

What's Better About SDN BHD Compared to Sole Prop/Partnership?

比起独资/合伙做生意，
开有限公司有更多好处！



What are Sole Prop, Partnership and Sdn Bhd?

什么是独资、合伙和有限公司呢？

	Sole Proprietorship 独资做生意	Partnership 合伙做生意	Sendirian Berhad 有限公司
Number of Member 人数	1 person 独自一人	2 people or above but not exceeding 20 persons 两人或以上，但不超过二十人	1 director or above 一位董事或以上
Registration of Businesses/Companies 登记	Register under Registration of Businesses Act 1956 (ROBA 1956)	Register under Registration of Businesses Act 1956 (ROBA 1956)	Register under the Companies Act 2016
How it works? 经营模式	Sole prop owned and managed the business by himself 独自拥有并管理生意	Business owned and managed by two or more persons 两人或以上拥有并管理公司	Shareholder owned the Company, Director managed the Company 股东拥有公司，董事负责管理公司

Limited Liability 有限的债务

Sole Prop/Partnership 独资/合伙

- Unlimited liabilities to the owners
- May extend to the personal assets of owners
- 生意人将面对无限的负债
- 可能会造成个人财产的损失

Sendirian Berhad 有限公司

- Liabilities limited to the extent of shareholdings
- **Will not extend to the personal assets** of shareholders
- 股东的负债仅限于持股范围
- 并不会造成个人财产的损失！！



Perpetual Succession 永久延续性

Sole Prop/Partnership 独资/合伙

- Less stability. The business ceases when the owner wishes to stop managing the business, or when the owner passed away.
- 较不稳定。当生意人决定停止营业、或生意人不幸离世，将会导致生意终止。

Sendirian Berhad 有限公司

- More **stable**. The shareholders/directors can sell off their shares/resign when they wish to stop managing the business.
- The **business can be continued** when shareholders or directors passed away.
- 较**稳定!** 股东或董事决定不再经营生意时可售卖手中股份或辞职，**可将公司转交给别人!**
- 当股东或董事不幸离世，**生意也可继续经营!**



Differences in **Tax** Rate

税率方面的差别

Sole Prop/Partnership 独资/合伙

- Pay tax on Individual tax rate
- 以个人税率报税。

Sendirian Berhad 有限公司

- Pay tax on Company tax rate
- 以公司税率报税。

How Sdn Bhd **saved tax?**

有限公司如何**省税**?

YA2019 as example/以2019年为例:

Chargeable income 可征税收入 (RM)	Tax Payable 需付税额	
	Sole Prop/Partnership 独资/合伙做生意 (RM)	Sendirian Bernhad (With Share capital < 2.5 mil) 有限公司 (股本少过两百五十万令吉) (RM)
250,000	46,900	42,500
500,000	108,650	85,000
750,000	172,650	145,000
1,000,000	237,650	205,000



Benefits of Sdn Bhd!! 有限公司的好处!!

Limited Liability,
Perpetual Succession &
Lower tax!!!

有限的债务,
可永久延续 &
更低税务!!!



Interested to incorporate a Sendirian Berhad?

Any enquiries on starting business?

You are most welcome to contact us!

有兴趣成立有限公司吗?

对开始做生意有任何疑问吗?

欢迎大家来联络我们!

■ Kuala Lumpur (HQ) 吉隆坡

Tel : 03 - 7981 1799
Fax : 03 - 7980 4796
Email : kuala-lumpur@ecovis.com.my

■ Johor Office 柔佛

Tel : 07 - 562 9000
Fax : 07 - 562 9090
Email : johor@ecovis.com.my

■ Penang Office 檳城

Tel : 04-226 7210
Fax : 04-226 2212
Email : penang@ecovis.com.my

■ Sabah Office 沙巴

Tel : 088 - 231 790
Fax : 088 - 266 842
Email : sabah@ecovis.com.my

