



**最新消息**

**源自海外收入特别汇款计划**

**[注: 不要随便说 U Turn]**

**Termination of Special Income Remittance Program**

**[Note: Don't just simply say U Turn]**



**What's New?**

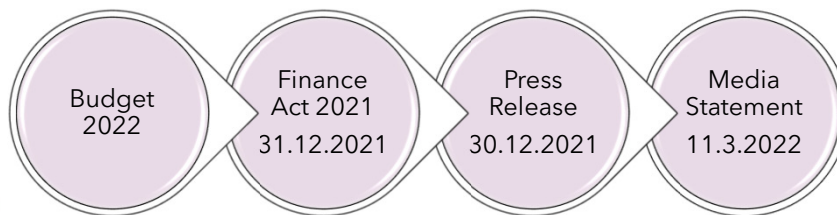
Issue No. 29/2022 | 12 March 2022

**Termination of Special Income Remittance Program**  
**[Program Khas Peremitan Pendapatan (PKPP)]**

## Termination of Special Income Remittance Program [Program Khas Peremitan Pendapatan (PKPP)]



- The Malaysian Inland Revenue Board (IRBM) issued a media statement on 11 March 2022 in which it announced that the special income remittance program (PKPP) would be terminated with immediate effect.
- You could be scratching your head, wondering what the point of this media statement is. So, allow me to explain everything to you.



## Termination of Special Income Remittance Program [Program Khas Peremitan Pendapatan (PKPP)]



- Under paragraph 28 of the Sixth Schedule to the Income Tax Act 1967, foreign-source income is exempt from taxation until 1 January 2022.
- The proposal in Budget 2022 to remove the exemption for foreign-source income for taxpayers resident in Malaysia was enacted through Finance Bill 2021 and will come into effect on 1 January 2022.
- On concession, the Finance Bill 2021 also amends section 6(1) of the Income Tax Act 1967 and adds a new section, namely: section 6(1)(p), to clarify that for the period from 1 January 2022 to 30 June 2022, the rate of tax on foreign-source income of Malaysian tax residents will be based on the rate prescribed in the new Part XX of Chapter 1 of the Income Tax Act 1967. The rate of tax under Part XX is 3%. [This is also known as “Special Income Remittance Program”]

## Termination of Special Income Remittance Program [Program Khas Peremitan Pendapatan (PKPP)]



- It was announced by the **Ministry of Finance (MOF)** in a press release on December 30, 2021, one day before the Finance Act 2021 was gazetted, that the government has agreed to exempt the following Foreign Source Income from tax until 31 December 2026:-
  - All sorts of foreign income generated by individuals,
  - Dividend income earned by Companies and Limited Liability Partnerships.
- The press release also mentions that the above exemption is subject to the conditions in the guidelines to be issued by the Inland Revenue Board of Malaysia (as yet, unpublished).

## Termination of Special Income Remittance Program [Program Khas Peremitan Pendapatan (PKPP)]



- Initially, the Special Income Remittance Scheme was developed primarily to provide Malaysian tax residents with the chance to benefit from a lower tax rate while repatriating their income earned abroad to Malaysia.
- As a result of the tax exemption announced by the MOF on income from foreign sources received in Malaysia by resident individuals (other than partnership income) and dividend income earned by Companies and Limited Liability Partnerships on 30 December 2021, IRBM has decided to terminate the Special Income Remittance Plan (PKPP).

## Termination of Special Income Remittance Program [Program Khas Peremitan Pendapatan (PKPP)]

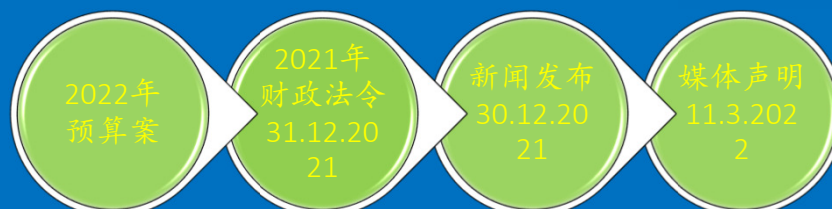


- However, income from foreign sources that are not exempted and brought into Malaysia from January 1, 2022, shall be declared in the Return Form for the relevant year of assessment.
- Such foreign source income will still be subject to tax and, if brought into Malaysia between January 1, 2022, and June 30, 2022, would still be taxed at a concessionary rate of 3%. This rate is lower than the current rate.
- Following the expiration of that period, the prevailing tax rate will be applied.

## 终止特别 [源自海外] 收入汇款计划



- 马来西亚税收局 (IRBM) 于2022年3月11日发表媒体声明，宣布特别 [源自海外] 收入汇款计划 (PKPP) 将被终止，并立即生效。
- 你或许真正纳闷，这一篇新闻稿究竟要表达什么。那么，就让我为你一一细述



## 终止特别 [源自海外] 收入汇款计划



- 根据《1967年所得税法令》第6附表第28段，在2022年1月1日前，源自外国的收入被豁免征税。
- 2022年预算案建议取消对居住在马来西亚的纳税人源自外国的收入的豁免，这项建议已通过2021年财政法案颁布，将于2022年1月1日生效。
- 
- 作为协商安排，2021年财政法令也修订了1967年所得税法令第6(1)条，并增加了新条文，即：第6(1)(p)条，阐明从2022年1月1日至2022年6月30日这段时间，马来西亚税务居民源自外国的收入，其税率将根据1967年所得税法令第1章新的第二十部 [Part XX] 所规定的税率。而第二十部所规定的是税率是3%。[这也被称为“特别 [源自海外] 收入汇款计划”]

03/12/22

What's New

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## 终止特别 [源自海外] 收入汇款计划



- 就在《2021年财政法令》在宪报颁布的前夕，财政部 (MOF) 在2021年12月30日的一份新闻稿中宣布，政府已经同意在2026年12月31日前免于以下源自海外的收入的征税:-
  - 个人所有源自海外的收入；
  - 公司和有限责任合伙企业源自海外的股息收入。
- 新闻稿也提到，上述豁免的前提是，纳税人必须符合马来西亚内陆税收局即将发布（截至目前，尚未发布）的指南所指定的条件。

03/12/22

What's New

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## 终止特别 [源自海外] 收入汇款计划



- 最初，特别收入汇款计划的制定主要是为了给马来西亚的税收居民提供机会，让他们在把国外赚取的收入汇回马来西亚时，享受较低的税率。
- 随着财政部所发布的上述新闻稿后，内陆税收局决定终止特别收入汇款计划 (PKPP)。
- 然而，从2022年1月1日起被汇入马来西亚的其他源自海外的收入，必须在相关评估年度的申报表中报告。
- 这种不获豁免源自海外的收入仍将被征税，如果在2022年1月1日至2022年6月30日之间被汇入马来西亚，仍将按3%的优惠税率征税，这一税率低于现行税率。
- 该这段宽限期届满后，不获豁免源自海外的收入将按现行的税率征税。

03/12/22

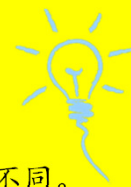
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