

資料 1

**INVESTING IN MALAYSIA : TAX PERSPECTIVE**

INLAND REVENUE BOARD  
MALAYSIA

資料 2

**OUTLINE**

- Introduction
- Malaysia's Position
- Tax Treaty
- Japan's Involvement
- Tax Incentive
- Recent Tax Amendments

HASIL 2014 : Managing Tax Ecosystem For Sustainable Growth 2

資料 3

**INTRODUCTION**

Single Tier, Self Assessment System, Scope of Income, Tax Incentive

**MALAYSIAN TAX**

HASIL 2014 : Managing Tax Ecosystem For Sustainable Growth 3

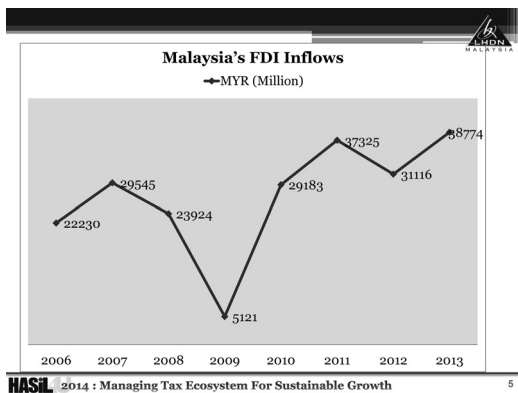
資料 4

**MALAYSIA'S POSITION**

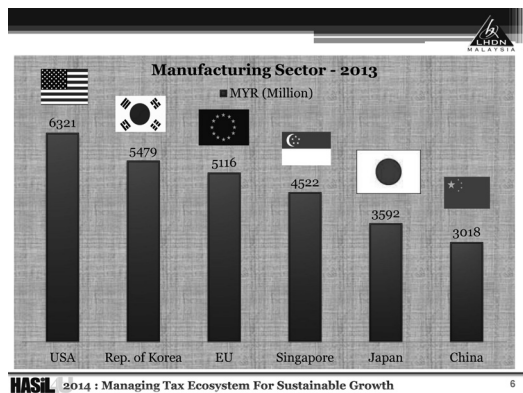
- 15<sup>th</sup> Most competitive economy in overall performance (IMD World Competitive Yearbook 2013)
- 6<sup>th</sup> Most attractive destination for FDI (2013 A.T Kearney's FDI Confidence Index)
- 6<sup>th</sup> in ease of doing business (World Bank Doing Business 2014 Report)

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資料 6



資料7

### TAX TREATY MALAYSIA - JAPAN

DTA

WHT rate

- New treaty effective year 2000
- Dividends : Nil
- Interests & royalties: 10%

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### JAPAN'S INVOLVEMENT

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MIDA OFFICE – TOKYO-OSAKA

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### TAX INCENTIVES IN MALAYSIA

Exemption of income

Investment allowance

Deduction on expenses

Accelerated Capital Allowance

**What is Tax Incentive?**

"Tax incentives can be defined as any incentives that reduce the tax burden of enterprises in order to induce them to invest in particular projects or sectors."

ENTYUJ  
Tax Incentives and Foreign Direct Investment  
A Global Survey  
IASI Advisory Studies Nv.nl  
2008

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### New Investment/Reinvestment

資料11

### TAX INCENTIVES (cont'd)

資料12

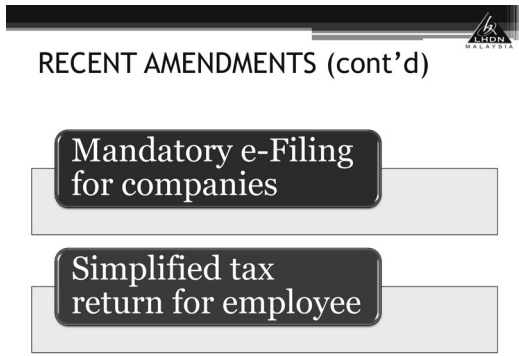
### RECENT AMENDMENTS

Limited Liability Partnership

Business Trust

Mutual Agreement Procedures

資料13



RECENT AMENDMENTS (cont'd)

- Mandatory e-Filing for companies
- Simplified tax return for employee

The slide features a dark header with the logo of the Malaysian Inland Revenue Board (LHDN) on the right. Below the title, two dark rounded rectangular boxes are stacked vertically, each containing a white text item. The first box contains 'Mandatory e-Filing for companies' and the second contains 'Simplified tax return for employee'. The background is light gray.

資料14



ARIGATO! Thank You Very Much!

The slide features a dark header with the logo of the Malaysian Inland Revenue Board (LHDN) on the right. The main content is a graphic with a white background and a dark border. It features the word 'ARIGATO!' in large, bold, black capital letters. To the right, the phrase 'Thank You Very Much!' is written in a black, cursive script. The graphic is decorated with black and white triangular bunting flags along the top and bottom edges. The background is light gray.