

Have you ever paid for services rendered by non-residents?

您有缴付国外服务吗？



THERE ARE TAX IMPLICATIONS !!!
这会影响税务!!!

你必须知道的
重要讯息!

**IMPORTANT
MESSAGE
YOU MUST
KNOW**



Payment to non-resident
person for services rendered
is liable for

WITHHOLDING TAX

缴付国外服务费用
需缴付**预提税**

Did You
Know?

你知道吗?

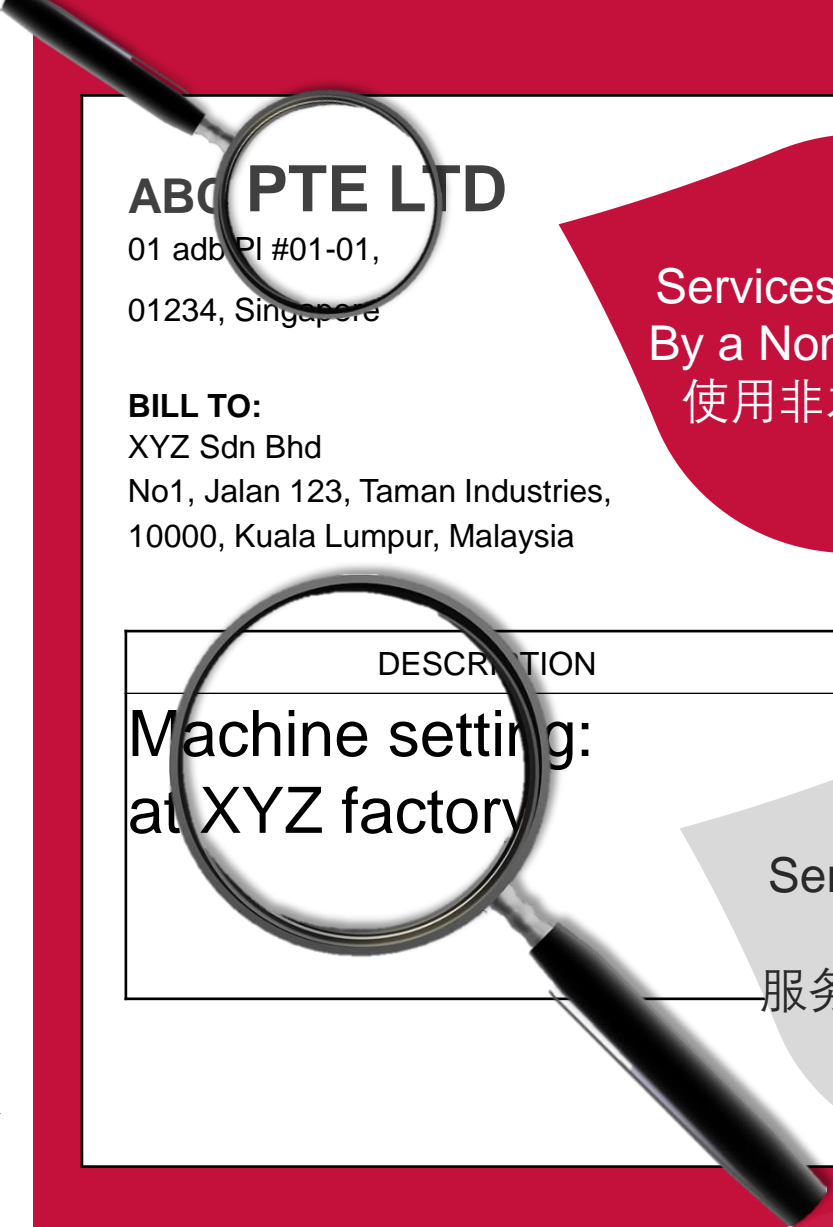


When is **WITHHOLDING TAX** applicable?

什么情况
需缴付**预提税**?



Once you receive this notice →



ABC PTE LTD
01 adb PI #01-01,
01234, Singapore

July 19, 2020

**Services rendered
By a Non-Resident**
使用非本土服务

BILL TO:
XYZ Sdn Bhd
No1, Jalan 123, Taman Industries,
10000, Kuala Lumpur, Malaysia

DESCRIPTION	AMOUNT
Machine setting: at XYZ factory	1,000.00
	1,000.00

**Services performed
in Malaysia**
服务在马来西亚提供

What kind of **SERVICES** are included?

包含哪些**服务**?

Services rendered in connection with:

- Installation or operation of assets
- Technical Advice
 - ✓ Consultancy includes reimbursement
 - ✓ Legal
 - ✓ Management or marketing
 - ✓ Testing and calibration
 - ✓ Specially-tailored training course

相关的服务:

- 机械组装或运作
- 技术咨询
 - ✓ 顾问服务与其报销
 - ✓ 法律咨询
 - ✓ 管理与市场
 - ✓ 检测与校验
 - ✓ 定制培训课程

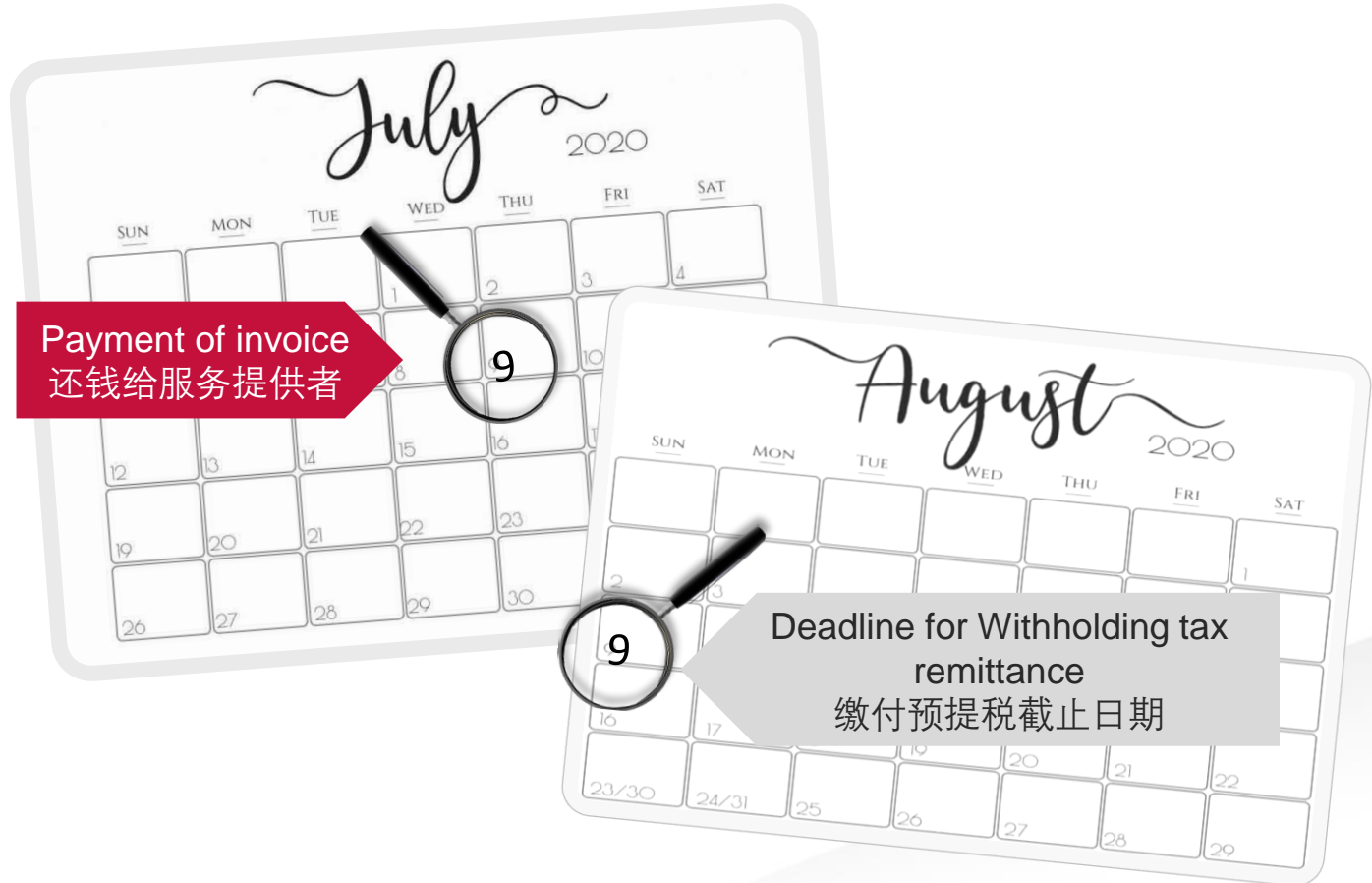


何时需缴付预提税?

WHEN to remit Withholding Tax?

Within 1 month
after the date of payment
was remitted or credited to
the Non-Resident

在付款给非本土
服务提供者的
一个月内



A woman with long brown hair, wearing a white V-neck sweater, is pointing her right index finger towards the text.

Did You Know?

你知道吗?

What is the **TAX RATE**?

多少**税率**?

The tax rate of Withholding Tax is **10%** for the gross amount paid to non-resident for the above services rendered (other than the rate as prescribed in the Double Taxation Agreement).

预提税税率是支付非本土服务提供者的总金额的**10%**
(《双重征税协议》中规定的税率除外)。



For more details on Double Tax Agreement, please consult your tax agent.
《双重征税协议》的详情请询问你的税务代理

Your professional Tax Agent
您专业的税务代理

不缴付预提税的后果

CONSEQUENCES of not remitting tax

ATTENTION

Additional 10% will be imposed on the amount of withholding tax

Increased tax payables as the expenses will be disallowed in the computation

额外征收 10% 的预扣税额

税务会增加 因为费用将不能扣税

注意



Still Unclear?
Contact Us

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📌 <https://www.ecovis.com/my/>

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References

Public Ruling No. 11/2018 Withholding Tax On Special Classes Of Income

*[http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_skum=6&bt_posi=1
&bt_unit=5&bt_sequ=1&bt_lgv=2](http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_skum=6&bt_posi=1&bt_unit=5&bt_sequ=1&bt_lgv=2)*