

高达**70%**税务豁免
出口**制造业与农业公**
司老板
你符合资格？

Manufacturing & Agriculture
Products Exportation Companies
Need To Know. Are you eligible
for 70% tax exemption?

[Allowance for increased export (AIE)]
[出口量增加优惠]



Ecovis Malaysia





资格不难

Qualifying Requirement 资格要求

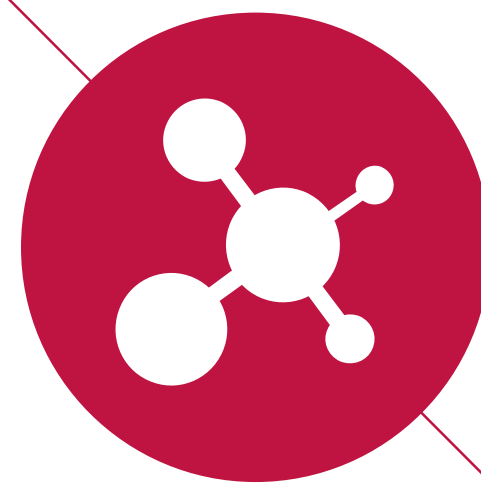
Incorporated under
Companies Act 2016 and
Resident In Malaysia
成立于2016年公司法令与
马来西亚居民



Achieve increase in
export sales
出口销售增长



At least 60% issued
share capital owned
by Malaysia citizen
马来西亚公民拥有至
少60%的股本



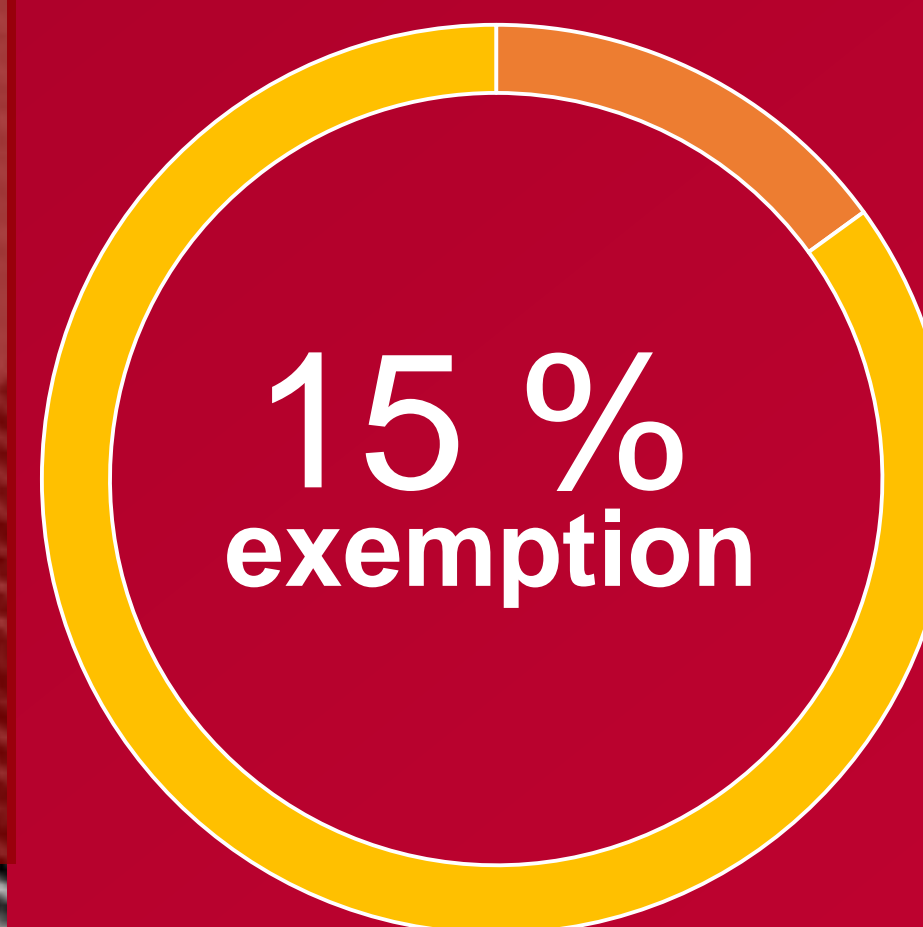
Agricultural/Manufacturing
product must be
planted/produced
by company
公司种植/生产的农产品/制
造产品



Amount of Income Exempted for Manufactured Goods 制造业产品



of the value of increased
exports for at least 30%
value added attained
出口增加量至少30%增值
的制造产品*



of the value of increased
exports for at least 50%
value added attained
出口增加量至少50%增值
的制造产品*

**Special rate applied to SME companies for YA2016-YA2020.*

**中小企业享有特惠巴仙率于2016-2020年。*

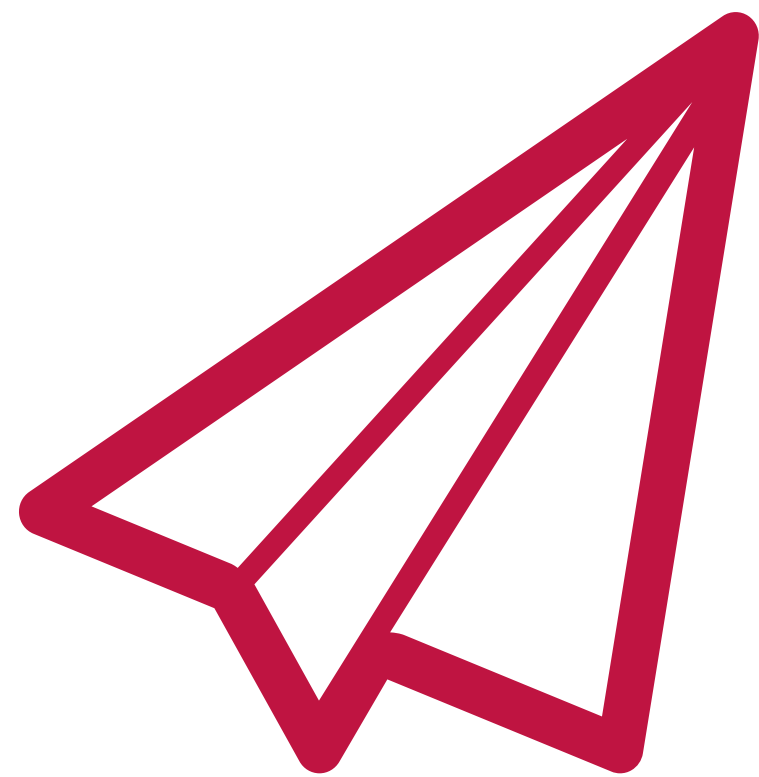
Amount of Income Exempted for Agriculture produce 农业产品

10% of the value of
increased exports of the
agriculture produce.
农业公司出口增长10%





Exemption granted shall not exceed
70% of statutory income of each
year of assessment
豁免数额不得超过每年收入的**70%**



Insufficient of statutory income shall
be given exemption for the first
subsequent year of assessment
如果收入不足以豁免将会在下一年豁免
免税务



Mutually Exclusive*
with
已享有优惠将无法再享
有此津贴



Reinvestment allowance or investment allowance

再投资津贴或投资补贴



Incentive on Promotion of Investment Act 1986

1986年投资促进法税收优惠政策



Exemption under paragraph 127(3)(b) or subsection 127(3A)

第127(3)(b)款或第127(3A)款的业务总部税务豁免



Claim for deduction under section 154

第154条扣减申请 - 所得税记录中的错误更正

**Mutually Exclusive means company can only enjoy either one of the incentives and not both*



THE EXEMPTION DOES NOT APPLY TO THE EXPORT OF

有些制造业出口产品不在豁免名单

1) Product from manufacturing which is subjected to prohibition of export under Custom Act 1976

1976年海关法禁止出口

2) Product listed in schedule P.U(A)162/2019列出的产品

1. Tin ingot or slab, tin ore and concentrate
2. Natural rubber sheet and slab, standard Malaysian rubber, crepe natural rubber, natural rubber latex and natural gum
3. Crude palm kernel oil , palm kernel cake and crude palm oil
4. Copra, copra cake and crude coconut oil
5. Log, sawn timber (ungraded and non-kiln dry) and wood chip (except briquette)
6. Petroleum oil (crude and other than crude oil) and petroleum gas and other gaseous hydrocarbon (liquefied or in gaseous state) hydrogen, nitrogen and oxygen

例如：锡锭，橡胶，棕榈仁油，椰干，石油等...




Income Tax (Exemption) (No. 6)
Order 2019 Act 53 - Income Tax Act
1967 P.U. (A) 162/2019
[http://www.federalgazette.agc.gov.m
y/outputp/pua_20190607_PUA162.
pdf](http://www.federalgazette.agc.gov.my/outputp/pua_20190607_PUA162.pdf)



Reference


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