



Can I get tax deductible for the expenses such as:

- **Capital Allowance**
- **Quit Rent & Assessment**
- **Fire Insurance**



Collecting rental income ? Can expenses incurred be claim under income tax ?

您拥有租金收入？租金收入所花的费用想要用来抵消税务？

You must know what 4(a) - Business Income and 4(d) - Rental Income first .

那您必须先分清楚4(a) - 营业收入与 4(d) - 租金收入是什么。

4(a) - Business Income

4(a) - 营业收入



4(d) - Rental Income ?

4(d) - 租金收入吗？

4(a) Business income (business source) :

- Maintenance services or support services are comprehensively and actively provided in relation to the real property

4(a) 业务收入 (营业来源) :

- 积极地提供全面的与房地产有关的维护服务或支持服务

4(a) : Many expenses are tax deductible

可以扣税的费用有很多

4(d) Rental income (non-business source) :

- Not actively provide maintenance services and support services.

4(d) 租金收入 (非营业来源) :

- 未积极提供维修服务和支持服务。

4(d): Tax deductible expenses are very limited

可以扣税的费用非常有限

You know what is 4(a) - Business Income and 4(d) - Rental Income?

你知道什么才算是4(a) - 营业收入与 4(d) - 租金收入吗？



That Sounds Great ! That I can get many tax deductible from my rental income !

哇！听起来很不错！我的租金收入可以得到很多免税额哦！

Wait ! Tax deductible terms and conditions are very harsh. Want to know whether you are eligible for the terms and conditions ? I will walk you through these....

慢著先！免税条款和条件都非常苛刻，想知道是否符合条款和条件？请您耐心的看下去！



Ok!!

好的!!



First , we have to know what does it means by the maintenance or support services that are comprehensively and actively provided.

首先， 我们要了解什么是维修或支援服务是完善而且主动地被提供的。

- All thing necessary (e.g. cleaning services or repairs) for the maintenance and management of the real property such as the structural elements of the building, stairways, fire escapes, entrances and exits, lobbies, corridors, lifts/escalators, compounds, drains, water tanks, sewers, pipes, wires, cables or other fixtures and fittings
- 所有维护和管理房地产所需的包括建筑物结构， 楼梯， 走火通道， 出入口， 大厅， 走廊， 升降机/自动扶梯， 大院， 排水沟， 水箱， 下水道， 管道， 电线， 电缆或其他固定装置和配件
- All general things necessary for the maintenance and management of the exterior parts of the real property such as playing fields, recreational areas, driveways, car parks, open spaces, landscape areas, walls and fences, exterior lighting or other external fixtures and fittings.
- 维护和管理房地产外部部分的所有必要工作， 例如运动场， 娱乐场所， 车道， 停车场， 开放空间， 景观区域， 墙壁和栅栏， 外部照明或其他外部固定装置和配件

Example 例子 :-

1. Wahida owns a 4-storey building consisting of 32 units that can be used as offices and shop lots. All the units are let out to several tenants. Wahida hires Ali Enterprise to provide maintenance services of the structure of the building, maintenance of lift and cleaning services of the building and area outside the building.

Wahida拥有4层建筑，由32个单位组成，可用作办公室和商店。所有单位都出租给几个租户。Wahida聘请阿里企业（Ali Enterprise）提供建筑物结构的维护服务，建筑物的电梯和清洁服务以及建筑物外部区域的维护。

2. Yes Property Sdn Bhd rents one block of office building consisting of 42 units from Zura Sdn Bhd. All the units are let out to a few tenants. Yes Property Sdn Bhd also provides cleaning services in and outside of the building area, centralized air conditioner, maintenance of car park and security services.

Yes Property Sdn Bhd 从 Zura Sdn Bhd 租用了一栋办公楼，其中包括42个单位。这些单位都出租给了一些租户。Yes Property Sdn Bhd 也有提供建筑区域内外的清洁服务，中央空调，停车场维护和安全服务。



Example 举例:-



IOI City Tower Putrajaya MSC Office Spare for Rent

Space available: 5,751 sqft – 16,385 sqft

Rental rate: RM5.00 sqft (inclusive of RM1.00 service charges)

Leasing term: 3+3 years (minimum 2 years)

Facilities

- Whole floor plate of 16,500 sq. ft.
- 7,000 interconnected car park bays
- Raised flooring centralized air-conditioning provided
- 24/7 security & CCTV surveillance
- High speedy lifts with Destination Control System (DCS) & turnstile system @ main lobby



Example 例子 :-

1. Unggas Property Sdn Bhd lets out one block of office building to a company and only provides security services.
Unggas Property Sdn Bhd将一栋办公楼出租给一家公司和只仅提供保安服务。
2. Azrie owns 2 units of apartment and lets out those units to 2 tenants. The tenants are entitled to use the swimming pool, tennis court and other facilities that are provided in the apartment. All the facilities are provided and maintained by the management corporation of the apartment. Azrie only pays maintenance fees to the management corporation of the apartment. Services enjoyed by the tenants are merely an extension of Azrie's right as proprietor of the apartment units and are not actively provided by Azrie.

Azrie 拥有2个单位的公寓，并将这些单位出租给2个租户。租户有权使用游泳池，网球场和公寓内提供的其他设施。所有设施均由公寓的管理公司提供和维护。Azrie 只向公寓的管理公司支付维护费。租户所享受的服务仅是 Azrie 作为公寓单位所有人的权利的延伸，而非Azrie 积极提供的。



4(d) - Rental income (non-business source) 租金收入 (非营业来源)

Unggas Property Sdn Bhd and Azrie both did not provide maintenance services or support services comprehensively.

Unggas Property Sdn Bhd 和 Azrie 都没有全面提供维护服务或支持服务。

The rental income will be taxed on a received basis, and losses in a particular tax year cannot be carried forward to the next year nor offset with other taxable statutory income for these non-business source.

这些租金将在收到的基础上征税，并且在特定纳税年度的损失不能结转到下一年，也不能用其他应税的法定收入来抵销。



Commencement Date of Letting of Real Property

房地产出租开始日期



- **4(a) Business Income : On the date the real property is made available for letting.**

根据ITA第4（a）款被视为业务来源的房地产的租赁开始日期为房地产可供租赁的日期。

A real property is made available for letting when the real property is ready to be occupied by tenants and steps to let out the real property have been taken such as advertising the real property for letting or appointing a real property agent to facilitate the letting.

当房地产准备好由租户占用并且采取了租出房地产的步骤时，就可以出租房地产，例如宣传房地产以出租或任命房地产代理人以便利出租。

- **4(d) Rental Income: The rented out for the first time.**

根据ITA第4（d）款，作为租赁收入来源的房地产租赁开始日期为房地产业首次出租之日。

The expenses that are income tax deductible including:

可以抵扣所得税的费用包括：

- Quit Rent and Assessment
 - Property loan interest
 - Fire insurance premium
 - Enforce rent collection fee including legal expense
 - Property agent commission
 - Renewal of tenancy agreement expense
 - Rental renewal stamp duty
 - Repairs and maintenance expense
 - Pest controls expense
 - Replacement costs of furnishings expense
 - Property service charges, maintenance fees, sinking fund, and Indah Water bills
- 地税和门牌税
 - 物业贷款利息
 - 火灾保险费
 - 强制收取租金及法律费用
 - 房地产经纪人佣金
 - 续租合约费用
 - 续租印花税
 - 维修和保养费用
 - 害虫控制费用
 - 装修费用的重置费用
 - 物业服务费，维护费，偿债基金和Indah Water 账单



Expenses that are **not** income tax deductible are initial expenses before the property is rented out, including:

不可以 抵扣所得税的费用是房屋出租之前的初始费用，包括：

- Advertising cost to get the first tenant
获得第一位租户的广告费用
- Property agent fees/commission to obtain the first tenant
获得第一位租户的物业代理费/佣金
- Legal cost and stamp duty for initial tenancy agreement
初期租赁合约的法律费用和印花税
- Expenses on renovation and improvement to get higher rental or to be more attractive to potential tenant
翻新和改善的费用以获得更高的租金或对潜在租户更具吸引力



**STAMP
DUTY**

You still can Claim Capital Allowance 您还可以索取资本津贴


- If the **letting of real property is treated as a business source, capital allowances can be claimed** on capital expenditure incurred on plant and machinery.
- 如果将**房地产出租作为业务来源**，则可以对发生在工厂和机器上的资本支出**要求资本津贴**。
- If the letting of real property is treated as a business source and the letting of real property ceases temporarily due to repair or renovation of the building; absence of tenants for a period of 2 years after termination of tenancy; legal injunction or other official sanction; or other circumstances beyond the control of the person who lets out the real property, the capital allowances can still be claimed in respect of the period the real property is not let out provided the real property is maintained in good condition and is made available for letting.
- 如果**房地产租赁被视为业务来源**，并且由于**建筑物的维修或翻新而使房地产租赁暂时停止**；租约终止后两年内没有租户；法律禁令或其他官方制裁；或在**房地产业主无法控制的其他情况下**，只要**不动产保持良好状态并可供出租**，则仍可要求获得资本补贴。
- If more than one real property is let out and there is a change in tax treatment of any of the real properties from a business source under paragraph 4(a) of the ITA to a non-business source under paragraph 4(d) of the ITA in the basis period for a YA, capital allowances can be claimed on plant and machinery for the real property which remains as a business source under paragraph 4(a) of the ITA.
- 如果出租了一个以上的**房地产**，并且对任何**房地产的税收待遇从ITA第4（a）款中的业务来源更改为ITA第4（d）款中的非业务来源的税收处理方式**发生了变化在ITA的基准年中，可以根据**ITA第4（a）款作为业务来源保留房地产的厂房和机器的资本津贴**。



Thank you 谢谢

More details refer to: http://phl.hasil.gov.my/pdf/pdfam/PR_12_2018.pdf

For more information, please visit:

 <https://www.ecovis.com/my/>

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