

WHY LABUAN 为何选择纳闽

If your business models may optimise use of offshore structure, so why might an onshore investment if it carries lesser advantages as compared to offshore investment?
The Labuan company is only taxed at 3% on its audited profit

22nd 03/2022

TAX BENEFITS 税收利益

1) Corporate Tax 3%企业税 3%

- A. The Labuan Business Activity Tax (Requirements for Labuan Business Activity) Regulation 2021 has been gazetted on 22 November 2021 and are deemed to have come into operation on 1 January 2019, a Labuan company carrying on a Labuan business activity is only subject to tax at the rate of 3% of net profit PROVIDED that it has fulfilled the requirement of the number of full time employees and an amount of annual operating expenditure as specified in the Schedule below:

从 2019 年 1 月开始，根据“2018 年纳闽年商务活动税(有关纳闽业务活动的规定)规例”，从事纳闽商务活动的公司只须按净利润的 3% 缴税，但须符合以下附表所指明的全职雇员人数及年度经营开支的规定：

	Labuan Company Carrying on a Labuan Business Activity 纳闽公司进行纳闽商务活动	Minimum Number of Full Time Employees in Labuan 纳闽的最低全职雇员人数	Minimum Amount of Annual Operating Expenditure in Labuan RM 马币 年度经营支出最低限额
1.	Labuan Insurer, Labuan reinsurer, Labuan takaful operator or Labuan retakaful operator 纳闽保险公司，纳闽再保险公司，纳闽回教保险经营者或纳闽回教零售经营者	3	200,000
2.	Labuan underwriting manager or Labuan underwriting takaful manager 纳闽承保经理或纳闽承保回教保险经理	4	100,000
3.	Labuan insurance manager or Labuan takaful manager 纳闽保险经理或纳闽回教保险经理	4	100,000
4.	Labuan insurance broker or Labuan takaful broker 纳闽保险经纪人或纳闽回教保险经纪人	2	100,000



5.	Labuan captive insurer or Labuan captive takaful – 纳闽专业自保保险公司或纳闽专业自保回教保险 –		
	a) Labuan first party captive insurer or Labuan first party captive takaful; or 纳闽第一方自保保险公司或纳闽第一方自保回教保险； 或	2	100,000
	b) Labuan third party captive insurer or Labuan third party captive takaful. 纳闽第三方自保保险公司或纳闽第三方自保回教保险。	2	100,000
6.	Labuan bank, Labuan investment bank, Labuan Islamic bank or Labuan Islamic investment bank 纳闽银行 · 纳闽投资银行 · 纳闽伊斯兰银行或纳闽伊斯兰投资银行	3	200,000
7.	Labuan trust company 纳闽信托公司	3	120,000
8.	Labuan leasing company or Labuan Islamic leasing company 纳闽离岸租赁公司或纳闽伊斯兰离岸租赁公司		
	(i) 10 or less related Labuan leasing companies or Labuan Islamic leasing companies; 10家或以下的关联租赁公司	2 per group 每集团2名	100,000 for each Labuan leasing company or Labuan Islamic leasing companies; 每间公司十万
	(ii) 11 to 20 related Labuan leasing companies or Labuan Islamic leasing companies; 11至20家关联租赁公司	3 per group 每集团3名	100,000 for each Labuan leasing company or Labuan Islamic leasing companies; 每间公司十万
	(iii) 21 to 30 related leasing companies or Labuan Islamic leasing companies; 21至30家关联租赁公司	4 per group 每集团4名	100,000 for each Labuan leasing company or Labuan Islamic leasing companies; 每间公司十万
	(iv) More than 30 related Labuan leasing companies or Labuan Islamic leasing companies 每10家关联租赁公司的增量	Increase of 1 employee for every additional 10 related companies or Labuan Islamic leasing companies; 每增加10家公司就可增加1名员工	100,000 for each Labuan leasing company or Labuan Islamic leasing companies; 每间公司十万

9.	Labuan credit token company or Labuan Islamic credit token company 纳闽信贷租赁公司或纳闽伊斯兰信贷租赁公司	2	100,000
10.	Labuan development finance company or Labuan Islamic development finance company 纳闽发展金融公司或纳闽伊斯兰发展金融公司	2	100,000
11.	Labuan building credit company or Labuan Islamic factoring company 纳闽建筑信贷公司或纳闽伊斯兰保付代理公司	2	100,000
12.	Labuan factoring company or Labuan Islamic factoring company 纳闽保付代理公司或纳闽伊斯兰保付代理公司	2	100,000
13.	Labuan money broker or Labuan Islamic factoring company 纳闽货币经纪人或纳闽伊斯兰保付代理公司	2	100,000
14.	Labuan fund manager 纳闽基金经理	2	100,000
15.	Labuan securities license or Labuan Islamic securities license 纳闽证券执照或纳闽伊斯兰证券执照	2	100,000
16.	Labuan fund administrator 纳闽基金管理员	2	100,000
17.	Labuan company management 纳闽公司管理 <ul style="list-style-type: none"> - provision of treasury processing services and such other services as defined in Section 129 of the Labuan Financial Services and Securities Act 2010. - 提供有关财政处理的服务以及任何有关 2010 年纳闽金融服务与证券法第 129 条定义的其他服务。 	2	100,000
18.	Labuan International Financial Exchange 纳闽国际金融交易所	2	120,000
19.	Self-regulatory organisation or Islamic self-regulation organisation 自律组织或伊斯兰自律组织	2	120,000
20.	Labuan entity that carries on any one or more of the following business activity: 进行以下任何一项或多项业务活动的纳闽实体公司： <ul style="list-style-type: none"> a) administrative services 行政服务; <ul style="list-style-type: none"> - services pertaining to employee management, payroll management, property management, human resource management, financial planning, contract or subcontract management, facilities management or proposal management.* - 任何有关员工管理、物业管理、人力资源管理、财务规划、合同或分包管理、设施管理或提案管理的服务* b) accounting services 会计服务; 	2	50,000

	<ul style="list-style-type: none"> - services pertaining to recording, analysing, summarizing or classifying financial, commercial and business transactions and information of a person or business.* - 任何有关记账、分析、总结或分类金融、企业与商业交易和有关个人或商业资料的服务* <p>c) legal services 法律服务;</p> <ul style="list-style-type: none"> i. conveyancing services 产权转让服务;* ii. legal advisory services 法律咨询服务;* iii. litigation or legal representation services in any proceedings before any court, tribunal or other authority 在任何法院、法庭或其他有关机构进行上庭前的诉讼或法律代表服务;or 或* iv. legal dispute resolution services including alternative dispute resolution. 法律纠纷解决方案包括庭外和解。* <p>d) backroom processing services 后勤处理服务;</p> <ul style="list-style-type: none"> - services relating to settlements of receivables and payables, clearance, record maintenance, regulatory compliance or information technology (IT) related services which are usually performed by administration and support personnel who do not deal directly with client. - 与结算应收和应付账款、清关、记录维护、监管合规或信息技术 (IT) 相关的服务· 这些服务通常由不直接与客户打交道的行政和支持人员执行* <p>e) Payroll services 工资服务;</p> <ul style="list-style-type: none"> - services relating to 与以下相关的服务:- i. processing, calculation, payment and deduction of remuneration, benefits, tax and statutory payment 处理、计算、支付和扣除报酬、福利、税收和法定支付;* or 或 ii. issuance of payslip and tax statement 签发工资单和税务报表.* <p>f) talent management services 人才管理服务;</p> <ul style="list-style-type: none"> - services relating to the provision of human resource services to attract, onboard, develop, motivate, and retain employees.* 相关的服务包括提供人力资源服务· 以吸引、入职、发展、激励和留住员工。 		
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	<p>g) agency services 代理服务;</p> <ul style="list-style-type: none"> - services relating to the provision of specific services on behalf of another group, business, or person pursuant to an agency agreement between the agent and its client.* - 相关的服务包括与根据代理人与其客户之间的代理协议代表另一集团、企业或个人提供特定服务 <p>h) insolvency related services 破产相关服务;</p> <ul style="list-style-type: none"> - services related to administering company liquidations or winding up or personal bankruptcy.* - 与管理公司清算或清盘或个人破产有关的服务 <p>i) management services other than Labuan company management under item 17 第17项纳闽公司管理以外的管理服务;</p> <ul style="list-style-type: none"> - organization and coordination of activities of a business in order to provide services to the clients and usually consist of organizing, supervising, monitoring, planning, controlling and directing business's resources such as human, financial and technology* - 组织与协调企业活动，通常包括组织、监督、监控、规划、控制和指导企业资源，例如人力、财务和技术* <p><i>*As per Frequently-Asked Questions (FAQ) on Labuan Business Activity Tax (Requirements for Labuan Business Activity) Regulations 2021 [P.U. (A) 423/2021] issued by Labuan Financial Services Authority (LOFSA) dated 14 December 2021.*</i></p> <p>根据 2021 年纳闽商业活动税 (纳闽商业活动要求) 条例的常见问题解答 (FAQ) [P.U. (A) 423/2021] 由纳闽金融服务管理局 (LOFSA) 于 2021 年 12 月 14 日发布。</p>		
21.	Labuan entity that undertakes investment holding activities other than pure equity holding activities 从事纯控股活动以外的投资控股活动的纳闽实体公司	1	20,000
22.	Labuan entity that undertakes pure equity holding activities 从事纯控股活动的纳闽实体公司	Exempted under the Labuan Business Activity Tax (Exemption) Order 2020 [P.U (A) 177/2020] 人数没要求。而是要遵守管理和控制要求	20,000

B. Management And Control Requirement For Labuan Entity That Undertakes Pure Equity Holding Activities
对从事纯股权控股活动的纳闽实体的管理和控制要求

Regulation 3, The Labuan Business Activity Tax (Requirements for Labuan Business Activity) Regulation 2021 which is deemed to have come into operation on 1 January 2021, requires the above mentioned company to comply with the following:

2021 年纳闽商业活动税 (纳闽商业活动要求) 条例第 3 条被视为已于 2021 年 1 月 1 日生效 · 要求上述公司遵守以下规定: -

- (i) meeting of the board of directors is convened in Labuan at least once a year; 董事会会议至少每年在纳闽召开一次 ;
- (ii) the registered office of the Labuan entity shall be situated in Labuan; 纳闽实体的注册办事处应位于纳闽 ;
- (iii) the secretary of the Labuan entity appointed under the Labuan Companies Act 1990 shall be resident in Labuan; and 根据 1990 年纳闽公司法任命的纳闽实体秘书应居住在纳闽 ; 和
- (iv) the accounting and business records including the minutes of meeting of the Labuan entity's board of directors shall be kept in Labuan. 会计和业务记录包括纳闽实体董事会会议记录在内的应保存在纳闽 。

C. Income derived from intellectual property rights is subject to tax at the rate of 17% or 24% under Income Tax Acts 1967("ITA")

根据1967年所得税法("ITA") · 来自知识产权的收入应按17%或24%的税率纳税 。

With effect from 1 Jan 2019, under Income Tax (Deductions Not Allowed for Payment Made to Labuan Company by Resident) Rules 2018 (Amendment) 2020, the following type of payments made to a Labuan Entity by a company resident in Malaysia are not entitled to a tax deduction:

自2019年年1月1日起 · 根据2018年所得税(修订)2020(马来西亚公司向纳闽公司支付的无权扣税款项)规则 · 马来西亚公司向纳闽实体支付的下列类型的款项无权扣税 :

No.	Type of payment 款项类型	Amount not allowed for deduction 无权扣税的款项
1.	Interest payment 利息费	25%
2.	Lease rental 租赁费	25%
3.	Other payments 其他费用	97%

2) 0% on Service Tax and 6 % on Imported Service 免服务税和6%进口服务税

No service tax shall be charged on any taxable service provided within or between Special Areas and Designated Areas unless on the taxable services prescribed in the Service Tax (Imposition of Tax for Taxable Service in Respect of Designated Areas and Special Areas) Order 2018.

除非根据2018年服务税 (对指定地区和特别地区的应税服务征税) 中规定的应税服务 , 否则在特别地区和指定区域之内或之间所提供的任何应税服务则不征收服务税 。 自2019年9月1日至2021年12月31日期间 , 仅对纳闽进口服务的纳闽公司可豁免会计和支付服务税 (G 组 - 仅限专业服务) 。

3) 0% on Withholding Tax 免代扣代缴税

There is no withholding tax on dividends paid by a Labuan Company in respect of dividends distributed out of income derived from Labuan business activities or income exempt from income tax. Interest, royalties, lease rental, technical fee and management fees paid to a non-resident are not subject to withholding tax.

用纳闽有限公司的业务活动所取得之收入或豁免所得税之收入来分发股利是无需缴纳代扣代缴。支付给非居民的利息、特许权使用费、租赁租金、技术费用和管理费用，无需缴代扣代缴税。

4) 0% on Stamp Duty 免印花税

This may include but not limited to transfer of share, etc. 其可包括但不限于股份转让等等。

5) 100% exemption of Director's fee received by non-citizens individual 支付给非公民的董事费100%免税

6) Double Taxation Agreement (DTA) with more than 70 Countries 与70多个国家签署之避免双重税收协议

Labuan Company enjoys the benefits of more double taxation treaties than any other offshore company as it almost enjoys same full double taxation benefit as Malaysia company except for eleven (11) of those 74 countries, and it can enjoy full treaty benefit even with those eleven (11) countries by incorporating a Malaysian domestic subsidiary company.

纳闽有限公司比任何其他离岸公司享受更多的避免双重税收利益，除了11个国家已被排除,它几乎与马来西亚公司一样享有74个国家的完全双重征税效益，纳闽有限公司更可以通过设立马来西亚国内的子公司与这11个除外的国家享受全部协议利益。

7) Liberal Labuan Exchange Control Environment – Free Flow of Funds 自由的纳闽外汇管制环境 - 资金自由流动

8) Investment Protection Agreement (IGA) with more than 50 Countries 与超过50个国家签署投资保障协议

9) The Confidentiality of Company, Shareholder and Directors' Information is ensured

保证 公司、股东及董事资料的保密

10) Labuan Company VS BVI Company 纳闽及英属维尔京群岛公司的比较

Labuan Company 纳闽有限公司		BVI Company 英属维尔京群岛有限公司
1)	Labuan is low-tax jurisdiction country. 纳闽是低税收管辖区的国家	BVI is tax- free jurisdiction country. 英属处女岛是免税管辖区的国家

Pte Ltd (Pay normal income tax)
私人有限公司缴纳普通所得税

Labuan Co (3%)
纳闽有限公司缴纳3%低所得税

BVI Co (No income tax)
英属维尔京群岛有限公司
无需缴纳所得税

Certain home country may impose the income tax law on incomes deriving from offshore, if they have not been taxed offshore, particularly, when they are remitted back, this may apply to BVI Co but not Labuan Co as it pays minimum tax.

某些原籍国可能会对在境外没有被征税的离岸收入施加所得税法，尤其是当它们被汇回原籍国的时候。BVI有限公司就是其中一个例子。纳闽有限公司有别于英属维尔京群岛有限公司，因为纳闽有限公司缴纳最低所得税。

2)	<p>Labuan Co enjoys more than 70 countries' double tax treaties (DTAs).</p> <p>纳闽有限公司享受与超过70多个国家签署的避免双重税收协议。</p>	<p>BVI enjoys only 2 countries' (Japan and Switzerland) double tax treaties (DTAs), and these treaties are not used in practise.</p> <p>英属维尔京群岛有限公司只享受与2个国家签（日本和瑞士）之避免双重税收协议，而这些协议并没有付诸实施。</p>
3)	<p>Dividend declared from Labuan Co to Malaysia is free of tax.</p> <p>纳闽有限公司公布股利到马来西亚是免税的。</p>	<p>Dividend declared from BVI Co may subject to income tax.</p> <p>英属维尔京群岛有限公司公布之股利可能须缴付所得税。</p>
<p>Note: If the company is Non-Malaysian Co, the tax exemption will depend on each home country's law jurisdiction and its double tax treaties with Malaysia.</p> <p>注意事项：如果公司是非马来西亚有限公司，免税将取决于每个原籍国的法律管辖权和与马来西亚签署的避免双重征税协议。</p>		
4)	<p>No withholding tax on interest payment.</p> <p>无须缴付利息支付的代扣代缴税。</p>	<p>BVI has applied the European Union (EU) Savings Directive since 1 July 2005. A withholding tax (initially 15%, rising to 20% from 1 July 2008) has been applied to interest payments to natural persons resident within the EU.</p> <p>英属维尔京群岛有限公司已自2005年7月1日实行欧洲联盟（EU）储蓄指令，支付利息给在欧盟内的居民，其利息是需缴纳代扣代缴税（自2008年7月1日起，从最初的15%上升到20%）。</p>
5)	<p>Labuan has its registered auditor under its jurisdiction. The income tax payable is allowed to base on the audited profit, the source of income is cleared for reinvestment or dividend purpose, once it is paid.</p> <p>纳闽有其管辖范围内的注册审计师。应付所得税可依据经审</p>	<p>BVI has no registered auditor under its jurisdiction.</p> <p>英属维尔京群岛 没有其管辖范围内的注册审计师。</p>

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信永中和迪威是一所领先的区域会计事务所，在马来西亚设有办事处，为上市企业，财富500强企业，跨国企业及中小型企业提供多种业务解决方案与服务包括会计，税务与商业咨询。

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美国上市公司会计监督委员会的注册审计师

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ILLUSTRATIONS ON LABUAN COMPANY STRUCTURE 纳闽有限公司结构图解

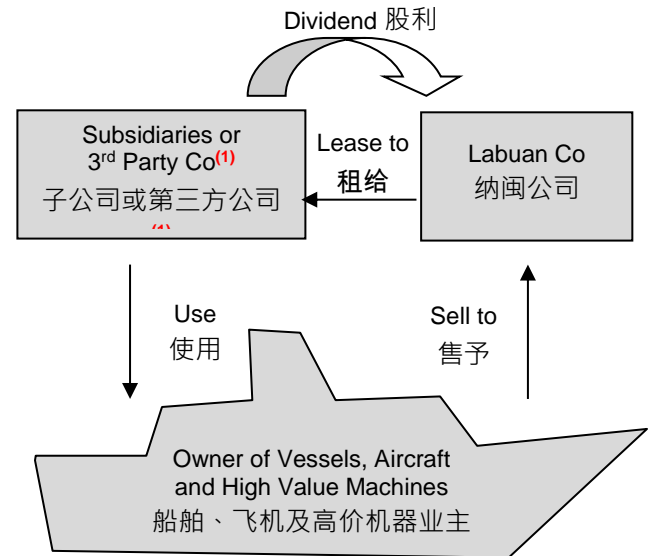
1) Labuan Leasing Company or Labuan Islamic Leasing Company 离岸租赁

Suitable Industries: 合适行业

- Vessel, aircraft, shipping, oil & gas, high value assets co.
船舶、飞机、航运、石油和天然气、高价值资产公司。

Tax Advantages 税收优惠

- Income tax is only 3% of net profit
纳闽有限公司的所得税只限于其净收入的3%。
- Dividend income received by Labuan Co is exempted from tax.
纳闽有限公司所收到股利收入是豁免徵税。
- No withholding tax on dividend declared And lease rental made by Malaysian subsidiaries or 3rd Party Malaysian Co.⁽²⁾
马来西亚子公司或第三方公司之股利及租赁租金是免缴代扣代缴税。⁽²⁾



1. A licence fee of RM60,000 (USD15,000) per year is only applicable in respect of leasing arrangements with Malaysian residents; no licence fee is payable if the Labuan Company is only carrying out leasing activities with non-Malaysian residents. 每年执照费马币60,000令吉（15,000美元）只适用于与马来西亚居民的租赁安排；如纳闽有限公司只与非马来西亚居民进行租赁活动，无需缴付执照费。
2. If the company is Non-Malaysian Co, the tax exemption will depend on each home country's law jurisdiction and its double tax treaties with Malaysia. 非马来西亚公民公司，免征税将依据各原籍国法律管辖权及其与马来西亚签署之避免双重税收协议。

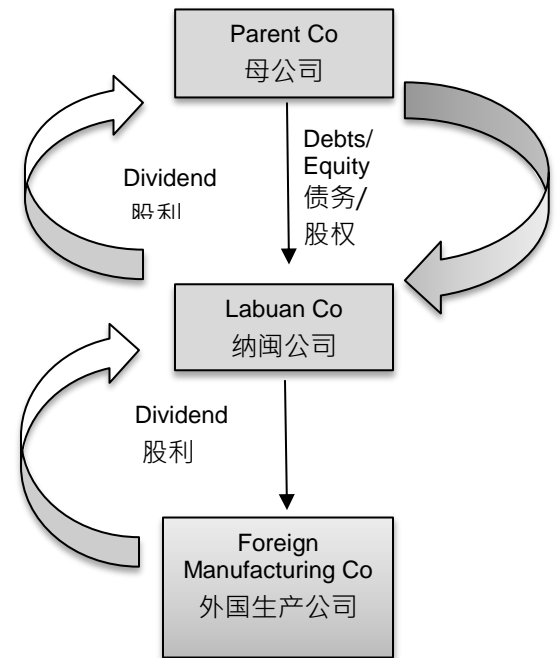
2) Investment Holding Company 投资控股有限公司

Suitable Industries 合适行业:

- Investment holding or offshore investment.
控股投资或离岸投资

Tax Advantages 税务优势

- Dividend income received by Malaysian Parent Co⁽¹⁾ or Labuan Co is exempted from tax.
马来西亚母公司⁽¹⁾股利收入是豁免徵税。
- No withholding tax on dividend declared by Labuan Co to either Malaysian or Foreign Parent Co.
纳闽有限公司公布股利给马来西亚或外国母公司是免缴代扣代缴税。
- No withholding tax on interest charged by Malaysian or Foreign Parent Co to Labuan Co.
马来西亚或海外母公司向纳闽有限公司收取的利息是免缴代扣代缴税。
- No Capital Gain Tax and stamp duty for the transfer of shares in Labuan Co, e.g. dispose the investment in Foreign Manufacturing Co by selling Labuan Co.
纳闽有限公司股份转让是免缴资本收益税及印花税，例如：母公司可以出售外国生产有限公司通过出售其在纳闽公司所持股份。
- Enjoys double tax treaties with more than 70 countries via a Labuan Co.
通过纳闽公司享受与超过70个国家签署的避免双重税收协议。



¹. If the company is Non-Malaysian Co, the tax exemption will depend on each home country's law jurisdiction and its double tax treaties with Malaysia.
非马来西亚公民公司，免征税将依据各原籍国法律管辖权及其与马来西亚签署之避免双重税收协议。

3) Captive Insurance 专属保险

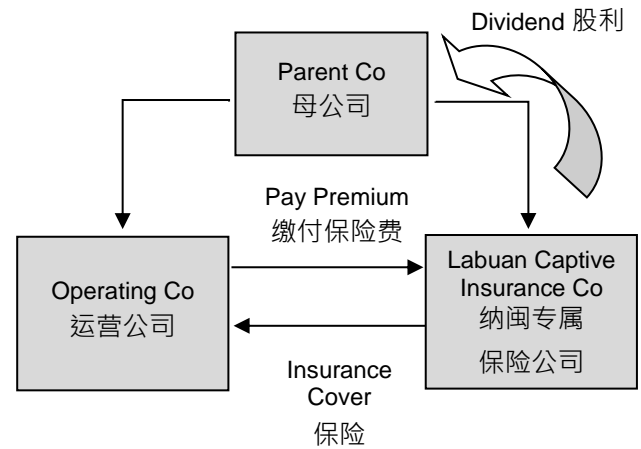
Suitable Industries 合适行业:

- Captive Insurance 专属保险

Tax Advantages 税务优势

Income tax is only 3% of net profit
 纳闽专属保险有限公司的所得税只限于其净收入的3%。

- Dividend income received by Malaysian Parent Co⁽¹⁾ is exempted from tax.
 马来西亚母公司⁽¹⁾ 股利收入是豁免徵税。
- No withholding tax on dividend declared by Labuan Captive Insurance Co.
 纳闽专属保险有限公司公布股利是免缴代扣代缴税。
- Enjoys double tax treaties with more than 70 countries via a Labuan Co.
 通过纳闽公司享受与超过70个国家签署的避免双重税收协议。



1. If the company is Non-Malaysian Co, the tax exemption will depend on each home country's law jurisdiction and its double tax treaties with Malaysia.
 非马来西亚公民公司，免征税将依据各原籍国法律管辖权及其与马来西亚签署之避免双重税收协议。

4) Offshore Financing 离岸融资

Suitable Industries 合适行业:

- Fund managers
基金经理

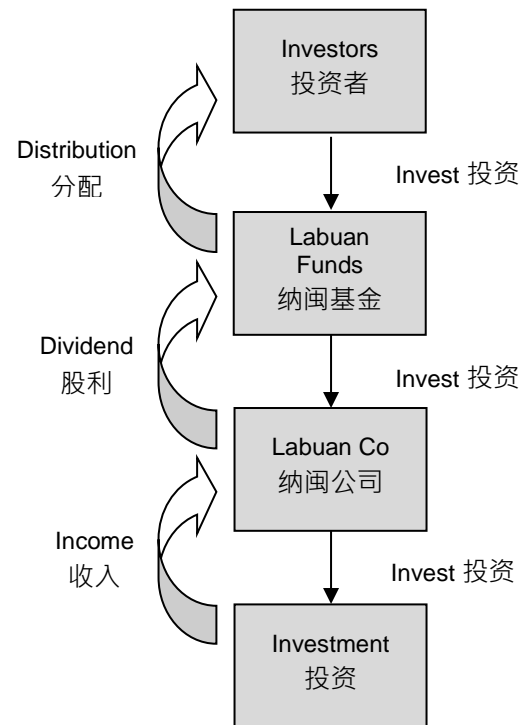
Tax Advantages 税务优势

- Income from investment is exempted from tax for Labuan Co.
纳闽有限公司投资收入是豁免徵税。
- Dividend from Labuan Co is exempted from tax.
来自纳闽有限公司的股利是豁免徵税。
- No withholding tax either on dividend declared by or interest charged from Labuan Co to Labuan Funds.
纳闽有限公司对纳闽基金宣布股利或收取利息是免缴代扣代缴税。
- Distribution from Labuan Funds to investors is not subject to withholding tax.
分配纳闽基金于投资者是免缴代扣代缴税。
- Enjoys double tax treaties with more than 70 countries via a Labuan Co.
通过纳闽有限公司享受与超过70个国家签署的避免双重税收协议。

Other Advantages 其他优势

- Lower cost of funds.
基金成本较低
- Liberal Labuan exchange control environment.
自由纳闽外汇管制环境
- Debt instruments of Labuan Co may be listed.
纳闽有限公司债务票据可申请上市

Investment Funds 投资基金



Islamic Financing 伊斯兰融资

