






SME Status Certificate issued by SME Corp. Malaysia for the SME Tenant in relation to Rental Reduction for Business Premise



- On September 8, 2021, the Malaysian government gazetted the following rules:
  - Income Tax (Special Deduction for Rental Reduction to a Small and Medium Enterprise) Rules 2021 [P.U.(A) 353/2021]; and
  - Income Tax (Special Deduction for Reduction of Rental to a Tenant Other Than a Small and Medium Enterprise) Rules 2021 [P.U.(A) 354/2021].

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- P.U.(A) 353/2021 applies where a business premise's tenant is a small and medium enterprise ("SME"), and is assumed to have taken effect in the assessment year 2020.
- However, certificate by the SME Corp. Malaysia confirming the status of the small and medium enterprise as a supporting document is required.
- The Certificate application will be evaluated using documents that includes the most recent audited financial statements for either the current or prior year. This means that the SME tenant was already a SME before the Certificate went into force.

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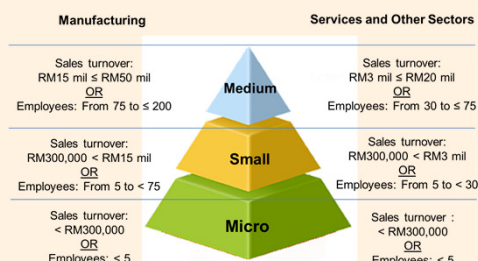
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- As a result, based on LHDNM's Response to CTIM Memorandum on Compliance and Operational Issues dated 13 July 2021, the IRBM concludes that:
  - the SME Status Declaration Certificate, which is valid until December 31, 2021,
  - can be used as proof of the tenant's SME status for the purpose of a special rental reduction from April 1, 2020 to December 31, 2020,



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### 由 SME Corp. 为 SME 公司颁发的中小企业地位证书 有关商业场所租金减免的证明



- 2021年9月8日，马来西亚政府在宪报中颁布了以下以下两个细则 [Rules]:
  - 2021年所得税 (中小型企业租金减免特别扣除) 细则 [Income Tax (Special Deduction for Rental Reduction to a Small and Medium Enterprise) Rules 2021, P.U.(A) 353/2021] ; 和
  - 2021年所得税 (非中小型企业的租户租金减免特别扣除) 细则 [Income Tax (Special Deduction for Reduction of Rental to a Tenant Other Than a Small and Medium Enterprise) Rules 2021, P.U.(A) 354/2021] 。




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### 由 SME Corp. 为 SME 公司颁发的中小企业地位证书 有关商业场所租金减免的证明



- P.U.(A) 353/2021 是在营业场所的租户是中小型企业的情况被引用，并在 2020 课税年度生效。
- 然而，租户需要提供由马来西亚中小型企业公司 [SME Corp. Malaysia ] 出具的证书，以确认中小型企业的地位。
- 证书申请的批准与否，是以本年度或上一年度的审计财务报表进行评估。这意味着在证书生效之前，有关中小企业租户确实已经是一家中小企业了。



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## 由 SME Corp. 为 SME 公司颁发的中小企业地位证书 有关商业场所租金减免的证明




- 因此，根据LHDNM于2021年7月13日对CTIM关于合规和运营问题备忘录的回应，税收局的立场是：
  - 有效期至2021年12月31日的中小企业地位证书，
  - 在2020年4月1日至2020年12月31日这段期间，
  - 可以作为租户的中小企业身份证明，以达到特别减租的目的。




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