

No Audit Requirement
不用审计的咩? 酱好的?

**WHAT IS A
LIMITED LIABILITY
PARTNERSHIP (LLP)?**

你知道什么是 **LLP** 吗?



**Big Difference Between LLP
& Conventional Partnership**
有什么差别勒?

Separate Entity
资产与产业拥有权是分开?

What Are The Pros Of LLP?
有什么好处哦! ?



Limited Liability Partnership (LLP)

is an alternative business vehicle regulated under the Limited Liability Partnerships Act 2012 which combines the characteristics of a company and a conventional partnership.

有限责任合伙企业 (LLP)

是受《2012年有限责任合伙企业法》监管下的公司类型，该法结合了公司和传统合伙企业的特征。



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有限合伙企业 大必知特征

CHARACTERISTICS OF LLP

Party responsible
for the debts of the
Business
负责企业债务的当事人

- Partners
合伙人

Responsible for
Management of the
Business
管理业务责任

- Partners
合伙人

Capital Contribution
出资

- Partner Contribution
合伙人出资

Owner of Business
企业所有者

- LLP (Partners have shares and profit of LLP)
有限合伙企业 (拥有股份和盈利的合伙人)

Shareholders /
Partners
股东和合伙人

- Minimum 2 and no maximum limit
最低2位和最高无限制

Legal Status
法律地位

- Separate Legal Entity
独立法律实体



Personal Liability
个人责任

- No personal liability for partner, except for own wrongful act or omission or unauthorized actions.
合伙人不承担任何个人责任除非自己的不合法行为或未经授权行事

Statutory Audit Requirement
法定审计要求

- Not compulsory unless it is provided in the partnership agreement
没有强制性除非在合伙人的协议中规定

Annual Submission to SSM
每年提交给马来西亚
公司委员会

- Annual Declaration
年度申报

Income Tax Status /
Income Tax Rate
税务状态 / 所得税税率

- Tax on LLP / On the first RM600K – 17% (SME)
After – 24% (YA2020)
有限合伙税收 / 首RM600K – 17% (中小型企业) 其余 24% (YA2020)



有限合伙企业的注册 **REGISTRATION OF LLP**

1. By minimum two (2) persons (in whole or in part, an individual or a body corporate);
至少两人 (全部或部分为个人或法人团体)
2. For any lawful business for the purpose of making a profit; and
以营利为目的的任何合法业务; 和
3. In accordance with the terms of the LLP agreement
按照有限合伙企业协议的条款



1. Professionals 专业人士

2. Small and medium business 中小型企业

3. Joint Venture 合资企业

4. Venture Capital 风险投资

WHO CAN REGISTER LLP?

谁可以注册有限合伙企业?



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INFORMATION REQUIRED FOR REGISTRATION OF LLP

注册有限合伙企业所需的资料

1. Proposed name of the LLP

有限合伙企业建议的名字

2. Nature of business

业务性质

3. Address of registered office

注册办事处的地址

4. Name and details of partner

合伙人的名字和详细资料

5. Name and details of **Compliance Officer**

监察官的名字和详细资料

6. Letter of approval from professional body (if any)

专业机构的批准信 (如有)

Registration of LLP is made by the compliance officer appointed by LLP:

有限合伙企业的注册是由有限合伙企业任命的监察官进行:

1. One of his partners or a person qualified to act as secretary under the Companies Act 2016;
合伙人之一或根据2016年《公司法令》有资格担任秘书的人
2. At least 18 years old and Malaysian citizen/permanent resident; and
年龄至少18岁, 并且是马来西亚公民/永久居民; 和
3. Mostly lives in Malaysia
通常住在马来西亚

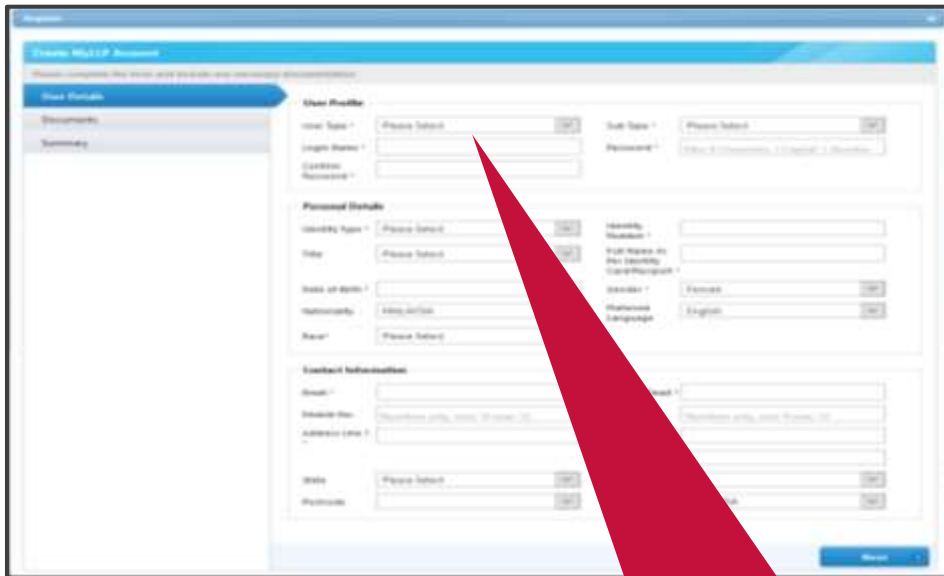


HOW TO REGISTER FOR LLP ?

如何申请合伙有限公司?

1 CREATE AN ACCOUNT AT MyLLP PORTAL (申请账号)

- ❖ Appoint a Compliance Officer
- ❖ Create Account by visiting <https://myllp.com.my/#>
- ❖ Complete the form below:



The screenshot shows the 'Create MyLLP Account' form on the MyLLP portal. The form is divided into several sections: 'User Profile', 'Personal Details', and 'Contact Information'. Each section contains various input fields with dropdown menus and 'Please Select' prompts. A red arrow points to the 'User Profile' section, specifically to the 'User Type' dropdown menu.

Please select "Verified User"

2 PRINT AND EMAIL ALL RELEVANT DOCUMENTS TO THE NEAREST SSM (准备相关的文件去临近的马来西亚公司委员会)

- ❖ Check your email and print out.
- ❖ Prepare documents mentioned in Email
- ❖ Compliance Officer visits the nearest SSM within 14 days



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LOG IN MyLLP AND RESERVE NAME (OPTIONAL)

- ❖ It is optional.
- ❖ Its cost is RM30.00.
- ❖ The name is reserved for a period of 30 days.
- ❖ Upon successful name reservation, you will receive an email as below:



MyLLP
LIMITED LIABILITY PARTNERSHIP

Dear

Proposed Name:
Submission Reference No:
Subject:
Request Date:
Result:
Reference no:
Result Date:

Please be informed that the proposed name: _____ can be used as the name of a Limited Liability Partnership and the name is reserved for a period of 30 days from the date of this notice until _____

Should you have any queries or require any further information please contact us at 603-7721 4000. We welcome any comments or suggestions you may have on how we can improve our services.

Thank you for using our services.

Yours sincerely,
Admin

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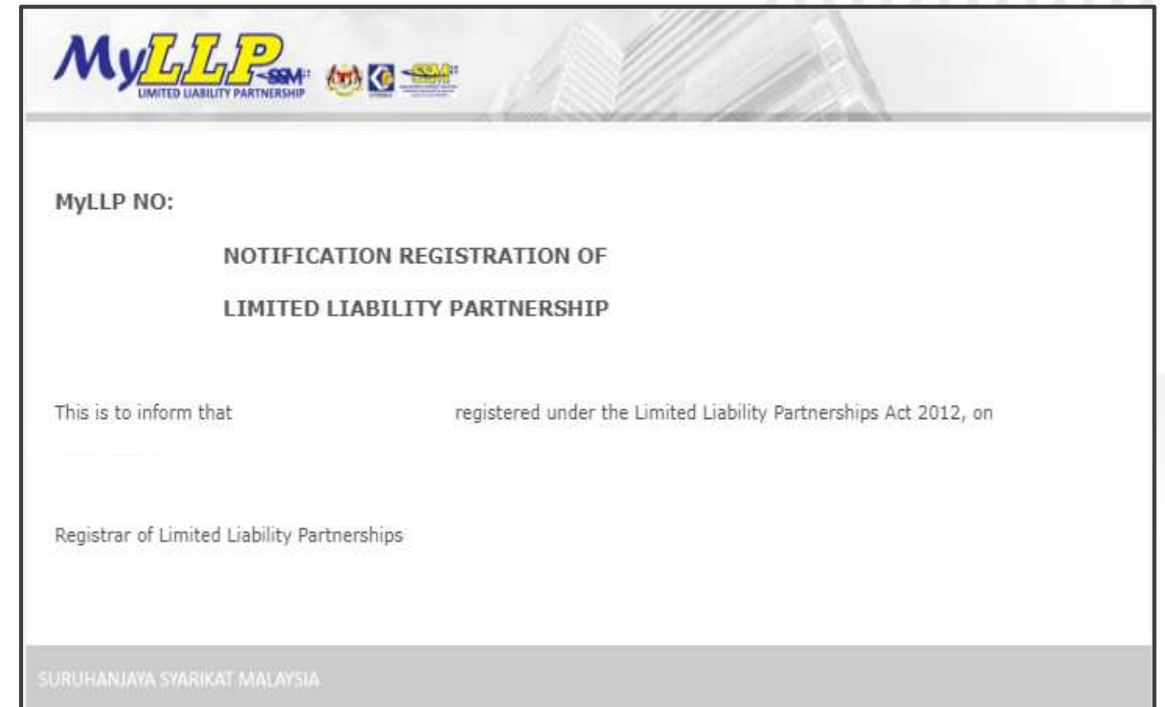
NOTE: THIS IS AN AUTO-GENERATED MESSAGE - PLEASE DO NOT REPLY TO THIS MESSAGE.

SURUHANJAYA SYARIKAT MALAYSIA

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REGISTRATION OF LLP (注册合伙有限公司)

- ❖ Complete the all required information
- ❖ Make the payment for registration of LLP (Fee for registration of LLP is RM500.00)
- ❖ Upon successful registration, you will receive an email as below:



MyLLP
LIMITED LIABILITY PARTNERSHIP

MyLLP NO: _____

**NOTIFICATION REGISTRATION OF
LIMITED LIABILITY PARTNERSHIP**

This is to inform that _____ registered under the Limited Liability Partnerships Act 2012, on _____

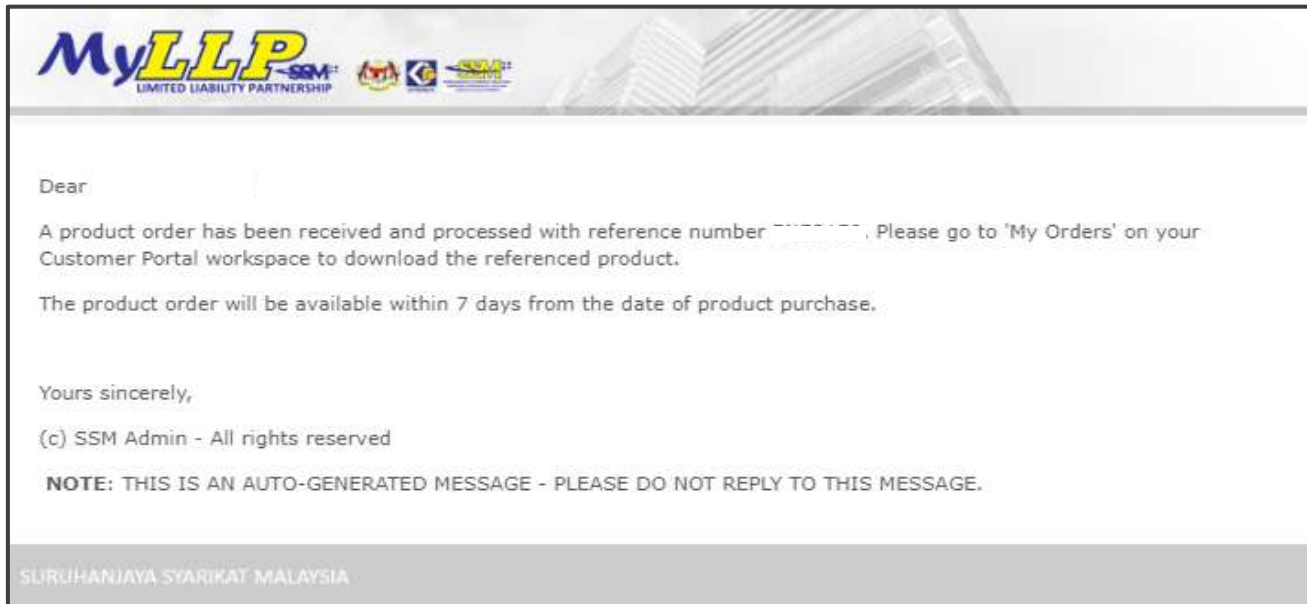
Registrar of Limited Liability Partnerships

SURUHANJAYA SYARIKAT MALAYSIA

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PURCHASE DOCUMENTS RELATED TO INCORPORATION OF LLP (购买文件)

- ❖ Log into MyLLP and go to “**BUY NOW**”
- ❖ Purchase Certification of Registration and LLP Current Profile
- ❖ Upon successful purchase, you will receive an email as per sample.
- ❖ Go to “My Orders” and make sure to download the documents within 7 days from the purchase date of documents.



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■ Penang Office 檳城

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■ Sabah Office 沙巴

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