

# HIGHLIGHTS ON THE 2017 BUDGET PROPOSALS (2017年财政预算案聚焦)

# **HIGHLIGHTS ON THE 2017 BUDGET PROPOSALS** （2017年财政预算案聚焦）

**CHANGES AFFECTING** （受影响的事项包括）：

- **INDIVIDUALS - INCOME TAX** （个人所得税）
- **COMPANIES AND UNINCORPORATED BUSINESSES - INCOME TAX** （企业与非企业所得税）
- **INVESTMENT INCENTIVES** （投资奖掖）

# **INDIVIDUALS – INCOME TAX**

## **(个人所得税)**

# LIFESTYLE RELIEF (优质生活税务减免)

CURRENT (目前)	RELIEF (RM) 税务减免 (令吉)
1. Purchase of books, journals, magazines and similar publications ( <b>excluding newspaper</b> and banned reading material) 购买书籍, 刊物, 杂志和相关刊物 ( <b>不包括报纸</b> 和被禁止阅读刊物)	Up to RM1,000 高达1,000令吉
2. Purchase of personal computer ( <b>excluding tablet, mobile phones, hybrid computer</b> ) 购买电脑 ( <b>不包括平板电脑, 智能手机, 混合电脑</b> )	Up to RM3,000 (once in every 3 years) 高达3,000令吉 (每三年一次)
3. Purchase of sports equipment (excluding sports clothing and shoes) 购买运动器材 (不包括运动衣物和运动鞋)	Up to RM300 高达300令吉
4. Broadband internet subscription (from YA 2010 to 2012 only) 签购宽频网络 (仅从2010至2012课税年度)	Up to RM500 高达500令吉

# LIFESTYLE RELIEF (优质生活税务减免)

PROPOSED (提议)	RELIEF (RM) 税务减免 (令吉)
<ol style="list-style-type: none"><li>1. Purchase of books, journals, magazines, <b>printed newspaper</b> and similar publication 购买书籍, 刊物, 杂志, <b>各大主流纸质报纸</b>和相关刊物)</li><li>2. Purchase of personal computer, <b>smartphone or tablet</b> 购买电脑, <b>智能手机或平板电脑</b></li><li>3. Purchase of sports equipment (excluding motorized 2 wheel-bicycles) and <b>gym membership</b> 购买运动器材 (不包括电动两轮脚车) 和<b>健身房会员费</b></li><li>4. <b>Broadband</b> internet subscription (excluding mobile data plan) 签购宽频网络 (不包括流动数据配套)</li></ol>	<p>Total relief of up to RM2,500 税务减免高达2,500令吉</p>

WEF YA 2017 (生效于2017课税年度)

# RELIEF FOR FEE PAID TO CHILD CARE CENTRES AND KINDERGARTENS

## 幼儿托育中心及幼儿学前教育的税务减免

PROPOSED (提议)	RELIEF (RM) 税务减免 (令吉)
<p>Fee paid to childcare centres and kindergartens 幼儿托育中心及幼儿学前教育的费用</p> <p>Conditions须符合以下条件:</p> <ul style="list-style-type: none"><li>✓ Childcare centres / kindergartens registered under Department of Social Welfare / Min. of Education 该幼儿托育中心或幼儿园需向社会福利部或教育部登记</li><li>✓ Child aged <b>6 years and below</b> 仅限六岁及以下的幼童</li><li>✓ Can only be claimed by <b>one of the parents</b> 仅限父母其中一人方可享有此税务减免</li></ul>	<p>Up to RM1,000 高达1,000令吉</p>

WEF YA 2017 (生效于2017课税年度)

# RELIEF FOR BREASTFEEDING EQUIPMENT ( 婴儿哺乳器材的税务减免 )

PROPOSED ( 提议 )	RELIEF (RM) 税务减免 ( 令吉 )
<p>Relief to <b>FEMALE</b> taxpayers for purchase of breastfeeding equipment 给予 <b>女性</b> 纳税人购买哺乳器材的税务减免</p> <p>Conditions 须符合以下条件:</p> <ul style="list-style-type: none"> <li>✓ Breast pump kit, ice pack, breast milk collection, storage equipment and cooler set or bag 挤奶泵, 冰袋, 储奶器材及冷藏器材</li> <li>✓ Claimable <b>once every 2 years</b> <b>每两年一次</b> 享有此税务减免</li> <li>✓ Child aged <b>2 years and below</b> <b>育有两岁或以下</b> 的幼儿</li> </ul>	<p>Up to RM1,000 高达1,000令吉</p>

WEF YA 2017 ( 生效于2017课税年度 )

# REVIEW OF SPOUSE RELIEF 配偶税务减免

CURRENT (目前)	PROPOSED (提议)	EXCEPTION (例外)
<p>Spouse relief – RM4,000 配偶税务减免 – RM4,000</p> <p>If spouse 如果配偶 :</p> <ul style="list-style-type: none"> <li>➤ has no source of income 没有收入来源</li> <li>➤ Has no total income to be aggregated 没有其他收入来源来合计总收入</li> <li>➤ An election has been made by spouse for combined assessment 配偶选择合计纳税</li> </ul>	<p><b>No relief</b> if spouse : 配偶将<b>不可享有税务减免</b>，如果配偶:</p> <ul style="list-style-type: none"> <li>➤ Has income from sources outside Malaysia <b>exceeding</b> the spouse relief of <b>RM4,000</b> 在马来西亚境外所获取的年收入<b>超过4000令吉</b>之配偶税务减免额</li> </ul>	<p>Spouse = disabled Person 配偶是残疾人士</p>



# REVIEW OF EMPLOYMENT INCOME SUBJECT TO TAX

## - GST PAID BY EMPLOYER

### （雇主承担的销项税）

## PROPOSED （提议）

- Output tax paid under the GST Act 2014 which is borne by employer shall form part of the gross income of the employee from employment (taxable perquisite)

雇主为员工所承担在2014消费税法令下的相关销项税将被视为授薪课税收入

- Employer **cannot** claim deduction on the output tax paid on the purchase of the taxable perquisite

雇主所承担的相关销项税将被视为**不可**扣税之费用

WEF YA **2015** （生效于**2015**课税年度）

**COMPANIES AND UNINCORPORATED  
BUSINESSES – INCOME TAX**  
企业和非企业所得税

# REDUCTION IN TAX RATES FOR SME AND LLP

## 中小型企业 and 有限责任合伙企业所减少的税率

### CURRENT (目前)

#### SME (small and medium enterprises) 中小型企业

- Incorporated and Resident in Malaysia  
须在马来西亚法令下成立以及是马来西亚居民企业
- Paid up share capital ≤ RM2.5 million  
缴足资本为250万令吉或以下
- None of its related companies is having paid up share capital exceeding RM2.5 million  
没有任何一间相关公司的缴足资本超过250万令吉

#### LLP ( Limited Liabilities Partnership) 有限责任合伙企业

- Resident in Malaysia 马来西亚居民企业
- Total contribution of capital (in cash or in kind) ≤ RM2.5 million  
总共资本缴足 (现金式或实物式) 为250万令吉或以下

#### TAX RATE 税率:

- **19%** on chargeable income up to RM500,000  
首50万令吉的应征税收入为19%的税率
- 24% on chargeable income exceeding RM500,000  
而50万令吉以上的应征税收入为24%的税率

### PROPOSED (提议)

**REMAIN UNCHANGED 保持不变**

#### TAX RATE 税率:

- **18%** on chargeable income up to RM500,000 (**tax savings ≈ RM5,000**)  
首50万令吉的应征税收入为18%的税率 (税务节省额为5,000令吉)
- 24% on chargeable income exceeding RM500,000  
而50万令吉以上的应征税收入为24%的税率

# REDUCTION IN TAX RATE BASED ON INCREASE IN CHARGEABLE INCOME

根据应纳税收入的增长而相应减少的税率

CURRENT (目前)	TAX RATE (税率)
<p>Tax rate for 税率予:</p> <ol style="list-style-type: none"><li>1. SME ( with paid up share capital <math>\leq</math> RM2.5 million ) and LLP ( with total contribution of capital <math>\leq</math> RM2.5 million ) – Chargeable income exceeding RM500,000 中小型企业（缴足资本为250万令吉或以下）以及有限 责任合伙企业（总共资本缴足为250万令吉或以下） -- 应纳税收入超过50万令吉</li></ol>	24%
<ol style="list-style-type: none"><li>2. Other companies ( Paid up share capital <math>&gt;</math> RM2.5 Million) and LLP ( with total contribution of capital of <math>&gt;</math> RM2.5 million ) 其他公司（缴足资本大于250万令吉）以及有 限责任合伙企业（总共资本缴足大于250万令吉）</li></ol>	24%

# REDUCTION IN TAX RATE BASED ON INCREASE IN CHARGEABLE INCOME (CI)

根据应纳税收入的增长而相应减少的税率

<b>% INCREASE IN CI COMPARED WITH PRECEDING YEAR 应纳税收入增幅</b>	<b>% POINT REDUCTION 降幅</b>	<b>REDUCED TAX RATE ON INCREMENTAL CI (%) 减低税率</b>
Less than 5% (少于5%)	NIL (无)	24%
5.00% TO 9.99% (5.00%至9.99%)	1%	23%
10.00% TO 14.99% (10.00%至14.99%)	2%	22%
15.00% TO 19.99% (15.00%至19.99%)	3%	21%
20.00% AND ABOVE (20.00%及以上)	4%	20%

WEF YA 2017 AND YA 2018 (生效于2017和2018课税年度)

# TAX DEDUCTION FOR SPONSORING ARTS, CULTURAL AND HERITAGE ACTIVITIES

## 艺术，文化和遗产活动赞助费的可扣税费用

	CURRENT (目前)	PROPOSED (提议)
Sponsoring arts, cultural and heritage activities 本地艺术，文化和遗 产活动的赞助费	Up to <b>RM500,000</b> per year 每年可获扣税额高达50 万令吉	Up to <b>RM700,000</b> per year 每年可获扣税额高达 70万令吉
Sponsoring <b>foreign</b> arts, cultural and heritage activities 外国艺术，文化和遗 产活动的赞助费	Up to <b>RM200,000</b> per year 每年可获扣税额高达20 万令吉	Up to <b>RM300,000</b> per year 每年可获扣税额高达 30万令吉

WEF YA 2017 (生效于2017课税年度)

# EXTENSION AND EXPANSION OF SCOPE OF DOUBLE DEDUCTION ON EXPENSES INCURRED ON SIP

## 延长及扩大‘结构化实习项目’(SIP)的双重减税优惠)

CURRENT (目前)	PROPOSED (提议)
<ul style="list-style-type: none"> <li>Double deduction on expenses incurred in Structured Internship Programmed (SIP) 参与SIP项目的执行费用将享有双重减税优惠</li> </ul> <p><b>Conditions</b>但须符合以下条件:</p> <ol style="list-style-type: none"> <li>Registered with Talent Corporation Malaysia Berhad (Talentcorp) 需向‘Talentcorp’申请注册</li> <li>Full time student pursuing 报读以下课程的全日制学生               <ul style="list-style-type: none"> <li>Degree courses 大专文凭</li> <li>Diploma courses 专业文凭</li> <li>Vocational courses (Malaysian skills certificate Level 4 and 5) 职业教育文凭(马来西亚技能证书第四级和第五级)</li> </ul> </li> <li>For a minimum period of 10 weeks with a monthly allowance of &gt; RM500 雇用期至少10个星期以及每月津贴不少于500令吉</li> </ol> <p>Up to <b>YA 2016</b> 至<b>2016</b>课税年度为止</p>	<p>Extended to vocational course (Malaysian skill certificate <b>Level 3</b>) 扩大至职业教育文凭(马来西亚技能证书<b>第三级</b>)</p> <p>Extended up to <b>YA 2019</b> 延长期限至<b>2019</b>课税年度</p>

# WITHHOLDING TAX IN MALAYSIA 马来西亚的预扣税

Payment by resident person to a non resident person:

居民支付予非纳税居民的下列服务将被征收预扣税：

<b>PAYMENT</b> 付款模式	<b>WHT SECTION</b> 预扣税条文	<b>RATE (%)</b> 预扣税率	<b>FINAL TAX</b> 最终税
Interest 利息	109	15	Yes
Royalty 版权费	109	10	Yes
Public entertainer 公众娱乐人物费	109A	15	Yes
Payment for services 提供服务的付款	109B	10	Yes
Installation fee 安装及操作费	109B	10	Yes
Rental of moveable properties 可移动资产的租用费	109B	10	Yes
Contract payment 合约费	107A	10+3	No



# WIDER SCOPE & CLARIFTY OF ROYALTY 版权费范围的扩大及重新定义

## CURRENT 目前

**Royalty** payments made to non-resident person derived from Malaysia will be subject to WHT of 10% under Section 109 of the ITA 1967

根据1967年所得税法令第109条文，非纳税居民从马来西亚境内获取的**版权费**将被征收10%的预扣税

The meaning of “royalty” is defined to include:- 版权费的定义可包括：-

(a) any sums paid as consideration for the use of, or the right to use-

任何费用的支出于使用或授予的使用权-

(i) copyrights, artistic or scientific works, patents, designs or models, plans, secret processes or formulae, trademarks, or tapes for radio or television broadcasting, motion picture films, films or video tapes or other means of reproduction where such films or tapes have been or are to be used or reproduced in Malaysia or other like property or rights;

版权费，艺术作品，科学作品，专利权，设计或模型，计划书，秘方或方程式，商标，或录音用于无线电或电视广播，电影或录像带或其它在马来西亚的复制品的使用或使用权

(ii) know-how or information concerning technical, industrial, commercial or scientific knowledge, experience or skill

知识，技术性管理，或在管理任何工业，商业企业或管理任何科学方面所提供的技术性咨询，协助和服务

(b) income derived from the alienation of any property, know-how or information mentioned in paragraph (a) of this definition

任何收入来自财产转让，知识及在以上(a)项的定義的收入

# WIDER SCOPE & CLARITY OF ROYALTY

## 版权费范围的扩大及重新定义

### PROPOSED 提议

**ROYALTY** INCLUDES ANY SUMS PAID AS CONSIDERATION FOR, OR DERIVED FROM .....

**版权费**的定义延伸至来自以下的收入:

- SOFTWARE 软件的使用或使用权
- VISUAL IMAGES OR SOUND OR BOTH TRANSMITTED VIA SATELLITE, CABLE, FIBRE OPTIC OR SIMILAR TECHNOLOGY

通过卫星，电缆，光纤或类似技术的传播给公众的图像或音频或两者兼施

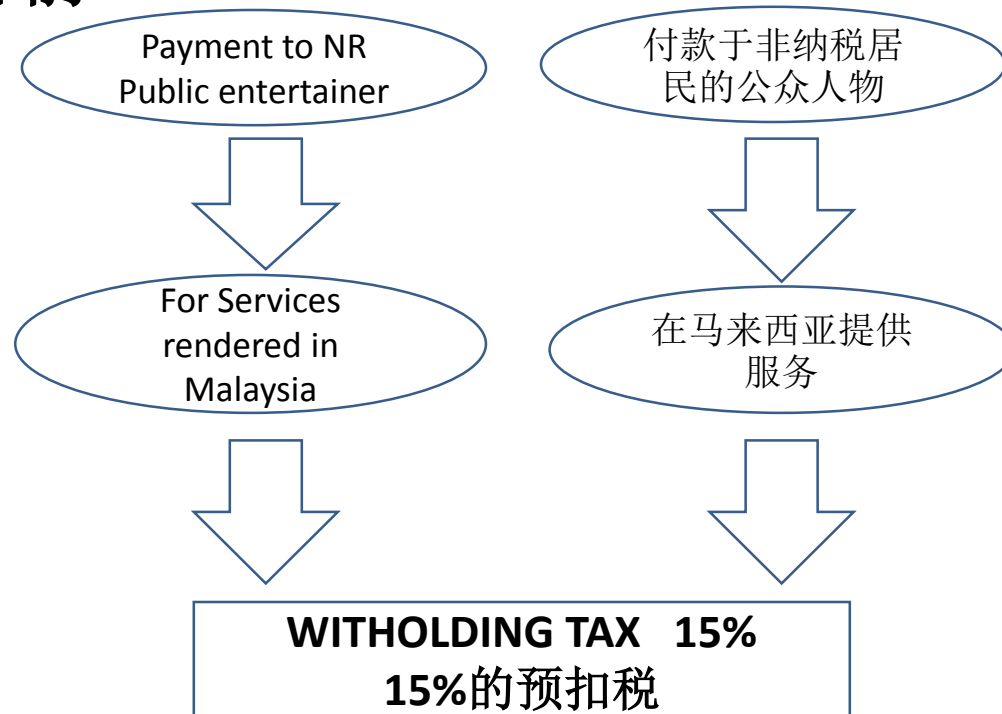
- GRANTING OF LICENCE 授予许可证/执照
- FILMS, TAPES 影片和录音带
- TOTAL OR PARTIAL FORBEARANCE PAYMENT IN RESPECT OF THE USE OF THE ABOVE

全部或部分之预付款付予以上服务

WEF : EFFECTIVE UPON COMING INTO OPERATION OF THE FINANCE ACT 2016  
生效依据2016年财政法案的生效日期

# REDEFINITION OF PUBLIC ENTERTAINER 公众娱乐人物的重新定义

## CURRENT 目前



### Definition: 定义:

**Public entertainer** = a stage, radio or television artiste, a musician, sportsperson, or individual exercising any profession, vocation or employment of a similar nature

**公众娱乐人物**包括舞台表演者，广播或节目主持人，音乐家，运动员，以个体提供专业才能，职业或雇佣性质相似的人

# REDEFINITION OF PUBLIC ENTERTAINER 公众娱乐人物的重新定义

## PROPOSED 提议

**Redefinition : 重新定义:**

“**Public entertainer**” has been **re-defined** to include:- “公众娱乐人物”已被重新定义为:

- a **compere, model, circus performer, lecturer, speaker**, sportsperson, an artiste or individual exercising any profession, vocation or employment of a similar nature; or

一位主持人，模特儿，马戏团表演者，讲师，演说家，运动员，以个体提供专业才能，职业或雇佣性质相似的人

an individual who uses his intellectual, artistic, musical, personal or physical skill or character in

以知识或才能，艺术，音乐，个人或身体技能及格性进行的任何相关活动，包括 carrying out any activity in connection with any purpose through live, print, electronic, satellite, cable, fibre optic or other medium, for film or tape, or for television or radio broadcast, as the case may be

直播，印刷，电子，卫星，电缆，光纤或其他媒介，为电影或录影带，或电视或无线电广播

WEF: Effective upon coming into operation of the Finance Act 2016<sup>34</sup>

生效依据2016年财政法案的生效日期

# REVIEW OF DERIVATION OF SPECIAL CLASSES OF INCOME

## 特殊种类收入的类别更新

### CURRENT 目前

The following **special classes of income** derived in Malaysia by non-residents relating to **services performed in Malaysia** will be subject to **WHT of 10%** under **Section 109B** of the ITA 1967, :-

目前，根据1967年所得税法令第109B条文，政府仅向非公民在马来西亚境内提供的下列服务征收**10%预扣税**：

i. amounts paid in consideration of services rendered by a person or his employee in connection with the use of property or rights belonging to, or the installation or operation of any plant, machinery or other apparatus purchased from, such person;

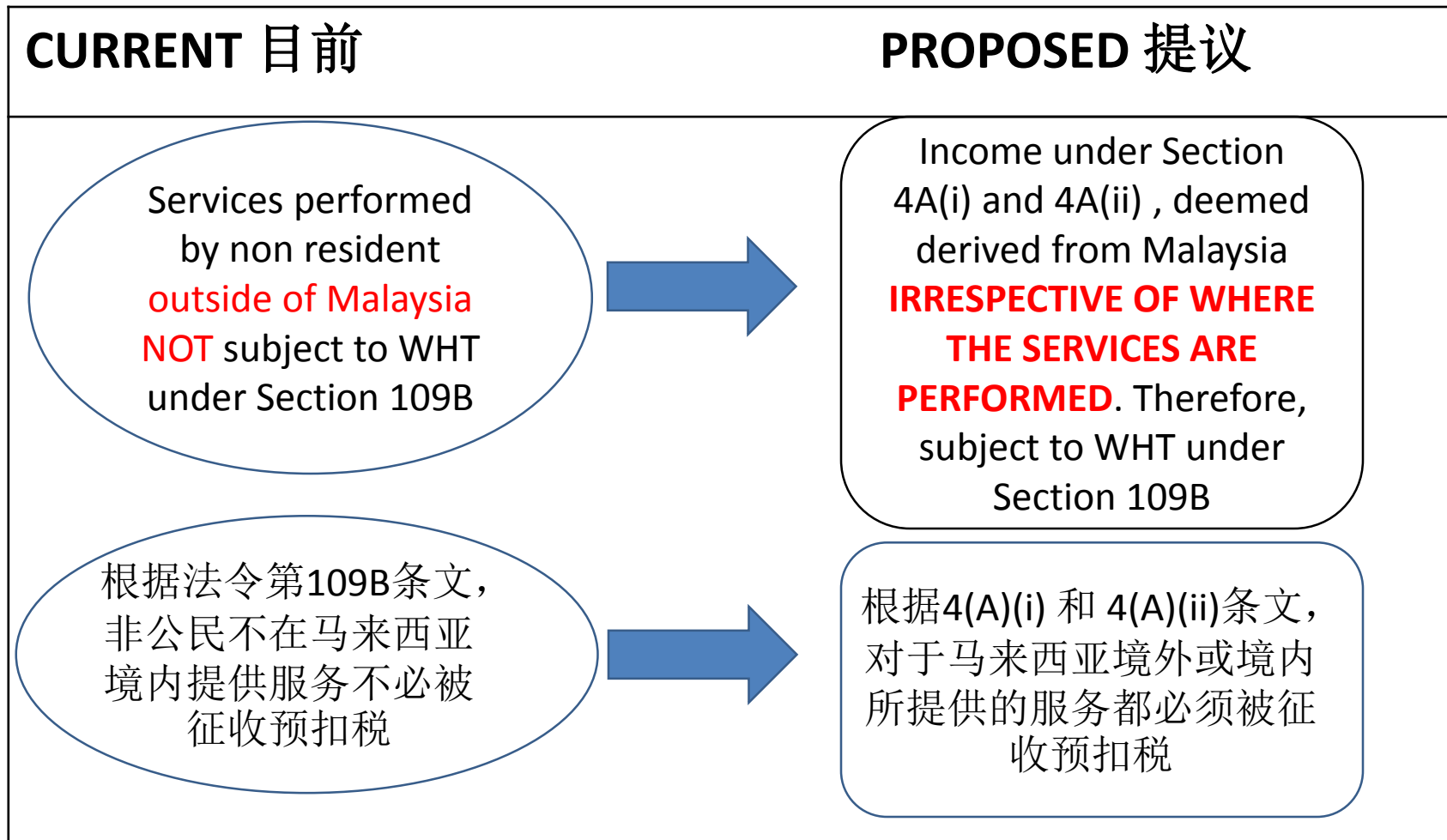
个人所提供的服务，或由其员工在使用属于个人的财产或权利、或使用购自个人的任何厂房、机械或其他设备的装备或操作方面所提供的服务

ii. amounts paid in consideration of technical advice, assistance or services rendered in connection with technical management or administration of any scientific, industrial or commercial undertaking, venture, project of scheme

有关技术性管理，或在管理任何科学、工业或商业企业、事业、方案或计划方面所提供的技术性咨询、协助或服务

# REVIEW OF DERIVATION OF SPECIAL CLASSES OF INCOME

## 特殊种类收入的类别更新



WEF: Effective upon coming into operation of the Finance Act 2016

生效依据2016年财政法案的生效日期

# REVIEW OF DERIVATION OF SPECIAL CLASSES OF INCOME

## 特殊种类收入的类别更新

### Illustration : 说明:

<b>SERVICES RENDERED ON</b> 服务提供于	<b>SERVICES PERFORMED</b> 服务地点	<b>PAYMENT MADE ON</b> 付款于	<b>SUBJECT TO WHT UNDER SECTION 109B</b> 受制于预扣税109B条文
<b>1/12/2016 TO 31/12/2016</b>	OUTSIDE M'SIA 马来西亚境外	DEC 2016	NO 无
<b>1/1/2017 TO 31/1/2017</b>	OUTSIDE M'SIA 马来西亚境外	FEB 2017	YES 有
<b>1/7/2016 TO 31/10/2016</b>	OUTSIDE M'SIA 马来西亚境外	FEB 2017	NO 无
<b>1/1/2017 TO 31/1/2017</b>	OUTSIDE M'SIA 马来西亚境外	OCT 2016	YES 有

#### Note :

- Assuming the Finance Act 2016 is gazette on 1/1/2017 假设2016年财政法案在1/1/2017公报
- Based on the service period and not the payment date 预扣税将根据服务的期间而不是付款的时间为定论

# REVIEW OF DERIVATION OF SPECIAL CLASSES OF INCOME

## 特殊种类收入的类别更新

PUBLIC ENTERTAINER 公众娱乐人物 Vs PAYMENT FOR SERVICES 提供服务的付款

<p><b>PAYMENT TO PUBLIC ENTERTAINER – UNDER SECTION 109A – WHT 15%</b> 根据第109A条文，付款于公众娱乐人物将被征收15%的预扣税</p>	<p><b>PAYMENT FOR SERVICES – UNDER SECTION 109B – WHT 10%</b> 根据第109B条文，付款于提供服务将被征收10%的预扣税</p>
<p>Must be rendered <b>in</b> Malaysia 必须在马来西亚提供服务</p>	<p>Both <b>in and outside</b> Malaysia (prior to Budget 2017- must be rendered in Malaysia) 在马来西亚境内和境外提供的服务(在2017财政预算案前, 必须在马来西亚提供服务)</p>
<p>Element of entertainment 具有娱乐的成分</p>	<p>No entertainment element 没有娱乐成分</p>



FURNISHING OF ESTIMATE OR REVISED ESTIMATE OF TAX PAYABLE  
ELECTRONICALLY BY LLP, TRUST BODY OR CO-OPERATIVE SOCIETY  
有限责任合伙，组织及社会机构提交估税表格或梗概估税表格之方式

**CURRENT 目前**

**PROPOSED 提议**

E- estimate for  
Companies starting  
from YA 2018  
公司于2018年度后  
需开始使用电子估  
税

To extend the  
use of e- Services  
扩展电子服务的  
使用

E-estimate for LLP,  
trust body and co-  
operative society  
有限责任合伙，组织  
及社会机构也必须开  
始使用电子估税

WEF YA 2019 (生效于2019课税年度)

# APPEAL FOR NON CHARGEABLE CASE 在不征税的情况下申请上诉

<b>CURRENT 目前</b>	<b>PROPOSED 提议</b>
<ul style="list-style-type: none"><li>For non chargeable(NL) cases, appeals can only be made where the DGIR issue notification of non chargeability</li></ul> <p>对于一个没有应被课税的案例，纳税人只能在收到内陆税收局局长发出不征税通知后才能上诉</p> <ul style="list-style-type: none"><li>Appeal must be made within 30 days from the date of the notification</li></ul> <p>必须在不征税通知的30天内提交上诉</p>	<p><b>New Section 97A(1A) 新条文97(A)(1A)</b></p> <ul style="list-style-type: none"><li>➤ Return deemed to be notification from DGIR</li></ul> <p>纳税申报即被视为不征税通知</p> <ul style="list-style-type: none"><li>➤ Date of return furnished = Date of a notification made by DGIR</li></ul> <p>纳税申报日期 = 内陆税收局的不征税通知的日期</p> <ul style="list-style-type: none"><li>➤ Appeals are extended for NL cases where:</li></ul> <p>上述延伸至不被课税案例,当:</p> <ul style="list-style-type: none"><li>a) A person is aggrieved by Public Ruling made under Section 138A</li></ul> <p>纳税人对于条文138A感到不满</p> <ul style="list-style-type: none"><li>a) Error and mistake</li></ul> <p>误差或错误</p>

## SECTION 97A (1A) – APPEAL TIMELINE (上诉期限)

<b>REASON FOR APPEAL</b> (上诉原因)	<b>DEADLINE</b> (提交申请的规定时间)
Aggrieved – Section 138A (不满于1967年所得税法令第138A条)	30 days from notification (收到通知的30天内)
Error or mistake (纳税申报中有误差或错误)	6 months for notification (提交纳税申报起的6个月内)
WHT paid subsequent to filing of return (在提交纳税申报时, 相关付款的预扣税还未到期)	1 year after end of the year the WHT payment is made (完成预扣税付款的那一年年终起的一年内)
Gazette published or approval granted subsequent to filing of return (提交纳税申报后, 在法令或宪报命令的其它方面法律上发布修正或延迟批准而导致纳税申报不准确)	5 years after end of the year Gazette published or approval granted (宪报命令发布或授予批准那一年的年终起, 五年内提交申请)

WEF 1 JAN 2017 (生效于2017年1月1日)

# NO IBA CLAIM IN RELATION TO BUILDING USED FOR LETTING PURPOSES (用于出租用途的建筑物将不享有工业建筑资本津贴)

## PROPOSED (提议)

**New Para 16B, Sch 3:** (1967年所得税法令附表3第16B段)

No industrial building allowance (IBA) shall be given to a person in respect of any expenditure incurred in relation to the following if the building or part thereof is used by that person for the purpose of letting of property including the business of letting of such property:- (若全部或部分的工业建筑物如下用于出租,纳税人不得享有工业建筑资本津贴)

- Para 37A: Licensed private hospital, maternity home and nursing home (持牌私人医院, 孕妇修养所和疗养院)
- Para 37B: Building used for research (用于研究的建筑物)
- Para 37C: Building used for warehouse (solely for the purpose of storage of goods for export or for the storage of imported goods which are to be processed and distributed or re-exported) (仓库) (只限用于存放出口货物或存放进口货物而待加工,分发及出口的货物)
- Para 37E: Building used for approved service project (用于已认可服务项目的建筑物)
- Para 37F: Building used for hotel (酒店)
- Para 37G: Airport (机场)
- Para 37H: Motor racing circuit (赛车跑道)
- Para 42A: Building used for living accommodation for employees (员工的宿舍大楼)
- Para 42A: Building used for the provision of child care facilities for individual employed by him for his business (建筑物作为提供予员工托育措施用途)
- Para 42B: Building used for a school or an educational institution approved by the Minister of Education or Minister of Higher Education or any relevant authority (学校或受教育部, 高等教育部或相关授权机构认可的教育机构)

**□ Para 42C: Building used for approved industrial, technical or vocational training (Budget 2017)** (建筑物用作于有关当局认可的工业, 技术或专业培训)

# NO IBA CLAIM IN RELATION TO BUILDING USED FOR LETTING PURPOSES (用于出租用途的建筑物将不享有工业建筑资本津贴)

## PROPOSED (提议)

Buildings NOT affected by the above amendments (以下建筑物将不被以上的修正案所影响)

- Para 63 : Factory and Warehouse within the same curtilage  
(工厂与毗邻的仓库)
- Para 63 : Warehouse and the business consist or mainly consist of the hire of storage space to the public  
(用作于供公共租用储存空间的仓库)
- Para 16B would not apply to existing building acquired prior to YA 2016, but will only apply to expenditure incurred on new buildings acquired from YA2016.

(第16B段法令将不适用于在2016课税年之前所购置的现有建筑物，它仅适用于从2016课税年起所购置新建筑物的开支)

WEF 1 JAN 2016 (生效于2016年1月1日)

# NO IBA CLAIM IN RELATION TO BUILDING USED FOR LETTING PURPOSES (用于出租用途的建筑物将不享有工业建筑资本津贴)

## PROPOSED (提议)

- A person who owns the above buildings and used for the purpose of his business as industrial building, is entitled to claim IBA, provided the floor area used for letting NOT more than 1/10 of the floor area of the whole building

作为出租用途的建筑物楼面面积少于整栋建筑物楼面面积的1/10符合工业建筑资本津贴的开支就等于整栋建筑物的开支

- If part of the building which is used for letting of property is more than 1/10 of the floor area of the whole building, such part will not be treated as Industrial building and thus NOT eligible for IBA.

当作为出租用途的建筑物楼面面积超过整栋建筑物楼面面积的1/10,该部分将不被视为工业建筑物并不享有工业建筑资本津贴

WEF 1 JAN 2016 (生效于2016年1月1日)

# GIFT OF MONEY OR CONTRIBUTION IN KIND TO SPORTS ACTIVITY (对于体育活动的现金或实物捐款)

<b>CURRENT (目前)</b>	<b>PROPOSED (提议)</b>
<p data-bbox="156 305 861 351"><u>Deduction is allowed</u>: (享有扣税)</p> <ul data-bbox="156 401 909 715" style="list-style-type: none"><li data-bbox="156 401 909 501">• Money and contribution in kind (以现金或实物捐款)</li><li data-bbox="156 544 909 715">• Approved activity by Minister or approved sports body by Commissioner of sports</li></ul> <p data-bbox="156 736 896 836">(财政部长批准的体育活动或委任的体育专员所批准的体育机构)</p>	<p data-bbox="987 305 1692 351"><u>Deduction is allowed</u>: (享有扣税)</p> <p data-bbox="987 401 1470 515"><b>Cash</b> contribution only (只限于现金捐款)</p> <p data-bbox="987 565 1721 665"><b>Approved</b> activity by <b>Minister</b> only. (只限于财政部长所批准的体育活动)</p>

WEF 1 JAN 2017 (生效于2017年1月1日)

# REVIEW OF EXEMPTION OF INCOME RECEIVED BY APPROVED INSTITUTION / ORGANISATION (合准机构所收到的豁免收入)

<b>CURRENT</b> (目前)	<b>PROPOSED</b> (提议)
<p>Paragraph 13(1)(a) Schedule 6 <u>exempt</u> the following from income tax: (1967年所得税法令附表6第13(1)(a)段, 以下将免征收所得税)</p> <ul style="list-style-type: none"> <li>• an institution or organisation approved for the purposes of Section 44(6) of the Income Tax Act 1967 so long as the approval remains in force; or (在所得税法令第44(6)条下所批准生效的合准机构)</li> <li>• a religious institution or organisation which is not operated or conducted primarily for profit and which is established in Malaysia exclusively for the purposes of religious worship or the advancement of religion (设立在马来西亚以非营利目的, 只以宗教崇拜, 宗教伸张的宗教机构)</li> </ul>	<p>The exemption : (免征所得税)</p> <ul style="list-style-type: none"> <li>➤ Be extended to income received by a <b>fund</b> which has been approved for the purpose of Section 44(6) (扩大至在所得税法令第44(6)条下所批准生效的基金)</li> <li>➤ Be restricted to income received for charitable purposes .( <i>eg : rental income, interest income will be subject to tax</i>) (仅限至于用作慈善用途的收入) (例如: 租金收入, 利息收入将应纳税)</li> </ul>



# **INVESTMENT INCENTIVES**

**(投资税务奖掖)**

# EXTENSION OF TAX INCENTIVES FOR NEW 4 & 5 STAR HOTELS IN PENINSULAR MALAYSIA AND SABAH AND SARAWAK (扩大税务奖掖于在马来西亚半岛和沙巴, 沙撈越新成立的四星级和五星级酒店)

<b>CURRENT (目前)</b>	<b>PROPOSED (提议)</b>
<p>Incentives for new investments: (新投资的税务优惠)</p> <p><b>PIONEER STATUS (新兴工业地位)</b></p> <ul style="list-style-type: none"> <li>Exemption 70% (Peninsular Malaysia) or 100% (Sabah &amp; Sarawak) of Statutory income for 5 years (马来西亚半岛-长达五年法定收入70%的税务豁免; 沙巴和沙撈越-长达五年法定收入100%的税务豁免)</li> </ul> <p><b>OR (或)</b></p> <p><b>INVESTMENT TAX ALLOWANCE (投资税务减免)</b></p> <ul style="list-style-type: none"> <li>Allowance of 60% (Peninsular Malaysia) or 100% (Sabah &amp; Sarawak) on qualifying capital expenditure incurred within 5 years. Allowance can be set-off against up to 70% (Peninsular Malaysia) or 100% of statutory income. (马来西亚半岛-长达五年合格资本支出60%的减免仅可用于抵扣法定收入的70%; 沙巴和沙撈越-长达五年合格资本支出100%的减免可完全用于抵扣法定收入)</li> </ul> <p><i>Application received by MIDA until 31 December 2016</i> (马来西亚投资发展局所收到的申请至2016年12月31日)</p>	<div data-bbox="1107 321 1773 592" style="border: 1px solid blue; border-radius: 50%; padding: 10px; text-align: center;"> <p>Incentives extended <b>TWO (2) more years</b> (税务奖掖将延长至两年)</p> </div> <div data-bbox="1141 743 1740 1143" style="border: 1px solid blue; border-radius: 20px; padding: 10px; text-align: center;"> <p>Effective for application received by MIDA from 1 January 2017 to 31 December 2018 (马来西亚投资发展局收到的 有效申请从2017年1月1日至 2018年12月31日)</p> </div>

# EXPANSION OF THE SCOPE OF *HALAL* PRODUCTS ELIGIBLE FOR INCENTIVES FOR *HALAL* INDUSTRY PLAYERS (扩大针对清真领域业者的清真产品税收奖掖)

## CURRENT 目前

Tax exemption on capital expenditure and the following tax incentives are given to *Halal* Industry Players operating in Halal Parks:- (合格资本支出的税务豁免和以下税务优惠将给与在清真园经营的清真领域业者)

- 100% income tax exemption on qualifying capital expenditure for a period of 10 years; or (为期10年的合格资本支出, 全面免征所得税); 或
- Income tax exemption on increase of export sales for a period of 5 years; (给与为期5年出口增幅的税务豁免)
- Import duty exemption on raw materials used for the development and production of promoted *halal* products; and (对于用作发展和推出受提倡的清真食品原料, 免除进口税)
- double deduction on expenses incurred in obtaining international quality standards certification such as HACCP, GMP Codex Alimentarius (food standard guidelines of FAO and WHO), Sanitation Standard Operating Procedures and regulations for compliance for export markets such Food and Traceability from farm to fork (对于获得国际品质标准认证如关键控制点认证, 粮农组织和卫生组织下的标准粮食指南, 卫生标准操作程式以及满足出口市场如农场至餐桌的食品将获双重扣税)

# EXPANSION OF THE SCOPE OF HALAL PRODUCTS ELIGIBLE FOR INCENTIVES FOR HALAL INDUSTRY PLAYERS (扩大针对清真领域业者的清真产品税收奖掖)

## CURRENT (目前)

The qualifying *halal* products are as follows:- (合格清真产品如下)

- specialty processed food; (特殊加工食品);
- pharmaceuticals, cosmetics and personal care; (医药品, 化妆品和个人护理用品);
- livestock and meat products; and (牲畜和肉类制品); 以及
- Halal ingredients (清真原材料)

## PROPOSED (建议)

Additional qualified halal products:

(额外添加的合格清真产品)

- Production of Nutraceutical  
(生产营养保健品)
- Probiotic products  
(益生菌产品)

WEF Application received by Halal Industry Development Corporation from 22 October 2016  
(生效于: 从2016年10月22日马来西亚清真工业发展机构所收到的申请)

**If you need any assistance, kindly contact us**  
如有任何需要, 请联络我们

**SQM** (Firm No. AF 1428)  
Chartered Accountants (Malaysia)



Suite 15.05, Level 15  
City Square Office Tower  
106 – 108 Jalan Wong Ah Fook  
80000 Johor Bahru  
Malaysia

**Person to contact : Mr Joe Chong**  
**Mr Ng Kim Teck**  
**Ms Teoh Siew Hoon**  
**Ms Catherine Kok**

## **ASQ CONSULTING GROUP**

Telephone : +60 7 223 0202  
Facsimile : +60 7 224 0808  
E-mail : [admin@sqm.com.my](mailto:admin@sqm.com.my)  
URL : <http://www.sqm.com.my>

**THANK YOU**  
**谢谢**