

A deep comprehension on withholding tax

全面解读围获税

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1.0 Application of withholding tax

围获税实践法

	Rate	Payment Form
(a) Royalty (inclusive of advertisement) 特许权使用费	10%	CP 37
(b) Interest 欠款利息	15%	CP 37
(c) Technical fees 技术支援费 Consultancy 咨询费 Installation of plant & machinery 机械安装费	10%	CP 37D
(d) Commission 佣金	10%	CP 37F
(e) Lease rental of machines 机械租金	10%	CP 37D
(f) Public entertainer 艺人	15%	Payment memo by IRB branch

2.0 Payment of withholding tax

围获税付款

- A. 1 month 围获税需在1个月内
缴付给税收局
- ~~X~~ ————— ~~X~~
- Payment to non resident 1. Withholding tax to IRB
2. Late payment penalty 迟缴围获税被罚款10%
- 10% x outstanding withholding tax
-
- B. 7 months
- ~~X~~ ————— ~~X~~
- Year end Form C
- 毛值不能扣税
1. No tax deduction on gross amount s 39
2. Penalty on incorrect return 视为漏报税 s 113(2)
- 100% x tax undercharged 罚款100%

3.0 Non resident received gross sum

海外商家收到总额

Tax implication

Gross sum 总额	→	Non resident supplier 海外商家	Yes	Remarks
+ withholding tax is always 10% x gross		10%的围获税	No	Regross is not required
<u>Expense</u>		总开支		不须重新计算毛值

3.1 Withholding tax not deductible

围获税不能扣税

10% on gross sum (amount billed by overseas supplier)

毛值（海外供应商账单金额） x 10%

	(1)	(2)
Expense in P/L	Gross sum	Gross sum + withholding tax
损益表内的开支	毛值	毛值 + 围获税
Income tax deduction	Gross sum	Gross sum
所得税抵扣	毛值	毛值

Illustration 1

范例 1

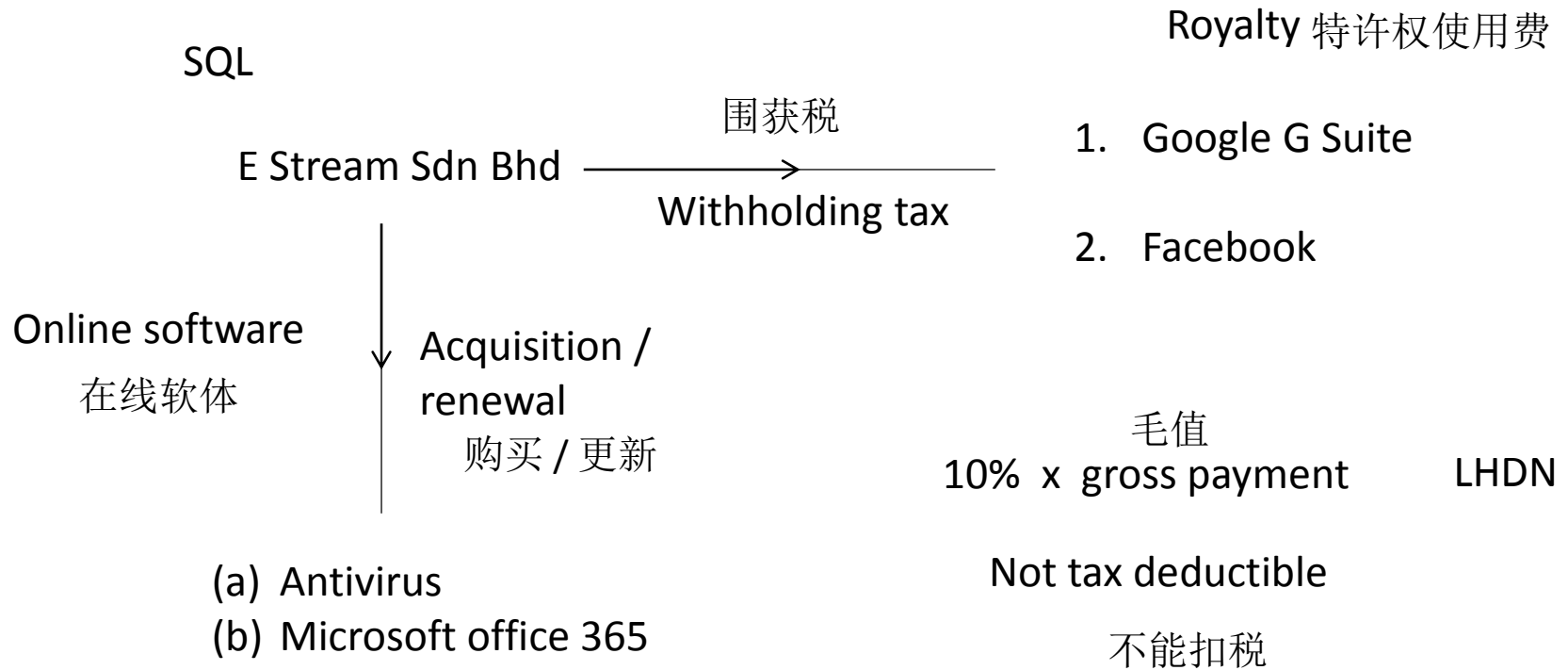


Illustration 2

范例 2

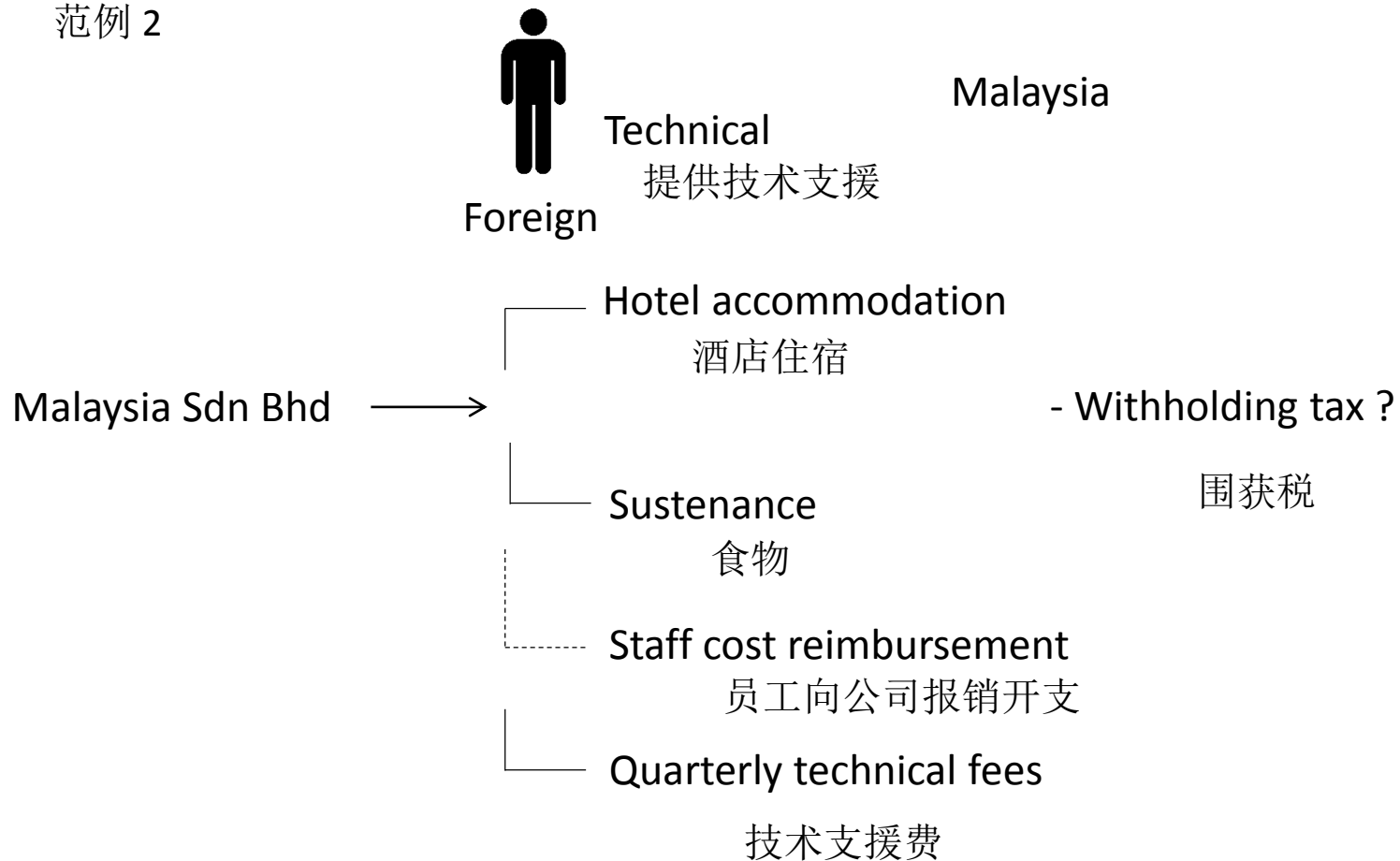


Illustration 3

范例 3

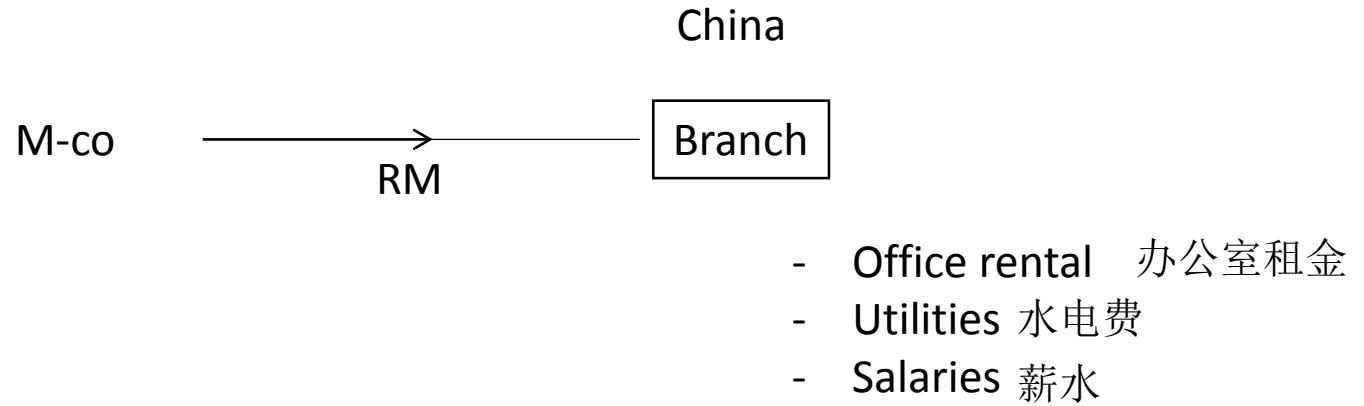


Illustration 4

范例 4

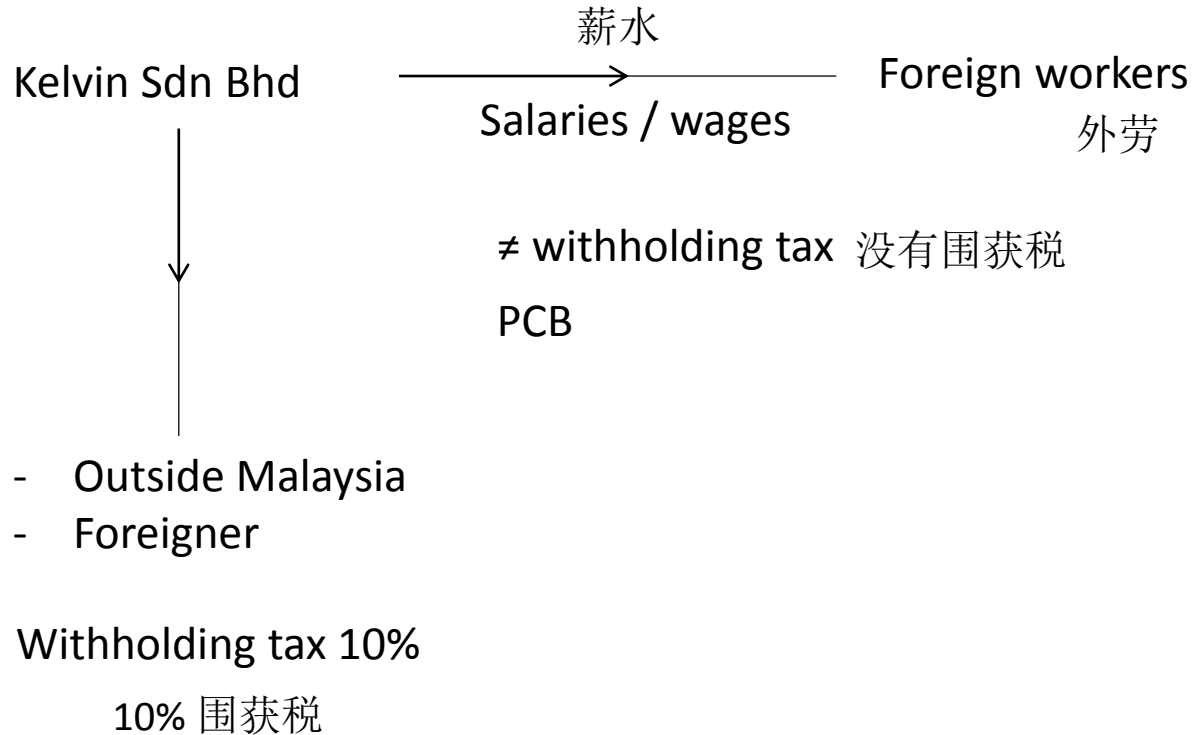
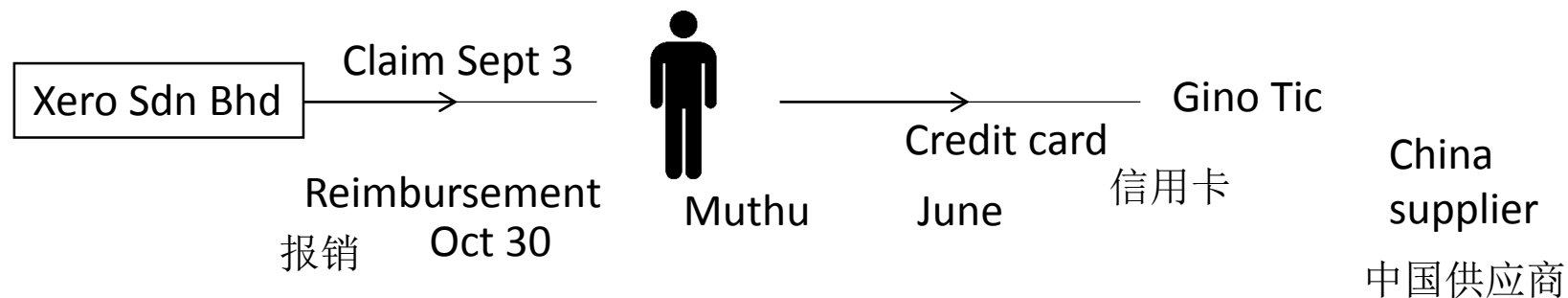


Illustration 5

范例 5

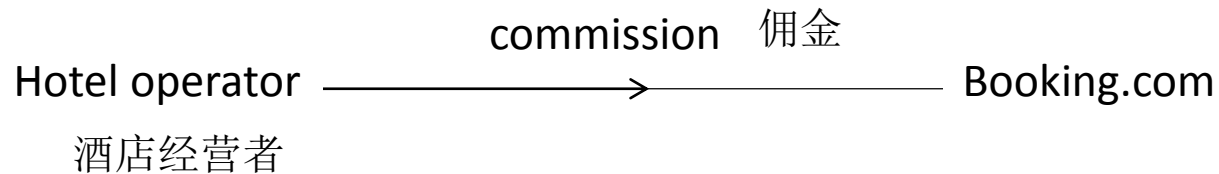


Withholding tax payment -

围获税

Illustration 6

范例 6



Withholding tax: 10% on gross 毛值的10%
围获税

Not tax deductible 不能扣税

Dr Commission	xx	IM
Cr Withholding tax payable	xx	
Cr Bank	xx	

Dr GST input tax	xx	TX
Cr GST output tax	xx	DS-IMS

Illustration 7

范例 7

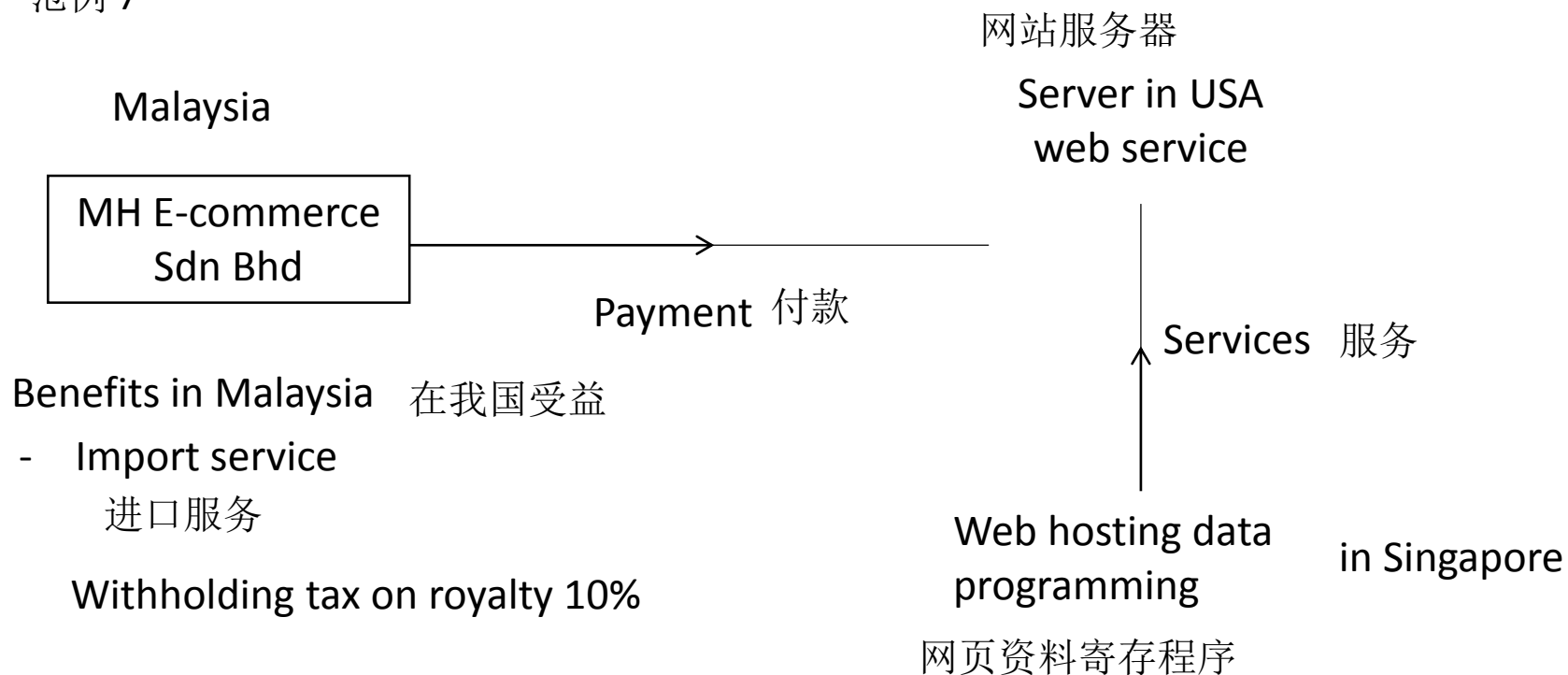
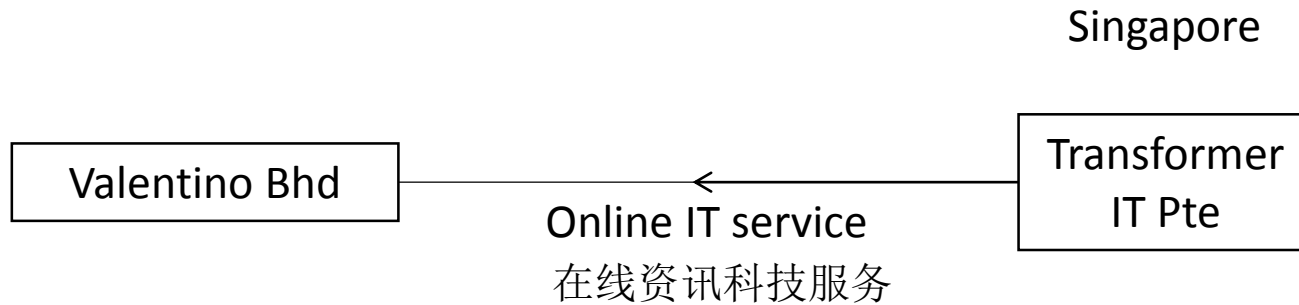


Illustration 8

范例 8



Article 13(4) DTA – Malaysia & Singapore

(i) Technical 技术支援

(ii) Services performed outside Malaysia

支援服务在海外提供

Illustration 9

范例 9

