

BUDGET

2022

财政预算案

“Keluarga Malaysia, Makmur Sejahtera”
A Prosperous Malaysian Family

“大马一家 国泰民安”

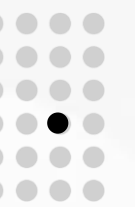
Recovery

Resilience

Reform

Announced on **29th October 2021**

Highlights of Budget 2022 Proposals | Business Edition



- SMEs allowed to postpone income tax instalments for six (6) months until 30th June 2022.
- Matching grant of RM100 million for Bumiputera SMEs to explore aerospace industry.
- Bank Negara to allocate RM1 billion towards assisting SMEs in adopting sustainable and low-carbon practices.
- RM100 million for smart automation matching grants to benefit 200 manufacturing and services companies.
- RM85 million for special assistance to over 20,000 registered tour operators.
- RM14.2 billion to support the expansion of SMEs.
- 中小企业允许将所得税分期付款推迟六个月至 2022 年 6 月 30 日。
- 为土著中小企业提供 1 亿令吉的配套拨款，以探索航空航天业。
- 国家银行拨出 10 亿令吉，协助中小企业采用可持续和低碳的做法。
- 1 亿令吉用于智能自动化匹配拨款，惠及 200 家制造和服务公司。
- 8500 万令吉特别援助超过 20,000 名注册旅游经营者。
- 142 亿令吉支持中小企业扩张。



Highlights of Budget 2022 Proposals | Business Edition

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- SME Digitalization Grant Scheme to be increased to RM200 million in 2022, with RM50 million for Bumiputera micro entrepreneurs in rural areas.
 - Securities Commission Malaysia to make it compulsory for public-listed companies to have at least 1 female director on their boards.
 - RM40 billion for funding programs for entrepreneurs, including interest-free grants up to RM10,000 from Tekun.
 - RM250 million allocated to support the Shop Malaysia Online and Go-eCommerce Onboarding programs.
 - RM74 million for training and entrepreneur mentorship programs for those interested to be franchise entrepreneurs.

- 中小企业数字化补助计划 (SME Digitalization Grant Scheme) 将于 2022 年增加至 2 亿令吉, 其中 5000 万令吉用于农村地区的土著微型企业家。
- 马来西亚证券委员会强制要求上市公司在其董事会中至少有 1 名女性董事。
- 400 亿令吉用于企业家资助计划, 包括来自 Tekun 的高达 10,000 令吉的无息赠款。
- 拨出250 亿令吉来支持 Shop Malaysia Online 和 Go-eCommerce Onboarding 计划。
- 7400 万令吉用于为那些有兴趣成为特许经营企业家的人提供培训和企业家指导计划。


Highlights of Budget 2022 Proposals | Business Edition



- RM2.1 billion for the Cooperatives Commission of Malaysia for equity investments.
- RM1.8 billion in micro-credit financing schemes through Tekun, Agrobank, Bank Simpanan Nasional, Bank Rakyat and Bank Negara Malaysia.
- Bursa Malaysia to launch Voluntary Carbon Market as voluntary platform for carbon credit trading between green asset owners and other entities.
- The government has proposed to expand the JaminKerja salary incentive to employers recruiting women (including single mothers and housewives), people with disabilities (OKU), the Orang Asli community and former inmates in their workforce for a period not more than 356 days.
- 马来西亚合作社委员会用21 亿令吉于股权投资。
- 通过 Tekun, Agrobank、Bank Simpanan Nasional、Bank Rakyat 和 Bank Negara Malaysia 将提供 18 亿令吉的小额信贷融资计划。
- 马来西亚交易所推出自愿碳市场，作为绿色资产所有者和其他实体之间碳信用交易的自愿平台。
- 政府已提议将 JaminKerja 工资奖励扩大到招聘女性（包括单身母亲和家庭主妇）、残疾人（OKU）、原住民社区和前囚犯的雇主，期限不超过 356 天。

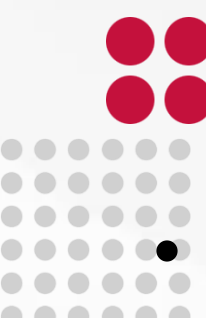



Highlights of Budget 2022 Proposals | Tax Edition

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- Tax Identification Number (TIN) to come into force next year for all companies, and individuals above 18 years of age.
 - The period to reduce the Employees Provident Fund (EPF) contribution rate from 11% to 9% will be extended until June 2022.
 - Sales tax exemption for cars extended till 30th June 2022.
 - Tax relief of up to RM4,000 for EPF contributions for those in gig industries.
 - Special tax exemption for building/commercial unit owners who give at least 30% rental discount.

- 税号给各企业和18岁以上的人民将于明年生效。
- 雇员公积金 (EPF) 供款率从 11% 降至 9% 的期限将延长至 2022 年 6 月。
- 汽车销售税豁免延长至 2022年6月30日。
- 零工行业人士的 EPF 供款可获高达 4,000 令吉的税收减免。
- 给予 30%或以上 租金折扣的建筑、商业单位业主特别免税。

Highlights of Budget 2022 Proposals | Tax Edition

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- Real property gains tax removed for house sales from 6th year onwards.
 - Full tax exemption for electric vehicles and RM2,500 personal tax relief for EV charging facilities.
 - Special RM2,500 tax relief for purchase of mobile phones, computers and tablets extended until 31st December 2022.
 - Government to extend sugar tax to chocolate or cocoa, malt, coffee, and tea-based premix drinks containing sugar.
 - Income tax to be levied on those who receive incomes from foreign sources beginning 1st January 2022.
 - Government will introduce excise duty on liquid, gel-based vape e-liquids.

- 从第 6 年起取消房屋销售的不动产利得税。
 - 电动汽车全额免税，电动汽车充电设施个人税收减免 2,500 令吉。
 - 购买手机、电脑和平板电脑的特别 RM2,500 税收减免至 2022 年 12 月 31 日。
 - 政府将糖税扩大到巧克力或可可、麦芽、咖啡和含糖的茶基预混饮料。
 - 从 2022 年 1 月 1 日起，对从国外获得收入的人征收所得税。
 - 政府将对基于凝胶的液体电子烟电子烟油征收消费税。
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Highlights of Budget 2022 Proposals | Tax Edition



- Exemption of entertainment duties on all entertainment activities, including theme parks and cinemas in federal territories.
- Exemption of tourism tax until 31st December 2022.
- Tax exemption for all revenue generated by social enterprises for 3 years.
- Sales tax to be imposed on low-value items from abroad that are sold online.
- Government to increase windfall tax threshold for palm oil sector from RM2,500 to RM3,000 in the Peninsula and from RM3,000 to RM3,500 in Sabah and Sarawak.
- 免除所有娱乐活动的娱乐税，包括联邦领土内的主题公园和电影院。
- 免征旅游税至 2022年12月31日。
- 社会企业产生的所有收入免税3年。
- 对网上销售来自国外的低价值商品征收销售税。
- 政府将半岛的棕榈油行业暴利税起征点从 2,500 令吉提高至 3,000 令吉，沙巴和砂拉越从 3,000 令吉提高至 3,500 令吉。



Highlights of Budget 2022 Proposals | Tax Edition

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- Tax deduction on costs of renovation and renewal of premises up to RM300,000 until end of the year 2022, with an extension of special deduction for renovation of business facilities to comply with SOP requirements such as ventilation upgrades, customer seating and employee infrastructure.
 - Special Voluntary Disclosure Program (SVDP) for indirect taxes - SVDP to be introduced in phases with penalty remission incentives of 100% in Phase 1 and 50% in Phase 2.
 - In line with the aim of the Malaysia Digital Economy Blueprint, the MyStartup strategy will be executed in phases to benefit over 2,500 companies and create 5,000 job opportunities.
 - Increase in tax relief for SOSCO from RM250 to RM350.

- 为迎合防疫SOP程序进行的装修工程，例如通风升级、客户座位和员工设施，政府也为商家提供高达30万令吉的店面翻新及装修税务特殊减免，这项举措将有效至2022年12月31日。
- 间接税特别自愿披露计划 (SVDP) - SVDP 将分阶段推出，第一阶段的罚款减免奖励为 100%，第二阶段为 50%。
- 根据马来西亚数字经济蓝图的目标，MyStartup 战略将分阶段实施，惠及 2,500 多家公司并创造 5,000 个就业机会。
- SOSCO 的税收减免从 250 令吉 增加到 350 令吉。

Highlights of Budget 2022 Proposals | Tax Edition



- RM2,000-RM7,000 in tax relief for taxpayers who take courses to improve their career prospects.
- Tax relief for childcare valued at RM3,000 will be extended until 2023.
- Employers to receive tax relief and exemptions on cost of boosters shots.
- Government to introduce a one-off tax scheme called Cukai Makmur (Prosperity Tax) to companies making over RM100 million annually. The chargeable income above RM100 million will be taxed at 33%, while a 24% tax rate applies for chargeable income of up to RM100 million.
- 为参加课程以改善职业前景的纳税人提供 2,000 至 7,000 令吉的税收减免。
- 3,000 令吉的托儿税减免将延长至 2023 年。
- 雇主获得税收减免和助推器施打第三剂、加强针费用的豁免。
- 政府将向年收入超过 1 亿令吉的公司推出一项名为 Cukai Makmur 的一次性税收计划。超过 1 亿令吉的应课税收入将按 33% 征税，而高达 1 亿令吉的应课税收入则适用 24% 的税率。



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Discover how the latest tax
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