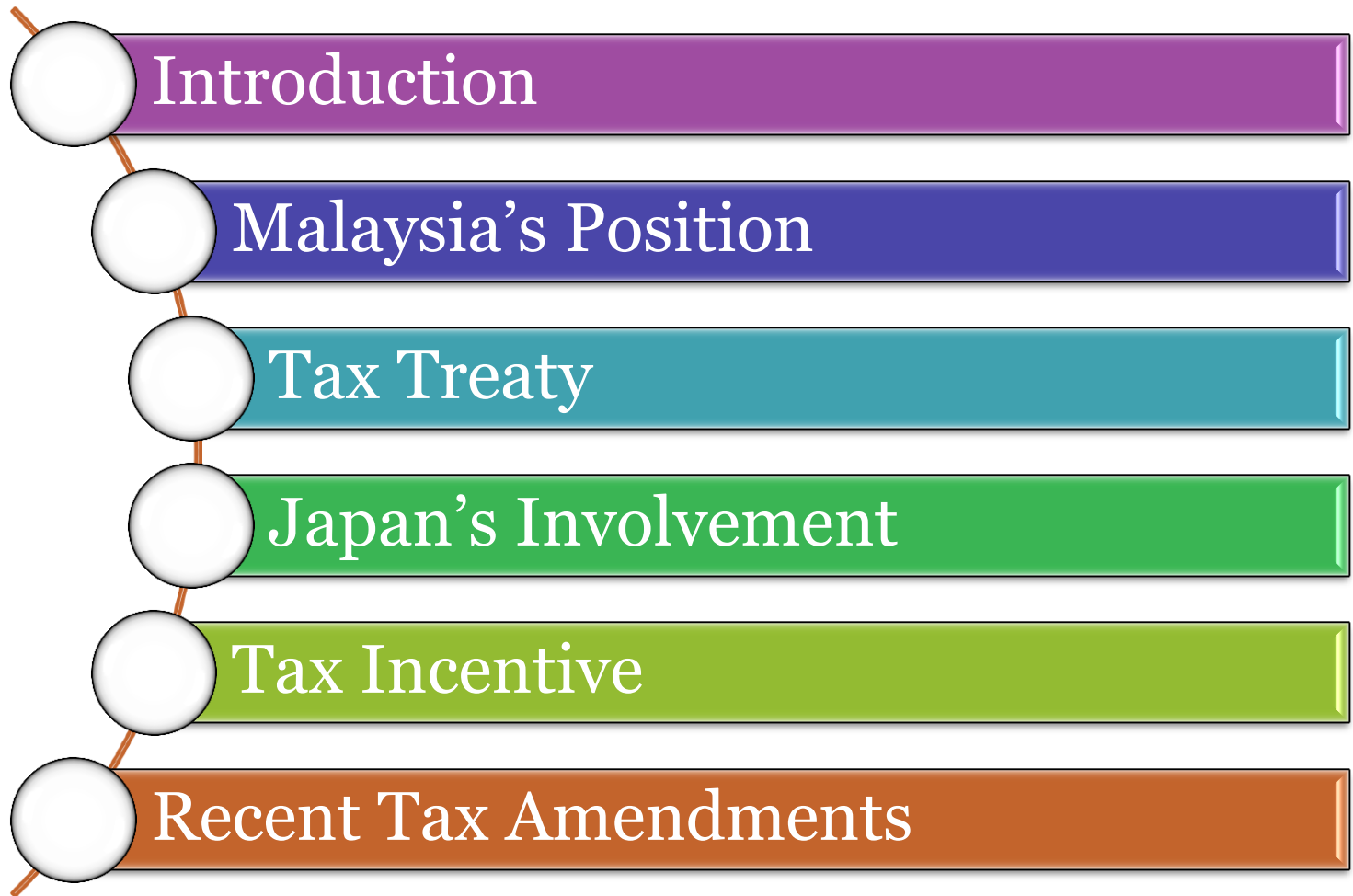


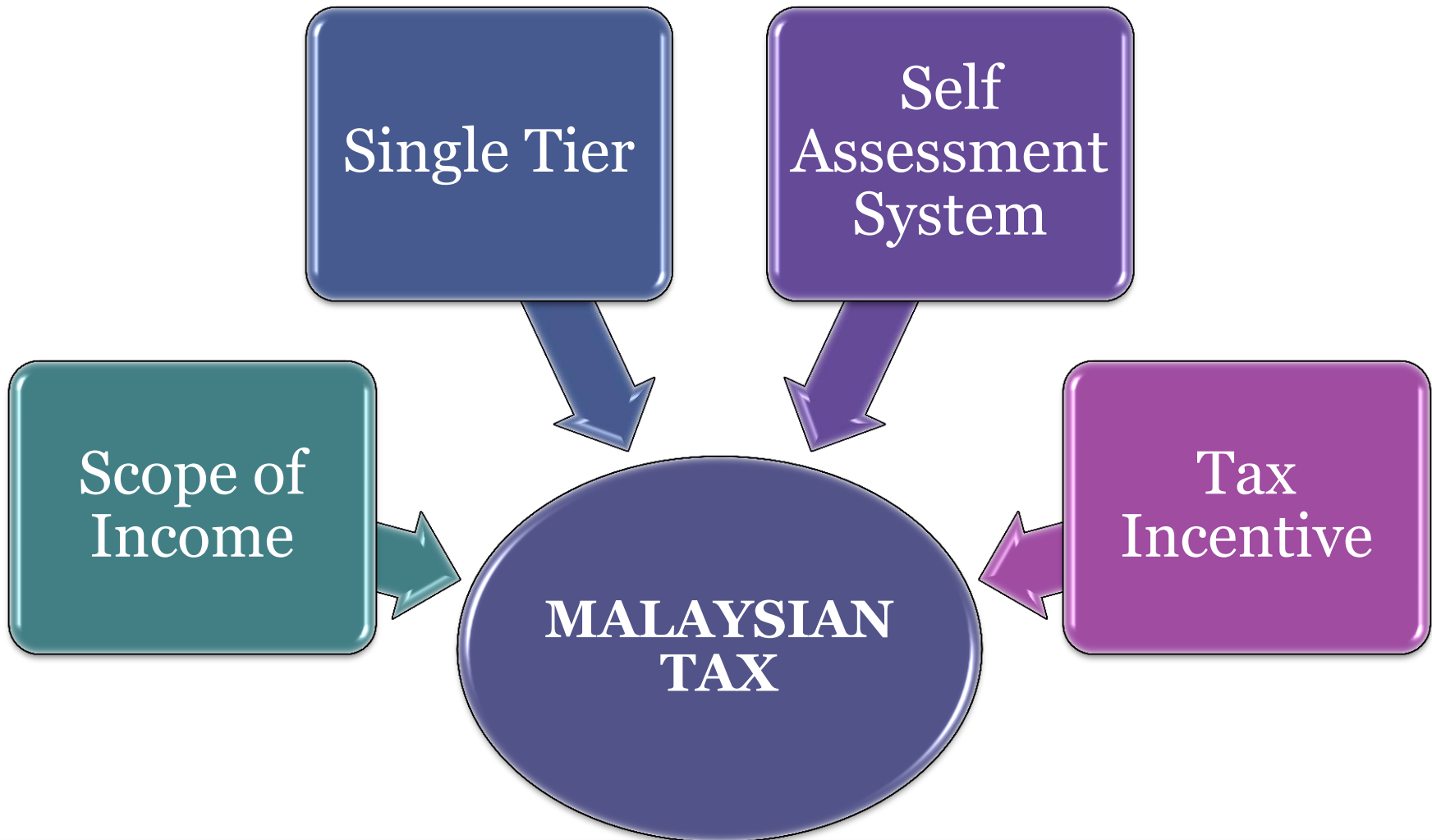
INVESTING IN MALAYSIA : TAX PERSPECTIVE

INLAND REVENUE BOARD
MALAYSIA

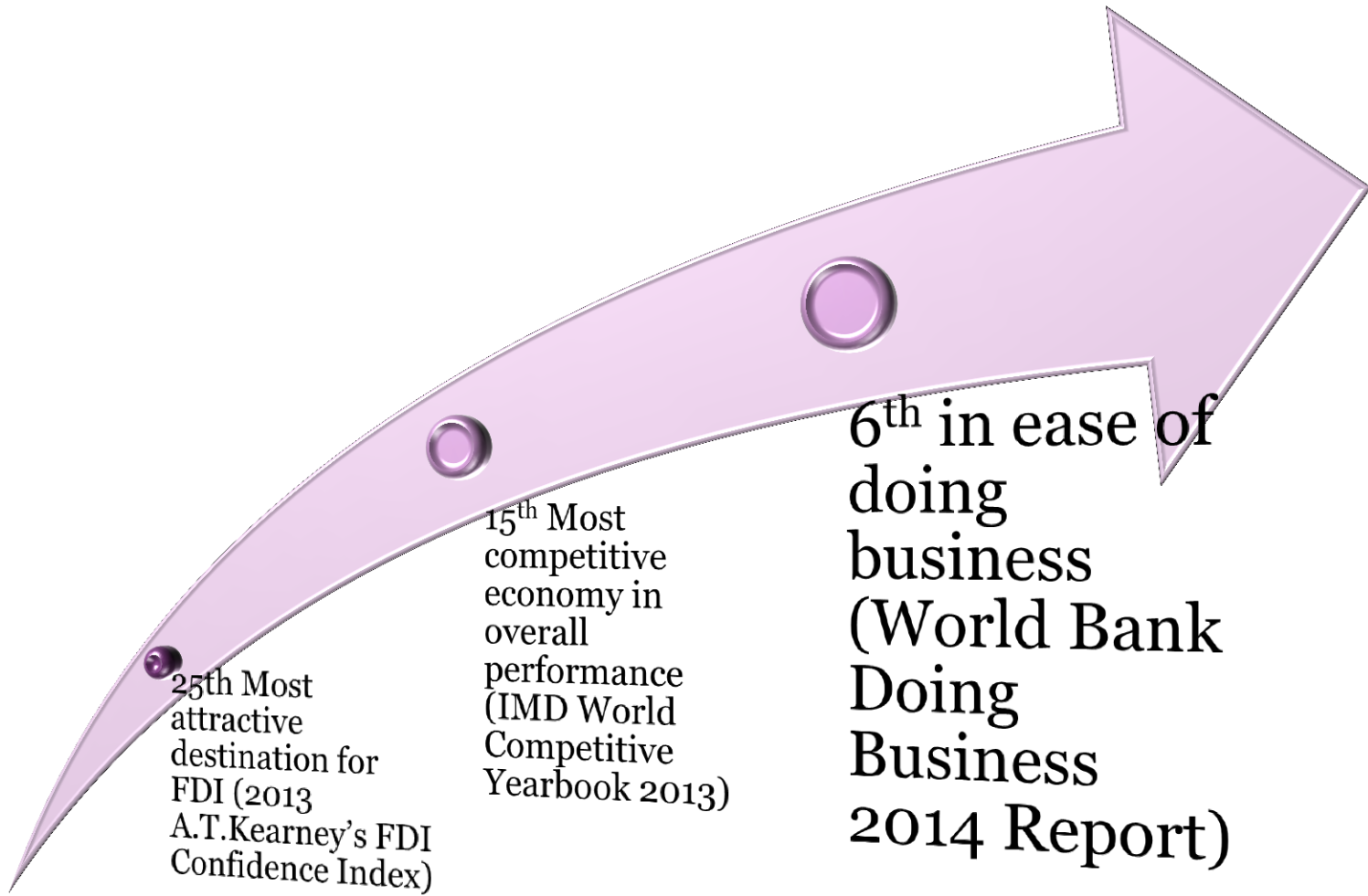
OUTLINE

- 
- Introduction
 - Malaysia's Position
 - Tax Treaty
 - Japan's Involvement
 - Tax Incentive
 - Recent Tax Amendments

INTRODUCTION

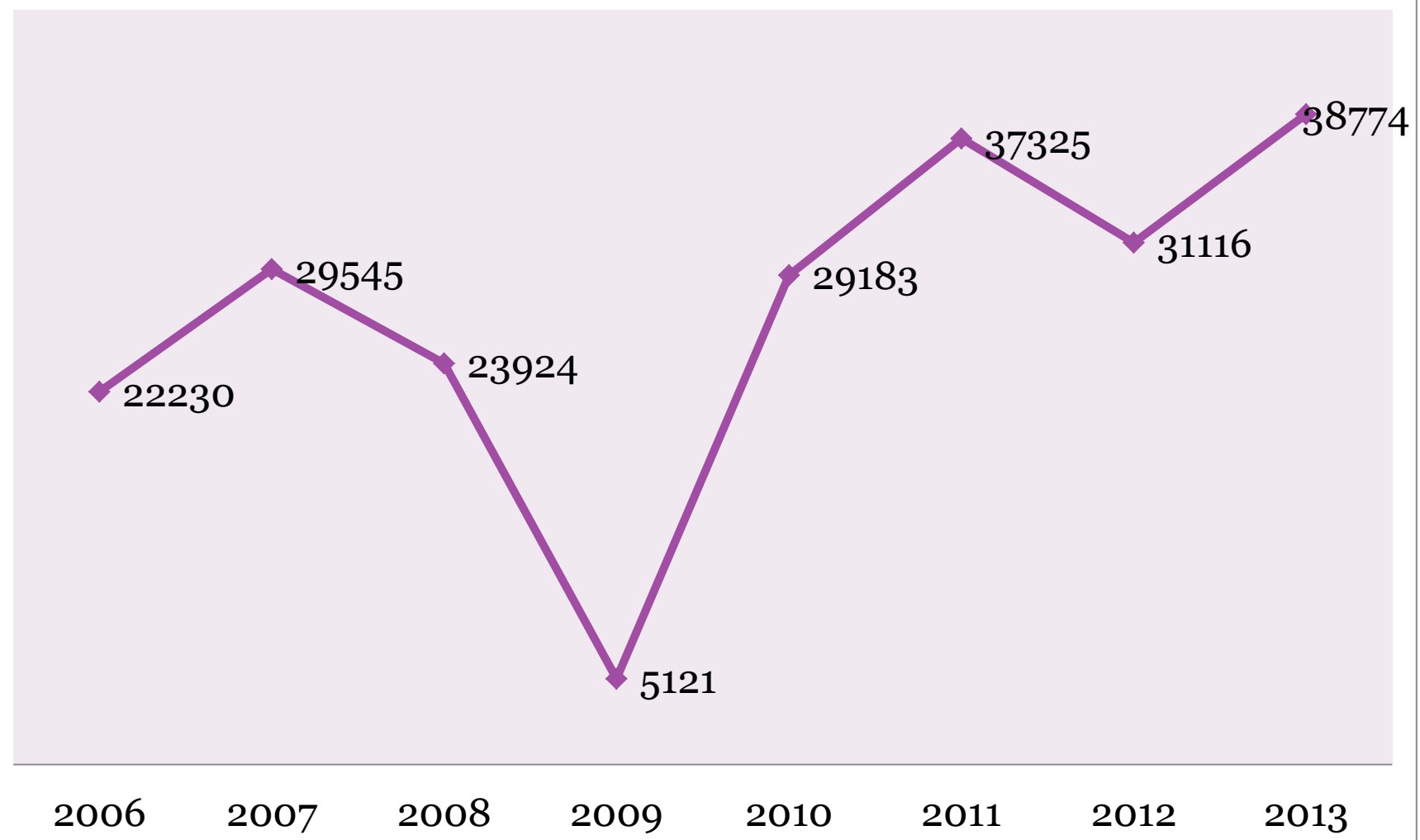


MALAYSIA'S POSITION



Malaysia's FDI Inflows

◆ MYR (Million)



Manufacturing Sector - 2013

MYR (Million)



6321



USA



5479



Rep. of Korea



5116



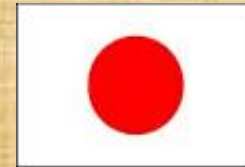
EU



4522



Singapore



3592



Japan



3018

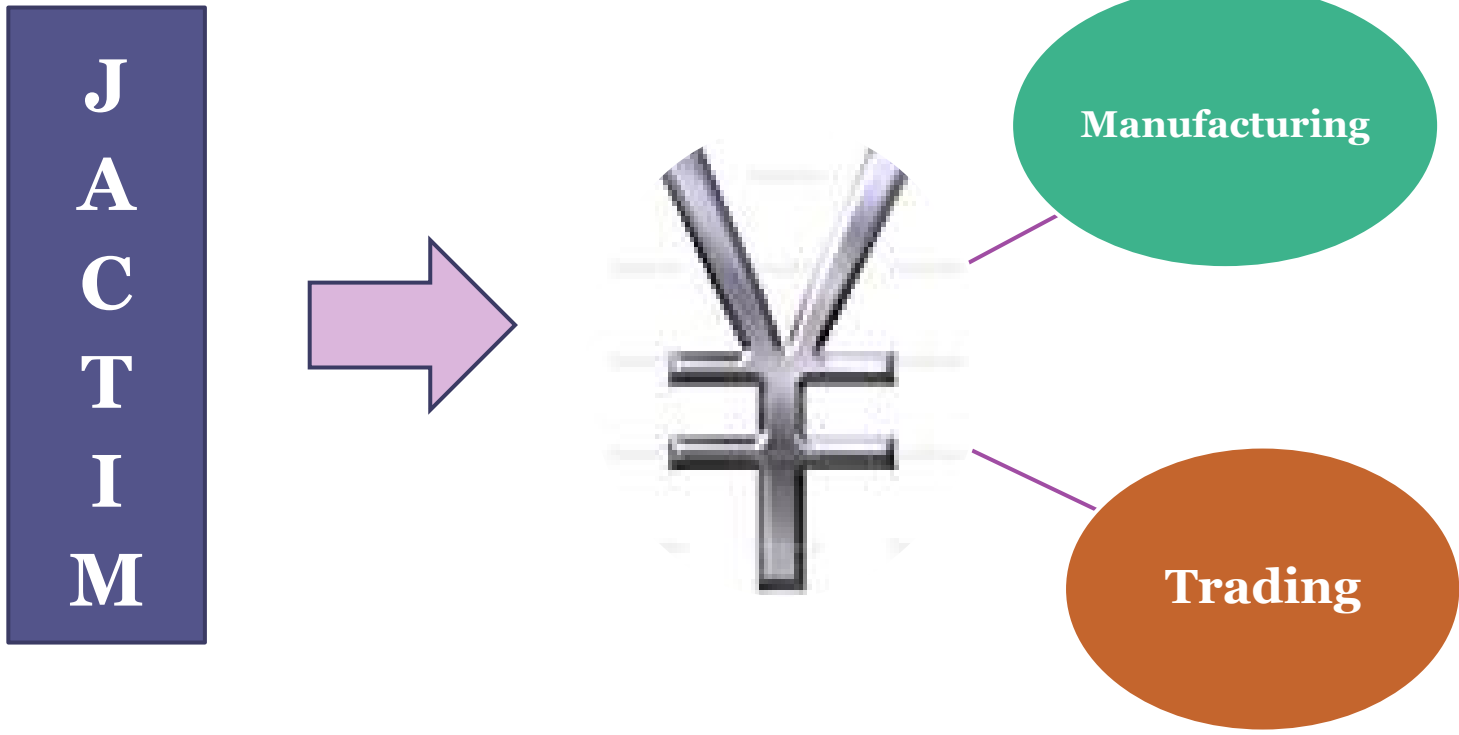


China

TAX TREATY MALAYSIA - JAPAN

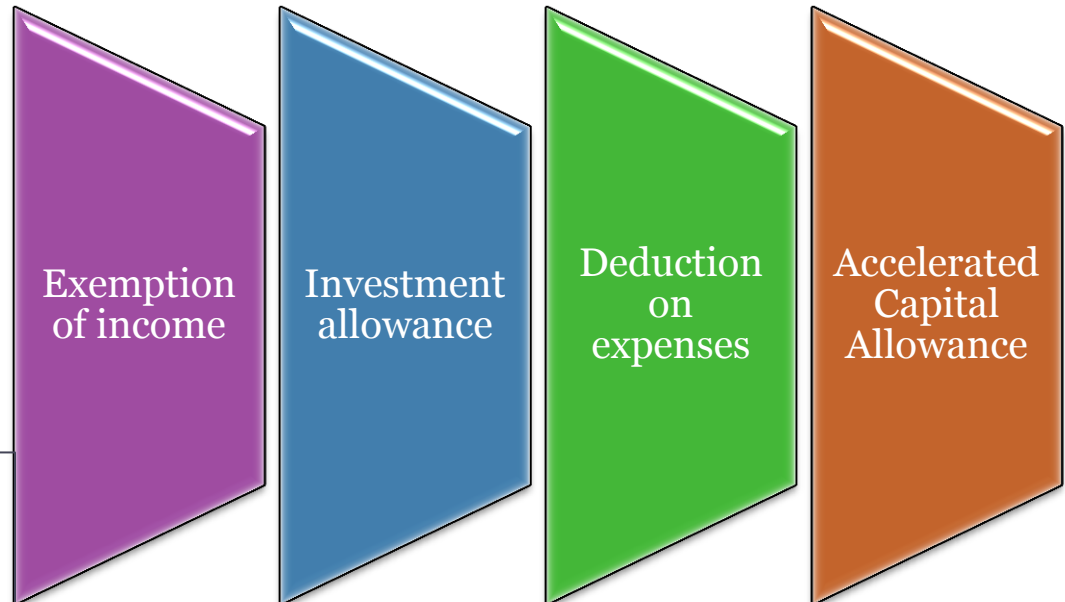


JAPAN'S INVOLVEMENT



MIDA OFFICE – TOKYO-OSAKA

TAX INCENTIVES IN MALAYSIA



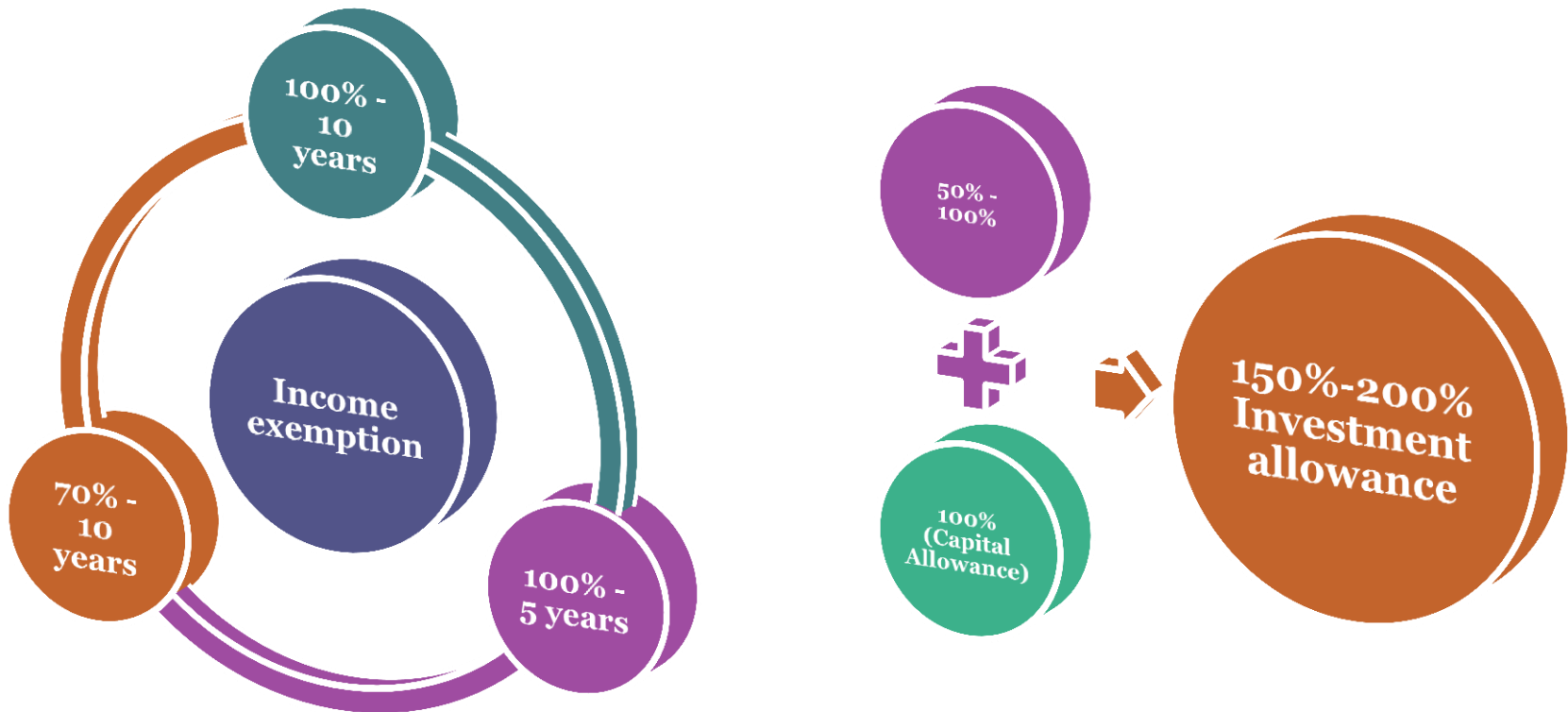
What is Tax Incentive?

“Tax incentives can be defined as any incentives that reduce the tax burden of enterprises in order to induce them to invest in particular projects or sectors.”

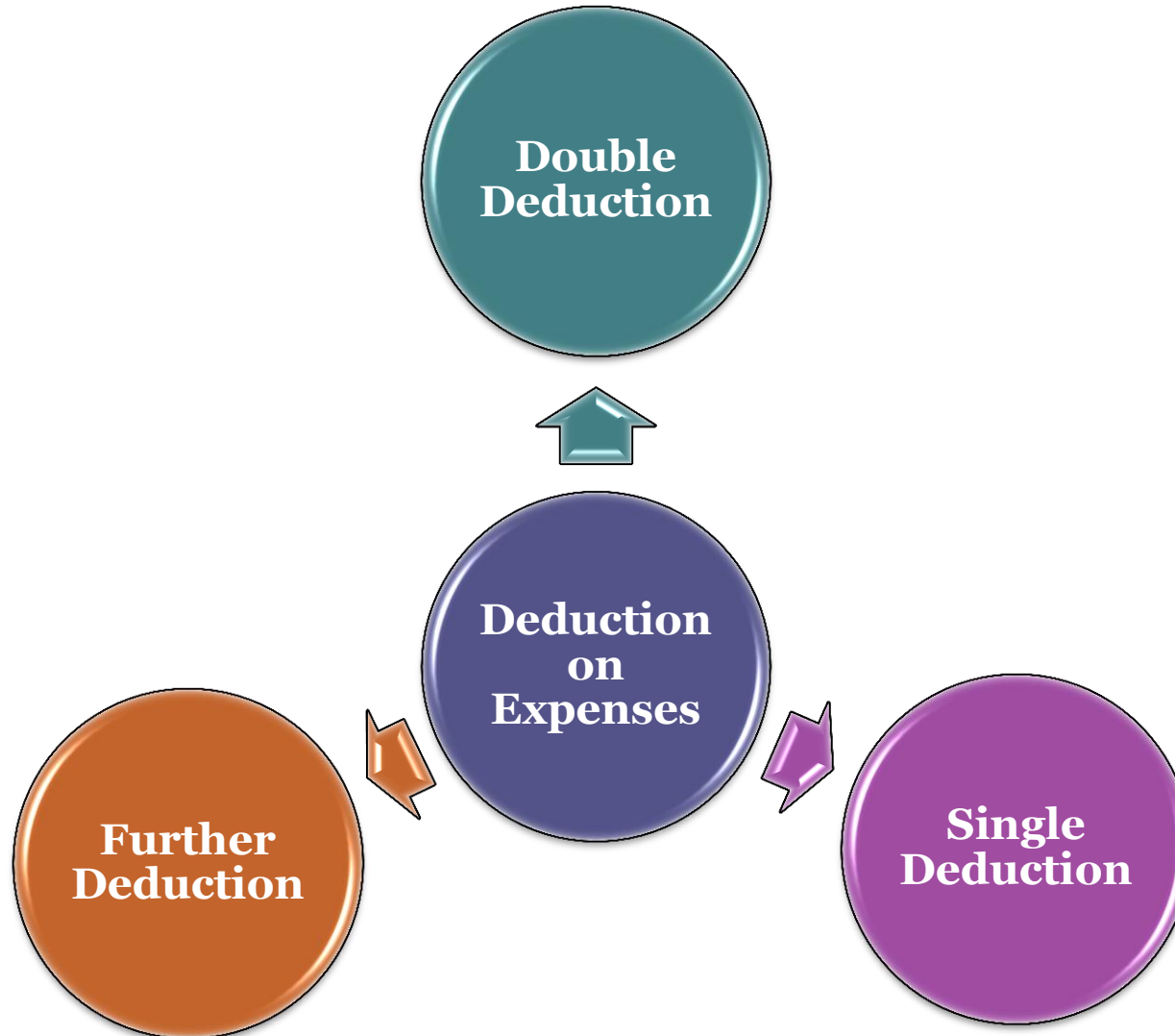
UNCTAD

*Tax Incentives and Foreign Direct Investment
A Global Survey
(ASIT Advisory Studies No.16)
2000*

New Investment/Reinvestment



TAX INCENTIVES (cont'd)



RECENT AMENDMENTS

Limited Liability
Partnership

Business Trust

Mutual Agreement
Procedures

RECENT AMENDMENTS (cont'd)

Mandatory e-Filing
for companies

Simplified tax
return for employee

