exempted from sales tax.

The rates of sales tax for taxable goods are 5% or 10%. Certain petroleum products are subject to sales tax at specific rates. The threshold for sales tax registration is MYR500,000 annual turnover of taxable goods manufactured in Malaysia.

Sales tax is a single-stage tax, meaning that it would be imposed at only one stage in the supply chain, at the importer or manufacturer' slevel. To maintain the single-stage principle, manufacturers are entitled to apply for exemption on sales tax paid on raw materials and other inputs to produce taxable goods in Malaysia.

Every taxable person is required to furnish a sales tax return and account for the sales tax due in Form SST-02 every two calendar months (i.e. taxable period). The filing of sales tax return and payment of sales tax due must be made to Royal Malaysian Customs Department no later than last day of the month following the end of his taxable period.

服务税

服务税将对在马来西亚经营业务的纳税人提供的应税服务征收。同时也适用于进口的应税服务。

服务税率为6%。信用卡的服务税每卡每年为马币25。

通常情况下，服务税的注册门槛为经营应税服务的年营业额达到马币500,000。但也存在特别规定，例如经营餐厅的服务税注册门槛为马币1,500,000。

服务税也属于单层税收制度，由服务提供者一次性征收。并没有可用于服务税的进项税机制。但是，当一个注册纳税人向另一个注册纳税人提供相同类型的专业服务时，在规定条件下可免征服务税。服务税豁免也适用于在同一集团公司内提供的某些专业服务，需满足规定条件。

具体应缴纳服务税的服务业包括酒店，餐厅，电讯，会所，博彩，专业型服务，海关代理，汽车维修，信用卡，国内航班（郊区航空服务除外），停车场经营者，快递服务商，租用汽车，广告和电力供应公司。自2019年1月1日起，应税服务已扩大至包括游乐园服务，经纪服务和承销服务，清洁服务，培训或辅导服务。

服务税注册者应每两个日历月（即纳税周期）以SST-02表格的形式提交服务税申报。向马来西亚皇家关税局提交服务税申报表与缴纳服务税，应不迟于纳税周期结束后次月的最后一天。

非服务税注册者如果需要对商业经营中的进口应税服务采购计入服务税，需要通过填写SST-02A表格来进行申报。进口应税服务中的服务税，应在完成付款或收到发票的较早时间点上被计入。向马来西亚皇家关税局提交SST-02A申报表与缴纳服务税，应不迟于计入服务税当月结束后次月的最后一天。

Service tax

Service tax is chargeable on taxable services provided by a service tax registered business in Malaysia. Service tax is also chargeable on imported taxable services.

The rate of service tax is 6%. For credit card, service tax is applicable at MYR25 per card per year.

Generally, the threshold for service tax registration is MYR500,000 annual turnover of taxable services provided unless otherwise stated. For example, the threshold for service tax registration for a restaurant is MYR1.5 million.

Service tax is also a single-stage tax charged once by the service provider. There is no input tax mechanisms available for service tax. However, a registered taxable person who provides the same professional services to another registered taxable person is eligible for service tax exemption, subject to conditions. Service tax exemption is also applicable to certain professional services provided within the same group of companies, subject to conditions.

Services which are specifically subject to service tax include hotels, restaurants, telecommunications, club, gaming, professional services, Customs agent, motor vehicle repair, credit cards, domestic flights (except Rural Air Services), parking operator, courier service operator, hire of motor vehicle, advertising and electricity supply. Effective 1st January 2019, taxable services have been expanded to include amusement park services, brokerage and underwriting services, cleaning services, training or coaching services.

A service tax registered taxable person is required to furnish a service tax return and account for service tax due in Form SST-02 every two calendar months (i.e. taxable period). The filing of service tax return and payment of service tax must be made to Royal Malaysian Customs Department no later than last day of the month following the end of his taxable period.

For non-registered person who is required to account for service tax on imported taxable services acquired for business purposes, he is required to report the service tax due in the SST-02A form. Service tax for imported taxable service is due the earlier of payment made on the services or invoice received. The filing of the SST-02A form together with the payment must be made to the Royal Malaysian Customs Department no later than last day of the month following the month where the service tax is due.

5.2 资本税

马来西亚无资本税。但注册一家当地公司的注册费为马币1,000，而外国公司注册一家分公司则需缴纳马币5,000到马币70,000的注册费。

5.3 土地税和门牌税

在马来西亚，各州的土地税和门牌税的征收税率有所不同。

5.4 转让税

除了印花税之外，无其他交易税（可参考5.5章节）。

5.5 印花税

财产转让需缴纳其转让价值1%至4%的印花税，股权转让书据适用0.3%的印花税。

5.6 关税和国内货物税

对烟草、啤酒和白酒、机动车辆、扑克和麻将征收国内货物税。大部分征税货物的进口关税税率从5%至30%不等。机动车辆的进口关税依据气缸容量征收税率从5%到35%不等。

5.7 环境税

无

5.8 旅游税

自2017年9月1日起，对于住宿于马来西亚任何住宿场所的外国游客（即所有非马来西亚公民游客或非马来西亚永久居民游客）每间房每晚固定收取10马币的旅游税，由住宿场所的运营者代为征收。该等住宿场所包括由所有者、业主或经理全部或部分持有并以租赁或其他形式向游客提供暂时停留或住宿服务的住宿设施，即任何建筑物，包括旅馆、旅店、旅舍、休息室和住宿房屋，不论其是否提供食物或饮料。

5.9 其他税收

娱乐税会依据门票金额按25%的税率征收，不过许多表演是免娱乐税的。

其他税收包括公路税（依据车辆种类和燃料类型对车辆征收）和博彩税。

5.2 Capital tax

No capital duty payable but a local company is subject to an incorporation fee of MYR1,000 and a foreign company is subject to an incorporation fee ranging from MYR5,000 to MYR70,000.

5.3 Quit rent and assessment

Individual states levy quit rent and assessment at varying rates.

5.4 Transfer tax

None, except for stamp duty (see 5.5 below).

5.5 Stamp duty

Stamp duty is levied at rates between 1% and 4% of the value of property transfers, and 0.3% on share transaction documents.

5.6 Customs and excise duties

Excise duties are levied on tobacco, beer and liquor, motor vehicles, playing cards and mahjong tiles. As for import duty, the rates range from 5% to 30% for dutiable goods. Import duty on a motor vehicle will depend on the cylinder capacity, and ranges from 5% to 35%.

5.7 Environmental taxes

None

5.8 Tourism tax

With effect from 1 September 2017, a tourism tax is levied at a fixed rate of MYR10 per room per night applicable to foreign tourists (i.e. , all non-Malaysian national tourists or non-Malaysian permanent resident guests) staying at any accommodation premises in Malaysia, which is collected by the operator of that accommodation premises, i.e., any building, including hotels, inns, boarding houses, rest houses and lodging houses, held out by the proprietor, owner or manager, either wholly or partly, as offering lodging or sleeping accommodation to tourists for hire or any other form of reward, whether or not food or drink is also offered.

5.9 Other taxes

An entertainment duty of 25% of the admission price is charged, although many performances are exempt.

Other taxes include a road tax (levied on vehicles, based on the type of vehicle and the type of fuel used) and gaming taxes.

6.0 个人税收
Taxes on individuals

在马来西亚，个人主要适用个人所得税、不动产利得税、社会保障金、土地税和门牌税、印花税、销售与服务税。

在马来西亚，联邦政府是唯一征收个人所得税的机构。

Individuals in Malaysia are subject to personal income tax, real property gains tax, social security contributions, quit rent and assessment, stamp duty and sales tax and service tax.

The federal government is the only authority that levies income tax on individuals in Malaysia.

马来西亚个人税收简介
Malaysia Quick Tax Facts for Individuals

所得税税率 Income tax rates	0%/28%	项目6.2 Item 6.2
资本利得税税率 Capital gains tax rates	5%/30%（不动产或不动产公司股份）；0%（其他不动产）——适用于公民/永久居民 5%/30% (real property or shares in a real property company); 0% (other property) for citizens/permanent residents 10%/30%（不动产或不动产公司股份）——适用于非公民/非永久居民 10%/30% (real property or shares in a real property company) for non-citizens and non-permanent residents	项目6.2 Item 6.2
征税原则 Basis	属地征税 Territorial	
双重税收减免 Double taxation relief	有 Yes	项目6.2 Item 6.2
纳税年度 Tax year	日历年 Calendar year	
申报日期 Return due date	次年日历年度4月30日/6月30日 30 April/30 June of following calendar year	

马来西亚个人税收简介
Malaysia Quick Tax Facts for Individuals

预扣税 **Withholding tax**		
• 股息 Dividends	0%	项目4.0 Item 4.0
• 利息 Interest	0%/15%	
• 特许权使用费 Royalties	10%	
• 服务（包括安装/运营费） Fees for services (including installation/ operation)	10%	
• 动产租金 Rental of movable properties	10%	
• 公众艺人 Public entertainer	15%	
净财产税 Net wealth tax	无 No	
社会保障金 Social security	缴纳社会保障金：雇主1.75%；雇员0.5%缴纳公积金：雇主12%/13%；雇员11%；雇佣保险计划的比例为0.2%（雇主和雇员双方） 1.75% (employer) and 0.5% (employee) for social security; 11% (employee); 12%/13% (employer) for Employees Provident Fund and 0.2% (both employer and employee) for Employment Insurance Scheme	项目6.6 Item 6.6
继承/赠予税 Inheritance/gift tax	无 No	项目6.3 Item 6.3
土地税和门牌税 Quit rent and assessment	税率存在地区差异 Varies	
印花税 Stamp duty	在股份转让方面税率：0.3%在财产转让方面税率：1%/4% 0.3% (share transaction documents); 1%/4% (property transfers)	项目5.5 Item 5.5
销售与服务税 Sales tax and service tax	税率为10%/5%（销售税）或6%（服务税） 10%/5% (sales tax) or 6% (service tax)	项目5.1 Item 5.1

6.1 纳税居民

在一个日历年中在马来西亚停留182天或以上的个人将被视为马来西亚纳税居民。或者，在连续停留至少182天或以上的日历年度的相邻年度中在马来西亚停留，如果被认为与停留182天或以上的年度相关，即使只停留1天，在相邻年度亦可被视为马来西亚纳税居民。其他纳税居民条件包括在马来西亚至少停留90天（如果满足其他条件），或在该年前或后停留指定年数。如个人没有满足成为马来西亚纳税居民的条件，个人所得将以固定税率纳税，同时也不能享受个人税收减免或回扣。

6.2 应纳税所得和税率

一般而言，所得税将从薪酬中扣除，随后，在纳税年度结束后的次年进行汇算清缴。

应纳税收入

纳税居民在马来西亚取得的收入依照正常税率征收个人所得税，可以享受多种扣减和个人减免。除非收入是与马来西亚就业有关，否则从境外取得的收入是免税的。

所得/收入包括贸易、业务或专业服务中获得的收益、薪酬、实物利益、住宿福利、股息、利息或贴现，以及租金。从银行或金融机构或某些联邦和州政府债中得到的利息收入是免税的。在单层税收制度下，股息是不被征税的。纳税人必须披露雇主提供的津贴，例如房屋或教学津贴。

为了简化和减轻以往纳税计算制度下的征管负担，马来西亚从2008年开始实行单层税制。在这种单层税制下，对公司应纳税所得征收的所得税是最终税，因此股东取得股息收入是免税的。

资本利得在马来西亚是不被征税的，但是出售不动产或不动产公司股权转让的收益会被征收不动产利得税（RPGT）。在出售任何种类的不动产时，个人可以申请享有马币10,000或应纳税所得10%的标准豁免，以较高者为准。公民和永久居民可获一次出售私人住宅的税收豁免。居民和非居民都可享有上述的豁免。

6.1 Tax residence

Individuals are considered tax residents if they are in Malaysia for 182 days or more in a calendar year. Residence also may be established by physical presence in Malaysia for a mere day if it can be linked to a period of residence of at least 182 consecutive days in an adjoining year. Other residence tests involve a minimum of 90 days of physical presence in Malaysia (if certain other conditions are satisfied) or residence for a specified number of years preceding or following the year in question. Individuals who do not meet the residence qualifications described above are taxed at a flat rate and are not eligible for personal tax reliefs or tax rebates.

6.2 Taxable income and rates

Generally, income taxes are withheld from salaries and are subsequently settled upon the filing of income tax returns after the close of the tax year.

Taxable income

Resident individuals are taxed on Malaysia-source income at normal personal rates. They are entitled to various deductions and personal reliefs. Foreign-source income is exempt.

Income includes gains or profits from any trade, business or profession; salary or wages; benefits-in-kind; value of living accommodation; dividends, interest or discounts; and rent from property. An exemption is allowed for interest income from banking and financial institutions and certain federal and state government bonds. Single-tier dividends also are exempted. Taxpayers must report employer-provided allowances such as those provided for housing or education.

To simplify and ease the administrative burden under the previous tax imputation system, a single-tier tax system was introduced with effect from YA 2008. Under this single-tier tax system, income tax imposed on a company' s chargeable income is a final tax and dividends distributed are exempted from tax in the hands of the shareholders.

Capital gains are not taxed in Malaysia, except for gains derived from the disposal of real property or on the sale of shares in a real property company, which are subject to real property gains tax (RPGT). Individuals may claim a standard exemption of MYR10,000 or 10% of the chargeable gain, whichever is higher, on each sale of any type of real property. Citizens and permanent residents also are entitled to a full exemption on one sale of a private residence. These exemptions apply to both residents and non-residents.

特别的外国税收制度

在马来西亚就业的外籍人士必须在IRB注册成为纳税人，且在马来西亚境内取得的所得均应纳税。如外籍人士在一个日历年度内在马来西亚就业时间（非停留时间）不超过60天，且该人不是马来西亚的纳税居民，则取得的受雇所得无需在马来西亚缴税。此项优惠不适用于个人在马来西亚两个连续的基础时期中的同期停留天数总共超过60天，或连续同期与另一个或多个同期总共停留超过60天。然而，外籍人士的收入也有可能根据适用的税收协定享受免税。

在纳闽或依斯干达开发区，对受雇从事符合条件的活动的外籍就业人士有特别税收优惠。从事伊斯兰金融和参与马来西亚技术合作计划的外国专家可获得免税。

在获批准的营运总部、国际采购中心、区域分销中心或区域办事处工作的外籍人士，可按他们在马来西亚工作的天数计算应纳税所得。

扣除和减免

员工只可以就完全用在履行受雇义务上的花费获得减免。

Special expatriate tax regime

Foreign employees in Malaysia must register as taxpayers with the IRBM and are subject to normal taxation if they derive income from Malaysia. An expatriate' s employment income is exempt from income tax where the duration of employment (not the period of residence) does not exceed 60 days in a calendar year and the employee does not qualify as a tax resident. The exception will not apply where such individual is in Malaysia for a continuous period exceeding 60 days which overlaps over two successive basis periods or where the continuous overlapping period together with another period or periods exceed 60 days. An exemption also may be granted under a tax treaty, where applicable.

Special tax concessions are available for foreign nationals employed in qualifying activities in Labuan or in the Iskandar Development Region. An exemption is granted to foreign experts in Islamic finance and those participating in the Malaysian Technical Cooperation Programme.

Expatriates working in an approved operational headquarters, international procurement centre, regional distribution centre or regional office are taxed only on the portion of their chargeable income attributable to the number of days that they are in the country.

Deductions and reliefs

Employees may deduct only those expenses wholly incurred in performing employment duties.

个人税务减免包括（其中部分自2019课税年生效）：马币9,000的个人减免（如是残疾为马币15,000）；如选择夫妻联合估税，针对配偶是马币4,000（如是残疾为马币7,500）；未满18岁的未婚子女每个子女减免马币2,000（起如是残疾为马币6,000）或18岁或以上正在受教育的子女（海外求学本科或以上、本地求学专科或以上学历的每个子女减免为马币8,000（如是残疾总减免为马币14,000）；人寿保险（最高减免马币3,000）及公积金（最高减免马币4,000）；教育及医药保费（最高减免马币3,000）；私人养老金和年金计划保费（最高减免马币4,000）；父母医药费（最高减免马币5,000）；个人、配偶和子女顽疾医药费（最高减免马币6,000）；对残疾的个人、配偶、子女或父母购买辅助器具（最高减免马币6,000）；获批准的技术、职业或研究生教育费用（ 最高减免马币7,000）；购买体育器材，书籍，个人电脑、宽带互联网订阅或健身机构会员费用（最高减免马币2,500）；此外，在职妇女在子女直到2岁前购买哺乳的设备可以每两年减免马币1,000；社会保险机构的缴纳份额（最高减免马币250）；每名年收入不超过马币24,000的父母每人马币1,500，须符合一定条件；纳税人在子女6岁前登记在儿童中心或社会福利部或教育部注册的幼儿园，可获得马币1,000的减免；目前的提议针对2018、2019、2020课税年符合条件的马来西亚纳税居民所取得的租金收入给予50%税务豁免（每间住宅每月租金不超过马币2,000）。以及针对职业休息后重新投入工作的女性的职业收入最多连续12个月的豁免（截至2017年10月27日至少已有2年的职业休息期）。

Personal tax reliefs include the following (some with effect from YA 2019): MYR9,000 for the taxpayer (MYR15,000 if disabled); MYR4,000 for a spouse (MYR7,500 if disabled) if joint assessment is elected; MYR2,000 for each unmarried child below the age of 18 (MYR6,000 if disabled) or MYR8,000 for each child above 18 studying at the diploma level or above in Malaysia or studying at degree level or above overseas (total relief of MYR14,000 if disabled); life insurance premiums (up to MYR3,000) and provident fund contributions (up to MYR4,000); medical and education insurance premiums (up to MYR3,000); premiums for deferred annuities and contributions to private retirement schemes (up to MYR3,000); medical expenses of parents (up to MYR5,000); medical expenses where the taxpayer, spouse or child contracts a serious disease (up to MYR6,000); purchases of supporting equipment for a disabled taxpayer, spouse, child or parent (up to MYR6,000); approved technical or vocational or any postgraduate education fees (up to MYR7,000); purchases of sports equipment, books or personal computer or subscription of broadband internet or gym membership fee (up to MYR2,500); purchase of breastfeeding equipment by working women with child aged up to 2 years (up to MYR1,000); contributions to social security (up to MYR250); and MYR1,500 for each parent whose annual income does not exceed MYR24,000, subject to certain conditions. Additional tax relief of MYR1,000 is available for the enrolment of children aged up to 6 years in registered child care centres or kindergartens. There has been proposed exemptions of 50% on rental income received for YAs 2018, 2019 and 2020 (monthly rental not exceeding MYR2,000 for each residential home) and of employment income for up to 12 consecutive months for women returning to work after a career break (at least 2 years of career break on 27 October 2017).

经批准的捐款是可以税收扣除的，上限为总收入的7%。伊斯兰宗教费可以从应纳税额中减免。

如果妻子的收入单独于其丈夫的收入进行评估。在单独评估时可以抵扣以上个人减免。在单人/单独纳税评估中，个人或已婚夫妻的应纳税收入（净个人减免）低于马币35,000可享受马币400税收抵免/回扣；在合并纳税评估中，可享受马币800税收抵免/退还。

税率

马来西亚纳税居民在一个滑动区间缴税，比如最开始马币5,000以内的税率为0%，而超过马币1,000,000 部分的税率为28%。非马来西亚纳税居民，在马来西亚取得的收入，固定税率为28%。对于不动产利得税，若在其购置后3年内出售，其收益税率为30%；若在其购置后的第4年或第5年出售，其税率分别为20%和15%；若在其购置5年后出售其税率为5%。对于非马来西亚公民和非永久居民，若其购置的房地产在5年内出售，税率为30%；购置第6年及以后出售，税率为10%。

A deduction is available for approved donations, restricted to 7% of aggregate income. Islamic religious dues may be deducted from the tax payable.

If a wife' s income is assessed separately from that of her husband. She may then claim the above personal reliefs under separate assessment. Single or married couples with taxable income (net of personal reliefs) of less than MYR35,000 are entitled to tax credits/rebates of MYR400 under single/separate assessment and MYR800 under combined assessment.

Rates

Residents are taxed on a sliding scale from 0% on the first MYR5,000 to 28% for income exceeding MYR1 million. Nonresidents are taxed at a flat rate of 28% on Malaysia-source income only. The RPGT rate is 30% for disposals of real property made within three years of the date of acquisition. The rates are 20% and 15% for disposals in the fourth and fifth years after acquisition, respectively, and the rate of 5% for disposals after five years. For non-citizens and non-permanent residents, the RPGT rates are 30% for disposals within five years and 10% for disposals in the sixth year and thereafter.

6.3 继承和赠予税
马来西亚政府不征收继承与赠与税。

6.4 净财产税
马来西亚不征收净财产税。

6.5 不动产收益税
关于不动产利得税，请参考上述6.2章节。

6.6 社会保障金
雇主和雇员需分别按雇员薪酬的12%/13%和11%缴纳公积金（EPF）。雇主和雇员也需缴纳社保金给社会保险机构（SCOSO），一般而言，雇主缴纳雇员薪酬的1.75%，雇员缴纳自己薪酬的0.5%。雇员和雇主均向就业保险系统缴纳员工薪酬的0.2%（薪酬上限为每月马币4,000）。

6.7 其他税收
无

6.8 合规
个人纳税年度是日历年度。

依据所得税扣缴规定（PAYE），雇员受雇所得的税金由雇主代扣代缴。马来西亚采用的是自我评估制度。个人必须在次年的4月30日或6月30日分别对其受雇所得或经营所得完成申报并结清余额。

共同居住的已婚夫妻可以选择共同或单独申报纳税。

如行为不符合税法规定会受到处罚。

6.3 Inheritance and gift tax
Malaysia does not levy inheritance or gift tax.

6.4 Net wealth tax
Malaysia does not levy a net wealth tax.

6.5 Real property gains tax
See 6.2 above for the real property gains tax.

6.6 Social security contributions
Both the employee and the employer are required to make contributions to the EPF at a rate of 11% and 12%/13% of remuneration, respectively. The employer and employee also contribute to social security: the employer generally contributes 1.75% of an employee' s remuneration, and the employee contributes 0.5% of his/her monthly wages. Both the employee and the employer contribute 0.2% of the employee' s remuneration (remuneration capped at MYR4,000 a month) to the Employment Insurance System.

6.7 Other taxes
None

6.8 Compliance
The tax year for individuals is the calendar year.

Tax on employment income is withheld by the employer under a pay-as-you-earn (PAYE) scheme and remitted to the tax authorities. Malaysia imposes a self-assessment regime. An individual deriving employment income or business income must file a tax return and settle any balance owed by 30 April or 30 June, respectively, in the following calendar year.

A married couple living together may opt to file a joint or separate assessment.

Penalties apply for failure to comply with the tax law.

7.0 劳资环境
Labour environment

7.1 雇员权利和薪酬

马来西亚主要的劳动法包括1955年就业法令、1959年工会法令、1967年工业关系法令、1969年员工社会保障法令和1991年员工公积金法令。

工作时间

通常工作时间被限制在每周48小时或工作6天，每天工作8个小时。工业和办公室员工一般每周工作44个小时。每月最多加班104个小时。所有穆斯林可以在周五下午参加祷告（中午12点到下午2:45之间）。

在工作日期间加班需补偿1.5倍的普通时薪。非工作日（例如，周日）期间加班是普通薪资比率的2倍；公共假日期间加班是普通薪资比率的3倍。

7.2 薪资和福利

马来西亚实行最低薪资制度并已将最低工资调整为，西马、沙巴、沙捞越和纳闽所有员工为马币1,100。薪资发放必须不得晚于次月的第7个工作日。

养老金

1991年公积金（EPF）法提出强制给年满55岁的员工支付全额退休金。所有雇主和员工必须承担此类基金；员工需至少每月缴纳基本工资的11%。雇主必须承担每个员工个人EPF另外的12%/13%，此金额可在计算雇主的公司所得税时享有税收抵扣。此雇主减免可延伸至最高员工月薪的19%，但必须存入EPF或其他政府批准的储蓄计划。所有外籍员工和他们的雇主无需强制性缴纳；或者，外籍员工可选择承担月薪的11%，雇主每月每个外籍员工承担马币5。除了EPF外，雇主可对自行批准的养老金计划进行税收抵扣。

7.1 Employee rights and remuneration

Malaysia' s main labour laws include the Employment Act 1955, the Trade Unions Act 1959, the Industrial Relations Act 1967, the Employees' Social Security Act 1969 and the Employees Provident Fund Act 1991.

Working hours

Normal working hours are limited to 48 hours or six days per week, at eight hours per day. A 44-hour working week is common for industrial and office employees. The maximum allowable overtime is 104 hours per month. A generally observed convention requires that all Muslim men be allowed to attend prayers on Friday afternoons (between noon and 2:45 p.m.).

Overtime on working days is compensated at a minimum of one-and-a-half times the regular hourly rate. On non-regular working days, such as Sundays, overtime is paid at twice the regular rate; public holidays require an overtime rate of three times the regular wage.

7.2 Wages and benefits

Malaysia has implemented a minimum wage policy that raised the basic wages of all employees to a minimum of MYR1,100 throughout Malaysia (i.e. Peninsular Malaysia, Sabah, Sarawak and Labuan). Wages earned must be paid no later than the seventh day after month-end.

Pensions

The Employees Provident Fund (EPF) Act 1991 provides for a compulsory contributory retirement fund that is payable to employees in full when they reach age 55. All employers and employees must contribute to the fund; the minimum mandatory employee' s contribution is 11% of basic monthly pay. An employer must contribute another 12%/13% to each employee' s personal EPF holding, which is tax deductible in determining the employer' s corporate income tax. The relief provided to employers may be extended to contributions of up to 19% of an employee' s monthly pay that is placed into an EPF or another government-approved savings scheme. All foreign workers/ expatriates and their employers are exempt from compulsory contributions; alternatively, expatriates may elect to make contributions at 11% of their monthly wages, with employers providing MYR5 per expatriate per month. Employers can seek tax deductions for contributions to their own approved pension schemes, in addition to the EPF.

社会保障

社会保障组织负责管理所有员工的工伤计划和残疾计划。然而，此缴纳份额限制在月收入马币4,000的某个百分比内。一般情况下，依据工伤和残疾计划，雇主需支付员工月薪的1.75%，同时雇员支付月薪的0.5%。

其他福利

各个州属和行业的假期和年假规定不同。然而，在全国范围内带薪假期强制为11天。

月薪不超过马币2,000并从事工作在2年以下的员工享有每年8天带薪假；从事工作2年到5年的员工享有每年12天带薪假；超过5年的员工享有每年16天带薪假。实际上，大多数员工每年拥有14天带薪年假，行政管理人员预计有3周的年假。

以上从事工作少于2年的员工每年有14天的病假；2年到5年的员工是18天；5年以上的员工是22天。如需住院，带薪病假会增加至每年60天。大多数公司提供免费医疗服务。女性员工保证享有60天带薪产假（高达5个小孩），在员工普通工资和每天6马币中取其高者支付。（建议增加到90天带薪产假）。

在马来西亚奖金可以是自由或固定的。一般上，员工的年度奖金是1至3个月的薪资。

Social insurance

The Social Security Organization (SOCSO) administers both the Employment Injury Scheme and the Invalidity Scheme for all workers. However, the contribution is capped at a percentage of earnings of MYR4,000 per month. Generally, employers contribute 1.75% of an employee' s wages while employees contribute 0.5% of their respective monthly wages under the Employment Injury and Invalidity Schemes.

Other benefits

Holiday and annual leave provisions vary widely among the states and industries. However, 11 paid holidays are mandatory nationwide.

An employee whose wages do not exceed MYR2,000 per month and with fewer than two years of service is entitled to eight days paid annual leave each year. An employee with service of two to five years is entitled to 12 days paid annual leave, and those employed for more than five years are entitled to 16 days. In practice, most employees receive around 14 days of paid annual leave per year, and executives expect three weeks of annual holiday.

The above employee is entitled to 14 days of annual sick leave if employed for less than two years, 18 days for two to five years and 22 days after five years. If hospitalisation is necessary, paid medical leave is extended to a total of 60 days per year. Most companies provide free medical facilities. Female employees are guaranteed 60 days of paid maternity leave (for up to five surviving children) at the greater of the employee' s normal rate of pay or MYR6 per day. (It was proposed that it will be increased to 90 days paid maternity leave but the Employment Act 1955 has not been amended yet).

Bonus payments can be discretionary or fixed in Malaysia. Generally, employees receive an annual bonus equivalent to one to three months of salary.

7.3 终止雇佣

员工合约必须包含一条款说明任何一方终止雇佣关系的流程。通常，解除雇佣关系需提前一个月通知或赔偿一个月薪资，除非协议中规定更长的时间。提前通知期可能会长达6个月，或有一次性解约费的规定。如果支付的赔偿金价值等同于所牵涉薪资的总额，任何一方都无需提前通知即可终止合约。

如合约中没有说明通知期限，法律规定从事工作少于2年的员工必须提前4周通知；工作2到5年需提前6周通知；工作超过5年需提前8周通知。

在1980年就业（终止和裁员）规定中，从事工作2年以下的员工享有至少10天薪资的裁员津贴；工作2到5年有15天薪资；工作超过5年有20天的薪资。

7.4 劳资关系

根据人力资源部截至2017年9月的统计数据，全国超过1,454万工人中仅有大约6%是加入工会的。工会必须在工会事务部门注册。总的来说，劳务关系是融洽而非对立的。

7.3 Termination of employment

Employment contracts must include a clause stating the procedures for termination by either party. Normally, one month' s notice of dismissal or one month' s salary must be given, unless a longer period is stipulated in the contract. The notice period may sometimes be as long as six months, or there may be provisions for lump-sum severance payments. Either party may end a contract without notice if an indemnity is paid equal to the amount of wages involved.

Where notice is not provided for in the contract, the law stipulates that four weeks' notice must be given for employment of less than two years of service; six weeks for two to five years of service; and eight weeks for service exceeding five years.

Under the Employment (Termination and Lay-off Benefits) Regulations 1980, employees are entitled to a redundancy benefit of at least 10 days' wages for each year of service under two years, 15 days' wages per year for two or more but less than five years of service, and 20 days' wages per year for five years of service or more.

7.4 Labour-management relations

Based on statistics by the Ministry of Human Resources as of September 2017, only about 6.0% of the country' s over 14.54 million workers are unionised. Trade unions must be registered with the Trade Union Affairs Department. Labour relations are generally harmonious and non-confrontational.

7.5 雇佣外籍员工

企业是被鼓励雇佣所有阶级的马来人和当地民族的。政府要求所有外国投资公司为他们马来西亚员工建立培训项目以逐渐代替外籍员工（那些关键职位员工除外），特别在管理层和白领职位。作为某些优惠，公司可被要求提交本土化议程。然而，由于劳动力的短缺，政府在这些政策上也很灵活。

政府使得公司聘请有技能的外国人较容易。当地没有专业人士时可自动批准授予聘请高技能工人。如果马来西亚人里找不到需求的资历和经验，外籍员工可以填补此行政职务。外籍人士可担任该职位最长10年。在外籍人士到来1年内，为马来西亚填补该职位的培训项目必须开始。

外国人的职位审批通常是MIDA处理。马来西亚数字经济发展局批准来自多媒体超级走廊资质的公司申请和公共服务局批准申请政府医院、诊所和公共高等教育机构。其他授权批准银行、金融、保险和证券行业的机构为中央银行和证券委员会。

7.5 Employment of foreigners

It is encouraged that firms employ Bumiputras at all levels proportional to the local ethnic composition. The government also requires all foreign investment firms to set up training programs for their Malaysian staff and plan for the gradual replacement of expatriates (except those holding key posts) by Malaysians, particularly in managerial and white-collar positions. As part of the application for certain incentives, firms may be required to present a localisation schedule. A labour shortage, however, has compelled the government to be more flexible in applying these policies.

The government has made it easier for companies to hire skilled foreigners. Automatic approval is granted to recruit highly skilled workers where no local expertise is available. Expatriates may fill executive posts if no Malaysians can be found with the necessary qualifications and experience. The expatriate may hold the post for up to 10 years. Within one year of the expatriate' s arrival, a training program must begin for a Malaysian to fill the position.

Approval for expatriate posts usually is handled by MIDA. The Malaysia Digital Economy Corporation approves applications from companies with Multimedia Super Corridor status, and the Public Service Department approves applications from government hospitals and clinics and public higher education institutions. Other approving authorities are the Central Bank and the Securities Commission for the banking, finance, insurance and securities industries.

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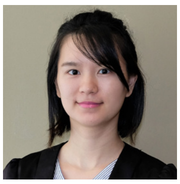

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