

**How can I save
my company?**

如何保存我的公司？

**Not to worry boss,
Let me guide you!!**

别担心，老板，让我
展示给你看

MIDA INCENTIVES
MIDA 津贴
SERVICES SECTOR 服务业



WHAT IS MIDA ?

- Known as Malaysia Industry Development Authority (MIDA) is the government's principal agency that helps to oversee and assist companies which intend to invest in the manufacturing and service sectors.
- 马来西亚工业发展局（MIDA），主要政府机构负责监督并协助有意向制造业和服务业投资的公司
- Providing information on the opportunities for investments, as well as facilitating companies which are looking for joint venture partners.
- 提供有关投资机会的信息，并为正在寻找合资伙伴的公司提供便利。



Incentive in Service Sector

Pioneer Status 新兴工业地位

- Enjoy a 5 years partial exemption from the payment of income tax.

享有5年部分所得税减免优惠。

- Enjoy up to 70% tax incentive and pay only 30% of statutory income.

享有高达70%的税收优惠，仅需支付法定收入的30%。

- Unabsorbed CA & accumulated losses incurred during the pioneer period can be carried forward.

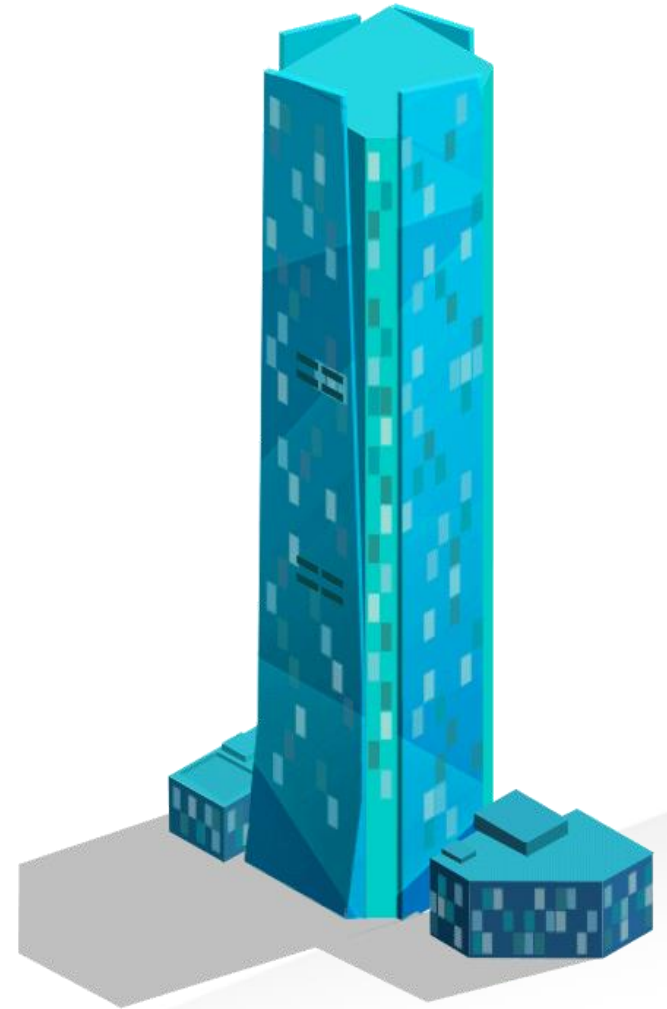
未吸收的资本减免（CA）和累计亏损可以结转下一年。



Incentive in Service Sector

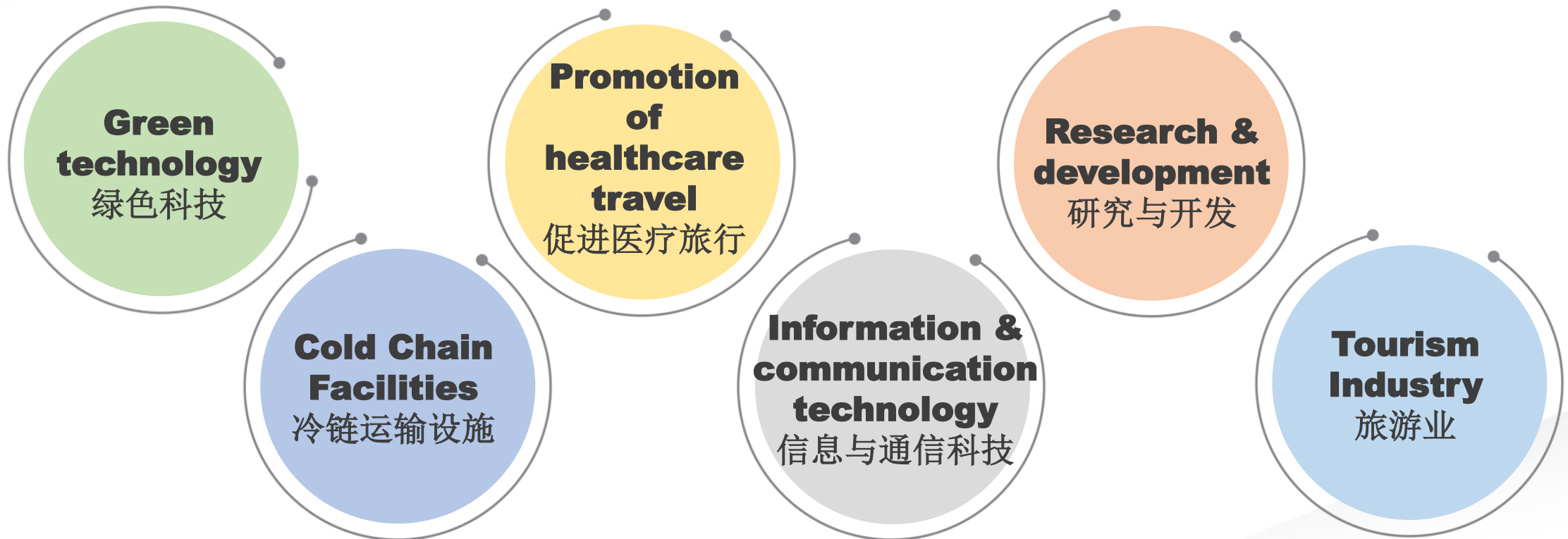
Investment Tax Allowance (ITA) 投资税收津贴

- Incentive on capital allowance of 60% on the qualifying assets (factory, plant, machinery or other equipment used for the approved project) incurred within 5 years from the date of the first qualifying capital expenditure was incurred
- 首次符合条件的资本支出五年内，对符合条件的资产（用于批准的项目的工厂，机械或其他设备）实行**60%**补贴。



DOES YOUR SERVICES INCLUDES ?

你的服务包括了



Enhance Incentives under Tourism Industry 旅游业津贴

Eligible company

Company that involves in tourism projects and new investment in 4 to 5 stars hotels including eco-tourism and agro-tourism projects

符合条件的公司
参与旅游项目以及对于4到5星级酒店的新投资，包括生态旅游和农业旅游项目

INCENTIVES

Pays only 30% of statutory income.

Incentive on capital allowance of 60% on the qualifying assets commencing from its Production Day which is determined by the Minister of International Trade and Industry (MITI).

The application should be done before commencement of business.

津贴

仅支付30%的法定收入。

由国际贸易和工业部长（MITI）决定的合格资产的生产日给予60%的资本免税额。

申请需在开业之前完成。



Enhance Incentives under Tourism Industry 旅游业津贴

Enhance Incentives 追加津贴

Company that involve in new 4 to 5 stars hotel in Sabah or Sarawak can enjoy 100% tax incentives on their statutory income as well as on their capital allowance.

参与沙巴和砂拉越新4至5星级酒店的公司可享受其法定收入以及资本免税额100%的税收优惠。



Example tax calculation 税收计算示例

Assumption: ITA RM 6 million
假设：投资税收津贴（ITA） 600万令吉

	WITHOUT INCENTIVES 无法享有津贴	WITH INCENTIVES 享有津贴	
Profit before Tax 税前盈利	20,000,000	20,000,000	
Add/less adjustments 增加/减少调整	2,000,000	2,000,000	
Adjustment Income 调整后收入	22,000,000	22,000,000	
Less: Capital Allowance 减：资本津贴	(12,000,000)	(12,000,000)	
Statutory Income 法定收入	10,000,000	10,000,000	
Percentage %		70 %	30 %
		7,000,000	3,000,000
(-)ITA 资本税收津贴	NIL	6,000,000	-
		1,000,000	3,000,000
Chargeable Income 应征税收入	10,000,000	4,000,000	
Tax Liability @ 24%	2,400,000	960,000	
Balanced to be carried forward to next year of assessment 结转下一年		NIL (Since the ITA amount are fully utilised) 无（因为ITA金额已全部使用）	

Example on Pioneer Status 例子：新兴工业地位

	WITHOUT INCENTIVES 无法享有津贴	WITH INCENTIVES 享有津贴
Profit before Tax 税前盈利	20,000,000	20,000,000
Add/less adjustments 增加/减少调整	2,000,000	2,000,000
Adjustment Income 调整后收入 Less: Capital Allowance 减：资本津贴	22,000,000 (12,000,000)	22,000,000 (12,000,000)
Statutory Income 法定收入	10,000,000	10,000,000
Percentage %		30%
Chargeable Income 应纳税收入	10,000,000	3,000,000
Tax Liability @ 24%	2,400,000	720,000



SHOULD YOU HAVE ANY QUERIES , ”
DO NOT HESITATE TO REACH US

“ 如果你有任何疑问，请联系我们

Contact us 联系我们

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