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### **Additional Economic Stimulus Package: Tax and Corporate Related Measures**

#### **额外经济刺激计划：税务和公司的相关措施**

This update is the third edition to the following LHAG updates:

此更新是LHAG 除了以下更新以外，所对于政府经济刺激计划的第三项更新：

- (1) "Economic Stimulus Package 2020: Tax Measures" published on 25 March 2020; and
- (2) "Second Economic Stimulus Package: Tax and Construction Related Measures" published on 31 March 2020.

( 1 ) “2020 经济刺激计划：税务措施”发布于3月25日2020；与

( 2 ) “第二项经济刺激计划：税务和施工的相关措施“发布于3月31日2020.



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In addition to the previous two economic stimulus packages, the Prime Minister had on 6 April 2020 announced an additional package emphasising on Small and Medium-Sized Enterprises (**SMEs**) and Microenterprise Companies (**Micro Company**).

除了之前的两项经济刺激计划以外，首相在于2020年4月6日也宣布了一项新的经济计划， 针对于中小企业 ( **SME** ) 和微型企业 ( **Micro Company** ) 。

#### **Wage Subsidy Programme** **经济补贴计划**



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The allocation for the Wage Subsidy Programme previously announced on 27.3.2020 will be raised to RM13.8 billion from RM5.9 billion (RM7.9 billion increment). The government will subsidise employers for local employees earning an income of RM4,000 and below based on the following conditions:

先前在2020年3月27日宣布的工资补贴计划拨款将从59亿令吉增加至138亿令吉 (增加79亿令吉)。政府将根据以下条件，为收入在4,000马币及以下的本地雇员对雇主提供补贴：

- Companies with more than 200 employees will receive up to RM600 per employee in wage subsidies. The amount of employees eligible for the subsidy has been increased from 100 to 200 employees.

员工人数超过200人的公司将获得每位员工价值600令吉的工资补贴。有资格获得补贴的员工人数从100名增加到200名。

- Companies with between 76 and 200 employees will receive up to RM800 per employee in wage subsidies.

雇员人数在76至200之间的公司将获得每位雇员价值800令吉的工资补贴。

- Companies with the number of employees up to 75 will receive up to RM1,200 per employee in wage subsidies.

员工人数不超过75人的公司将获得每位员工价值1200令吉的工资补贴。

Based on our communications with officers from the Ministry of Human Resources, employers applying for this programme will have to show a decrease in income of more than 50% by comparing the month of January 2020 with any of its subsequent months. This requirement only applies to companies consisting of more than 75 employees.

根据我们与人力资源部官员的沟通，申请此计划的雇主必须证明与2020年1月相比，其收入已减少了50%以上。此要求仅适用于拥有75名以上员工的公司。

This programme will run for three months and is specifically for employers who have registered with SSM or the local authorities before 1.1.2020 and are also registered with the Social Security Organisation (**PERKESO**).

该计划将持续3个月，而专门提供给与在2020年1月1日之前已在马来西亚公司委员会 (SSM) 或地方当局注册，并也已在社会保障组织 (PERKESO) 注册的雇主。

Employers who utilise the programme will be required to retain their employees for at least six months, three months during the duration of the programme and the following three months after that.

使用该计划的雇主将需要保留其雇员至少6个月；在该计划进行期间3个月，以及此后的3个月。

### ***PRIHATIN* 微型公司特别津贴**

- A total of RM2.1 billion worth of special grants has been allocated for all eligible Micro Companies.

总共为合格微型公司所拨出的特别拨款总值21亿令吉。

- Microenterprises are defined by SME Corporation Malaysia as companies that have a sales turnover of less than RM300,000 OR fewer than five full-time employees. This definition applies to companies across all sectors.

微型企业由马来西亚中小型企业公司 (SME Corporation) 定义为，营业额少于30万令吉或少于5名全职雇员的公司。此定义适用于所有行业的公司。

- Every Micro Company will be able to receive a special grant of RM3,000. This special grant is expected to benefit an estimated 700,000 Micro Companies in the country.

每间微型公司都能获得RM3,000的特别津贴。这项特别津贴预计将受益于我国大约700,000间微型公司。

- Micro Companies are required to register with the Inland Revenue Board of Malaysia in order to obtain the special grant.

只有已经与马来西亚税务局所注册的微型公司才能获得这项特别津贴。

### ***Bank Simpanan Nasional - Micro Credit Scheme***

### **国家储蓄银行-小额信贷计划**

- The interest rate under the Micro Credit Scheme will be abolished from 2% to 0%.

小额信贷计划下的利率将从2%取消至0%。

- The easy loan scheme for Micro Companies will also be extended to TEKUN National with a maximum loan limit of RM10,000 per company at an interest of 0%.

微型公司的简易贷款计划也将扩展到TEKUN National，每家公司的最高贷款限额为RM10,000，利率为0%。

- It should be noted that companies are only allowed to apply for either one of the two schemes.

公司只能在两项计划中选择申请其中一项。

### **Waiver/Discounts on the rental of the premises of SME retailers**

#### **对于SME零售商家场所的租金豁免 / 折扣**

- Rental waiver or discounts will be provided to SME retailers on premises owned by Government Linked Companies.

对于SME零售商家在政府关联公司所拥有的的场所下将获得租金豁免 / 折扣。

### **Special tax deduction for waiver of rental**

#### **豁免租金的特别税务扣除**

- Rental discounts provided by private property or private business space owners on the business premises of SME companies will be provided an additional tax deduction equivalent to the amount of rental discount given for the months of April to June 2020.

私有财产或私有企业所有者在对于SME公司的营业场所提供的租金折扣将能获得额外的税收扣除，其金额等于2020年4月至2020年6月期间所提供的租金折扣。

- The additional tax deduction is subject to the rental discount being at least 30% of the original rent payable for that period.

### ***Reduction in levy for foreign workers***

#### ***减少对外国工人的征税***

A 25% reduction in levy payments of foreign workers to all companies provided that the foreign workers' work permit expires between 1 April 2020 and 31 December 2020. The reduction in levy does not apply to domestic helper (*pembantu rumah*).

对于工作证将在2020年四月一日至2020年12月31日期间届满的外国人公的征税将减少25%。这项征税的减少不对于家佣。

### ***Furnishing of documents to Companies Commission of Malaysia (SSM)***

#### ***对于马来西亚公司委员会 (SSM) 该提供的文件***

- An automatic moratorium to be granted starting from the last date of the MCO for 30 days, for companies to submit their statutory documents to SSM.

从MCO的最后日期开始将提供30天的自动延缓，以便于公司向SSM提交法定文件。

- The filing period of a company's financial statements is extended for three months starting from the last date of the MCO. This accommodation is provided to companies with their financial year ending between 30 September and 31 December 2019.

公司的财务报表的备案期从MCO的最后日期开始延长3个月。该宽限提供于该财政年度在2019年9月30日至12月31日之间结束的公司。

- Companies are required to apply for the accommodation from SSM and no late delivery fee will be incurred on the application.

公司必须向SSM申请此宽限，对其此申请也不会加于迟交费。

### **Malaysia Economic Stimulus Packages to date**

#### **马来西亚至今的经济刺激计划**

This is the third announcement regarding the Economic Stimulus Package of Malaysia in light of the COVID-19 pandemic. To recap, the following are the tax measures announced in the previous two announcements.

这是鉴于COVID-19病流关于马来西亚经济刺激计划的第三项公告。作为回顾，以下是前两项公告中所宣布的税务措施。

## **Key Highlights of First Economic Stimulus Package dated 27 February 2020**

### **2020年2月27日的第一项经济刺激计划的重点介绍**

- 1) Revision of Income Tax Estimation  
修订所得税估算
- 2) Special Tax Deduction on Costs of Renovation & Refurbishment  
装修和翻新费用特别税务扣除
- 3) Accelerated Capital Allowance for Machinery and Equipment including ICT Equipment  
包括ICT设备在内的机械与设备的加速资本补贴
- 4) Stamp Duty Exemption on Loan Agreements arising from Restructuring and Rescheduling of Business Loans  
重组和重新安排商业贷款产生的贷款协议的免征印花税
- 5) Special Income Tax Relief on Domestic Travel  
国内旅行特别所得税减免
- 6) Value Added Activities Carried Out in Licensed Manufacturing Warehouse (LMW) and Free Industrial Zone (FIZ)  
在许可制造仓库 ( LMW ) 和自由工业区 ( FIZ ) 中进行的增值活动
- 7) Review of Conditions for the Purchase of Duty-Free Goods for Persons Entering Malaysia  
审查进入马来西亚的人购买免税商品的条件
- 8) Deferment of Instalment Payment of Income Tax for Companies in the Tourism Industry  
延迟旅游业公司所得税的分期付款
- 9) Service Tax Exemption for Hotels  
酒店服务税免税
- 10) Double Deduction for Establishment of Regional Office by International Shipping Companies

## 国际航运公司设立地区办事处的双重税务扣除

- 11) Import Duty and Sales Tax Exemption on Equipment and Machinery for Port Operators  
港口经营者的设备和机械豁免免进口关税和营业税

### **Key Highlights of Second Economic Stimulus Package dated 27 March 2020**

#### **2020年3月27日的第二项经济刺激计划的重点介绍**

- 12) One-off payment for B40 and M40 Households  
延迟所有SME企业支付所得税的期限
- 13) Deferment of instalment payment of income tax to all SMEs  
延迟所有SME企业支付所得税的期限
- 14) Revision of income tax estimation  
修订所得税估算
- 15) Provision of Funds for SMEs and Micro Companies  
为中小企业和微型公司提供资金
- 16) Exemption of HRDF levies  
HRDF免税
- 17) Moratorium on loans  
暂停贷款
- 18) Discount on electricity bills  
电费折扣

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