



**与供应商发展计划有关
的支出双重扣税**

**Double Tax Deduction for
Expenditure in relation to Vendor
Development Programme**

What's New?

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Income Tax (Deduction for Expenditure in relation to Vendor Development Programme) Rules 2022

Income Tax (Deduction for Expenditure in relation to Vendor Development Programme) Rules 2022



- With effect from Year of Assessment 2021, Anchor Enterprises can claim double deductions for eligible expenses made to encourage increased participation in the development of local vendors. The following are examples of expenses that qualifying:
 - Activity in relation to product development namely product quality development, product innovation or research and development;
 - activities in relation to capability improvement namely certification program, assessment program, or business process re-engineering; or
 - activities in relation to human capital namely hard skill training, lean management, financial management system, or capacity building.

Income Tax (Deduction for Expenditure in relation to Vendor Development Programme) Rules 2022



- To claim a double deduction for expenditures on the activities above, the following criteria must be met:
 - the anchor company must be incorporated under the Companies Act 2016 and be a Malaysian resident;
 - the anchor company must participate in the Vendor Development Programme (VDP);
 - the anchor company must sign a Memorandum of Understanding (MOU) with the Ministry of Entrepreneur Development and Cooperatives to participate in the Vendor Development Programme from 1 January 2021 to 31 December 2025.

Income Tax (Deduction for Expenditure in relation to Vendor Development Programme) Rules 2022



- To claim a double deduction for expenditures on the activities above, the following criteria must be met:
 - d) The expenditure must be verified by the Minister of Entrepreneur Development and Cooperatives; Provided, however, that such expenditures shall not include capital expenditures incurred by the anchor company on the plant, machinery, fixtures, land, premises, buildings, structures, or works of a permanent nature, or their modifications, additions, or extensions, or on the acquisition of any rights in or over any property.
 - d) the eligible expenditure cannot exceed RM300,000 every assessment year.

Income Tax (Deduction for Expenditure in relation to Vendor Development Programme) Rules 2022



- The double deduction is available for three consecutive years of assessment, beginning with the year in which the first expenditure is spent.
- A vendor company is a Malaysian-incorporated business that manufactures or supplies components to the anchor company or provides services to the anchor company under the VDP.
- The Vendor Development Programme is a government-approved initiative designed to assist anchor companies in generating new vendor companies or boosting the development of current vendor companies on a domestic and worldwide basis.

2022年所得税(与供应商发展计划有关的支出扣除)细则



• 从2021年的评估年开始, 为了鼓励更多的人参与本地供应商的发展, 锚点企业 [Anchor Enterprises] 所产生的合格支出, 将享有双重扣除的资格。以下是符合资格的开支:

- a) 与产品开发有关的活动, 即产品质量开发、产品创新或研究与开发。
- b) 与能力提高有关的活动, 即认证计划、评估计划或业务流程再造; 或
- c) 与人力资本有关的活动, 即硬技能培训、精益管理、财务管理制度或能力建设。

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2022年所得税(与供应商发展计划有关的支出扣除)细则



• 上述活动如果要双重扣税, 必须满足以下条件。

- a) 锚点企业必须根据《2016年公司法》成立, 并且是马来西亚税务居民;
- b) 锚点企业必须参加供应商发展计划 (Vendor Development Programme, VDP);
- c) 锚点企业必须与企业发展与合作部 [Ministry of Entrepreneur Development and Cooperatives] 签署谅解备忘录 (MOU), 从2021年1月1日至2025年12月31日参与供应商发展计划。

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2022年所得税(与供应商发展计划有关的支出扣除)细则



• 上述活动如果要双重扣税，必须满足以下条件。

d) 该支出必须由企业发展与合作部部长核实；但该支出不包括锚点企业在厂房、机械、固定装置、土地、房舍、建筑物、结构或永久性工程，或其修改、增加或扩展，或在任何财产上获得任何权利而产生的资本支出 [Capital Expenditures]。

e) 每个评估年度的合格支出不能超过 3百千令吉。

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2022年所得税(与供应商发展计划有关的支出扣除)细则



• 从第一笔支出的年份开始，连续三个评估年度都享有双重扣税的资格。

• 供应商公司是一家在马来西亚注册的企业，它为锚点企业制造或供应部件，或提供 VDP 下的服务。

• 供应商发展计划是一项经政府批准的举措，旨在协助锚点企业在国内和全球范围内产生新的供应商公司或促进现有供应商公司的发展。

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