



Overview of Malaysia Tax System

马来西亚税收体系概述

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1. Taxation System in Malaysia 马来西亚的税收制度

1.1 Tax rate 税率

Malaysia adopts the self-assessment system for all taxpayers and the assessment of income tax is based on a current year basis.

马来西亚是采用自行估税制，而所得税的评估是当年估税制。

A company is required to submit for each year of assessment its corporate tax return to the Inland Revenue Board of Malaysia (IRBM) within seven (7) months from the end of the relevant accounting period. The statutory corporate tax rate is 24%. However, with effect from Year of Assessment 2020, a Small and Medium Enterprise resident in Malaysia is taxed at the rate of 17% on the first RM600,000 of the chargeable income of the company. The balance of the chargeable income is taxed at the rate of 24%.

一间公司必须在其会计年后的七（7）个月以内提交其公司的纳税申报表给马来西亚内陆税政局（IRBM）。企业所得税率是24%。但是，从2020课税年起，马来西亚中小型企业应课税收入的首600,000令吉，税率为17%。应课税收入的余额按24%的税率征税。

1.2 Payment of tax 纳税

Every company is required to determine and submit an estimate of its tax payable to the IRBM for a year of assessment, 30 days before the beginning of the basis period. The estimate of tax payable must be paid over a 12-month installment scheme.

每家公司都必须在其基础期开始前30天内，确定及提交估计应纳税额给IRBM。其估计应纳税额必须通过12个月的分付款方式缴还。

Each monthly instalment is due and payable to the IRBM by the 15th day of the month. The balance of tax (if any) should be remitted to the IRBM together with the tax return.

每期付款的期限是当月的15日。如有税收余额必须与纳税申报表一并汇给IRBM。

Where a company first commences operation in a year of assessment, the company shall furnish the IRBM with an estimate of its tax payable for that year of assessment within three months from the date of commencement of business operations or the date the company commences to receive income. However, a SME is not required to furnish an estimate of tax payable or make instalment payments for a period of 2 years beginning from the year of assessment in which the SME commences operations.

如果一家公司在课税年度内首次开始营业，该公司须在营业开始或开始收取收入起三个月内，向IRBM提供该课税年度的应纳税额的估计数。但是，对于中小型企业，无需提供应纳税额估算或分期付款为期两年从该企业开始营业的课税年度开始算起。

2. Withholding Tax 预扣税

Certain payments to non-residents persons are subject to withholding tax.
某些支付给非居民的费用需缴交预扣税。

Withholding tax (at the rates applicable but subject to the provisions in the tax treaties concerned) must be deducted from the following payments to non-resident persons and paid to IRBM within one (1) month of paying or crediting the amount to the payees:-

预扣税（在固定利率范围内，但需根据税收协定规定）必须从以下的支付给非居民中扣除和在一个月内缴付给马来西亚税务局，从支付或贷记天算起： -

Type of Payment 支付	Withholding Tax Rate 预扣税巴仙率
Interest 利息	15%
Royalty 专利费/版权	10%
Non-resident contractor 非居民承包商 <ul style="list-style-type: none">- Non-resident contractor, consultant or professional 非居民承包商，顾问或专业人士- Expatriate and Foreign Employees of the above 以上的外籍高层人士和外籍员工	10% 3%
Rental of moveable properties 活动性资产的租金	10%
Professional, technical, management services, etc for services performed in Malaysia 在马来西亚执行的专业，技术，管理服务	10%
Commission, guarantee fees, introducer's fees and other payments not mentioned above 佣金，担保费，介绍费和其他费用	10%

The rate of tax may be varied in accordance with the Double Tax Agreements (DTA) which Malaysia has signed with the countries concerned.

预扣税巴仙率会根据大马与不同国家签定的避免双重课税协定而变动。

3. Sales and Service Tax (“SST”) 销售服务税

Sales tax and Service tax is a single tier stage tax which is charged and levied on taxable goods (i.e. sales tax) and prescribed taxable services (i.e. service tax).

销售服务税是对称为应税货物 (i.e. 销售税) 和应税服务的特定服务 (i.e. 服务税) 征收的间接单一阶段税。