

# Special Tax Deduction On Rental Reduction For Business Premise 租金特别减免



**Latest update based on PERMAI  
assistance package announced on  
18 January 2021**  
根据 PERMAI 援助计划的最新更新



## WHO IS ELIGIBLE TO CLAIM THIS SPECIAL TAX DEDUCTION? 谁能享有这个税务减免呢？

Taxpayers (including corporate, individual, cooperative or other business and non-business entities) rented their business premises to any qualified SMEs including related party, may qualify for the tax relief. It has been announced in the PERMAI assistance package that the special deduction will be expanded to include non-SMEs.

纳税人（包括公司，个人，合作社或其他商业与非商业组织）把产业租给合格的中小型企业包括有关联的企业/人士）将享有这个税务减免。在宣布 PERMAI 援助配套后，非中小型企业也将会在这个援助计划下享有税务减免。

The rented premises must be used by the tenant for the purpose of carrying out the business.

租户用于商业用途

The landlord must be a taxpayer with rental income assessed under subsection 4(a) or subsection 4(d) Income Tax Act 1967.

纳税人(房东)的租金收入须在所得税法令 1967 的 4(a) 和 4(b) 条文下呈报才能享有税务减免





## DEFINITION OF BUSINESS PREMISES FOR THIS SPECIAL DEDUCTION 营运商业场所的定义

Business premises for the purpose of conducting business.

营运商业用途的场所



Excluding residential house used for both residential and business.

不包括商业与住宿两用的住宅单位



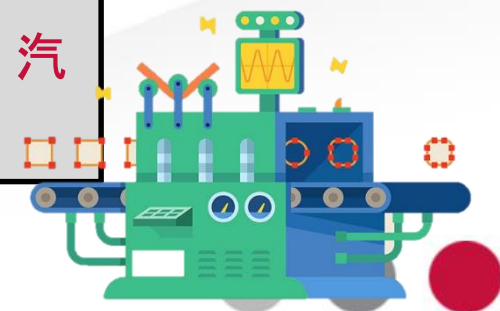
For example: offices, workshops, warehouses, childcare centers, and rented markets and stalls, etc.

例如：办公室，工作坊，仓库，育儿中心与租聘的市集与档口等



Excludes rental of other than "premises" such as machines, cars, parking spaces, telecommunication towers, etc.

不包括‘场地’以外的出租如：机器，汽车，停车位，电讯塔等等。





## THE MINIMUM REQUIREMENT FOR LANDLORD TO ENJOY SPECIAL DEDUCTION 需符合什么条件

Special deduction is granted for rental reduction offered from **1 April 2020** until **30 June 2021**.

在 01.04.2020 至 30.06.2021 给予的租金减免

Rental reduction must be **at least 30%** from the existing monthly rental rate.

至少30% 的租金减免

Eligible to claim special deduction even the rental is reduced at a different rate every month, provided that the reduction is **not less than 30%** for each eligible month.

若房东在每个月份给予不同的租金减免，但每个月不少于30%的租金减免，同样能享有这项特别税务减免



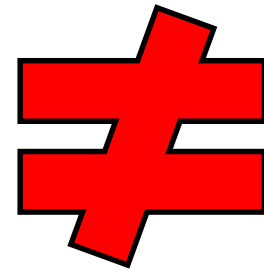


**Special deduction = rental reduction (at least 30%) given to the tenant**

**特别减免 = 给予租户至少30%的租金折扣**



## WHAT IS THE SPECIAL DEDUCTION AMOUNT? 能享有多少的特别减免呢？



Landlord who has received the rental payment in advance can still claim the special deduction, provided that the landlord offers a rental reduction according to the term and conditions.

**若房东收到预付的租金同样也能享有特别减免  
但需符合条件**





Example of deduction calculation:

Company **A Sdn. Bhd.** rents a shop lot to **B** which is an eligible SME for RM5,000 a month (RM60,000 yearly). **A Sdn. Bhd.** has agreed to offer rental reduction to **B** for the month April, May and June 2020 of RM2,500 a month.

A 公司出租一间店铺给B公司（B公司是合格的中小型企业）。每月租金为RM5,000（总计一年租金RM60,000）。A 公司答应给予B 公司三月至六月的租金折扣，三月至六月的月租为RM2,500。

Total tax savings to be enjoyed by the landlord is as follows:

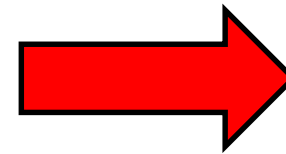
纳税人(房东)将享有的税务优惠为：

$$\begin{aligned} \text{Tax savings} &= \text{RM}12,600 - \text{RM}10,800 \\ &= \text{RM}1,800 \end{aligned}$$



## CALCULATION OF SPECIAL DEDUCTION 如何计算

Item		Without special deduction (RM)	With special deduction (RM)
Monthly rental income		5,000	5,000
Annual rental income		60,000	60,000
Rental reduction of 50% for April, May and June 2020	RM5,000 x 50% x 3 months	(7,500)	(7,500)
Annual gross rental income		52,500	52,500
Special deduction <sup>1</sup>	RM2,500 x 3 months	-	(7,500)
Taxable income		52,500	45,000
<b>Tax payable @ 24%<sup>2</sup></b>		<b>12,600</b>	<b>10,800</b>





## WHAT ARE THE SUPPORTING DOCUMENTS REQUIRED? 需要哪些支持文件？

**HKX: MAKLUMAT BERKENAAN POTONGAN KHAS PENGURANGAN SEWA DI BAWAH P.U. (A) X/2020**

Nama

No. Cukai Pendapatan  No. Pendaftaran

Tahun Taksiran

**A. Maklumat penyewa Perusahaan Kecil dan Sederhana (PKS)**

1. Nama penyewa

2. No. cukai pendapatan

3. No. pendaftaran

4. No. sijil akuan status PKS

**B. Maklumat penyewaan**

1. Alamat premis yang disewakan

2. Jenis premis penyewaan

3. Tunjangan potongan khas pengurangan sewa

	Tahun 2020					
	April	Mei	Jun	Julai	Ogos	September
Bulan sewa dikurangkan (Tandakan (✓) di petak yang bererti)						
Amaun sewa asal						
<b>Tolak: Pengurangan sewa (b)</b>						
Jumlah sewa selepas pengurangan [ (a) – (b) ]						
<b>Peratus pengurangan sewa [ (b) / (a) x 100% ]</b>	%	%	%	%	%	%

**C. Kaedah pengurangan sewa**  
[Tandakan (✓) di petak yang berkenaan]

1. Pengurangan sewa kepada penyewa PKS yang layak bagi bulan yang berkenaan.   
*atau*

2. Pemulangan semula nilai sewaan yang telah dibuat bagi bulan yang berkenaan kepada penyewa PKS.

Taxpayer (landlord) is required to keep the following documents:

纳税人(房东)需要保留/持有的文件如下：

- i. Stamped tenancy agreement; 正式的租赁协议(有印花税盖章)
- ii. Rental income statement; 租金收入损益表
- iii. SME Status Certificate issued by SME Corporation where the information regarding registration of SME can be referred at <https://smereg.smecorp.gov.my>  
租户得到中小型企业机构(SME Corporation)颁发的中小型企业证书
- iv. Tenant's information, rental information and rental reduction methods (to be provided in working sheet (HK) of Company Return Form) 租户/租聘的资料和租金折扣方式需填写在课税表里

## Contact Us



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