



公司开业前 费用 开销很大？
又好像不可以扣税？？

Pre-operation expenditure are high ?
And it seems that tax deductions are not allowed ?

**Wish to reduce pre-
operation expenditure?**

**(Especially Tax Treatment on Pre-operational business
expenditure)**

未必不可以扣税，进来看看，10分钟了解
It may not be impossible to deduct tax, you will
understand within 10 minutes.



生意开张前的费用可以扣税吗？

Are pre-operational business expenditure tax deductible?

答：某些开销是可以扣税的

Answer : Some of the expenditures are tax deductible





一般上开业前的开销都有： General pre-opening expenses are:

- 招募和培训员工 (Recruitment & staff training)
- 市场调查 (Market research)
- 监管开销 - 申请生意上的准证 (Regulatory expenses)
- 行政开销 - 店面租金等等 (Administrative expenses)



有机会享有200%
的的双重扣税
Opportunity to
enjoy 200%
(Double Tax
Deduction)

招募和培训员工 Recruitment and staff training

- 培训员工的开销是可以扣税的

The costs for staff training are tax deductible

- 倘若得到马来西亚投资发展局(MIDA)和财政部长的批准还能享有双重扣税的福利

The business owner may enjoy double tax deduction once his application approved by MIDA and Finance Minister

- 开业前通过中介(agent)聘请员工的中介费用也是可以扣税的

The agent fees for recruiting staff are tax deductible



想要开拓国外市场也不必担心
昂贵的调查费用

You don't have to worry about
expensive investigation fees if
you want to open up to
foreign markets

市场调查 Market Research



- 市场研究 (Market research)
- 调查与获得市场信息的给用 (Expenses on investigating & obtaining market information)
- 以市场调查为目的的机票 (Air ticket for business purpose)
- 每天不超过RM400的生活开销 (Daily expenses which not exceeding RM400 per day)
- 以上的国外开销都可以扣税 (All of the above expenses are tax deductible)





监管开销 - 申请生意上的准证

Regulatory expenses – Applying for a business permit

- 注册公司的费用是可以扣税的

The registration fees to set up a new company are tax deductible

- 扣税的前提是新公司的注册资本不超过RM2,500,000.00

The expenses are deductible if the total allotment of shares for the new company is not more than RM2,500,000.00.



监管开销 - 申请生意上的准证

Regulatory expenses – Applying for a business permit

- 文书注册等费用是可以扣税的
Secretarial fees for pre-operational are tax deductible
- 准备公司章程，备忘录和招股说明书的费用
Fees on preparing company's articles of incorporation, memorandum and prospectus.
- 准备股份证书的费用
Fees on preparation of share certificate
- 印花税的费用
Stamp duty



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