



We always discuss about which expenses are disallowed for tax deduction.

Today we will talk about the expense which is **tax**

deductible: Research and Development expenses

我们每次都谈什么费用不能扣税，今天我们就来谈谈可以扣税的费用：**研究与开发费用**



Tax Treatment Of Research And Development Expenditure Part I – Qualifying Research And Development Activity

研究与开发费用的税务处理 (一) 合格的研发活动

Want to know what we will be discussing in Part II? Please pay attention to our page! It will be announced next month

想知道我们会在Part II讨论什么吗?请留意我们的页面!下个月即将揭晓!





What is Qualifying R&D Activities ? 什么是合格的研究与开发活动？

3 Qualify Criteria 3个合格的标准:

(a) Objective 目的:

- To acquire new knowledge 获得新知识
- Create new products or processes 创建新产品/过程
- Improvement of existing products or processes 改善现有产品/流程

(b) Involved in something new (novelty) or technical risk; and 涉及新的(新颖)或技术风险; 和

(c) Is a systematic, investigative and experimental (SIE) study in a field of science or technology 是在科学或技术领域进行的系统，调查和实验研究





Some R&D expenses is eligible
for double deduction
有些研发费用还能扣2次税?想了
解更多吗?

We heard that the Government
is actively promoting and
encouraging R&D activities?
听说政府致力推广研发活动?

Tax Incentives For R&D Activities 研发活动的税收优惠

- **Section 34(7) Single deduction** for R&D expenditure, non-capital in nature
- **Section 34A Double deduction** for in-house R&D expenditure, non-capital in nature
- **Section 34B of the ITA Double deduction** for contribution in cash to an approved research institute or payment for services by 'Contract R&D companies' and ' R&D companies'





Who is eligible? 谁有资格获取税收优惠?

a) Residents in Malaysia 马来西亚税务居民

b) Carry on a business in Malaysia 在马来西亚开展业务

c) Engaged in business-related R&D activities:

从事与业务相关的研发活动:

- in-house R&D 内部研发

- outsourcing it to approved research institute / R & D company / Contract R & D company in Malaysia 外包给有关机构认证的
研发公司

d) Undertake an qualified R&D activity 进行合格的研发活动

e) Obtain an approval for the R&D activity from the Director General of Inland Revenue of Malaysia (DGIR)

获得马来西亚内陆税收局局长的批准

f) Engage the services of an institute or company that is approved by the relevant Minister 从事由相关部长批准的服务



Criteria to Qualify as
Qualifying R&D activities
符合资格的研发活动的资格标准

Criteria 1 准则1

(a) Objective of R&D activity 研发活动的目标

- To acquire new knowledge 获得新知识：
Seeking new additional knowledge and devising new applications of available knowledge
- Create new products or processes 创建新产品或过程：
Incorporation/Representation of overall knowledge and capability through new product/process
- Improvement of existing products or processes 改善现有产品或流程：
Substantial improvement through scientific/technological changes to the existing product or process.

Criteria 2 准则2

(b) Novelty or technical risk 新颖性或技术风险

- **Novelty 新颖性 :**

Something new and original exist in the newly acquired knowledge, or new and improved existing products and processes

- **Technical risks 技术风险 :**

In the process of achieving the desired outcome, technical risks caused by scientific or technological uncertainties that cannot be resolved by professionals in relevant fields.

在得到预期结果的过程, 连相关领域的专业人员也无法解决的科学或技术方面上的不确定性而造成的技术风险

Criteria 3 准则 3

(c) SIE study in the field of science or technology

- **Systematic 系统性 :**
steps or activities to be undertaken in the study are methodical (Planned and structured activities, documentation of R&D, documentary evidence to determine a qualifying R&D activity)
研究中采取的步骤或活动是有条理的
- **Investigative :**
an original and planned investigation into new scientific or technical knowledge and understanding
对新的科学或技术知识和理解进行调查
- **Experimental :**
the outcome of the experiment cannot be known or determined in advance on the basis of current knowledge, information or experience
根据当前的知识，信息或经验，无法预知或确定实验的结果

Is the R&D activity undertaken by tax resident in Malaysia, whether in-house within his business or outsourced to an approved research institute or company, or an R & D company or a contract R&D company related to the person's business?

研发活动是由马来西亚税务居民公司的吗?无论是在公司内部进行,或是外包给获准的研究机构/公司,或与该人业务相关的研发公司或合同研发公司?

R&D Activity

NO

Person does not fulfill the eligibility criteria to claim an incentive for an R&D activity.
不符合资格标准

No need to proceed to examine whether the definition of R&D is fulfilled.
无需继续核查研发活动是和符合定义

YES

Is the R&D activity an excluded activity listed in the definition of R&D?

研发活动是否被排除在研发定义之外?

YES

The definition of R&D is not fulfilled.
研发活动不符合研发定义

No incentive can be claimed.
不符合税收优惠的资格

YES

Does the R&D activity jointly fulfil all three qualifying criteria in the definition of R&D?

研发活动是否完全符合3项资格?

NO

The definition of R&D is not fulfilled.
研发活动不符合研发定义

No incentive can be claimed.
不符合税收优惠的资格

- (i) Objective 研发目的
- (ii) Novelty & Technical Risk 新颖性和技术风险
- (iii) SIE 系统性, 调查性和实验性

NO

The R&D activity has fulfilled the definition of R&D.

Something about Part II Part II的小预告！！

Double Deduction
双重扣税

Special Deduction
特别税务减免



For more clarification, please contact us!
欲了解更多详情，赶快与我们联系吧！

Contact Us

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