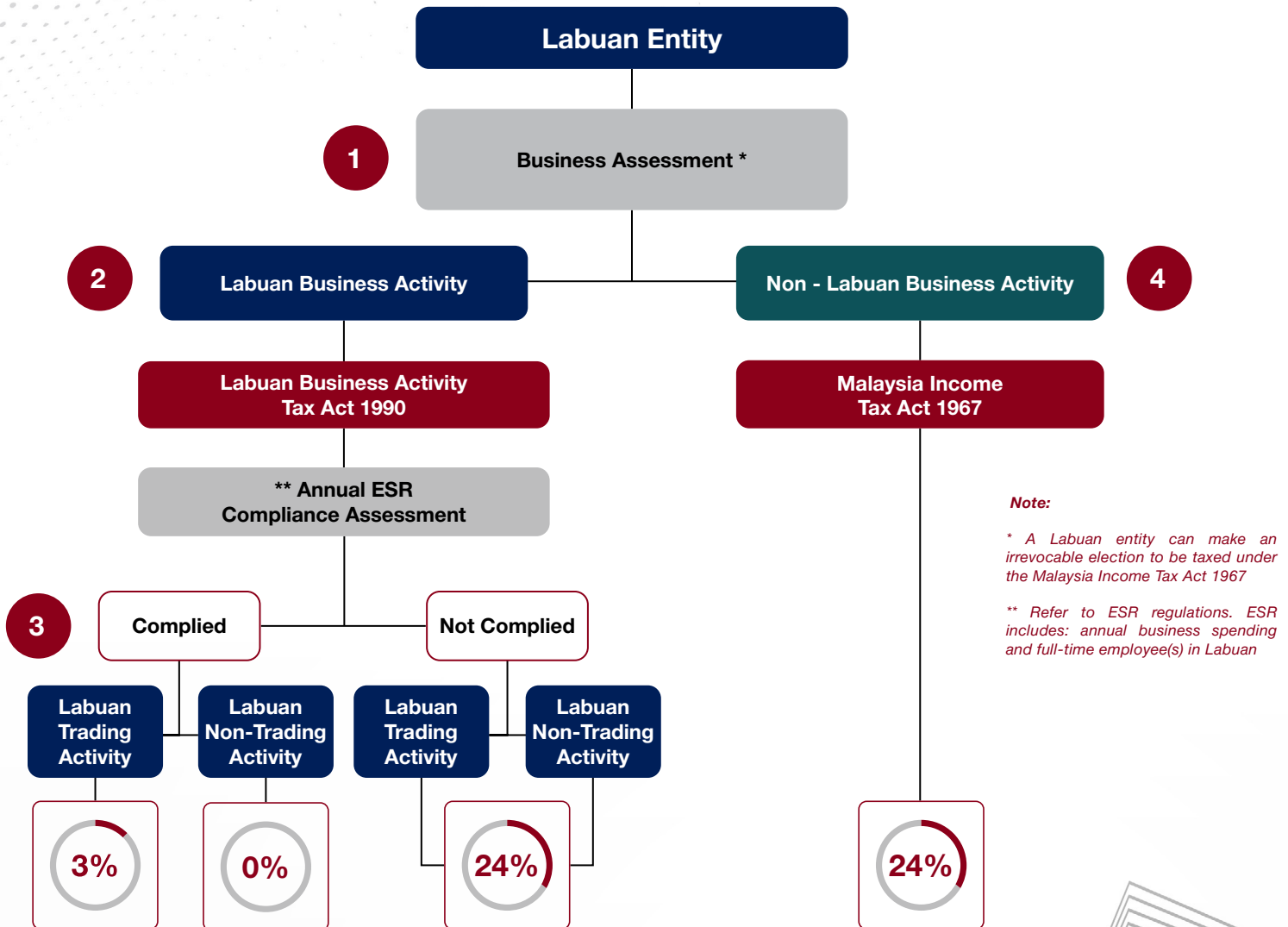


Qualifying to Labuan Corporate Tax Framework



References:

- Undertake business assessment to determine if the intended business as a qualified Labuan business activity as prescribed under the relevant Economic Substance Requirements (ESR) regulations.
Non-Labuan business activity refers to activities not prescribed under the relevant ESR regulations.
- Determine the ESR for the intended business to qualify for Labuan tax framework.
- Undertake ESR-compliant assessment to determine the annual tax treatment.
For a Labuan entity that does not comply with the ESR, the tax treatment for the respective year will be at the rate of 24% upon its chargeable profit. Chargeable profit shall be the net profit as reflected in the audited account.
- For a Labuan entity that undertakes non-Labuan business activity, the entity will be taxed under the Malaysia Income Tax Act 1967.

Contact Us

Labuan IBFC Inc. Sdn. Bhd. [200801016303 (817593-D)]
(The marketing arm of Labuan IBFC)

Suite 3A-2, Level 2,
Block 3A, Plaza Sentral
Jalan Stesen Sentral, KL Sentral
50470 Kuala Lumpur.

www.labuanibfc.com
info@ibfc.com
Tel: +603 2773 8977
Fax: +603 2780 2077

