

各位老板们 你们知不知道 针对娱乐费用的税收处理



**Dear Bosses,
do you know there are
Tax treatment on Entertainment Expenses**



为什么有些可扣 100%

Why some can deduct 100%

有些可扣 50%

Some can deduct 50%

有些不能扣

Some cannot deduct

What is Entertainment ? 什么是娱乐 ?

a) the provision of food, drink, recreation or hospitality of any kind; or

提供任何种类的食物，饮料，娱乐或招待

b) the provision of accommodation or travel in connection with or for the purpose of facilitating entertainment of the kind mentioned in paragraph (a) above,

提供或与上述 (a) 项所述类型的娱乐有关的住宿或旅行

by a person or an employee of his, with or without consideration paid whether in cash or in kind, in promoting or in connection with a trade or business carried on by that person.

由某人或其员工以促进或与该人进行的贸易或业务有关的方式支付的，不论是否以现金或实物支付。



Entertainment Expense which Qualifies for a **100% Deduction**

100% 可扣除的娱乐费用

a) The provision of entertainment to employees 为员工提供的娱乐费用

- Expenditure on food, drink and recreation provided to employees except where such expenditure is incidental to the provision of entertainment for others.
- Examples of such entertainment expenses are expenses on free meals and refreshment, annual dinners, outings, family day or club membership for employees.
- 提供给员工的食物，饮料和娱乐支出，但与为他人提供娱乐活动有关的支出除外。例如员工的免费餐食和点心，年度晚宴，郊游，家庭日或俱乐部会员资格的支出。



b) The provision of promotional samples of products of the business

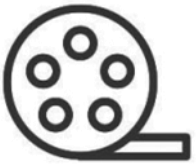
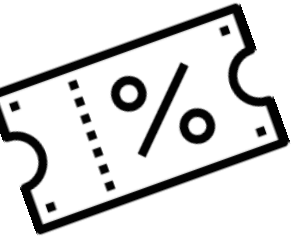
提供公司产品的促销样品

- Expenditure incurred on promotional samples of products of the business for the purposes of advertising that product.
- Examples of such entertainment expense are free samples of products of the business given to schools or for certain other functions.
- 为了宣传该产品而在该产品的促销样本上产生的支出。例如免费提供给学校或用于某些其他功能的公司产品样本

c) The provision of entertainment related wholly to sales arising from the business
提供与公司营业额完全相关的娱乐消费

Examples of such expenditure are as follows: 例如

- a) Expenses on food and drink for launching of a new product; 用于推出新产品的食品和饮料费用
- b) Redemption vouchers given for purchases made; 兑换购物券
- c) Cash vouchers, discount vouchers, shopping vouchers, meal vouchers, concert or movie tickets; 现金券, 折扣券, 购物券, 餐券, 音乐会或电影票
- d) Redemption of gifts based on a scheme of accumulated points; 根据积分计划兑换礼品



c) The provision of entertainment related wholly to sales arising from the business 提供与公司营业额完全相关的娱乐消费

Note: Vouchers, coupons, tickets, gifts and so on are only allowed as entertainment expenses when customers **have redeemed them**. 注意：优惠券，优惠券，门票，礼物等**仅在客户兑换时才用作娱乐费用**。

e) Free gifts for purchases exceeding a certain amount;

购买超过一定数量的免费礼物；



f) “Free” maintenance/service charges or contribution to sinking fund by property developers;

“免费”维护/服务费或房地产开发商向沉没资金的捐款；



g) Lucky draw prizes given to customers for purchases made;

购买所获得的幸运抽奖；



h) Expenditure on trips given as an incentive to dealers for achieving sales target; and

奖励经销商以实现销售目标的旅行支出；和



i) Expenditure incurred on refreshment given to its customer while waiting for their cars to be serviced.

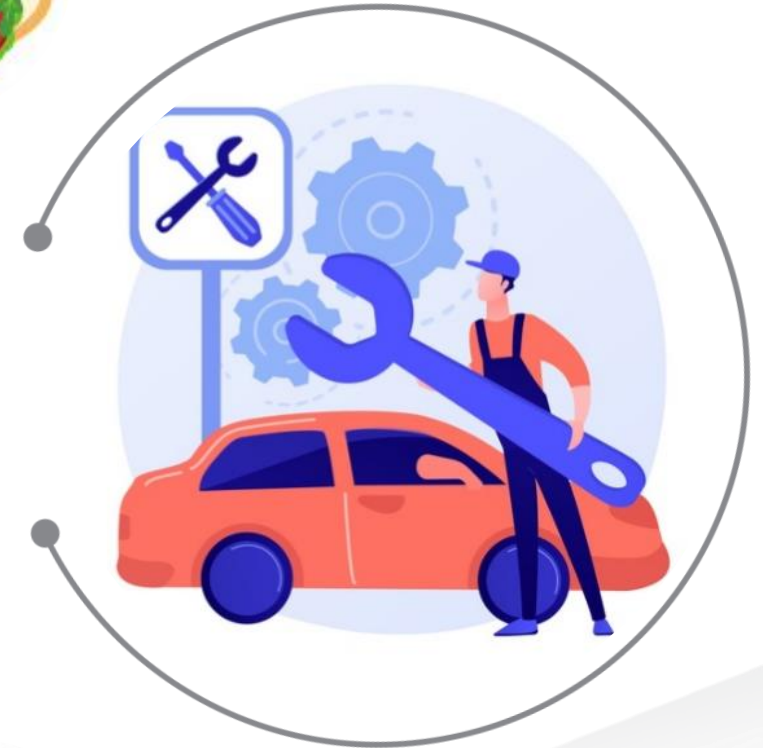
维修汽车公司为等待客户提供的茶点。



Example: 例子:

ABC Sdn Bhd carries on a car servicing business which provides light refreshments such as tea, coffee, sandwiches to its customers while waiting for their cars to be serviced. The customers are not charged for the light refreshments provided. The entertainment expense incurred **is allowed a deduction** since it is **related wholly to sales arising from the business**.

ABC Sdn Bhd 从事汽车维修业务，在客户等待维修汽车的同时，为客户提供免费的茶，咖啡，三明治等点心。由于这些娱乐费是**完全与业务所产生的**销售额有关，因此**可以扣除**

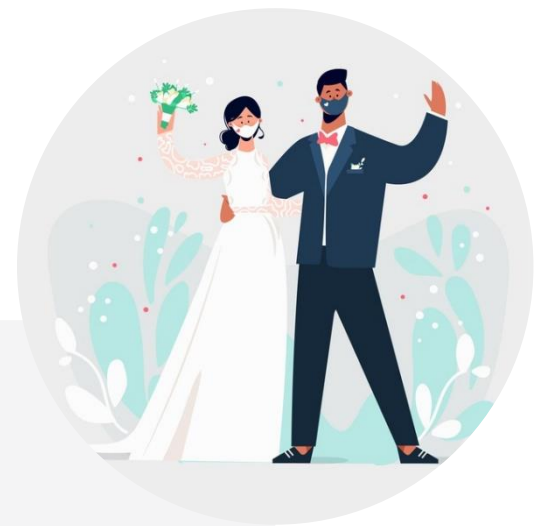




Entertainment Expense which Qualifies for a **100% NOT Deduction** **100% 不可扣除的娱乐费用**

a) Entertainment given to a potential customer 给予潜在客户的娱乐费用

- A real property sales agent discuss the purchase of a house with his **potential customer** at a restaurant. The agent incurred the whole cost of lunch for himself and his potential customer. The expense incurred on lunch provided is an entertainment expense. However, **deduction is allowed** in relation to the entertainment provided to a potential customer because it is not wholly and exclusively incurred in the production of gross income.
- 房地产销售代理商与他的**潜在客户**在餐厅讨论如何购买房屋。代理商为自己和潜在客户支付了午餐的全部费用。虽然提供的午餐费用是娱乐费用，但是由于提供给潜在客户的娱乐活动并非全部和专有地用于产生收入，因此**不允许扣除**。



b) Wedding gifts to customer 给客户的结婚礼物

- XYZ Sdn Bhd gave its customer a microwave oven as a wedding gift.
- The expense incurred on the wedding gift is an entertainment expense but is **not allowed a deduction** because it is not wholly and exclusively incurred in the production of gross income
- XYZ Sdn Bhd向其客户提供了微波炉作为结婚礼物。虽然结婚礼物所产生的费用是一种娱乐费用，但**不能扣除**，因为它不是全部和专门用于产生收入的。

Entertainment Expense which Qualifies for a 50% Deduction and 50% NOT Deduction

50%可扣除和50%不可扣除的娱乐费用

a) Hampers for customers during festive seasons 节日期间为客户提供的礼物篮

- ABC Sdn Bhd spent RM15,000 to provide hampers for its customers in conjunction with the Chinese New Year celebration to maintain existing business relationship.
- The entertainment expense which provide hampers to its customers only RM7,500, that is **fifty percent (50%)** of the entertainment expense of RM15,000 is allowed a **deduction**.
- ABC Sdn Bhd花费 15,000令吉与农历新年庆典一起为客户提供礼篮，以维持现有的业务关系。向客户提供礼篮的娱乐费用只能**扣除**7,500令吉，即15,000令吉娱乐费用的**百分之五十（50%）**。

b) Gift of flower to customer's new outlet opening 送花给开设新店的客户

- A customer of XYZ Sdn Bhd expands his business by opening a new branch in Johor Bahru. XYZ Sdn Bhd gave flowers to the customer.
- The entertainment expense which provide gift of flowers to its customers **only fifty percent (50%)** of the entertainment expense is allowed a **deduction**.
- XYZ Sdn Bhd 送鲜花给他在新山开设新的分行的顾客。XYZ Sdn Bhd 为顾客提供鲜花礼物的娱乐费用**仅能够扣除百分之五十（50%）**。

c) Gift without business logo for customer's annual dinner
客户周年晚宴上没有公司商标的礼物

- ABC Sdn Bhd is a company that sells electrical goods. ABC gave promotional gifts of electrical goods costing RM50,000 to suppliers in conjunction with the company's annual dinner. The annual dinner was held for employees, distributors and dealers. No company's business logo was on the electrical goods.
- The entertainment expense of electrical goods without the company's business logo to its supplier **only fifty percent (50%)** of the entertainment expense is allowed as a **deduction**.
- ABC Sdn Bhd是一家销售电器的公司。在公司年度晚宴上，ABC向供应商赠送了价值5万令吉的电器产品促销礼品。年度晚宴是为员工，分销商和经销商举行的。电器产品上没有公司的商标。向供应商提供没有公司商标的电器产品的娱乐费用，**只能扣百分之五十（50%）**。

No	Types of entertainment	Allowed a deduction of		Not allowed a deduction of		ITA Provision
		100%	50%	100%	50%	
1	Entertainment given to a potential customer in a closed transaction 封闭交易中给予潜在客户的娱乐			√		Not wholly and exclusively incurred under subsection 33(1) of the ITA
2	Entertainment given to potential or existing customers during the launching of company's new product 在公司新产品发布期间给予潜在或现有客户的娱乐	√				Proviso (vii) to paragraph 39(1)(I) of the ITA
3	Wedding gift to customer 给客户的结婚礼物			√		Not wholly and exclusively incurred under subsection 33(1) of the ITA



No	Types of entertainment	Allowed a deduction of		Not allowed a deduction of		ITA Provision
		100%	50%	100%	50%	
4	Entertainment to employees of related companies 招待有关系公司员工			√		Not wholly and exclusively incurred under subsection 33(1) of the ITA
5	Entertainment for annual general meeting of company 公司年度股东大会娱乐活动			√		Not wholly and exclusively incurred under subsection 33(1) of the ITA
6	Cash contribution for customer's annual dinner 客户年度晚宴的现金捐款			√		Not wholly and exclusively incurred under subsection 33(1) of the ITA

No	Types of entertainment	Allowed a deduction of		Not allowed a deduction of		ITA Provision
		100%	50%	100%	50%	
7	Annual dinner for employees 员工年度晚宴	√				Proviso (i) to paragraph 39(1)(l) of the ITA
8	Gift with business logo for customer's annual dinner 客户周年晚宴上带有公司商标的礼物	√				Proviso (vi) to paragraph 39(1)(l) of the ITA
9	Gift without business logo for customer's annual dinner 客户周年晚宴上没有公司商标的礼物		√		√	Not included under provisos (i) to (viii) to paragraph 39(1)(l) of the ITA
10	Free trip as an incentive to sales agent for achieving the sales target 销售代理商达成销售目标的激励	√				Proviso (vii) to paragraph 39(1)(l) of the ITA

No	Types of entertainment	Allowed a deduction of		Not allowed a deduction of		ITA Provision
		100%	50%	100%	50%	
11	Gift of flower for customer's opening of new outlet 送花给开设新店的客户		√		√	Not included under provisos (i) to (viii) to paragraph 39(1)(l) of the ITA
12	Entertainment to suppliers 供应商的娱乐费用		√		√	Not included under provisos (i) to (viii) to paragraph 39(1)(l) of the ITA
13	Hampers for customers during festive seasons 节日期间为客户提供的礼物篮		√		√	Not included under provisos (i) to (viii) to paragraph 39(1)(l) of the ITA

Reference

- http://phl.hasil.gov.my/pdf/pdfam/PR_4_2015.pdf

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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 檳城

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

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