



# MALAYSIA

### Tax Authority and Related Information

Inland Revenue Board of Malaysia	<a href="https://www.hasil.gov.my/en/">https://www.hasil.gov.my/en/</a>
Income Tax Act	<a href="https://phl.hasil.gov.my/pdf/pdfam/Act_53_01032021_2.pdf">https://phl.hasil.gov.my/pdf/pdfam/Act_53_01032021_2.pdf</a>
Tax Portal	<a href="https://ez.hasil.gov.my/CI/Login.aspx?page=11">https://ez.hasil.gov.my/CI/Login.aspx?page=11</a>
Royal Malaysian Customs Department	<a href="https://www.customs.gov.my/en/pages/main.aspx">https://www.customs.gov.my/en/pages/main.aspx</a>

### Access to Local Tax Consultancies

List of Tax Agents	<a href="https://mycukai.treasury.gov.my/portal/carian-lhdn-public">https://mycukai.treasury.gov.my/portal/carian-lhdn-public</a>
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### Tax Treaties and Tax Information Exchange Agreements

Agreement for the Avoidance of Double Taxation	<a href="https://www.hasil.gov.my/en/international/double-taxation-agreement/">https://www.hasil.gov.my/en/international/double-taxation-agreement/</a>
Foreign Account Tax Compliance Act (FATCA)	<a href="https://www.hasil.gov.my/en/international/automatic-exchange-of-information-aeoi/foreign-account-tax-compliance-act-fatca/">https://www.hasil.gov.my/en/international/automatic-exchange-of-information-aeoi/foreign-account-tax-compliance-act-fatca/</a>
CRS for the Automatic Exchange of Financial Account Information	<a href="https://www.hasil.gov.my/en/international/automatic-exchange-of-information-aeoi/common-reporting-standard-crs/crs-submission/">https://www.hasil.gov.my/en/international/automatic-exchange-of-information-aeoi/common-reporting-standard-crs/crs-submission/</a>
Country-by-Country Reporting	<a href="https://www.hasil.gov.my/en/international/automatic-exchange-of-information-aeoi/country-by-country-reporting-cbcr/">https://www.hasil.gov.my/en/international/automatic-exchange-of-information-aeoi/country-by-country-reporting-cbcr/</a>

### Tax Residency

General Information	<a href="https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Malaysia-Residency.pdf">https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Malaysia-Residency.pdf</a>
Certificate of Residency	<a href="https://www.hasil.gov.my/en/individual/individual-life-cycle/residence-status/certificate-of-residence/">https://www.hasil.gov.my/en/individual/individual-life-cycle/residence-status/certificate-of-residence/</a>

### Tax Types

Individual Income Tax	<a href="https://www.hasil.gov.my/en/individual/introduction-individual-income-tax/who-is-taxable/">https://www.hasil.gov.my/en/individual/introduction-individual-income-tax/who-is-taxable/</a>
Income Tax Rates	<a href="https://www.hasil.gov.my/en/individual/individual-life-cycle/how-to-declare-income/tax-rate/">https://www.hasil.gov.my/en/individual/individual-life-cycle/how-to-declare-income/tax-rate/</a>

## Useful Tax Links at A Glance

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<i>Tax Reliefs</i>	<a href="https://www.hasil.gov.my/en/individual/individual-life-cycle/how-to-declare-income/tax-reliefs/">https://www.hasil.gov.my/en/individual/individual-life-cycle/how-to-declare-income/tax-reliefs/</a>
<i>Tax Rebates</i>	<a href="https://www.hasil.gov.my/en/individual/individual-life-cycle/how-to-declare-income/rebates/">https://www.hasil.gov.my/en/individual/individual-life-cycle/how-to-declare-income/rebates/</a>
<i>Donations and Gifts</i>	<a href="https://www.hasil.gov.my/en/individual/individual-life-cycle/how-to-declare-income/donations-gifts/">https://www.hasil.gov.my/en/individual/individual-life-cycle/how-to-declare-income/donations-gifts/</a>
<i>Withholding Tax</i>	<a href="https://www.hasil.gov.my/en/legislation/withholding-tax/">https://www.hasil.gov.my/en/legislation/withholding-tax/</a>
<i>Non-Resident Tax Rate</i>	<a href="https://www.hasil.gov.my/en/international/non-resident/">https://www.hasil.gov.my/en/international/non-resident/</a>
<b>Corporate Tax</b>	<a href="https://www.hasil.gov.my/en/eduzone/tax-brochure/tax-brochure-2024/">https://www.hasil.gov.my/en/eduzone/tax-brochure/tax-brochure-2024/</a>
<i>Corporate Tax Rates</i>	<a href="https://www.hasil.gov.my/en/company/tax-rate-of-company/">https://www.hasil.gov.my/en/company/tax-rate-of-company/</a>
<i>Tax Exemptions</i>	<a href="https://www.hasil.gov.my/en/international/incentives/">https://www.hasil.gov.my/en/international/incentives/</a>
<i>Withholding Tax</i>	<a href="https://www.hasil.gov.my/en/legislation/withholding-tax/">https://www.hasil.gov.my/en/legislation/withholding-tax/</a>
<i>Non-Resident Tax Rate</i>	<a href="https://www.hasil.gov.my/en/company/non-resident-company/">https://www.hasil.gov.my/en/company/non-resident-company/</a>
<b>Transfer Pricing</b>	<a href="https://www.hasil.gov.my/en/international/transfer-pricing/#:~:text=The%20Malaysian%20Transfer%20Pricing%20Guidelines,on%20transactions%20between%20associated%20persons.">https://www.hasil.gov.my/en/international/transfer-pricing/#:~:text=The%20Malaysian%20Transfer%20Pricing%20Guidelines,on%20transactions%20between%20associated%20persons.</a>
<i>Overview</i>	<a href="https://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profile-malaysia.pdf">https://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profile-malaysia.pdf</a>
<i>Documentation Requirements</i>	<a href="https://phl.hasil.gov.my/pdf/pdfam/Transfer_Pricing_Documentation_TPD_Flowchart.pdf">https://phl.hasil.gov.my/pdf/pdfam/Transfer_Pricing_Documentation_TPD_Flowchart.pdf</a>
<i>Mutual Agreement Procedures</i>	<a href="https://phl.hasil.gov.my/pdf/pdfam/MAP_Guidelines.pdf">https://phl.hasil.gov.my/pdf/pdfam/MAP_Guidelines.pdf</a>
<i>Advance Pricing Agreements</i>	<a href="https://www.hasil.gov.my/en/international/advance-pricing-arrangement/">https://www.hasil.gov.my/en/international/advance-pricing-arrangement/</a>
<i>Frequently Asked Questions</i>	<a href="https://phl.hasil.gov.my/pdf/pdfam/FAQ_as_at_01112018.pdf">https://phl.hasil.gov.my/pdf/pdfam/FAQ_as_at_01112018.pdf</a> and <a href="https://www.hasil.gov.my/media/w0ag5bsp/faq-on-matters-arising-from-subsection-140a-3c-ita-1967.pdf">https://www.hasil.gov.my/media/w0ag5bsp/faq-on-matters-arising-from-subsection-140a-3c-ita-1967.pdf</a>

## Useful Tax Links at A Glance

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### **Sales and Services Tax**

<https://mysst.customs.gov.my/>

*Regulations*

<https://mysst.customs.gov.my/SSTRegulations>

*General Guide*

<https://mysst.customs.gov.my/GeneralGuide>

*Industry Guides*

<https://mysst.customs.gov.my/IndustryGuides>

*Specific Guides*

<https://mysst.customs.gov.my/SpecificGuides>

*System Guides*

<https://mysst.customs.gov.my/SystemGuides>

*Forms*

<https://mysst.customs.gov.my/SSTForms>

*Frequently Asked Questions: Business*

<https://mysst.customs.gov.my/FAQsBusiness>

*Frequently Asked Questions: Sales Tax*

<https://mysst.customs.gov.my/FAQSalesTax>

*Frequently Asked Questions: Services Tax*

<https://mysst.customs.gov.my/FAQServicesTax>

### **Stamp Duty**

<https://www.hasil.gov.my/en/stamp-duty/>

*Penalty*

<https://www.hasil.gov.my/en/stamp-duty/penalty/>

*Relief*

<https://www.hasil.gov.my/en/stamp-duty/relief-from-stamp-duty/>

### **Key Tax Forms & Online Tools**

*Tax Forms*

<https://www.hasil.gov.my/en/forms/download-forms/>

*Income Tax Payment*

<https://byrhasil.hasil.gov.my/?lgv=2>

*Appeal*

<https://www.hasil.gov.my/en/company/appeal/>

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### Country Information by the Big Four

Malaysia Highlights:  
<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-malaysiahighlights-2024.pdf>

Taxation and Investment in Malaysia 2019:  
<https://www2.deloitte.com/content/dam/Deloitte/my/Documents/tax/my-tax-guide-to-taxation-investment-in-malaysia-2019.pdf>

Corporate Tax Guide 2023:  
[https://www.ey.com/en\\_gl/tax-guides/worldwide-corporate-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide)

Worldwide Personal Tax and Immigration Guide 2023-24:  
[https://www.ey.com/en\\_gl/tax-guides/worldwide-personal-tax-and-immigration-guide](https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide)

Worldwide VAT, GST and Sales Tax Guide 2024:  
[https://www.ey.com/en\\_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide)

Malaysia – Overview and Introduction:  
<https://home.kpmg.com/xx/en/home/insights/2011/12/malaysia-overview-introduction.html>

Malaysia Tax Profile:  
<https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/08/malaysia-2018.pdf>

Malaysia – Indirect Tax Guide:  
<https://home.kpmg.com/xx/en/home/insights/2019/10/malaysia-indirect-tax-guide.html>

Asia Pacific Indirect Tax Guide:  
<https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf>

Overview:  
<http://taxsummaries.pwc.com/ID/Malaysia-Overview>

Click [here](#) for information on tax administration.

Individual: Taxes on Personal Income:  
<http://taxsummaries.pwc.com/ID/Malaysia-Individual-Taxes-on-personal-income>

Corporate – Taxes on Corporate Income  
<https://taxsummaries.pwc.com/malaysia/corporate/taxes-on-corporate-income>

2023/2024 Malaysian Tax Booklet:  
<https://www.pwc.com/my/en/publications/mtb.html>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to [enquiry@sctp.org.sg](mailto:enquiry@sctp.org.sg) as the original websites may have updated their respective content in the meantime.