



0% Corporate Income Tax Rate up to 15 years For Foreign Direct Investment (FDI) into Malaysia

Key Takeaway



- ❖ 0% corporate income tax rate up to fifteen (15) years for Foreign Direct Investment (FDI) into Malaysia.

Beneficiaries

Foreign Direct Investments

Investment Quantum

Minimum RM300 million (USD70 million*)

Timeline

Applications made from 1 July 2020 to 31 December 2021

Tax Incentives For Company Relocating Into Malaysia

- 0% corporate income tax rate for 10 years for new investment in manufacturing sectors with capital investment between RM300 - RM500 million (USD70 - 116 million*);
- 0% corporate income tax rate for 15 years for new investment in manufacturing sectors with capital investment above RM500 million (USD116 million*);
- 100% Investment Tax Allowance for 3 years for eligible existing company in Malaysia relocating overseas facilities into Malaysia with capital investment above RM300 million (USD70mil*);

Conditions

For (i) and (ii), foreign companies must begin their operations within one (1) year from the date of approval and the investment amount has been achieved within a period of three (3) years.

Note:

* RM1:USD4.3



How We Can Help

Our dedicated team of professionals has experience in various disciplines to respond effectively and efficiently to our clients' individual requirements. This professional capability allows us to advise and plan strategies critical to our clients' needs and success within the challenges of the present business environment.

Our service includes a total approach to our clients' problems and needs. Using a team approach, our services are tailored to meet our clients' individual requirements. We stress on a high degree of competence, professionalism and commitment among our team members.

We offer the following services with a clear focus on the business issues and regulatory requirements of the client's industry:

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- Tax & Transfer Pricing Advisory and Compliance
- Business Advisory
- China Belt and Road Desk
- Financial and Transaction Advisory
- Migration Advisory
- Offshore Advisory
- Risk, Governance and Sustainability Advisory
- Valuation Advisory



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Should you have any questions or require any assistance on the above, please do not hesitate to drop us an email or call us.

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