

## WHY SINGAPORE 为何选择新加坡

Singapore is a strategic base to implement your growth strategies and to manage and integrate your operations for the region and beyond. Being one of the lowest income tax rate countries, Singapore has further announced a full and partial tax exemption for the newly incorporated company for the first 3 years consecutively.

27<sup>th</sup> 03/2023

### 1) One of the LOWEST TAX RATES in the world

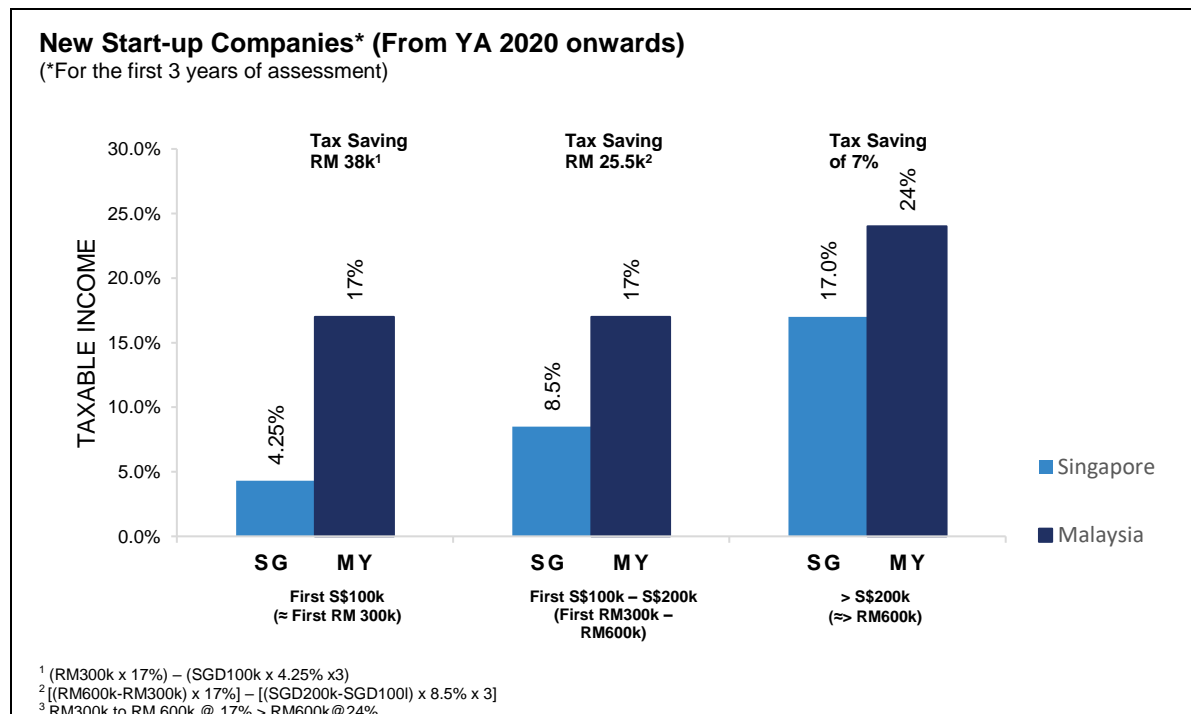
其中一个享有世界上最低税率的国家之一

With effect from 2010, Singapore corporate income tax rate has further **reduced from 18% to 17%**, being one of the lowest tax rates in the world. Singapore Government has declared a **new start-up tax exemption** and **partial tax exemption** for newly incorporated and existing companies:

自2010年起，新加坡企业所得税率已经进一步调整从**18%下降至17%**进而成为其中一个享有世界上最低税率的国家之一。新加坡政府已宣布新成立和现有的公司都享有**新创公司税务豁免计划**和**部分课税**的优惠：

### Tax Exemptions for Newly Start-up Companies in Singapore vs Malaysia

新加坡和马来西亚新成立公司的课税优惠比较



#### 4.25% tax on first S\$100K chargeable income

应课税收入在首10万新元课税仅4.25%

For a newly incorporated company <sup>(1)</sup>, the corporate income tax rate is 4.25% on the first S\$100k (≈RM300k) of chargeable income for the first 3 years of assessment consecutively.

对于一个新成立的公司<sup>(1)</sup>，首3年凡应课税收入在首10万新元（≈RM300k）的企业，其所得税税率为4.25%。

#### 8.50% tax on chargeable income of above S\$100K up to S\$200K

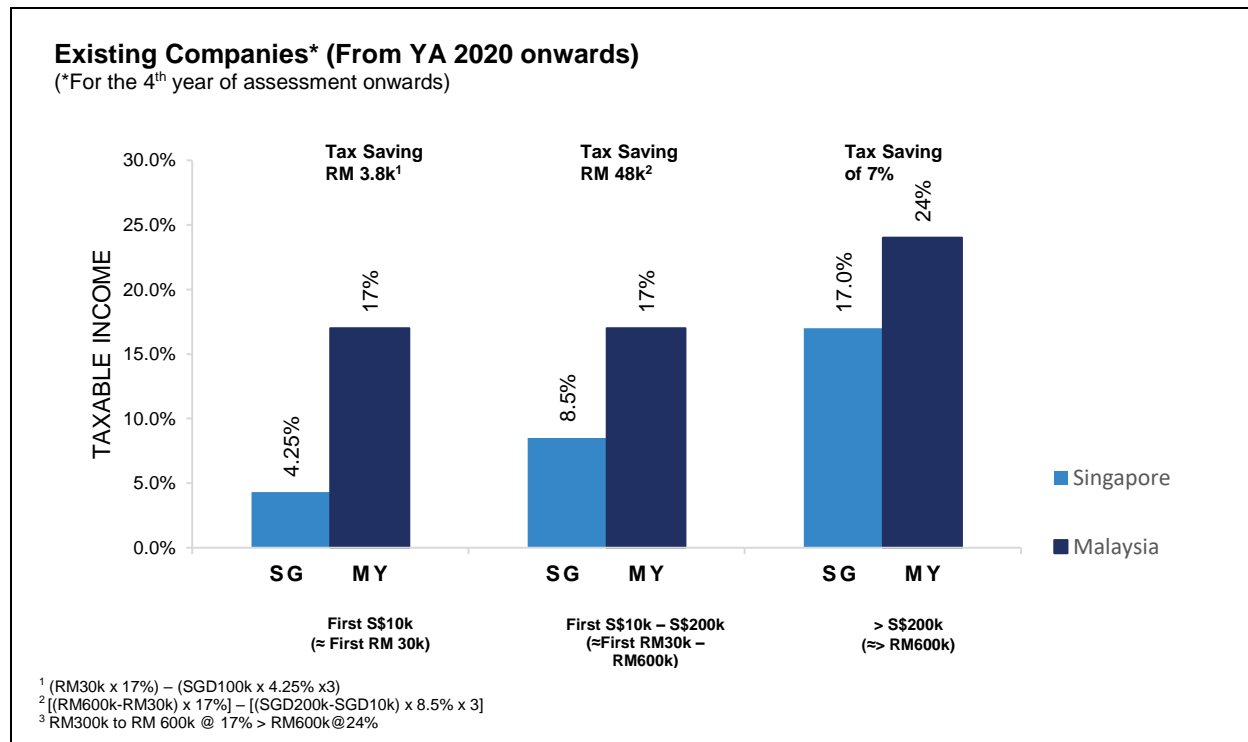
应课税收入介于10万新元以上至20万新元之间，其课税仅8.50%

The newly incorporated companies are continued to enjoy for the partial tax exemption which effectively translates to about 8.5% tax rate on chargeable income of above S\$100,000 up to S\$200,000 per annum. The chargeable income above S\$200,000 will be charged at the normal headline corporate tax rate of 17%.

该新成立公司将继续享有应课税收入介于10万新元以上至20万新元之间，其课税仅8.5%的部分免税优惠。凡应课税收入在20万新元以上将收取17%的正常公司税率。

#### Tax Exemptions for Existing Companies in Singapore vs Malaysia

新加坡及马来西亚现有的公司的课税优惠比较



The 4<sup>th</sup> years of assessment and onwards, the companies pay only 4.25% tax on their first S\$10,000 of chargeable Income and 8.50% for the next S\$190,000. The chargeable income above S\$200,000 will be charged at the normal headline corporate tax rate of 17%

第4年起，现有公司应课税收入的首1万新元仅需支付4.25%的所得税，及接下来的19万新元的应课税收入需支付8.50%的所得税。应课税收入在20万新元以上将收取17%的正常公司税率。

1. a) It is incorporated in Singapore and a tax resident of Singapore for that Year of Assessment. b) It has no more than 20 shareholders throughout the basis period relating to that Year of Assessment and all its shareholders are individuals throughout the basis period relating to that Year of Assessment; or there is at least one individual shareholder with a minimum of 10% shareholding. c) Its principal activity is not related to (i) investment holding, or (ii) property developer for sales, investment, or both.

## 2) Engage in TRIANGULAR or TETRAGONAL trade 从事三角或四方贸易

The companies engaged in international transactions among two or more countries, for instance, the companies purchase goods from e.g. China, and then sell them to e.g. America or trade domestically, Malaysia. This is when the companies need a lower tax trading company <sup>(2)</sup> to act as the intermediary to issue invoice and packing list in order to strengthen their competitive power in the international or local market.

在国际贸易中从事两个或两个以上国家的贸易公司，例如，公司从中国购买商品，然后出售给美国或马来西亚。这公司正需要一个较低的税率的贸易公司<sup>(2)</sup>作为中介出发票和装箱单，以加强其国际或本地市场上的竞争力。

## 3) Government Incentives 政府的激励措施

### Overview of government incentives 政府奖励概述

Depending on your company's business plans, you may consider various tax incentives and grants as follows:

您可根据贵公司的业务计划，考虑以下各种税务奖励和援助金：

Internationalisation 国际化	
Incentives available 可用奖励	Benefits 利益
<b>International Headquarters (IHQ) Award</b>  国际总部 (IHQ) 奖励	<p>Concessionary corporate tax rates of 5% or 10% for companies that commit to anchor substantive HQ activities in Singapore to manage, coordinate and control regional business operations. The award is accompanied with the award of Development and Expansion Incentive governed by Singapore Economic Development Board (EDB).</p> <p>致力于新加坡发展实质性总部活动公司以管理、协调和控管区域性运营业务的公司可享有5%或10% 的优惠公司税率，此奖励附属于发展与扩展奖励（DEI），并由新加坡经济发展局（EDB）审核。</p>
<b>Mergers &amp; Acquisitions (M&amp;A) Scheme</b>  合并与收购 (M&A) 计划	<p>The acquiring company is entitled to the following benefits:</p> <p>收购公司将获得以下好处：</p> <ul style="list-style-type: none"> <li>25% of M&amp;A allowance (capped at S\$10 million) of the total acquisition value capped at S\$40 million per YA.</li> <li>享有相当于 25% 总收购价值的合并与收购津贴（限于 1 千万新币之内），符合此项奖励的总收购价值则限于每评税年度（YA）4 千万新币之内。</li> <li>Double Tax Deduction (DTD) on the transaction cost capped at S\$100,000 incurred during the share acquisition process.</li> <li>股权收购的交易成本可享有双重扣税（DTD），上限为 10 万新币。</li> </ul>

<sup>2</sup> To consider a company as resident in Singapore, the control and management of the business must be exercised in Singapore. Though the term "control and management" is not clearly defined by authorities, a generally accepted consensus is that it refers to the policy level decision making at the level of Board of Directors and not the day-to-day decision making and operations.

<p><b>Double Tax Deduction (DTD) for Internationalisation Scheme</b></p> <p>国际化计划双重扣税 (DTD)</p>	<p>Enjoy up to 200% tax deduction on qualifying expenditure incurred on market expansion and investment development activities.</p> <p>每评税年度公司在市场扩张和投资发展活动方面所花费的合格开支，可享有最多200%扣税。</p> <p><b>The qualifying expenditures include:</b></p> <p>符合扣税条件的开支包括：</p> <ul style="list-style-type: none"> <li>• <b>Qualifying salary expenses incurred for employees posted overseas in an overseas entity</b> 员工海外公干的合格工资费用</li> <li>• <b>Overseas business development trips and missions</b> 海外业务拓展及执行任务</li> <li>• <b>Overseas investment study trips and missions</b> 海外投资考察及执行任务</li> <li>• <b>Overseas trade fairs</b> 海外商展</li> <li>• <b>Local trade fairs approved by Enterprise Singapore or STB</b> 新加坡企业发展局 (Enterprise Singapore) 或新加坡旅游局 (STB) 批准的国内商展</li> </ul>
<p><b>Market Readiness Assistance (MRA) grant</b></p> <p>市场备入 (MRA) 援助金</p>	<p>Funding support of 50% of eligible costs, capped at S\$100,000 per company per new market by Enterprise Singapore. The eligible costs for marketing activities including overseas market set-up, business development and market promotion.</p> <p>新加坡企业发展局 (Enterprise Singapore) 将为合格成本提供50%资金援助，援助额数的上限为每个新市场100,000新币。营销活动的合格费用包括海外市场设置、业务发展以及市场推广。</p>

Trading 贸易	
Incentives available 可用奖励	Benefits 利益
<p><b>Global Trader Programme</b></p> <p>全球贸易商计划</p>	<p>A concessionary corporate tax rate of 5% or 10% for a renewable 3 or 5-year period on qualifying trading income granted by Enterprise Singapore, which includes income from physical trading, brokering of physical trades, derivative trading income, and income from structured commodity financing activities, treasury activities and advisory services in relation to mergers and acquisitions.</p> <p>凡符合条件的实物交易收入、衍生品交易收入、结构性商品收入及与并购有关的融资</p>



	活动、财务活动和咨询服务，皆可享有由新加坡企业发展局（Enterprise Singapore）所管理的全球贸易商计划内的5%或10%的优惠公司税率，并可续期3年或5年。
<b>Manufacturing and services 制造与服务</b>	
<b>Incentives available 可用奖励</b>	<b>Benefits 利益</b>
<b>Pioneer Incentive</b> 新兴奖励	Tax exemption on income from qualifying activities for a period of not exceeding 15 years, administered by Economic and Development Board (EDB). 合格活动收入将享有高达15年的免税优惠。此奖励由新加坡经济发展局（EDB）管理及审核。
<b>Development &amp; Expansion Incentive (DEI)</b> 发展与扩张奖励（DEI）	Reduced tax rate of 5% or 10% on incremental income from qualifying activities, limited to 5 years. The incentive is governed by Economic and Development Board (EDB). 合格活动的增量收入于五年内只需付5%或10%的优惠公司税率。此奖励由新加坡经济发展局（EDB）管理及审核。
<b>Investment Allowance (IA)</b> 投资津贴（IA）	Allowance of up to 100% (on top of normal capital allowance) on approved fixed capital expenditure. This incentive is administered by Economic and Development Board (EDB). 除了一般的资本减免以外，部分被批准的固定资本开支可享有额外高达100%的津贴。此奖励由新加坡经济发展局（EDB）管理及审核。
<b>Integrated Investment Allowance (IIA)</b> 综合投资津贴（IIA）	Additional allowance on fixed capital expenditure incurred on qualifying productive equipment placed with an overseas company for an approved project. This scheme is administered by Economic and Development Board (EDB). 为海外公司的批准项目设置合格生产设备方面所花费的固定资本开支，可享有额外津贴。此津贴由新加坡经济发展局（EDB）管理及审核。
<b>Land Intensification Allowance (LIA)</b> 土地集约化津贴（LIA）	Initial allowance of 25% and annual allowance of 5% on qualifying capital expenditure incurred for the construction or renovation/extension of a qualifying building or structure. Annual allowances of 5% are granted until total allowance amounts to 100% of qualifying capital expenditure. Approvals for the incentive will be granted by the Economic Development Board (EDB). 在建造或装修/扩建合格建筑物或结构方面所花费的合格支出，可享有25%初始津贴及5%年度津贴。有关5%年度津贴将继续发放，直到津贴总额相等于100%合格资本开支。此津贴由新加坡经济发展局（EDB）管理及审核。

<p><b>Automation Support Package (under Enterprise Singapore)</b></p> <p>自动化支援配套 (由新加坡企业发展局管辖)</p> <ul style="list-style-type: none"> <li><b>Enterprise Development Grant (EDG)</b> 企业发展援助金 (CDG)</li> <li><b>Investment Allowance (IA)</b> 投资津贴 (IA)</li> <li><b>Enhanced SME Equipment Loan</b> 增强中小企业设备贷款</li> </ul>	<p>Grant support up to 70% of qualifying project costs such as equipment, training and consultancy.</p> <p>合格项目成本，例如设备，培训和咨询费用将享有高达70%的补助津贴。</p> <p>Qualifying projects may be eligible for an IA of 100% on the amount of approved capital expenditure, net of grants. The approved capital expenditure is capped at S\$10 million per project.</p> <p>合格项目的被批准资本开支可能符合条件享有100% 投资津贴，扣除全体一切援助金。批准资本开支的限额为每个项目1000万新币。</p> <p>Under Enterprise Financing Scheme (EFS), qualifying SMEs may receive up to 70% government's risk-share with participating financial institutions for qualifying projects. SMEs can apply for fixed asset loans of up to S\$30 million.</p> <p>根据企业融资计划 (EFS)，政府将通过参与的金融机构为中小企业合格项目承担高达70%的风险份额。中小企业可以申请高达3000万新币的设备和工厂贷款。</p>
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Financial and Treasury 金融与财政部	
Incentives available 可用奖励	Benefits 利益
<p><b>Finance &amp; Treasury Centre (FTC) Incentive</b></p> <p>金融与财政部中心 (FTC) 奖励</p>	<p>Enjoy concessionary corporate tax rate of 8% for five years on income derived from qualifying services/ activities as well as withholding tax exemption on interest payments on loans from banks and approved network companies for FTC activities. This incentive is administered by Economic and Development Board (EDB).</p> <p>来自合格服务/活动的收入可享受为期五年的8% (已降低) 公司税。偿还给银行及受承认网络公司 (供FTC活动用途) 贷款的利息付款可豁免预扣税。此奖励由新加坡经济发展局 (EDB) 管理及审核。</p>
<p><b>Financial Sector Incentive (FSI)</b></p> <p>金融领域奖励 (FSI)</p>	<p>Concessionary tax rate of 10% or 13.5% for licensed financial institutions, from large universal banks, fund managers to capital market players. This incentive is governed by Monetary Authority of Singapore (MAS)</p> <p>合格的金融机构包括大型通用银行、基金经理及资本市场参与者皆可享有，10%或13.5%的优惠税率。此奖励由新加坡金融管理局 (MAS) 管辖。</p>

## Research and Development (R&D) and intellectual property (IP) management 研究与开发 ( R & D ) 和知识产权 ( IP ) 管理

Incentives available 可用奖励	Benefits 利益
<b>Research Incentive Scheme for Companies (RISC)</b>  公司研究奖励计划 (RISC)	<p>Co-funding to encourage and assist businesses companies in Singapore to conduct or expand their research and development (R&amp;D) activities in science and technology. This scheme is administered by Economic and Development Board (EDB).</p> <p>属共同资助性质，旨在鼓励和协助企业在进行或扩展其在科学技术领域的研发活动。此计划由新加坡经济发展局 ( EDB ) 管理及审核。</p> <p>Supportable project costs include expenditure in the following: 所资助的计划成本包括以下开支：</p> <ul style="list-style-type: none"> <li>Manpower cost (up to 50% support) 人力成本 ( 资助高达 50% )</li> <li>Equipment, materials, consumables and software (up to 30% support) 设备、材料、耗材和软件 ( 资助高达 30% )</li> <li>Singapore-based professional services (up to 30% support) 新加坡专业服务 ( 资助高达 30% )</li> <li>IPRs, e.g. licensing, royalties, technology acquisition (up to 30% support) 知识产权，例如 许可证、特许权使用费、技术收购 ( 资助高达 30% )</li> </ul>
<b>Intellectual Property Development Incentive (IDI)</b>  知识产权发展奖励 ( IDI )	<p>Reduced tax rate of 5% or 10% on a percentage of qualifying IP income for an initial period of not exceeding 10 years, and may be further extended for a period or periods not exceeding ten years each. This incentive is administered by Economic and Development Board (EDB).</p> <p>合格知识产权收入将可享有不超过10年的5%或10%优惠税率，并可持续申请单次延长不超过10年的奖励期限。此奖励由新加坡经济发展局 ( EDB ) 管理及审核。</p>
<b>Approved Foreign Loan Incentive (AFL)</b>  许可外国贷款奖励 (AFL)	<p>Reduced or nil withholding tax rate on interest payments on loans with minimum amount of S\$20 million taken to purchase productive equipment. This incentive is administered by Economic and Development Board (EDB).</p> <p>偿还 ( 供购买生产设备用途 ) 价值至少2000万新币贷款的利息付款可享有最低0%的预扣税。此奖励由新加坡经济发展局 ( EDB ) 管理及审核。</p>
<b>Approved royalties incentive (ARI)</b>  许可特许权使用费奖励 (ARI)	<p>Reduced or nil withholding tax rate on approved royalties, fees or contributions to research and development costs made to a non-tax resident.. This incentive is administered by Economic and Development Board (EDB).</p> <p>许可特许权使用费或支付给非税务居民的研发成本可享有已降低或零预扣税。此奖励</p>

	由新加坡经济发展局 ( EDB ) 管理及审核。
<b>Writing-down allowances for IP acquisition (S19B)</b>  收购知识产权的减值税津贴 (S19B)	Automatic 5/10/15-year writing-down allowances on capital expenditure incurred for IPR acquisitions with legal and economic ownership. EDB's approval is required if only economic ownership of IP rights is acquired.  如果收购知识产权的法律和经济所有权，可自动获得5/10/15年的资产减值税。但如果只收购知识产权的经济所有权，则需要EDB的批准。

## Maritime, shipping and logistics 海运、船务和物流

Incentives available 可用奖励	Benefits 利益
<b>Maritime Sector Incentive (MSI) – Singapore Registry of Ships (MSI-SRS) and Approved International Shipping (MSI-AIS)</b>  海运部门奖励 ( MSI ) - 新加坡船舶注册管理机构 ( MSI-SRS ) 和批准的国际航运 ( MSI-AIS )	Tax exemption on qualifying shipping income from operating Singapore and foreign-flagged ships, provision of specified ship management services, and income from foreign exchange and risk management activities which are carried out in connection with or incidental to the operations of ships for either a 10-year renewable period; or a 5-year non-renewable period, with the option of graduating to the 10-year renewable award at the end of the 5-year period. This incentive is administered by Maritime and Port Authority of Singapore (MPA).  经营新加坡和外国船舶的合格运输收入、提供指定的船舶管理服务，以及与为期5年（不可更新但可选择转换为10年可更新奖励）或10年（可更新）船舶经营有关的外汇和风险管理活动收入，均属免税。此奖励由新加坡海事与港务管理局（MPA）管辖。
<b>MSI - Shipping Related Support Services (MSI-SSS) Award</b>  MSI - 航运相关支持服务 ( MSI-SSS ) 奖励	Concessionary tax rate of 10% on the incremental income derived from carrying out approved shipping-related support services for a 5-year renewable period. This incentive is administered by Maritime and Port Authority of Singapore (MPA).  从提供以下符合条件的批准航运相关支持服务中获得的增加收入，可享受10%优惠税率，为期5年可续期。此奖励由新加坡海事与港务管理局（MPA）管辖。 <ul style="list-style-type: none"> <li>Ship broking; 船舶经纪</li> <li>Forward freight agreement (FFA) trading; 远期货运协议 ( FFA ) 交易</li> <li>Ship management; 船务管理；</li> <li>Ship agency; 船务代理；</li> <li>Freight forwarding and logistics services; and 报关和物流服务；及</li> <li>Corporate services rendered to qualifying approved related parties who are carrying on business of shipping - related activities. 提供服务给从事与船务有关的合格和被批准的公司。</li> </ul>



<b>MSI - Maritime Leasing (MSI-ML) Award</b>  <b>MSI - 海运租赁 ( MSI-ML ) 奖励</b>	<p>Concessionary tax rate of 10% for up to 5 years on qualifying leasing or management income. This incentive is administered by Maritime and Port Authority of Singapore (MPA). This incentive is administered by Maritime and Port Authority of Singapore (MPA).</p> <p>合格的租赁或管理收入可享有长达5年的10%税收优惠。此奖励由新加坡海事与港务管理局 ( MPA ) 管辖。</p>
<b>Maritime Innovation &amp; Technology (MINT) Fund</b>  <b>海事创新与科技 ( MINT ) 基金</b>	<p>To promotes and encourages upstream research, product and solution development relevant to the maritime industry in Singapore. This incentive is administered by Maritime and Port Authority of Singapore (MPA).</p> <p>旨于促进和鼓励与新加坡海运业相关的上游研究、产品和解决方案开发。此奖励由新加坡海事与港务管理局 ( MPA ) 管辖。</p> <p>Grant of up to 70% of the total qualifying project costs (inclusive of input GST), comprising of manpower and equipment either engaged or acquired for the purposes of the project, and other operating expenditure incurred for the purposes of the project.</p> <p>联合资助高达70%项目总成本，包括人力、设备、和其他与项目有关的费用。</p>

#### 4) TAX EXEMPTION on Dividend declared from Singapore 豁免新加坡股息税

Dividend declared out of the profit derived from Singapore Company and received in Malaysia is exempted from tax<sup>(3)</sup>.  
在马来西亚收到新加坡公司利润发出来的股息是免课税<sup>(3)</sup>的。

#### 5) TAX TREATIES 税收协定

Singapore has entered into Double Taxation Agreement (“DTA”) with 88 countries. Please refer to **APPENDIX I**.  
新加坡已与 88 个国家签订了双重课税协定 ( “ DTA ” ) 。请参考附录一。

#### 6) AUDIT EXEMPTION of a Singapore Company 豁免新加坡公司审计

A company incorporated on or after 1 July 2015, if a private company that fulfils at least two of the following three quantitative criteria in each of the immediate past two financial years is exempted from audit <sup>(4)</sup> : (a) Total annual revenue of not more than SGD 10 million; (b) Total assets of not more than SGD 10 million; (c) Number of employee of not more than 50.

凡公司会计年度从2015年7月1日开始经营的私营公司，其过去两个会计年度满足至少以下两个条件将允许豁免审计<sup>(4)</sup>：(一) 其总收入不超过新元 1 千万; (二) 其总资产不超过新元 1 千万; (三) 其雇员的数量不超过50个。

**3.** Section 127 (1) - Exemptions from tax. Any income specified in Part 1 of Schedule 6 shall be exempt from tax. Part 1 Schedule 6, para 28 (1), Income of any person, other than a resident company carrying on the business of banking, insurance or sea or air transport, for the basis year of assessment derived from sources outside Malaysia and received in Malaysia Part 1 schedule 6, para 28(1), exempt income of any person derive from sources outside Malaysia and received in Malaysia (See also exception).

**4.** Existing safeguards will however be retained, such as requiring all companies to keep proper accounting records, and empowering shareholders with at least 5% voting rights to require a company to prepare audited accounts.

## Appendix I 附录一

### Double Taxation Agreement 双重课税协定

Albania 阿尔巴尼亚	Jersey 泽西岛	Slovak Republic 斯洛伐克共和国
Australia 澳大利亚	Kazakhstan 哈萨克斯坦	Slovenia 斯洛文尼亚
Austria 奥地利	South Korea 南韩	South Africa 南非
Bahrain 巴林	Kuwait 科威特	Spain 西班牙
Bangladesh 孟加拉国	Laos 老挝	Sri Lanka 斯里兰卡
Barbados 巴巴多斯	Latvia 拉脱维亚	Sweden 瑞典
Belarus 白俄罗斯	Libya 利比亚	Switzerland 瑞士
Belgium 比利时	Liechtenstein 列支敦士登	Taiwan 台湾
Brunei 文莱	Lithuania 立陶宛	Thailand 泰国
Bulgaria 保加利亚	Luxembourg 卢森堡	Tunisia 突尼斯
Cambodia 柬埔寨	Malaysia 马来西亚	Turkey 土耳其
Canada 加拿大	Malta 马耳他	Turkmenistan 土库曼斯坦
China 中国	Mauritius 毛里求斯	Ukraine 乌克兰
Cyprus 塞浦路斯	Mexico 墨西哥	United Arab Emirates 阿拉伯联合酋长国
Czech Republic 捷克共和国	Mongolia 蒙古	United Kingdom 英国
Denmark 丹麦	Morocco 摩洛哥	Uruguay 乌拉圭
Ecuador 厄瓜多尔	Myanmar 缅甸	Uzbekistan 乌兹别克斯坦
Egypt 埃及	Netherlands 荷兰	Vietnam 越南
Estonia 爱沙尼亚	New Zealand 新西兰	Bahrain* 巴林*
Ethiopia 埃塞俄比亚	Nigeria 奈及利亚	Brazil* 巴西*
Fiji 斐济	Norway 挪威	Chile* 智利*
Finland 芬兰	Oman 阿曼	Hong Kong* 香港*
France 法国	Pakistan 巴基斯坦	Oman* 阿曼*
Georgia 佐治亚州	Panama 巴拿马	Saudi Arabia* 沙特阿拉伯*
Germany 德国	Papua New Guinea 巴布亚新几内亚	United Arab Emirates* 阿拉伯联合酋长国*
Ghana 加纳	Philippines 菲律宾	United States of America* 美国*
Guernsey 根西岛	Poland 波兰	Bermuda** 百慕大**
Hungary 匈牙利	Portugal 葡萄牙	United States of America** 美国**
India 印度	Qatar 卡塔尔	Armenia*** 亚美尼亚***
Indonesia 印度尼西亚	Romania 罗马尼亚	Brazil*** 巴西***
Ireland 爱尔兰	Russian Federation 俄罗斯联邦	Gabon*** 加蓬***
Isle of Man 马恩岛	Rwanda 卢旺达	Germany*** 德国***
Israel 以色列	San Marino 圣马力诺	Greece*** 希腊***
Italy 意大利	Saudi Arabia 沙特阿拉伯	Indonesia*** 印度尼西亚***
Japan 日本	Seychelles 塞舌尔	Kenya*** 肯尼亚***

#### Note 备注:

\* Limited Treaties 有限条约

\*\* Exchange of Information Arrangements 信息交换协议

\*\*\* Agreements Which Are Signed But Not Ratified 已签署但未批准的协议

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Labuan 纳闽岛	T +6087 599 328	Muar 麻坡	T +606 952 0205	Sitiawan 实兆远	T +605 688 5112
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