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DOING BUSINESS IN MALAYSIA

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About Malaysia

Malaysia is within its dynamic transformation as it battles to achieve [Vision 2020](#) and the lately announced 2050 National Transformation Plan (TN50). Transformations are apparently seen in our politics, public sectors and economics. Strategically located in the heart of South East Asia, Malaysia offers reasonable cost of environment for investors to set up entities for regional and international markets.

Further to that, our pro-business government policies induce a market-oriented economy which is the most ideal prerequisite for growth and profits of the investors. The key strengths of our country include (but not limited to) the well-developed technology and infrastructures, productive knowledge-based workforce and most importantly stable and mature political and legal system.

The latest World Bank Group report finds that Malaysia constantly improves its business environment and maintains its friendliness, ranking at 23rd in the Ease of Doing Business 2017 report. Malaysia has continuously improved its business regulatory framework, narrowing the gap with some of the best practices worldwide. This is especially evident through the introduction of the brand new Companies Act 2016 lately.



Foreign Investment

To encourage foreign investors, the Malaysian Government committed to maintain a business environment that provides companies with opportunities for growth and profit.

Supportive Government policies in Malaysia included pro-business policies, attractive tax and other tax incentives, liberal investment policies, no Foreign Exchange Administration (FEA) restrictions and intellectual property protection.

Liberal Equity Policy

Since June 2003, foreign investors could hold 100% of the equity in all investments in new projects, as well as investments in expansion/ diversification projects by existing companies irrespective of the level of exports and without excluding any product or activity.

In 2009, Malaysia removed its former International Funding Committee (FIC) funding tips, enabling transactions for acquisitions of interests, mergers, and takeovers of native companies by domestic or foreign events without FIC approval. Whereas the FIC itself still exists, it now solely evaluates the acquisition of commercial properties valued better than at RM20 million (approximately US\$6.5 million)

by foreigners from Bumiputras (ethnic Malays and other indigenous ethnicities in Malaysia).

Employment of Expatriates

Foreign companies in the manufacturing sector are allowed to employ expatriates where certain skills not available in Malaysia. A company with foreign paid-up capital of US\$2 million and above will be allowed up to 10 expatriate posts, including five key posts, that is, posts that are permanently filled by foreigners.

The Malaysian government is desirous that Malaysians are eventually trained and employed at all levels of employment. Thus, companies are encouraged to train more Malaysians so that the employment pattern at all levels of the organisation reflects the multi-racial composition of the country.

Notwithstanding this, where there is a shortage of trained Malaysians, companies are allowed to bring in expatriate personnel i.e. 'key post' or 'time post'. Key posts are posts that are permanently filled by foreigners whereby time post are position filled on specified time.

Protection of Foreign Investment

To encourage foreign investments, Malaysian Government offers a number of incentives and reassurances that any company that has been approved with a certain equity participation will not be required to restructure its equity at any time, provided that the company continues to comply with the original conditions of approval and retains the original features of the project.

The issue of nationalisation, expropriation and settlement of disputes are also addressed through the Government's Investment Guarantee Agreements (IGAs) with a number of countries. For more information on which countries, please refer to the Malaysian Investment Development Authority (MIDA) website.

An IGA provides foreign investors with the following:

- Protection against nationalization and expropriation.
- Prompt and adequate compensation in the event of nationalization or expropriation.
- Free transfer of profits, capital and other fees.
- Settlement of investment disputes under the Convention on the Settlement of Investment Disputes, of which Malaysia has been a member since 1966.

Intellectual Property Protection

Intellectual property protection in Malaysia comprises of patents, trademarks, industrial designs, copyright, geographical indications and layout designs of integrated circuits. Malaysia is a member of the World Intellectual Property Organisation (WIPO) and a signatory to the Paris Convention and Berne Convention which govern these intellectual property rights.

In addition, Malaysia is also a signatory to the Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS) signed under the auspices of the World Trade Organisation (WTO). Malaysia provides adequate protection to both local and foreign investors. Malaysia's intellectual property laws are in conformance with international standards and have been reviewed by the TRIPS Council periodically.



CONDUCT BUSINESS IN MALAYSIA

Incorporate a Company in Malaysia



Type of Constitutions

JV/Branch /Local Company
(Sdn Bhd)

LLP

Labuan Offshore
Company

Representative / Regional
Office / Branch Office

Suruhanjaya Syarikat Malaysia (SSM)

- Registration Procedures:
Name Search
- Registration Documents:
 - Certified true copy Certificate of Incorporation/Registration.
 - Certified true copy foreign company charter OR other instrument defining its constitution, if shareholder is foreign entity.
 - Directors' resolution or Certificate Appointment of Corporate representative if shareholder is corporate entity.
 - Certified true copy of passport if the Director/Shareholder is foreigner.

Suruhanjaya Syarikat Malaysia (SSM)

- Appoint at least ONE compliance officer
- Proposed name of LLP; nature of business; registered office address; name & details of compliance officer
- Certified True Copy certificate of registration of its place of incorporation, establishment or origin
- Certified True Copy of its charter or instrument defining its constitution

Labuan Financial Service Authority (Labuan FSA)

- Appoint licensed Labuan Trust Company.
- Name search.
- Submission of: M&AA, consent form to act as director, statutory declaration of compliance by the trust company, companies act, cert of identity, statutory declaration by persons before appointments as directors , individual forms etc.
- Determine suffixes to denote liability.

Ministry of Tourism, Malaysia
Investment Development Authority
(MIDA), Ministry of Trade & Industry
(MITI), Ministry of Finance (MOF),
Ministry of Domestic Trade,
Cooperatives & Consumerism
(MDTCC).

Registration of:-

- EPF (Employment Provident Fund).
- SOCSO (Social Security Organisation).
- MIRB (Malaysia Inland Revenue Board).
- Kastam Diraja Malaysia (RMC)*.
- Employment Insurance Scheme (EIS, wef January 2018).
*(applicable Turnover > RM500,000)



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Restriction on business

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Non-restriction on business

The attractive Foreign Investments incentives provided in Malaysia has increased the number of foreigners conducting their business in Malaysia. The most common forms of business entity chosen by foreign investors for their businesses in Malaysia are:

- Limited Liability Companies
- Joint Ventures
- Branch of foreign company
- Representative/regional offices.

Limited Company

Companies are governed by the Companies Act 2016 (Companies Act) and the body which regulates the act is Companies Commission of Malaysia (CCM or locally known as SSM – Suruhanjaya Syarikat Malaysia). The Companies Act provides for three types of companies:

- a. Company limited by shares;
- b. Company limited by guarantee;
- c. Unlimited company.



In certain cases unincorporated joint ventures between two or more incorporated entities are common among the industry of civil construction and large infrastructure projects. Besides that, Limited Liability Partnership and sole proprietorship or partnerships are other forms of business entities available in Malaysia. However, foreigners are not entitled to carry business under sole proprietorships or partnerships.

Companies may be formed as either private or public companies. A private company is usually suitable as a subsidiary of an overseas corporation that does not wish to raise capital or borrow funds from the public as it is prohibited by its constitution and the Companies Act to issue any invitation to the public to subscribe for shares or debentures or the company to deposit money with the company. For a private company, there shall not be more than fifty members and they are also restricted in their rights to transfer their shares in the company.

A public company is employed where it is intended to invite the public to subscribe for shares or debentures in the company or to deposit money with the company.

Joint Venture

Joint venture is business arrangements in which two or more parties agreed to converge their resources for the purpose of completing a specific task. This form of business is structured either as a partnership or as a consortium of incorporated companies; the term 'joint venture' does not denote a separate and distinct business entity.

Branch of foreign company

A foreign company (i.e. company incorporated outside Malaysia) may set up a branch in Malaysia if they desire to build a place of business or to carry on business within Malaysia. However, the foreign company is not encouraged to use the established branch to engage in wholesale or retail trade.

The disadvantage of setting up a branch office is the higher cost of registration as the fees are based on the share capital of the overseas parent company in foreign currency converted to Ringgit Malaysia at the prevailing exchange rate.

Representative/Regional office

The representative office/regional office (RE/RO) is a cost center that entitles any foreign company to prospect the Malaysian or the regional market. This type of entity is the least preferred option as a way to conduct business in Malaysia due to the

restrictions on activities to be carried out. The representative office/regional office (RE/RO) is not required to be incorporated under the Companies Act. However, it is required to obtain the approval from the Malaysian Government in order to set-up a representative/regional office.

- Representative office: An office of a foreign company approved to collect relevant information on investment opportunities in the country, especially in the manufacturing and services sector, enhance bilateral trade relations, promote the export of Malaysian goods and services and carry out research and development (R&D).
- Regional office: An office of a foreign company that serves as the coordination centre for the company's affiliates, subsidiaries and agents in Southeast Asia and Asia Pacific. The regional office established is responsible for the designated activities of the company/organisation within the region it operates.
- The permissible activities are as follows:
 - (a) planning or coordinating of business activities;
 - (b) gathering and analysing information or undertaking feasibility studies pertaining to investment and business opportunities in Malaysia and in this region;
 - (c) identifying sources of raw materials, components or other industrial products;
 - (d) research and product development;
 - (e) as a coordination centre for the corporation's affiliates, subsidiaries, agents in the region; and
 - (f) other activities which will not result directly in actual commercial transactions.

The application for permission to set up a representative office must be obtained from the government : the Ministry of Trade and Industry (MITI) (for trading businesses), Malaysia Investment Development Authority (MIDA) (for investment in manufacturing services), Bank Negara Malaysia (for foreign banks) and Ministry of Tourism (for travel related services).

Expatriate Posts

A Representative office/ Regional office will be given expatriate posts and the number of posts allowed depends on the functions and activities of the Regional Office/ Representative Office. Expatriates will only be considered for managerial and technical posts. The work permit will be granted for a minimum duration of 2 years and it is renewable.

An expatriate working in a Representative Office is subject to normal income tax. However, an expatriate working in a Regional Office is taxed only on the portion of their chargeable income attributed to the number of days that they are in the country.

Duration of Establishment

- (a) Government and Trade Association –
Duration is based on the requirement of the applicant;
- (b) Company – Minimum 2 years depending on the merits of each case;
- (c) Other (including non-profit organizations not relating to trade) – Minimum of 2 years depending on the merits of each case.

Limited Liability Partnership (LLP)

Limited Liability Partnership (LLP) is a new business vehicle introduced by Companies Commission of Malaysia (CCM) recently. It provides public with a brand new alternative of business vehicle. LLP is a hybrid between a limited company and a conventional partnership.

LLP is a separate legal entity from its partners. The liabilities of the partners of a LLP are limited while the LLP has unlimited capability in conducting business and holding property. Two or more individuals or bodies/corporates may form a LLP for any lawful business in accordance with the terms of LLP Agreement. LLP may also be formed for the purpose of carrying on professional services of which the partners must be natural persons of the same professional practice and having in force professional indemnity insurance approved by the Registrar.

LLP has perpetual succession and any change in the partners will not affect the existence, rights or liabilities of a LLP.

Partnership or Sole Proprietorship

All sole proprietorships and partnerships (excluding LLPs) are unincorporated and must be registered with the Registrar of Business also under the manager of the CCM. Foreigners are not allowed to incorporate these two types of entities for their businesses. As an unincorporated entity, sole proprietorships and partnerships have unlimited liability to its owner/s.

The following page is a comparison of relative advantages, disadvantages and requirements of a corporation, branch, representative office, LLP and sole proprietorship or partnership:

Type of Entities	Advantages	Disadvantages	Requirements
Local Company / Limited Company	<ul style="list-style-type: none"> Limited liability Corporations have unlimited life extending beyond the illness or death of the owners. Benefits from tax treaties. Transfer of ownership facilitated by sale of stock. Change of ownership need not affect management. Easier to raise capital through sale of stocks and bonds. 	<ul style="list-style-type: none"> More expensive to incorporate than sole proprietorship or partnerships. More legal compliances More state and federal rules and regulations to comply with. 	<ul style="list-style-type: none"> Minimum of 1 shareholder (can be foreigner). Minimum of 1 director and 1 qualified company secretary where both must have a principal place of residence in Malaysia. Minimum paid up capital is RM1.00.
Branch Company	<ul style="list-style-type: none"> Cessation of business is easier as compare to Local Company. Capital and profits can be freely repatriated. 	<ul style="list-style-type: none"> The establishment of a branch cannot be involved in the wholesale and retail trade. 	<ul style="list-style-type: none"> Resident agent is required. Registration fee is payable at the same rate as for locally incorporated companies, depending on the amount of authorized share capital of the foreign corporation.

Type of Entities	Advantages	Disadvantages	Requirements
Representative / Regional Office	<ul style="list-style-type: none"> • Enabled to determine the market strategies and the viability of its proposed investments. • To observe the local way of doing business. • To build local contacts . 	<ul style="list-style-type: none"> • Not allowed to engage in any trading (including import and export), business or any form of commercial activity. • Not allowed to lease warehousing facilities; any shipment/transshipment or storage of goods must be carried out through a local agent or distributor. • Not allowed to sign business contracts on behalf of the foreign corporation or provide services for a fee. • Not allowed to participate in the daily management of any of its subsidiaries, affiliates or branches in Malaysia. 	<ul style="list-style-type: none"> • Required to get approval from the Government of Malaysia in order to set up RE/RO. • To register a RE/RO, the foreign company must have at least 2 years audit reports, balance sheet, bank statement of company for past six month, and a business plan. • The proposed operational expenditure of the RE/RO must be at least RM150,000 per annum. • The RE/RO should be financed by funds emanating from sources outside Malaysia.
Limited Liability Partnership	<ul style="list-style-type: none"> • Limited liability • Provide flexibility to organisation arrangement whereas a company is subject to more stringent compliance requirements. • More affordable business model as maintenance cost is cheaper as compared to Local Company. 	<ul style="list-style-type: none"> • Not easy to raise fund as fund only can obtain through its partners only. • Change of ownership might affect its management. 	<ul style="list-style-type: none"> • Minimum of 2 partners with no limit to maximum number of partners (i.e. partner can be individuals persons or bodies corporate or combination of both). • Partners need not be resident in Malaysia, however there is requirement for the compliance officer to be resident in Malaysia. • Partnership agreement required.

Type of Entities	Advantages	Disadvantages	Requirements
Sole Proprietorship or Partnership	<ul style="list-style-type: none"> Minimal regulatory requirements to comply. 	<ul style="list-style-type: none"> Unlimited liabilities where personally liable for the liabilities of the business. 	<ul style="list-style-type: none"> Registration as a business with the CCM. Partnership agreement Foreigners are generally not permitted to set up this type of businesses, except for carrying out government or other approved projects.

Among all forms of businesses in Malaysia, the most common type of entity to conduct business in Malaysia is the limited company. Such company can be wholly owned or set up with local participation. Normally foreign ownership of up to 100% is permissible in limited company, with the exception of certain areas in regulated industries such as oil and gas and logistics. Every form of business has its advantages, disadvantages and specific requirements. Foreign investor are advised to engage a consultant to compare and verify the pros and cons of all options available before deciding the most suitable type of entity.



Disclaimer

This publication contains general information for general guidance only and it should not be construed as professional advice. You should consult a qualified professional adviser before making any business or investment decision or taking any action.

Employer Responsibilities by Statutory Requirements

Employment Provident Fund (EPF)

The EPF Act provides for mandatory monthly contributions on the amount of wages to be made by both the employer and the employee to a government-managed retirement fund on a 13:11 percentage-of-income ratio. If the monthly wage is RM5,000 and below i.e. the employer contributes 13% of the income and the employee contributes 11%. A ratio of 12:11 is applicable if the monthly wage is more than RM 5,000.

The contributions for employees who are 60 to 75 years of age are set at a lower ratio of 6.5:5.5 if the monthly wage is less than RM 5,000. A ratio of 6:5.5 will be applied if the monthly wage is more than RM 5,000. Failure to make contributions in accordance with the provisions of the EPF Act is an offence.

All foreign workers, expatriates and their employers are exempted from compulsory contributions. However, the employer may choose to contribute at the applicable rates of RM5 per employee per month whilst the employees are required to contribute 11% of their monthly wages if they are below 60 years of age and contribute 5.5% if they are 60 years of age or above.

(As at 1 May 2017. Source: http://www.kwsp.gov.my/portal/documents/10180/492918/BUKU_PANDUAN_MAJIKAN_NOV2015.pdf)

Social Security Organization (SOCSO)

The SOCSO Act provides for 2 schemes, namely the Employment Injury and Invalidity Scheme ("First Category") & Employment Injury Scheme ("Second Category"). Mandatory contributions are to be made by both the employee and the employer to this government-managed programme which is akin to an insurance scheme. This is mandatory for any employee who earns less than RM 3,000 per month. All Malaysian employees including permanent residence whom have been employed by an employer under a contract of service or apprenticeship are liable under SOCSO Act. Once covered, employees remain covered irrespective of their wages.

The Second Category is funded solely by the employer with a contribution of 1.25% and the First Category is funded with a contribution of 1% which is shared equally by employers and employees. The maximum contribution is based on wages of RM2,999 per month.

(As at 1 May 2017. Source: <http://www.perkeso.gov.>)

Employment Insurance System (EIS)

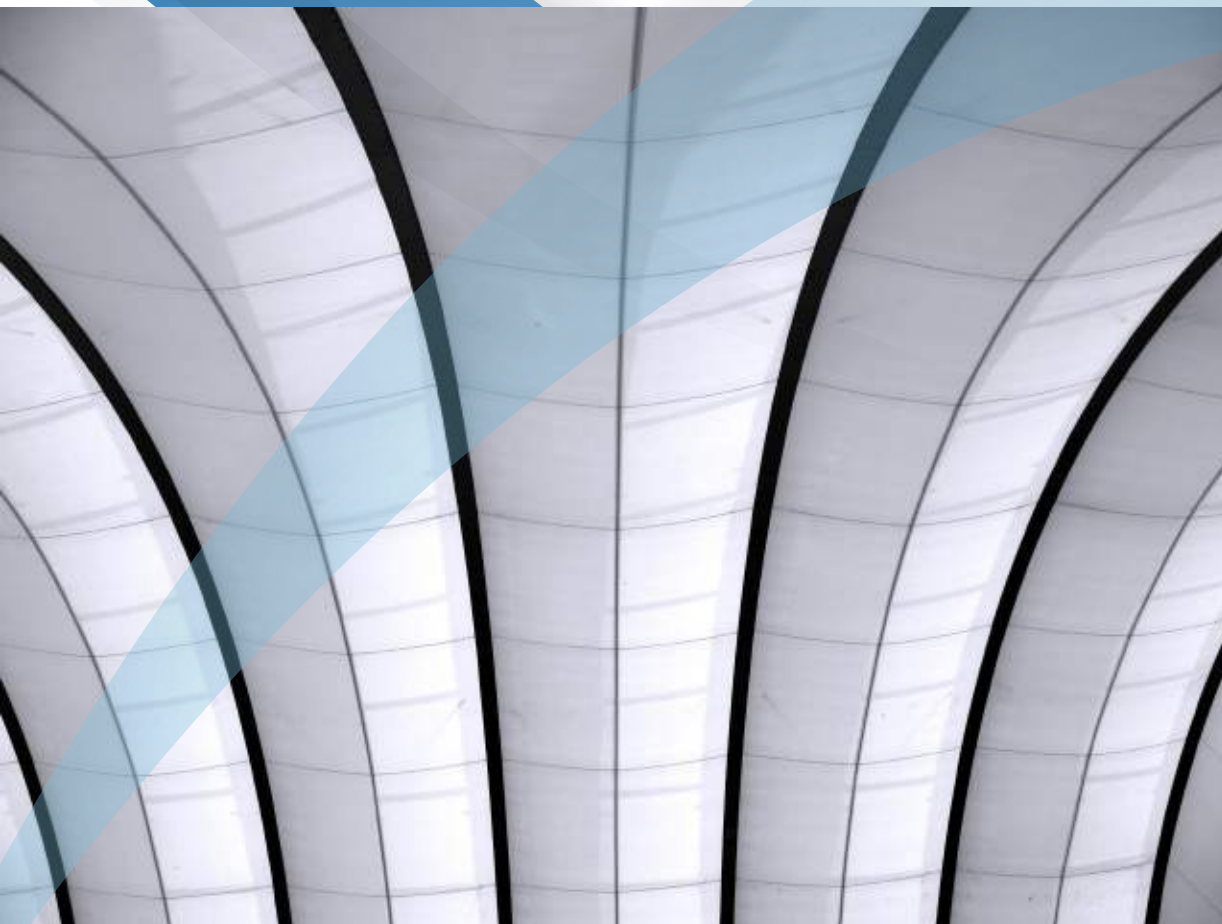
An Employment Insurance System Bill 2017 has been tabled in Malaysian Legislature on October 2017. This law is passed and enter in effect on January 2018. EIS is a scheme administered by the Social Security Organisation (SOCSO) to provide benefits to employees who have lost their earning salary due to loss of employment or retrenchment.

Both employers and employees are required to contribute towards the employee's insurance account. Under the latest proposal, both employer and employee are compulsory to contribute 0.2% of the employee's monthly wages to the common EIS pool.

All organisations and companies with one or more employees must comply to EIS. Employers who failed in compliance will be fined with an amount not exceeding RM10,000 or imprisonment for a term no more than two years, or both.

(As at 27 Oct 2017. Source:

http://https://www.cljlaw.com/files/bills/pdf/2017/MY_FS_BIL_2017_27.pdf)





STATUTORY REQUIREMENTS FOR AUDIT AND ACCOUNTANCY

Accounting and other records

Section 245 of the Companies Act 2016 requires every company and the directors and managers thereof to keep such accounting and other records so as to sufficiently explain the transactions and financial position of the company and enable preparation of true and fair financial statements that can be conveniently and properly audited.

All transactions must be recorded within 60 days of completion of the transactions. The accounting and other records must be kept at the company's registered office, which must be in Malaysia, or such other place in Malaysia as the directors think fit. These records are to be retained for 7 years after the completion of the transactions.

Financial Reporting Framework in Malaysia

The accounting standards approved by Malaysian Accounting Standards Board ("MASB") comprise of:

- i. Malaysian Financial Reporting Standards ("MFRS");
- ii. Financial Reporting Standards ("FRS"); and
- iii. Malaysian Private Entities Reporting Standards ("MPERS").

MASB issued the MFRS framework, which is word-by-word equivalent to International Financial Reporting Standards issued by International Accounting Standards Board for Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of Transitioning Entities within the scope of MFRS 141 Agriculture and/or IC Interpretation 15 *Agreements for the Construction of Real Estate*.

Transitioning Entities, including their parents, significant investors and ventures will apply the MFRS framework for annual periods beginning on or after 1 January 2018. However, early application of MFRS is permitted. FRS will be withdrawn from application for financial statements with annual periods beginning on or after 1 January 2018.

Only private entities can apply MPERS. A private entity is defined as a private company, incorporated under Companies Act 2016, that:

- is not itself required to prepare or lodge any financial statements under any law administered by the Securities Commission ("SC") or Bank Negara Malaysia ("BNM"); and
- is not a subsidiary or associate of, or jointly controlled by, an entity which is required to prepare or lodge any financial statements under any law administered by the SC or BNM.

With the coming into operation of the Companies Act 2016 and Interest Schemes Act 2016, both on 31 January 2017, the definition of private entity has been amended and shall be applied for the financial statements with annual periods ending on or after 31 January 2017. The amendment provided that a private company which is management company as defined in section 2 of the Interest Schemes Act 2016, or is a subsidiary or associate of, or jointly controlled by, an entity that is a management company, is excluded from the definition of a private entity and shall be prohibited from applying the MPERS.

Private entities which previously adopted Private Entities Reporting Standards ("PERS") shall apply either the MPERS, MFRS or FRS for financial statements with annual periods beginning on or after 1 January 2016.

Financial Statements and Requirements for Audit

Directors of a company must circulate financial statements to its shareholders within 18 months from the date of incorporation and, subsequently, within six months of its financial year end. For a public company, the financial statements shall be circulated to shareholders at least 21 days before the annual general meeting. Under Companies Act 2016, private companies are exempted from having to present the financial statements in a general meeting. The financial statements must be prepared in accordance with approved accounting standards issued by MASB and the provisions of the Companies Act 2016 and audited by an approved auditor. All amounts shown in the financial statements shall be presented in Ringgit Malaysia.

An approved auditor must be a member of the Malaysian Institute of Accountants ("MIA") under the Chartered Accountant category for at least one year and granted an audit license by the Minister of Finance. The auditors shall conduct their audit in accordance with approved standards on auditing in Malaysia, namely Malaysian Approved Standards on Auditing issued by MIA, which is based on the International Standards on Auditing ("ISA").

First auditors (in the case of newly incorporated companies) are appointed by the directors of a company. For a private company, the appointment must be made at least 30 days before the end of the period for the submission of the first financial statements to the Registrar of Companies (submission is within one month from circulation of financial statements to the shareholders). For public companies, the appointment shall be made at any time before the first annual general meeting of the company. In the latter scenario, the auditor

appointed by the Board shall hold office until the conclusion of the first annual general meeting where shareholders shall appoint an auditor. Subsequently, except for appointments to fill casual vacancies, auditors are normally re-appointed to office by the shareholders with an ordinary resolution (and in the case of public companies, an ordinary resolution at each annual general meeting).

Audit Exemption

Certain companies are exempted from the audit processes, as follows:

- i. Dormant Companies
- ii. Companies with Zero revenue
- iii. Companies that qualified the threshold (Revenue less than RM100,000, Asset less than RM300,000, Have less than 5 employees)



Disclaimer

The information stated in this document is of a general nature only and it is not meant to be comprehensive and does not constitute professional advice. You should not act upon the information contained in this publication without obtaining specific professional advice. Whilst due care has been taken in preparing this document, ECOVIS AHL PLT will not be liable for any loss caused by reliance on any statement made in this document and makes no guarantee or representation as to its completeness and accuracy.

This document was updated on 14 November 2017 and was based on the information available at that time.

A photograph of a modern, curved staircase with a wall of vertical gold-colored light strips. The staircase is made of light-colored stone or concrete steps. The wall is composed of large, rectangular panels with vertical gold-colored light strips running down the length of the wall. The lighting is warm and golden, creating a luxurious atmosphere. A blue wavy graphic element is overlaid on the bottom left of the image.

MALAYSIA TAXATION

Tax Overview

The law governing the imposition of income tax is the Income Tax Act 1967 ("ITA"). The tax administration agency is the Malaysian Inland Revenue Board ("MIRB").

MIRB has changed the official assessment system to the self-assessment system ("SAS") for the respective type of taxpayers in 2001 and 2004 as below:

Type of taxpayers	Effective year
Companies	2001
Businesses, partnership and co-operatives	2004
Salaried individuals	2004

Corporate Income Tax

Scope of tax

Corporate income tax is imposed on income accruing in or derived from Malaysia. Income received in Malaysia by any person other than a resident company carrying on a business of air or sea transport, banking or insurance, (which are taxed on a worldwide basis) derived from sources outside Malaysia is exempt from tax.

The corporate income tax rates are provided in the following table:

Type of company	Chargeable Income (RM)	YA 2009 - 2015 Tax rate (%)	YA 2016 Tax rate (%)	YA 2017-2018* Tax rate (%)
Resident company (other than SME as below)		25%	24%	24%
Resident company - Small and Medium Enterprise ("SME") <ul style="list-style-type: none"> with paid-up capital less than RM 2.5 million at the beginning of the basis period, does not control, directly or indirectly, another company that has paid-up capital of more than RM 2.5 million, and; is not controlled, directly or indirectly, by another company that has paid-up capital of more than RM 2.5 million. 	First 500,000	20%	19%	18%
	On subsequent chargeable income	25%	24%	24%
Non-resident company/branch		25%	24%	24%

* For YA 2017 & 2018, companies will be eligible for reduction between 1% - 4% on the standard tax rate for a portion of their income if there is increase of 5% or more in company's chargeable income, compare of the immediately preceding YA. The reduction in the tax rate will apply to the portion of chargeable income representing the increase.

Corporate residence

Generally, a company is tax resident in Malaysia in a basis year (normally the financial year) if, at any time during the basis year, the management and control of its affairs are exercised in Malaysia. In practice, a company is regarded as resident in Malaysia if at any time during the basis period for a year of assessment, at least one meeting of the Board of Directors is held in Malaysia concerning the management and control of the company.

The MIRB has issued Public Ruling No.5/2011 on the Residence Status of Companies and Bodies of Persons to provide guidance on ascertaining the tax residence status of a company.

Permanent establishment (“PE”)

Generally, a non-resident entity is regarded as having a PE in Malaysia if it has a fixed place of business in Malaysia, where the business of the entity is wholly or partly carried on. A non-resident company may also be deemed to have a PE in Malaysia under certain circumstances, such as the following:

- It is represented by a dependent agent in Malaysia who has the authority to conclude contracts on its behalf and who has repeatedly exercised that authority.
- It carries on supervisory activities in Malaysia for six or nine months in connection with a construction, installation, or assembly project.

Audit Exemption

The sources of income subject to tax include those listed below:

- Gains or profits from any trade, business, profession, or vocation;
- Dividends, interest and discounts;
- Rents, royalties and premiums;
- Pensions, annuities and other periodic payments;
- Amounts received by a non-resident person for provision of technical advice, assistance or services, or the provision of services relating to the installation or operation of any apparatus or plant. (Such income is only taxable if the services are performed in Malaysia.); and
- Rent or other payments for the use of movable property received by a non-resident.

Taxation of dividends

From 1 January 2008, the imputation system was replaced by a single-tier system of taxation. Under the single-tier system, tax on a company's profit is a final tax and all dividends paid by the company are exempt in the hands of shareholders.

Deductible expenses

Deductions are allowed for all outgoings and expenses incurred wholly and exclusively in producing gross income, unless specifically prohibited by the ITA.

Deductible items include business expenditure, rent, repair and renewals, wages and salaries, insurance premiums and contributions to the Employees Provident Fund of up to 19% of the employee's remuneration. The deductibility of some expenses is subject to restrictions or limitations, e.g. interest expense, entertainment, lease rentals of motor vehicles and bad or doubtful debts.

Non-allowable expenses include domestic or private expenses, income tax or similar taxes, preliminary expenses, annual general meeting expenses, fines and penalties, contributions to an unapproved scheme, payments from which withholding tax has not been withheld, capital expenditure on improvements.

W.e.f YA 2015, GST input tax paid by a person is not allowed as a deduction if:

- (a) Liable to be registered under GST Act 2014 and had failed to do so ; or
- (b) Entitled under GST Act to claim the input tax but choose not to claim.

GST output tax borne by a person is also not deductible.

Losses

Losses may be carried forward indefinitely (except where there is a substantial change in corporate ownership of a dormant company – effective from YA 2006).

Capital allowances

Capital allowances are given on qualifying capital expenditure. Capital allowances can only be claimed against each business source based on the rates set by MIRB. Initial allowances are given only once while annual allowances are given every year using the straight-line method. The broad categories of qualifying expenditure are described below .

Type of Assets	Initial Allowance	Annual Allowance
Computer and IT equipment	20%	40%
Plant and machinery	20%	14%
Heavy machinery and motor vehicles	20%	20%
Others	20%	10%

Notes:

- **Heavy Machinery** - Bulldozers, cranes, ditchers, excavators, graders, loaders, rippers, rollers, rooters, scrapers, shovels, tractors, vibrator wagons and so on.
- **Motor Vehicles** - All types of motorized vehicles such as motorcycles, airplanes, ships and so forth.
- **Plant and Machinery** - General plant and machinery not included under heavy machinery such as air conditioners, compressors, lifts, laboratory and medical equipment, ovens and so forth.
- **Others** - Office equipment, furniture and fittings.

In the case of motor vehicles, other than a motor vehicle licensed by the appropriate authority for commercial transportation of goods or passengers, the qualifying plant expenditure incurred shall be limited to a maximum of RM50,000 only, if the On The Road (OTR) purchase price exceeded RM150,000. If the OTR price below RM150,000, the qualifying expenditure shall be RM100,000 or actual cost incurred, whichever lower.

Motor vehicles which are licensed for commercial transportation of goods or passengers such as lorry, truck, bus, mini bus, van, etc, are not included in those restrictions.

Withholding taxes

The various types of withholding taxes are charged on the following types of payments to non-residents:

Payment Type	Income Tax Act 1967	Withholding Tax Rate	Payment Form
Contract payment	Section 107A (1) (a) & 107A (1) (b)	10%, 3%	CP 37A
Interest	Section 109	15%	CP 37
Royalties	Section 109	10%	CP 37
Special classes of income: Technical fees*, payment for services, rent/payment for use of moveable property	Section 109B	10%	CP 37D
Interest (except exempt interest) paid by approved financial institutions	Section 109C	5%	CP 37C
Income of non-resident public entertainers	Section 109A	15%	Payment memo issued by Assessment Branch
Real Estate Investment Trust (REIT) (i) Other than a resident company. (ii) Non Resident company. (iii) Foreign investment institution effective from 01/01/2007	Section 109D	10% 25% 10%	CP 37E
Family Fund/Takaful Family Fund/Dana Am (i) Individual and other (ii) Non Resident Company	Section 109E	8% 25%	CP 37E (T)
Income under Section 4(f) ITA 1967 such as introductory fee, commission, guarantee fee, etc.	Section 109F	10%	CP 37F

Source: http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_skum=6&bt_posi=1&bt_unit=5&bt_sequ=1&bt_lgv=2

Where the recipient is resident in a country which has a double tax treaty with Malaysia, the tax rates for specific sources of income may be reduced. Kindly refer to the treaty withholding tax rates table in the next page. The table contains the withholding tax rates that are applicable to dividend, interest and royalty payments from Malaysia to non-residents under the tax treaties currently in force. However, Malaysia does not impose any withholding tax on dividends under domestic law.

List of double tax treaties and withholding tax rates

EFFECTIVE DOUBLE TAXATION AGREEMENTS					
No	Country	Rates (%)			
		Dividends	Interest	Royalties	Technical Fees
1.	Albania	NIL	10	10	10
2.	Australia	NIL	15	10	NIL
3.	Austria	NIL	15	10	10
4.	Bahrain	NIL	5	8	10
5.	Bangladesh	NIL	15	10	10
6.	Belgium	NIL	10	10	10
7.	Bosnia Herzegovina	NIL	10	8	10
8.	Brunei	NIL	10	10	10
9.	Canada	NIL	15	10	10
10.	Chile	NIL	15	10	5
11.	China	NIL	10	10	10
12.	Croatia	NIL	10	10	10
13.	Czech Republic	NIL	12	10	10
14.	Denmark	NIL	15	10	10
15.	Egypt	NIL	15	10	10
16.	Fiji	NIL	15	10	10
17.	Finland	NIL	15	10	10
18.	France	NIL	15	10	10
19.	Germany	NIL	10	7	7
20.	Hungary	NIL	15	10	10
21.	Hong Kong	NIL	10	8	5
22.	India	NIL	10	10	10
23.	Indonesia	NIL	10	10	10
24.	Iran	NIL	15	10	10
25.	Ireland	NIL	10	8	10
26.	Italy	NIL	15	10	10
27.	Japan	NIL	10	10	10
28.	Jordan	NIL	15	10	10
29.	Kazakhstan	NIL	10	10	10
30.	Kyrgyz Republic	NIL	10	10	10
31.	Kuwait	NIL	10	10	10
32.	Laos	NIL	10	10	10
33.	Lebanon	NIL	10	8	10
34.	Luxembourg	NIL	10	8	8
35.	Malta	NIL	15	10	10
36.	Mauritius	NIL	15	10	10
37.	Mongolia	NIL	10	10	10
38.	Morocco	NIL	10	10	10
39.	Myanmar	NIL	10	10	10
40.	Namibia	NIL	10	5	5
41.	Netherlands	NIL	10	8	8
42.	New Zealand	NIL	15	10	10
43.	Norway	NIL	15	10	10
44.	Pakistan	NIL	15	10	10
45.	Papua New Guinea	NIL	15	10	10
46.	Philippines	NIL	15	10	10
47.	Poland	NIL	15	10	10
48.	Qatar	NIL	5	8	8
49.	Romania	NIL	15	10	10
50.	Russia	NIL	15	10	10
51.	San Marino	NIL	10	10	10
52.	Saudi Arabia	NIL	5	8	8
53.	Seychelles	NIL	10	10	10
54.	Singapore	NIL	10	8	5
55.	Slovak Republic	NIL	5	10	5

List of double tax treaties and withholding tax rates

EFFECTIVE DOUBLE TAXATION AGREEMENTS					
No	Country	Rates (%)			
		Dividends	Interest	Royalties	Technical Fees
56.	South Africa	NIL	10	5	5
57.	South Korea	NIL	15	10	10
58.	Spain	NIL	10	7	5
59.	Sri Lanka	NIL	10	10	10
60.	Sudan	NIL	10	10	10
61.	Sweden	NIL	10	8	8
62.	Syria	NIL	10	10	10
63.	Switzerland	NIL	10	10	10
64.	Thailand	NIL	15	10	10
65.	Turkey	NIL	15	10	10
66.	Turkmenistan	NIL	10	10	10
67.	United Arab Emirates	NIL	5	10	10
68.	United Kingdom	NIL	10	8	8
69.	Uzbekistan	NIL	10	10	10
70.	Venezuela	NIL	15	10	10
71.	Vietnam	NIL	10	10	10
72.	Zimbabwe	NIL	10	10	10

Source: http://lampiran.hasil.gov.my/pdf/pdfam/DTA_WHT_Rates_2017.pdf

- I. There is no withholding tax on dividends paid by Malaysia companies.
- II. To claim the DTA rate, please attach the Certificate of Tax Residence from the country of residence.
- III. Where the rate provided in the ITA 1967 is lower than the DTA rate, the lower rate shall apply.

LIMITED AGREEMENTS

No.	Country	Dividends (%)	Interests (%)	Royalties (%)	Technical Fees (%)
1	Argentina	NIL	15*	10*	10*
2	United States of America	NIL	15*	10*	10*

* The withholding tax rate on interest, royalties and fees for technical services is as provided in the ITA 1967.

INCOME TAX EXEMPTION ORDER

No.	Country	Dividends (%)	Interests (%)	Royalties (%)	Technical Fees (%)
1	Taiwan	NIL	10	10	7.5

Source: http://lampiran.hasil.gov.my/pdf/pdfam/DTA_WHT_Rates_2017.pdf

Group Relief

From YA 2006 group relief is available to all locally incorporated, resident companies that fulfilled certain conditions. Companies that qualify were allowed to surrender a maximum of 50 % of its adjusted loss for a year of assessment to one or more related companies. From YA 2009, the maximum percentage of loss that can be surrendered has been increased to 70%. Companies opting for group relief must make an irrevocable election to surrender or claim the tax loss in the return to be filed with the IRB for that YA.

Companies currently enjoying certain incentives such as pioneer status, investment tax allowance, reinvestment allowance etc. are not eligible for group relief.

To be eligible for group relief, the claimant and surrendering companies must meet the following conditions:

- Must be resident and incorporated in Malaysia;
- Each has a paid-up capital of ordinary shares exceeding RM2.5 million at the beginning of the assessment period;
- Related companies must have the same (twelve-month) accounting period;

They are 'related companies' as defined in the law, and must be 'related' throughout the relevant basis period as well as the 12 months preceding that basis period; and Companies currently enjoying certain incentives such as pioneer status, Investment Tax Allowance (ITA), reinvestment allowance etc. are not eligible.

Administration and compliance

Companies are required to furnish estimates of their tax payable for a year of assessment not later than 30 days before the beginning of the basis period, but from YA 2008, a newly established company with paid-up capital of RM 2.5 million and less that meets certain specified conditions, is exempted from furnishing the tax estimate for 2 years, beginning from the YA in which the company commences operation. However, companies are required to submit a notification to the tax authority via Form CP204 on its SME status. A revised estimate can be submitted in the 6th and 9th months of the basis period for a year of assessment.

Companies are then required to pay advance corporate tax by 12 monthly installments (based on the estimates submitted) commencing from the second month of the company's basis period (financial year).

From YA 2011, a company commencing operations in a YA is not required to furnish estimates of tax payable or make instalment payments if the basis period for the year of assessment in which the company commences operations is less than 6 months.

A tax return must be filed within 7 months from the end of the financial year unless extended by the MIRB. With effect from year of assessment (YA) 2014, all dormant companies (includes companies which have not commenced operations) must also file the income tax return form. Any balance tax payable after deducted the advance corporate tax by a company upon submission of a return is due and payable by the "due date" i.e. the last day on expiry of 7 months from the date on which the accounts are closed.

Assessments or additional assessments can be made within six years after the expiration of the relevant year of assessment. This time limit is not applicable where fraud, wilful default, or negligence has been committed. However, with effect from 1 January 2014, the time bar for raising an assessment or additional assessment be reduced from six years to five years.

Disregard of the time bar for raising an assessment or additional assessment, business records are to be retained for at least 7 years from the end of the year to which any income from the business or operation relates.

Incentives

Various tax incentives are available in Malaysia for investments in promoted products and activities in the manufacturing, services, trading, agriculture, hotel and tourism industries, research and development ("R&D") and other specific business activities as promoted by the Malaysian government.

These incentives are contained in the Promotion of Investments Act, 1986 and the Income Tax Act, 1967. Generally, the incentives may provide full or partial tax exemption, reduced tax rates, investment allowances, accelerated capital allowances or special deductions.

We summarized herewith the major tax incentives available in Malaysia as below.

Pioneer Status

Pioneer Status ("PS") is a form of tax incentive which provides for full or partial exemption from payment of Income Tax. Generally, a company granted Pioneer Status enjoys 70% exemption from income tax at the statutory income level (income after deduction of allowable expenses and capital

allowances) for 5 or 10 years (extension for 5 years provided relevant conditions are fulfilled) from the date of the commencement of the pioneer period.

The period of tax exemption commences from the "production date" as determined by the Malaysian Investment Development Authority ("MIDA"). Based on the corporate tax rate of 25%, the effective tax rate for a PS company is only 7.5% (i.e. 30% of chargeable income multiply tax rate of 25%).

In the event that a PS company makes losses during the pioneer period, the unutilised losses and capital allowances may be carried forward to the post-pioneer period for an indefinite period of time for set off against future business income of the company

Investment Tax Allowance

The Investment Tax Allowance ("ITA") incentive is an alternative incentive to PS. Both the ITA and PS incentives are mutually exclusive, i.e. a company can only enjoy either one of the incentives and not both. Similar to PS, ITA is available to companies involved in promoted activities or promoted products.

Eligible projects with large capital investment and long gestation periods can consider ITA as an alternative to the PS incentive. ITA is an incentive based on the qualifying capital expenditure incurred. Generally, a company granted ITA will be granted an allowance of 60% in respect of qualifying capital expenditure incurred within 5 years from the date on which the first qualifying capital expenditure is incurred. The allowance can be used to set-off against 70% of its statutory income for each Year of Assessment. Based on the corporate tax rate of 25%, the effective tax of an ITA company is only 7.5% (i.e. 30% of the chargeable income \times tax rate of 25%).

Any unutilised ITA during the ITA period may be carried forward for an indefinite period for set off against the future business income in the post ITA period.

Reinvestment Allowance

Reinvestment allowance ("RA") is an incentive granted under Schedule 7A of the Income Tax Act 1967, to a resident manufacturing company that reinvest in capital expenditure on a factory, plant or machinery used for a project for either expansion of existing production capacity, modernisation or automation of the production facilities, or diversification into related products. RA is also available to company engaged in agricultural projects (e.g. cultivation of rice, maize, fruits, vegetables, tubers and roots, livestock farming, spawning, breeding or culturing aquatic products, etc.).

The rate of RA is 60% on the qualifying capital expenditure i.e. factory and plant and machinery and is granted in addition to capital allowances. The RA is used to reduce up to 70% of statutory income. Any unused RA may be carried forward indefinitely.

With effect from YA 2016 to YA 2018, a special reinvestment allowance is given to companies whose RA incentives period has expired.

A company can claim RA up to 100% of its statutory income in a particular year of assessment if it could demonstrate that the level of process efficiency ratio exceeds the industrial average for the year. Companies that reinvest in the states of Perlis, Sabah, Sarawak, the Federal Territory of Labuan and designated areas in the Eastern Corridor of Peninsular Malaysia as well as companies that achieve a desired level of productivity as determined by the Minister of Finance will be allowed to utilise the allowance fully against statutory income.

To qualify for the allowance, the company must have been in operations for at least 36 months. Companies which are currently enjoying other incentives for example PS or ITA will not qualify for RA

The incentive period for RA is 15 consecutive years from the year of assessment the first Reinvestment Allowance is claimed or Year of Assessment 1998, whichever is the later. Unlike PS or ITA, this incentive does not require prior approval from any of the authorities. RA incentive cannot be claimed in the same basis period if a company is also enjoying PS or ITA incentives.

The RA given on a particular asset will be withdrawn and will be deemed as the statutory income in the basis period for the YA where the asset is disposed of at any time within 5 years from the date of acquisition of that asset. Further, RA is not allowed for an asset purchased by a company from a related company within the same group.

Real property gains tax ("RPGT")

RPGT is a form of capital gains tax.

RPGT is charged on gains arising from the disposal of real property which is defined as:

- Any land situated in Malaysia and any interest, option or other right in or over such land; or
- Shares in a real property company (RPC).

A real property company (RPC) is a controlled company that owns or acquires real property or RPC shares with a defined value of not less than 75 percent of its total tangible assets.

With effect from 1 January 2010, a tax of 2% is to be withheld for real property gains tax purposes.

The tax must be withheld by the acquirer of a chargeable asset and paid over to the Director General of Inland Revenue within 60 days of the disposal of the asset.

Disposal	Companies	Individuals (Citizens and Permanent Residents)	Individuals (Non Residents)
Within 3 years	30%	30%	30%
In the 4th year	20%	20%	30%
In the 5th year	15%	15%	30%
In the 6th and subsequent years	5%	0%	5%

Stamp duty

Stamp duty is chargeable on instruments and not on transactions. If a transaction can be effected without creating an instrument of transfer, no duty is payable.

Malaysia imposes stamp duty, which is payable by the buyer or transferee, on chargeable instruments. Some examples are provided as follows:

	Value (RM)	Rate
On the first	100,000	1%
On the next	100,001 - 500,000	2%
In excess of	500,000	3%

The rate of stamp duty on instrument of transfer of property valued more than RM1 million to be increased from 3% to 4% effective from 1 January 2018.

*Properties (other than shares or marketable securities).
Source: https://www.jpph.gov.my/V2/kira_dutisetem.php?versi=1*

Shares

RM 3 for every RM1,000 or any fraction thereof based on consideration or value, whichever is greater. The Stamp Office generally adopts one of the 3 methods of valuation of ordinary shares for purposes of stamp duty:

- Price earnings ratio
- Net tangible assets
- Sales consideration

Service & Loan Agreement

Stamp duty of 0.5% on the value of the services/loans. However, stamp duty may be exempted or stamp duty in excess of 0.1% may be remitted for the following instruments:

Service Agreement

Stamp Duty		
All service agreement (one tier)		Ad valorem rate of 1%
Multi-tier service agreement: a.) Non government contract (i.e. between private entities and service providers)	First Level	Ad valorem rate of 1%
	Subsequent Level(s)	Up to RM50
b) Government contract (i.e. between Federal/State Government of Malaysia or State/local authorities/service providers)	First Level	Exempted
	Second Level	Ad valorem rate of 1%
	Subsequent Level(s)	Up to RM50

Loan Agreement

Ringgit Malaysia loan agreement generally attract stamp duty of 0.5%. However, a reduced stamp duty liability of 0.1% is available for loan agreements or loan instrument without security and repayable on demand or in single bullet repayment

Relief from Stamp Duty

Relief from stamp duty may be available where assets are transferred under a scheme of reconstruction or amalgamation of companies and certain prescribed conditions are satisfied. Relief is also available under certain circumstances on the transfer of assets between associated companies where either companies owns 90% or more of the other company or where a third company owns 90% or more or both.

Relief from stamp duty (either by way of exemption or remission) are also available for transactions involving specified instruments and subject prescribed conditions.

Transfer pricing ("TP")

Section 140A of the ITA came into effect on 1 January 2009, introducing specific provisions to address transfer pricing issues, whereby the Director-General of Inland Revenue Board is empowered to make adjustments on transactions of goods or services between related companies, based on the arm's length principle.

Consequently, the Malaysian Inland Revenue Board ("MIRB") has issued the Transfer Pricing Rules 2012 which is effective retrospectively from 1 January 2009 and the revised Transfer Pricing Guidelines 2012 to give guidance on the arm's length standard that is acceptable to the MIRB. The TP Rules and Guidelines seek to provide guidance on the application of the law on controlled transactions, the acceptable methodologies as provided in the rules and administrative requirements including the types of records and documentation expected from taxpayers involved in transfer pricing arrangements.



Thin capitalization

From 1 January 2009, section 140A of the ITA requires financial assistance between associated companies to be conducted at arm's length and empowers the DGIR to make adjustments where necessary. So far, no official debt-equity ratio has been provided by the MIRB as the effective date of implementation of thin capitalization rules has been further deferred to 31 December 2017.

Goods and services tax (GST)

GST shall be levied and charged on the taxable supply of goods and services made in the course or furtherance of business in Malaysia by a taxable person. GST is also charged on the importation of goods and services. A taxable supply is a supply which is standard rated or zero rated. Exempt and out of scope supplies are not taxable supplies. GST is to be levied and charged at the rate of 6% on the value of the supply. GST can be levied and charged only if the business is registered under GST. A business is not liable to be registered if its annual turnover of taxable supplies does not reach the prescribed threshold, RM 500,000.

- To submit the notification of commencement of employment (i.e. Form CP 22) and the tax questionnaire (i.e. Form KL/R/173) not later than one month from the date of commencement of employment; and
- When an employee is ceasing employment and leaving the country, the employer has the obligation to notify the MIRB by submitting the notification of departure from the country (i.e. Form CP21) together with its original passport for verification in order to facilitate the tax clearance procedure for the employee. In addition, the employer is required to retain whatever amount of monies due to the employee, i.e. salary, allowances etc. until 90 days after the receipt of the notification for cessation of employment by the MIRB or when the employee obtains his tax clearance, whichever is earlier.

Employer's tax obligations

Where an individual exercises a Malaysian employment, his or her employer would be required to comply with the following:

- Submit an annual return of remuneration by the employer i.e. Form E which provides a summary of the salary paid and tax deducted in respect of their employees not later than 31 March in the year immediately following the relevant year of assessment;
- With effect from YA 2016, where the employer is a company (including dormant company), the return must be submitted by way of e-filing;
- The Statement of Remuneration from Employment i.e. Form EA must be prepared and rendered to the employee on or before the last day of February of the following year;
- Remit monthly tax deductions ("MTD") to the MIRB by the 15th of the following month for each employee, if applicable;



Disclaimer

This publication contains general information for general guidance only, and should not be construed as professional advice. You should consult a qualified professional adviser before making any business or investment decision or taking any action. The information in this publication is prepared in November/December 2017, hence viewers are encouraged to check/visit regulators' website for latest updates.

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