ECOVIS®
MALAYSIA

ARE YOU STILL USING

INVESTMENT HOLDING COMPANY

TO COLLECT RENTAL INCOME?

您还在用投资控股公司收租吗?

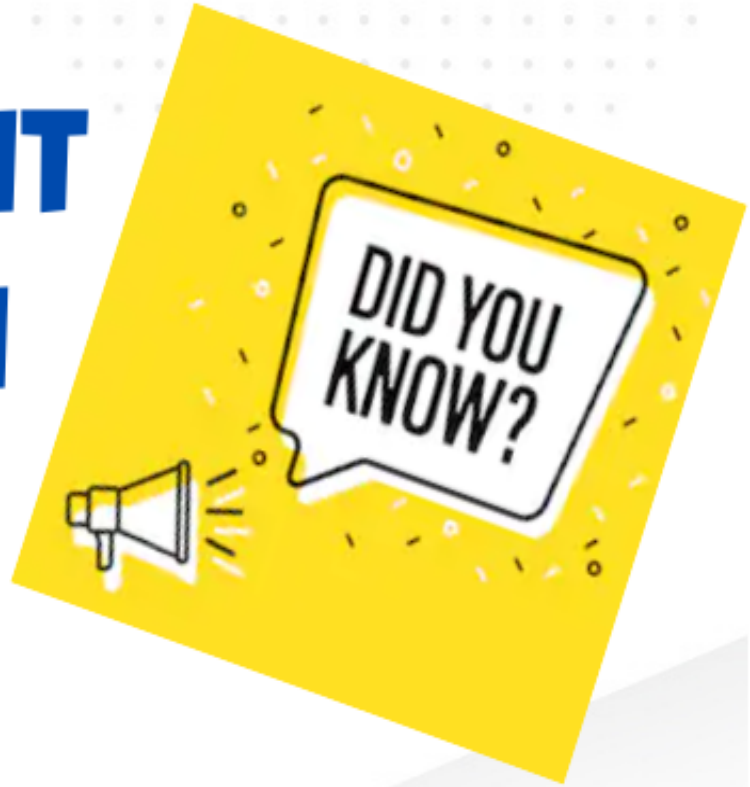
那您一定要看下去!

You MUST Read This

ECOVIS®
MALAYSIA

DID YOU KNOW

THE TAX RATE FOR INVESTMENT HOLDING COMPANY HAD BEEN CHANGED?



您知道吗

投资控股公司的税率已有新调整

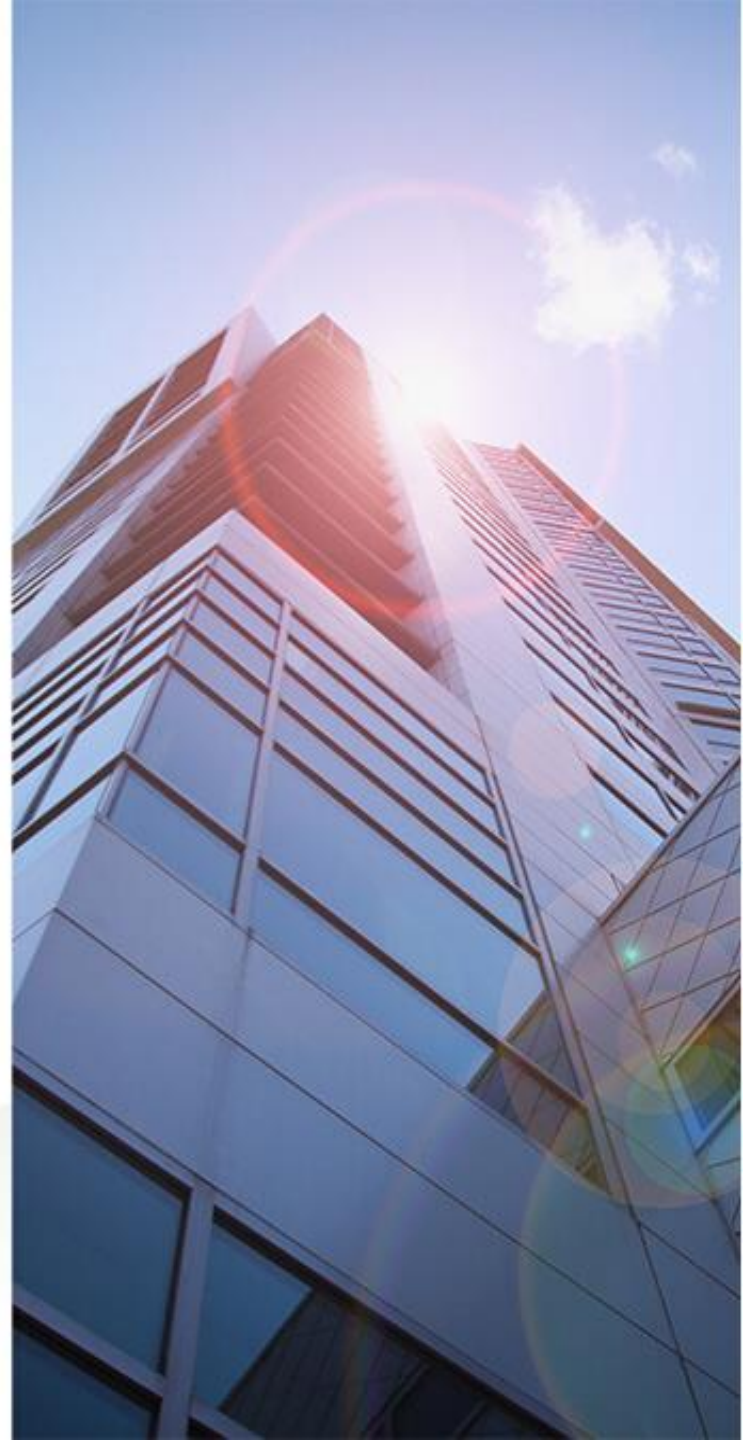
ECOVIS® MALAYSIA

01

WHAT IS AN INVESTMENT HOLDING COMPANY (IHC)?

An investment holding company refers
to a company that owns investments
such as properties and shares
for long term investment and derives investment income
("non-trade income")
such as dividend, interest or rental income.

投资控股公司是指
拥有诸如房地产和股票等投资以进行长期投资
并获得诸如股息，利息或租金收入之类的投资收入
（“非贸易收入”）的公司。



ECOVIS MALAYSIA

02 HUGE LOSS FOR IHC ! 投注公司的大损失！

Lembaga Hasil Dalam Negeri Malaysia announced during 18 May 2020:

AS LONG AS THE INVESTMENT HOLDING COMPANY NOT LISTED IN BURSA, FOR THE YA 2020, THEY WILL NOT ENJOY FOR THE FIRST RM600,000 CHARGEABLE INCOME – 17% FOR CORPORATE INCOME TAX.

马来西亚内陆税收局在18.05.2020 正式宣布：

只要您的投资控股公司没有在BURSA Malaysia上市，在对于2020计算公司所得税时， 将不再享有前RM600,000 的17% 所得税优惠.

ECOVIS MALAYSIA

03

Definition of SME

中小企业的定义

THE DEFINITION FOR SMALL & MEDIUM (SME) WAS AMENDED AT 2020 FISCAL BUDGET:

在2020年财政预算案对于中小型企业的定义改为：

Gross income from business source has to be lesser then RM50 Million.

生意营收必须少于马币五千万

ECOVIS MALAYSIA

03

ONCE THE COMPANY'S GROSS INCOME FROM BUSINESS IS PASSIVE INCOME (SUCH AS RENTAL INCOME OR INTEREST INCOME & ETC), IT WILL DEEMED AS NO BUSINESS INCOME, WHICH CANNOT ENJOY THE FIRST RM600,000'S 17% TAX RATE.

DUE TO THE INVESTMENT HOLDING COMPANY IS PASSIVE INCOME, WHICH UNABLE TO ENJOY THE SME STATUS'S BENEFIT.

只要公司的主要收入是来自于被动收入（收租金，利息等），就会被当作没有生意营收，将不能享有前RM600,000的 17% 税收优惠.

由于投资控股公司的主要收入是被动收入，将无法享有中小型企业的优惠。

ECOVIS MALAYSIA

04

EXAMPLE

THE DIFFERENCE OF 7% NEED TO PAY EXTRA RM 42,000 !!

相差了7% 就多还 RM42,000 !!

	Before amendment 修改前	After amendment 修改后
Profit before taxation	RM 600,000	RM 600,000
Tax Rate	17%	24%
Tax Payable	RM 102,000	RM 144,000

ECOVIS MALAYSIA

05

UNLISTED INVESTMENT HOLDING COMPANY (IHC) WAS NOT INCLUDED COMPREHENSIVELY AND ACTIVELY PROVISION OF MAINTENANCE OR SUPPORT SERVICES (SUCH AS BED&BREAKFAST/HOTEL).

投资控股公司并不包括那些为租客提供主动与全面性的保养与支持服务，好比如名宿业以及酒店业。

ECOVIS® MALAYSIA

WHY ECOVIS MALAYSIA?

Tax advisors, accountants, auditors in Malaysia

Our accumulated experience over many years with a diverse clientele.

Our extensive network of experts to get the job done right locally or internationally.

Our confidence and creditability to our clients.

Our trustworthiness to our client's business.

Our services :
Assurance and audit, Business advisory, Business process outsourcing, Corporate recovery & insolvency, Tax services

ECOVIS MALAYSIA

Contact Us

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 槟城

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

For more information, please visit:
https://www.ecovis.com/my/
&
Follow and Like us on our Facebook Page for more updates!