Tax developments

13 August 2026

KPMG in Malaysia

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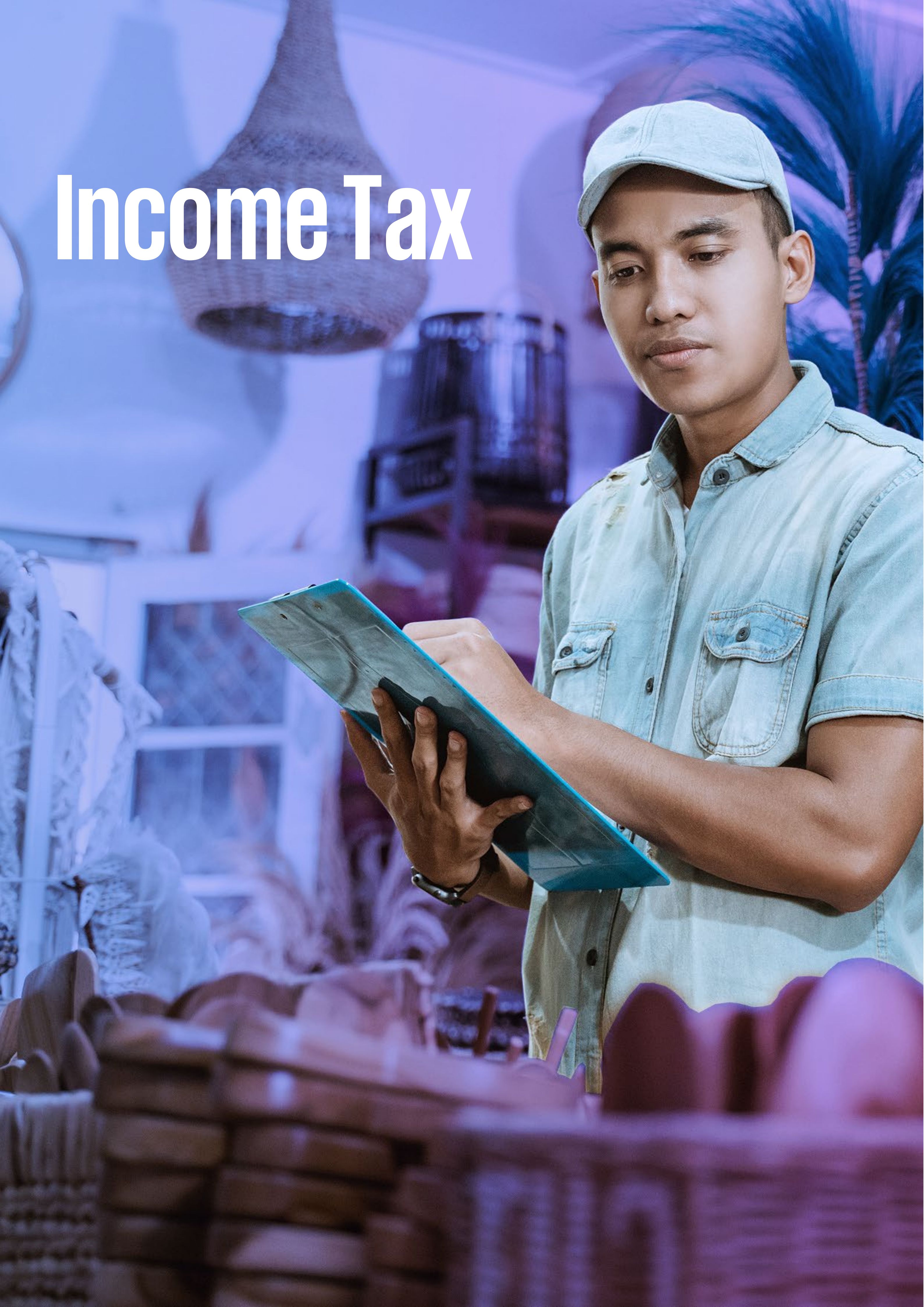

Income Tax

Further deduction on additional paid leave for the care of child or sick or disabled immediate family member

The Income Tax (Deduction for Payment of Additional Paid Leave for the Care of Child or Sick or Disabled Immediate Family Member) Rules 2026 have been gazetted to provide qualifying employers a further deduction of 50% on remuneration paid to a full-time employee in respect of additional paid leave for the care of a child under the age of two years, or a sick or disabled immediate family member (as defined).

The deduction is allowed for a period not exceeding 12 consecutive months and is subject to the conditions imposed by the Minister and verification of compliance by TalentCorp.

The Rules have effect from YA 2025 to YA 2027.

Source for the Rules: Federal Legislation Portal of Malaysia

Extension of income tax exemption on FSI for unit trusts

Under the Income Tax (Unit Trust in relation to Income Received in Malaysia from Outside Malaysia) (Exemption) Order 2024, income tax exemption is given to qualifying unit trusts on gross foreign income received in Malaysia from outside Malaysia from 1 January 2024 to 31 December 2026.

The Income Tax (Unit Trust in relation to Income Received in Malaysia from Outside Malaysia) (Exemption) 2024 (Amendment) Order 2026 has been gazetted to extend the exemption period for a further 4 years, until 31 December 2030.

The Amendment Order comes into operation on 1 January 2027. You may refer to KPMG's earlier Tax Whiz (access from here) for more details on the incentive.

Source for the Orders: Federal Legislation Portal of Malaysia

Extension of CGT exemption on remittance of gains from foreign capital assets disposal

The Income Tax (Exemption) (No. 3) Order 2024 provides CGT exemption for companies, LLPs, trust bodies and co-operative societies in respect of gains from disposal of foreign capital assets which are received in Malaysia from outside Malaysia from 1 January 2024 to 31 December 2026.

The Income Tax (Exemption) (No. 3) Order 2024 (Amendment) Order 2026 has been gazetted to extend the CGT exemption period for a further 4 years until 31 December 2030.

The extension comes into operation on 1 January 2027.

Source for the Orders: Federal Legislation Portal of Malaysia

MIRB's guideline for CGT exemption on shares disposal for purposes of IPO

The Income Tax (Initial Public Offering) (Exemption) Order 2024 provides CGT exemption to companies, LLPs, trust bodies and co-operative societies in respect of chargeable income from the disposal of unlisted shares of a Malaysian company, relating to the restructuring of any company for purposes of an IPO. You may refer to KPMG's Tax Whiz (access from here) for a recap on the incentive.

The IRB has issued the above Guideline to clarify the procedures in applying for the above CGT exemption, which includes an illustration on the determination of the one-year application window and the procedures to apply for the relief of the tax for successful applications.

Source for the Guideline (only available in the Malay language): Official Portal of MIRB

MIDA guidelines for Supply Chain Resilience Initiative ("SCRI")

MIDA has issued the Guidelines and Procedures for the Application of Special Incentives Package for Strategic Anchors and Local Vendors under the SCRI, following the announcement of the incentive in the 2025 Budget.

The incentives offered under the SCRI include:-

- Double tax deduction up to RM2 million per year for a period of 3 consecutive years for Strategic Anchors (as defined) on eligible expenditures; and
- Income tax deduction on amount invested by the Strategic Anchor or its foreign-based suppliers in establishing a joint venture with local companies. The deduction is equivalent to 20% of the total investment made from 1 January 2025 to 31 December 2030 and is capped at RM100 million, and may be claimed annually over 5 consecutive years.

The Guideline sets out the eligibility criteria to apply for the above incentives. Applications shall be submitted to MIDA from 1 January 2025 to 31 December 2030. The relevant statutory order is pending gazettement.

Source for the Guidelines: Official Portal of MIDA

MOF's guidelines on application for anti-corruption or corruption prevention education programmes under Subsection 44(11C) of the MITA

As announced under the 2026 Budget, the Government will recognise eligible anti-corruption or corruption prevention education programmes organised by Civil Society Organisations ("CSOs") as national interest projects under Section 44(11C) of the MITA, subject to specified conditions. Accordingly, cash donations made to such programmes shall be eligible for a tax deduction of up to 10% of the donor's aggregate income.

The MOF has released the above Guidelines to explain the qualifying CSOs, conditions for eligible programmes and application procedures. Applications shall be received by the MOF from 1 January 2026 until 31 December 2028. The approval period may be granted up to 31 December 2028 only.

In the event of violation of any of the stipulated conditions or prohibitions, the Minister of Finance may, at its discretion, revoke the approval of the programme. Donations or contributions shall not be accepted and tax deduction receipts shall not be issued to donors or contributors, effective from the date of revocation.

Source for the Guidelines (only available in the Malay Language): Official Portal of MOF

Johor-Singapore SEZ

Johor-Singapore SEZ

Stamp duty remission for commercial property buyers

MIDA has previously announced a range of tax incentives available within the Johor-Singapore SEZ, including a 40% stamp duty exemption for the acquisition and financing of commercial properties in Johor Bahru Waterfront or Iskandar Puteri, i.e. located in Flagship A or B of the Johor-Singapore SEZ.

The following remission orders have been gazetted to provide for a remission of 40% on stamp duty chargeable on the following instruments, subject to the IRDA's verification:-

Instruments eligible for remission	Remission order
Instrument of transfer in relation to the purchase of a completed commercial unit, which is executed between:	
• A developer and one or more individuals	Stamp Duty (Instrument of Transfer in relation to Individual) (Johor-Singapore Special Economic Zone) (Remission) Order 2026
• A developer and a resident company incorporated under the CA 2016	Stamp Duty (Instrument of Transfer in relation to Qualifying Person) (Johor-Singapore Special Economic Zone) (Remission) Order 2026
Instrument of loan or financing agreement in relation to the purchase of a completed commercial unit, which is executed between:	
• Specified lenders and one or more individuals	Stamp Duty (Instrument of Loan or Financing Agreement in relation to Individual) (Johor-Singapore Special Economic Zone) (Remission) Order 2026
• Specified lenders and a resident company incorporated under the CA 2016	Stamp Duty (Instrument of Loan or Financing Agreement in relation to Qualifying Person (Johor-Singapore Special Economic Zone) (Remission) Order 2026

The sale and purchase agreement of the commercial unit shall be executed from 1 January 2025 to 31 December 2034 between a developer and individual(s) or a resident company incorporated under the CA 2016.

Given that the incentive applies only to commercial units where construction is completed before 1 January 2025, the incentive is expected to support the take-up of existing commercial property stock within Flagships A and B.

Source for the Orders: Federal Legislation Portal of Malaysia

Stamp duty

Stamp Duty

MIRB's clarification on stamp duty for exempted instruments

The MIRB has issued a media release to clarify the stamping and endorsement requirements for exempted instruments under the First Schedule of the SA 1949:

Category	Required to be submitted for endorsement or stamping?
Instruments listed under the **Exemption** category, including employment contracts where monthly remuneration does not exceed RM3,000	No
Instruments listed under the **General Exemptions** category (i.e., exemptions granted pursuant to Section 35 of the SA 1949)	Yes

For employment contracts with monthly remuneration exceeding RM3,000, only the principal employment agreement, which contains the main terms and conditions of employment, is required to be stamped and endorsed. Ancillary instruments executed in connection with the same employment are not required to be stamped or endorsed.

The clarification is a much welcome development as it provides greater consistency and certainty for employers and duty payers in the administration of stamp duty obligations.

Source for the Media Release (only available in the Malay language): Official Portal of MIRB

Indirect Tax

Indirect Tax

Public Ruling No. 3/2026 – Determination of Foreign Currency Exchange Rates for Service Tax Invoices and Sales Tax Invoices

The RMCD has issued Public Ruling No. 3/2026 in relation to the determination of foreign currency exchange rate for Sales Tax invoices and Service Tax invoices dated 28 July 2026 – available in Malay language only. Accordingly, Public Ruling No. 1/2026 dated 31 March 2026 is withdrawn.

In summary:

- The Public Ruling No. 3/2026 has been updated to include the following:

  3.2 Sales Tax and Service Tax shall be due and payable as provided under Section 11 of the Sales Tax Act 2018 and Section 11 of the Service Tax Act 2018.

- Whereas the following paragraphs from Public Ruling No. 1/2026 have been removed:

  3.5 The foreign currency exchange rate for the calculation of Customs Duty, Excise Duty, and Sales Tax on the importation of taxable goods is determined by the Director General of RMCD at the time of importation.

  3.6 Meanwhile, the foreign currency exchange rate for imported taxable services shall be the foreign currency exchange selling rate used in Malaysia at the time the service is performed.

Source for the Public Ruling: RMCD - MySST (Public Rulings) (Malay version)

Service Tax Policies

The RMCD has issued the following Service Tax Policy and Amendment:

- Service Tax Policy No. 4/2026 in relation to determining the threshold value and imposition of Service Tax on Rental or Leasing services provided by more than one service provider dated 22 July 2026. The Policy states that,

  a) Persons **who jointly provide rental or leasing services** under **a single rental or leasing agreement/ contract** shall be treated as **separate entities** and are **required to register individually** as service providers based on their **respective total taxable services (threshold value). Each party is required to issue an invoice for their individual portion or breakdown** of the rental or leasing value.

  b) If the rental or leasing service is provided as a whole under a single rental or leasing agreement/ contract through **a single invoice without any breakdown**, and is issued **in the name of one party** (e.g., a separate Joint Venture or representative), then **that party shall be treated as the rental or leasing service provider and is liable for Service Tax registration**, provided the threshold value is met.

- Service Tax Policy No. 2/2025 (Amendment No. 5) in relation to Rental or Leasing services dated 22 July 2026. Amendments are made to items 4, 8 and 9, as follows:

No.	Exemption	Conditions
4	Tenants with MSME status are exempted from paying Service Tax	(a) The tenants must register and declare their MSME status through the **MyPMK** system developed by the RMCD;

No.	Exemption	Conditions
	on the acquisition of rental or leasing services.	(b) Exemption eligibility is based on the annual sales value declared by the MSME to MIRB for the latest year of assessment as follows: i) Annual sales value of **less than RM1 million** is eligible for Service Tax exemption starting **1 July 2025**; ii) Annual sales value **exceeding RM1 million and less than RM1.5 million** is eligible for Service Tax exemption starting **1 January 2026**; (c) MSMEs registered in the MyPMK system up to **31 December 2026** are eligible to enjoy the Service Tax exemption on rental or leasing services starting from 1 July 2025 or 1 January 2026 based on their respective annual sales value thresholds. (d) For the purpose of renewing this exemption eligibility status, MSMEs must update their annual sales value every year through the MyPMK system not later than the last day of the following month in which the latest annual tax assessment return is submitted to MIRB, subject to the following: i) MSMEs must have a paid-up ordinary share capital not exceeding RM2.5 million; ii) For MSMEs established by a company within the same group of companies, the shareholding of the company owning the MSME must not exceed 20%; (e) The tenant shall be responsible for any information declared to RMCD; (f) If the declaration made by the MSME is found to be false, RMCD may recover the Service Tax that was not eligible for exemption under the provisions of section 34(5) of the Service Tax Act 2018; and (g) Other conditions specified by the Director General of RMCD, Deputy Director General of RMCD, or Assistant Director General of RMCD (Internal Tax) for the purpose of operational efficiency and control.
8	A Service Tax exemption of 2% on the Service Tax rate for rental or leasing services is granted until amendments to the subsidiary legislation are gazetted.	This exemption takes effect from **1 January 2026**. Please refer to **APPENDIX B** for the refund mechanism of the 2% exemption on the Service Tax rate for rental or lease services.

No.	Exemption	Conditions
	Note: *With the gazetting of subsidiary legislation via P.U. (A) 125, namely the Service Tax (Rate of Tax) (Amendment) Order 2026 on 13 March 2026, this 2% Service Tax exemption on the rental or leasing Service Tax rate is revoked. Effective 1 January 2026, the Service Tax rate on rental or leasing services is 6%.*	
9	Tenants with MSME status who have newly established a business are exempted from paying Service Tax on the acquisition of rental or leasing services. Newly established MSME businesses are eligible to enjoy Service Tax exemption treatment on rental and leasing services.	This exemption is for a period of **1 year** starting from the date of registration of the MSME with the Companies Commission of Malaysia (SSM) or similar agencies in Sabah and Sarawak, subject to the following conditions: (a) MSMEs must have a paid-up ordinary share capital not exceeding RM2.5 million; (b) For MSMEs established by a company within the same group of companies, the shareholding of the company owning the MSME must not exceed 20%; (c) The tenant must register and declare their MSME status through the MyPMK system developed by the RMCD; (d) The newly established MSME businesses must submit an income tax return to MIRB to qualify for Service Tax exemption on rental or lease services after the existing one (1) year period expires; and (e) Update MIRB income declaration information in the MyPMK system in the year following the SSM registration date. This exemption takes effect from **1 January 2026**.

Source for the Service Tax Policy: RMCD - MySST (Service Tax Policy)

Indirect tax legislation updates

The following legislations have been gazetted:

i. Customs (Anti-Dumping Duties) (Expiry Review) Order 2026

The Customs (Anti-Dumping Duties) (Expiry Review) Order 2026 has been gazetted, and is effective for the period **from 20 July 2026 to 15 January 2027**. The Schedule sets out the relevant goods subject to anti-dumping duties as follows:

(1) Heading/ Subheading Number according to H.S. Code	(2) Description of Goods	(3) Country	(4) Producer/ Exporter	(5) Rate of Duties [Percentage (%) of the Cost, Insurance and Freight (CIF) Value]
7210.70.12 00 7210.70.13 00 7210.70.19 00 7210.70.21 00 7210.70.29 00 7210.70.91 00 7210.70.99 00	Prepainted, painted or colour coated steel coils	(a) The People's Republic of China	All producers and exporters	52.10%
		(b) The Socialist Republic of Viet Nam	(i) Maruichi Sun Steel Joint Stock Company	12.06%
			(ii) NS Bluescope Vietnam Limited	34.85%
			(iii) Nam Kim Steel Joint Stock Company	Nil
			(iv) Other producer or exporter	34.85%

ii. Sales Tax (Rate of Sales Tax) (Amendment) Order 2026

The Sales Tax (Rate of Sales Tax) (Amendment) Order 2026 has been gazetted, and came into operation on **1 August 2026**. Amendment is made to the First Schedule of the principal Order (i.e. goods prescribed to be subject to Sales Tax at the rate of 5%) by deleting headings (89.01, 89.05, 89.06, 89.07, 89.08) and the particulars relating to it.

iii. Sales Tax (Goods Exempted from Sales Tax) (Amendment) Order 2026

The Sales Tax (Goods Exempted from Sales Tax) (Amendment) Order 2026 has been gazetted, and came into operation on **1 August 2026**. Amendment is made in the Schedule of the principal Order, under the following headers:

(a) in relation to heading 89.01, by inserting after subheading 8901.10.90 00 and the particulars relating to it the following subheadings and particulars:

(2) Subheading	(3) Description
8901.20	- Tankers:
8901.20.50 00	- - Of a gross tonnage not exceeding 5,000
	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000:

(2) Subheading	(3) Description
8901.20.71 00	- - - Of a gross tonnage exceeding 5,000 but not exceeding 20,000
8901.20.72 00	- - - Of a gross tonnage exceeding 20,000 but not exceeding 30,000
8901.20.73 00	- - - Of a gross tonnage exceeding 30,000 but not exceeding 50,000
8901.20.80 00	- - Of a gross tonnage exceeding 50,000
8901.30	- Refrigerated vessels, other than those of subheading 8901.20:
8901.30.50 00	- - Of a gross tonnage not exceeding 5,000
8901.30.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
8901.30.80 00	- - Of a gross tonnage exceeding 50,000
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:
	- - Not motorised:
8901.90.11 00	- - - Of a gross tonnage not exceeding 26
8901.90.12 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
8901.90.14 00	- - - Of a gross tonnage exceeding 500
	- - Motorised:
8901.90.31 00	- - - Of a gross tonnage not exceeding 26
8901.90.32 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500
8901.90.33 00	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000
8901.90.34 00	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
8901.90.35 00	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000
8901.90.36 00	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000
8901.90.37 00	- - -Of a gross tonnage exceeding 50,000;

(b) by substituting for heading 89.03 and the particulars relating to it the following heading and particulars:

(1) Heading	(2) Subheading	(3) Description
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**
		- Inflatable (including rigid hull inflatable) boats:
	8903.11.00 00	- - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg
	8903.12.00 00	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg

(1) Heading	(2) Subheading	(3) Description
		- - Other
	8903.19.00 00	- Sailboats, other than inflatable, with or without auxiliary motor:
	8903.21.00 00	- - Of a length not exceeding 7.5m
	8903.22.00 00	- - Of a length exceeding 7.5m but not exceeding 24m
	8903.23.00 00	- - Of a length exceeding 24m
		- Motorboats, other than inflatable, not including outboard motorboats:
	8903.31.00 00	- - Of a length not exceeding 7.5m
	8903.32.00 00	- - Of a length exceeding 7.5m but not exceeding 24m
	8903.33.00 00	- - Of a length exceeding 24m
		- Other:
	8903.93.00 00	- - Of a length not exceeding 7.5m
	8903.99.00 00	- - Other;

(c) by inserting after heading 89.03 and the particulars relating to it the following headings and particulars:

(1) Heading	(2) Subheading	(3) Description
89.04	**8904.00**	**Tugs and pusher craft.**
	8904.00.10 00	- Of a gross tonnage not exceeding 26
		- Of a gross tonnage exceeding 26:
	8904.00.32 00	- - Of a power not exceeding 1,200hp
	8904.00.33 00	- - Of a power exceeding 1,200hp but not exceeding 3,200hp
	8904.00.34 00	- - Of a power exceeding 3,200hp but not exceeding 4,000hp
	8904.00.35 00	- - Of a power exceeding 4,000hp
89.05		**Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**
	8905.10.00 00	-Dredgers
	8905.20.00 00	- Floating or submersible drilling or production platforms
	8905.90	- Other:
	8905.90.10 00	- - Floating docks
	8905.90.90 00	- - Other;

(d) in relation to heading 89.06, by inserting after subheading 8906.10.00 00 and the particulars relating to it the following subheadings and particulars:

(2) Subheading	(3) Description
8906.90	- Other:
8906.90.10 00	- - Of a displacement not exceeding 30t
8906.90.20 00	- - Of a displacement exceeding 30t but not exceeding 300t
8906.90.90 00	- - Other; and

(e) by inserting after heading 89.06 and the particulars relating to it the following headings and particulars:

(1) Heading	(2) Subheading	(3) Description
89.07		**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**
	8907.10.00 00	- Inflatable rafts
	8907.90	- Other:
	8907.90.10 00	- - Buoys
	8907.90.90 00	- - Other
89.08	**8908.00.00 00**	**Vessels and other floating structures for breaking up.**

Source for the legislations: Federal Legislation Portal of Malaysia

Individual Tax

Individual Tax

Income Tax (Determination of Chargeable Income of an individual in respect of Limited Liability Partnership's Profit) Rules 2026 ("the Rules")

Effective from YA 2026, new Rules govern how profit distributions from an LLP are taxed in the hands of individual partners. The Rules apply where an individual partner of an LLP resident in Malaysia receives Malaysia derived LLP profits (paid, credited or distributed, in cash or in kind) exceeding RM100,000 in a basis period. They cover both resident and non-resident individual partners.

Where an individual receives LLP profits and other sources of income in the same basis period, the Rules prescribe a formula to determine the portion of the individual's chargeable income that is attributable to LLP profits. Under the Rules, the chargeable income in respect of profits of an LLP is determined using the following formula:-

$$\frac{A}{B} \times C$$

Where

A = statutory income in respect of LLP's profit

B = aggregate income*

C = chargeable income

**Where the individual elects for joint assessment, the aggregate income includes the income from the wife or husband, as the case may be.*

The chargeable income attributable to LLP profits under this formula is taxed at a concessionary rate of 2%. Any remaining chargeable income continues to be taxed at the usual individual income tax rates (i.e. progressive scale rates for resident individuals and the flat rate of 30% for non-resident individuals).

Source for the Rules: Federal Legislation Portal of Malaysia

Insights on Earlier Tax Whiz

Please refer below to our earlier Tax Whiz for more information.

No.	Subject	Date of issue
1	Malaysia Transfer Pricing Guidelines on Controlled Financial Transactions: Intra-Group Loan	31 July 2026

The table below sets out the various abbreviations and references used in this publication.

	Reference
CA 2016	Companies Act 2016
CGT	Capital Gains Tax
FSI	Foreign sourced income
IPO	Initial Public Offering
IRDA	Iskandar Regional Development Authority
LLP	Limited Liability Partnership
MIDA	Malaysian Investment Development Authority
MIRB	Malaysian Inland Revenue Board
MITA	Malaysian Income Tax Act, 1967
MOF	Ministry of Finance
MSME	Micro, Small, and Medium Enterprise
RMCD	Royal Malaysian Customs Department
SA 1949	Stamp Act 1949
SEZ	Special Economic Zone
YA	Year of assessment

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