

30/2020

# CCS Insights

Rental Deduction For Business Premises

*See beyond the numbers*





*Economic Stimulus Package 3.0*

## Special Deduction For Corporate And Other Taxpayers On Rental Reduction Offered To Small And Medium Enterprises (SMEs) Tenants

为提供租金回扣给中小型企业租户的  
企业或其他纳税人，享有的特别减免







Landlords of business premises that offer reduction or relief of rental payment to SMEs tenants from April 2020 to June 2020 are allowed to claim a special deduction equivalent to the rental reduction amount subject to the condition that the reduction should be at least 30% of the existing rental rate of the determined period.

在2020年4月至6月这段期间,为中小企业所租用的商用物业提供租金豁免或下调至少**30%的业主**,所降低或豁免的租金,将享有特别税务优惠。



## 租金收入怎样可以 特别扣税?

How Special Deduction for Rental **Deduction**  
For Business Premises Works?

Updated 28 April 2020

特别扣税 Special Deduction			CS
特别税务优惠 Special Deduction?	没有 No (RM)	有 Yes (RM)	
每月租金收入 Monthly Rental	5,000	5,000	所减少的租金 Reduction of Rental
年租金收入 Yearly Rental	60,000	60,000	
租金回扣 Rental Reduction - 50% (RM5,000 x 3 x 50%)	(7,500)	(7,500)	
年租金总收入 Yearly Rental Income	52,500	52,500	可以再扣税 Enjoy for Tax Deduction
税务优惠 Special Deduction	-	(7,500)	
课税收入 Chargeable Income	52,500	45,000	

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## 谁可以享有这个特别税务优惠?




- 要享有这个特别税务优惠，必须符合以下条件：
  - 任何纳税人（企业、个人、合作社或其他商业和非商业实体）将其商用物业出租给符合条件的中小企业的租户
  - 租户必须将所租用的商用物业用在生意上
  - 业主必须是在《1967年所得税法令》第4(a)和第4(d)条文下，有呈报租金收入的纳税人。




**ECONOMIC STIMUTULS PACKAGE 3.0**

**Rental Reduction For Business Premise - Updated 28 April 2020**



**FAQs**


No.	Question	Answer
1.	Who is eligible to claim this special deduction?	<p>To be eligible to claim this special tax deduction, the following conditions must be fulfilled:</p> <ul style="list-style-type: none"> <li>i) Any taxpayers (corporate, individual, cooperative or other business and non-business entities) renting out their business premises to any qualified SMEs tenants</li> <li>ii) The rented premises must be used by the tenant for purpose of carrying out his business.</li> <li>iii) The landlord must be a taxpayer with rental income under subsection 4(a) and subsection 4(d) Income Tax Act 1967.</li> </ul>



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**以特别税务优惠为目的，  
中小企业的定义是什么呢？**



- 中小型企业定义是依据国家中小型企业定义。
- 一家企业只要符合两个指定条件的**其中一个**，即：销售营业额或全职雇员人数，视何者为最低，就属于是中小型企业。


◀▶

按经营规模定义				
企业类型	行业	标准		
		销售营业额		全职雇员
微	所有	< RM 300,000	或	< 5
小	制造业	> RM 300,000 < RM 1500万	或	5 到 < 75
	服务与其他领域	> RM 300,000 < RM 300万	或	5 到 < 30
中	制造业	> RM 1500万 < RM 5000万	或	75 到 < 200
	服务与其他领域	> RM 300万 < RM 2000万	或	30 到 < 75

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Rental Reduction For Business Premise - Updated 28 April 2020				
No.	Question	Answer		
				RM15 million OR full-time employees from 5 to 75
			Services & Other Sectors	Sales turnover from RM300,000 to less than RM3 million OR full-time employees from 5 to less than 30
		Medium	Manufacturing	Sales turnover from RM15 million to not exceeding RM50 million OR full-time employees from 75 to not exceeding 200
			Services & Other Sectors	Sales turnover from RM 3 million to not exceeding RM20 million OR full-time employees from 30 to not exceeding 75

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### Rental Reduction For Business Premise - Updated 28 April 2020



2. What is the definition of SME for this special deduction purpose?


The definition of SME for this purpose follows the National SME definition.

A business can qualify as SME if it meets either one of the two specified criteria, namely sales turnover or full-time employees, whichever is lower.

Definition by Size of Operation

Error,


Type of enterprises	Sector	Criteria
Micro	All	Sales turnover of less than RM300,000 OR less than 5 full-time employees.
Small	Manufacturing	Sales turnover of less than RM300,000 to less than



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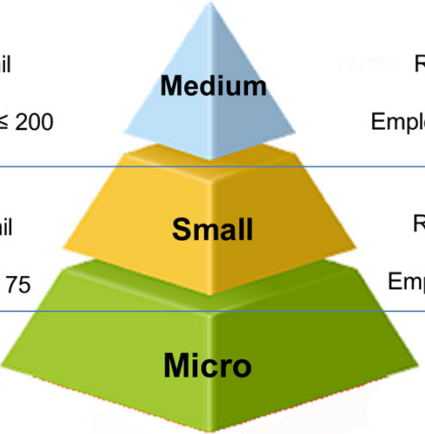
## ECONOMIC STIMUTULS PACKAGE 3.0

### Rental Reduction For Business Premise - Updated 28 April 2020




**Manufacturing**
**Services and Other Sectors**

Sales turnover: RM15 mil ≤ RM50 mil <u>OR</u> Employees: From 75 to ≤ 200
Sales turnover: RM300,000 < RM15 mil <u>OR</u> Employees: From 5 to < 75
Sales turnover: < RM300,000 <u>OR</u> Employees: < 5



Sales turnover: RM3 mil ≤ RM20 mil <u>OR</u> Employees: From 30 to ≤ 75
Sales turnover: RM300,000 < RM3 mil <u>OR</u> Employees: From 5 to < 30
Sales turnover : < RM300,000 <u>OR</u> Employees: < 5



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如果企业在不同规模里都符合其中一项条件，在这种情况下，选择较小的规模为标准。



- 举例，如果一家公司的营业额超过1亿令吉，那么它就不被视为是中小型企业。但是假如它只有150名全职雇员，有关公司仍然会被视为是中小型企业。
- 参考 SME Corporation 新的 SME定义指南：
- [http://www.smecorp.gov.my/images/pdf/Guideline\\_New\\_SME\\_Definition\\_updated.pdf](http://www.smecorp.gov.my/images/pdf/Guideline_New_SME_Definition_updated.pdf)



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	<p>If a business fulfils either one criteria across the different sizes of operation, then the smaller size will be applicable.</p> <p>For example, in case where a company has sales turnover of RM100 million thus is not considered as SME but has a number of full-time employees of 150, the company would still be considered as SME.</p> <p>Reference to the SME Corporation's Guideline for the New SME definition:</p> <p><a href="http://www.smecorp.gov.my/images/pdf/Guideline_New_SME_Definition_updated.pdf">http://www.smecorp.gov.my/images/pdf/Guideline_New_SME_Definition_updated.pdf</a></p>	

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如果根据《中小企业指南》租户是被排除在国家中小企业定义下的公司，业主可享有特别税务优惠扣除吗？



业主没有资格享受此特别税务优惠。

根据《中小企业指南》，租户不被视为中小型企业：

1. 在主板上市的实体；  
和

2. 以下公司的子公司：

- a) 主板上市的公司；
- b) 跨国公司（MNC）；
- c) 政府关联公司（GLC）；
- d) 财政部有限公司（MKDs）；和
- e) 国有企业



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3.	Can a company claim the deduction if the tenant is a company excluded from National SME definition under SME Guideline?	<p>The landlord is not eligible for this special deduction.</p> <p>A tenant is not considered as SMEs according to SME Guideline as follows:</p> <ol style="list-style-type: none"> <li>1. Entities that are public-listed on the main board; and</li> <li>2. Subsidiaries of:               <ol style="list-style-type: none"> <li>a) Publicly-listed companies on the main board;</li> <li>b) Multinational corporations (MNCs);</li> <li>c) Government-linked companies (GLCs);</li> <li>d) Syarikat Menteri Kewangan Diperbadankan (MKDs); and</li> <li>e) State-owned enterprises.</li> </ol> </li> </ol>
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我的公司如果将商用物业出租给关联公司，  
我的公司是否有资格享有这个特别税务优惠？



- 如果租户符合了上面问题2所述的中小型企业资格，有关的业主将有资格享有特别税务优惠。
- 但是，如果有关中小型企业被指南按照国家中小型企业的定义排除在外，那么业主就不符合这项特别税务优惠。
- 请参考上面的第二题和第三题。



### ECONOMIC STIMUTULS PACKAGE 3.0

Rental Reduction For Business Premise - Updated 28 April 2020



4.	If my company rents out premise to a related company, would my company qualify for this special deduction?	<p>If the tenant qualifies as SME as defined in question 2 above, the company (landlord) would be eligible to claim the Special Deduction.</p> <p>However, if the SME falls under the categories of exclusion from National SME definition under SME Guideline, the company (landlord) is not eligible for this special deduction.</p> <p>Please refer to Question 2 &amp; 3 above.</p>
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## 以这项特别税务优惠为目的， 商业物业指的是什么？



- 商业用途的物业指的是所有用作商业用途的物业。
- 例如：办公室、车间、仓库、托儿所和租赁的地段、市场、摊位
- 然而同时用在商业用途与住宅用途的屋子，将被排除在外
- 例子：SOHO



### ECONOMIC STIMUTULS PACKAGE 3.0

#### Rental Reduction For Business Premise - Updated 28 April 2020



5.	What is the meaning of business premises for this purpose?	<p>Business premises for this purpose means all premises used for carrying out a business.</p> <p>Example: Office, workshop, warehouse, childcare and rented lot/bazar/booth/stall.</p> <p>However, rental of a residential house used for both residential and business is excluded.</p>
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## 用来鉴定住户中小型企业资格测试的分隔日期是什么时候？



- 以下的日期是用来鉴定中小型企业条件的：

中小企业的鉴定条件	时间
年营业额	<p>上一个课税基期期末的年度销售营业额</p> <p><b>备注：</b>如果中小型企业的课税基期是截至2019年12月31日，那么就必须使用该期间的营业额。</p>
全职员工人数	<p>在有关中小型住户把租金当作扣税开支的课税基期的上一年的课税基期期末或2020年4月1日的全职员工人数</p>

### ECONOMIC STIMUTULS PACKAGE 3.0

#### Rental Reduction For Business Premise - Updated 28 April 2020

6.	What is the cut-off date used in determining the SME criteria of the tenant?	<p>The following cut-off dates are used in determining the SME criteria:</p> <table border="1"> <thead> <tr> <th>SME criteria</th> <th>Period</th> </tr> </thead> <tbody> <tr> <td>Annual sales turnover</td> <td> <p>Annual sales turnover at the end of basis period of preceding year of assessment.</p> <p>Note: If SME's basis period ending 31/12/2019, sales turnover for that period must be used.</p> </td> </tr> <tr> <td>Number of full-time employees</td> <td> <p>Number of full time employees at the end of the basis period for the year of assessment prior to the year of assessment in which the small and medium enterprise claims deduction for rental expenditure for the qualifying months or on 1 April 2020.</p> </td> </tr> </tbody> </table>	SME criteria	Period	Annual sales turnover	<p>Annual sales turnover at the end of basis period of preceding year of assessment.</p> <p>Note: If SME's basis period ending 31/12/2019, sales turnover for that period must be used.</p>	Number of full-time employees	<p>Number of full time employees at the end of the basis period for the year of assessment prior to the year of assessment in which the small and medium enterprise claims deduction for rental expenditure for the qualifying months or on 1 April 2020.</p>
SME criteria	Period							
Annual sales turnover	<p>Annual sales turnover at the end of basis period of preceding year of assessment.</p> <p>Note: If SME's basis period ending 31/12/2019, sales turnover for that period must be used.</p>							
Number of full-time employees	<p>Number of full time employees at the end of the basis period for the year of assessment prior to the year of assessment in which the small and medium enterprise claims deduction for rental expenditure for the qualifying months or on 1 April 2020.</p>							

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这项特别税务优惠，是否适用于机器、停车场、电信塔等其他场所的租金收入？



- 特别税务优惠仅限于商业用途物业。
- 有关所租赁的商用物业，必须要用在业务上。



### ECONOMIC STIMUTULS PACKAGE 3.0

#### Rental Reduction For Business Premise - Updated 28 April 2020



7.	Is this special deduction applicable to rental of other than premises such as machines, parking spaces, telecommunication towers etc.?	This special deduction is for rental of business premises only. The rented business premises must be used for the purpose of carrying out a business.
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## 业主最少要回扣多少的租金， 才可享受此特别税务优惠？



- 租金削减必须是现有每月租金的至少30%。

8.	What is the minimum required rental reduction in order for the landlord to enjoy the special deduction?	The minimum required rental reduction must be at least 30% from the existing monthly rental rate.
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## 究竟这个特别税务优惠是怎样的呢？



- 业主向符合条件的中小型企业租户所提供的每个月租金回扣的数额，将享有税务特别优惠。

9.	What is the special deduction amount?	The special deduction amount is equivalent to the amount of monthly rental reduction offered by the landlord to the eligible SME tenants.
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## 什么时候的租金回扣，可以享有税务特别优惠？



- 这个税务特别优惠只是适用于2020年4月至2020年6月这段时间所作出的租金回扣。

10.	Which period is eligible for this special deduction?	This special deduction is for a period of rental reduction offered from April 2020 until June 2020.
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## 究竟这个税务特别优惠怎么扣除呢？




- 此特别税务优惠将根据《所得税规则》给予
- 特别回扣的例子：
  - A 私人有限公司 Bhd 出租商店给符合中小型企业条件的 B，租金为每月 RM5,000（每年 RM60,000）。对于 2020 年 4 月、5 月和 6 月的租金，A 私人有限公司同意给 B 租金回扣，每月只收取 RM2,500。






## ECONOMIC STIMUTULS PACKAGE 3.0

### Rental Reduction For Business Premise - Updated 28 April 2020




11.	How is this special deduction granted?	<p>This special deduction will be granted under Income Tax Rules.</p> <p>Example of deduction calculation:</p> <p>A Sdn. Bhd rents a shop lot to B which is an eligible SME for RM5,000 a month (RM60,000 yearly). A Sdn. Bhd. has agreed to offer rental reduction to B for the month April, May and June 2020 of RM2,500 a month.</p>
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## 究竟这个税务特别优惠怎么扣除呢?




项目		没有特别优惠 (RM)	特别优惠 (RM)
每月租金收入		5,000	5,000
年租金收入		60,000	60,000
租金回扣 - 50% (4-6月)	RM5,000 x 50% x 3个月	(7,500)	(7,500)
年租金总收入		52,500	52,500
税务优惠(1)	RM2,500 x 3个月	-	(7,500)
课税收入		52,500	45,000
应缴纳税款 @24%(2)		12,600	10,800



**ECONOMIC STIMUTULS PACKAGE 3.0**  
**Rental Reduction For Business Premise - Updated 28 April 2020**



		Without special deduction (RM)	With special deduction (RM)
Monthly rental income		5,000	5,000
Annual rental income		60,000	60,000
Rental reduction of 50% for April, May and June 2020	RM5,000 x 50% x 3 months	(7,500)	(7,500)
Annual gross rental income		52,500	52,500
Special deduction <sup>1</sup>	RM2,500 x 3 months	-	(7,500)
Taxable income		52,500	45,000
<b>Tax payable @24%<sup>2</sup></b>		<b>12,600</b>	<b>10,800</b>



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## 究竟这个税务特别优惠怎么扣除呢?




- 1) 假设公司并没有其他可扣除的费用
- 2) 这是当前公司税率

- 业主可享有的税务节省总额如下：
- 节省税款：  $RM12,600 - RM10,800 = RM1,800$
- 对于其他纳税人（例如个人），节税是取决于本身所得税的税率。



ECONOMIC STIMUTULS PACKAGE 3.0


Rental Reduction For Business Premise - Updated 28 April 2020



	<p><sup>1</sup> Assuming no other allowable expenses <sup>2</sup> current corporate tax rate</p> <p>Total tax savings to be enjoyed by the landlord is as follows:</p> <p>Tax savings = RM12,600 – RM10,800 <b>= RM1,800.</b></p> <p>For other taxpayers such as individuals, the tax savings is according to the income tax bracket.</p>
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如果我的公司每个月给予的租金回扣都不一样，  
我的公司可以享有特别税务优惠吗？




- 公司只要在合格的月份给予不少过30%的租金回扣。，都想要这项特别税务优惠。
- 如果在这些合格的月份中的任何一个月中，租金回扣少于30%，那么公司相关月份的租金，就不能享有特别税务优惠。




**ECONOMIC STIMUTULS PACKAGE 3.0**

**Rental Reduction For Business Premise - Updated 28 April 2020**




12.	If my company reduces the rental amount at a different rate every month, can my company claim this special deduction?	Yes, the company must ensure that the reduction amount should not be less than 30% for each eligible month. If in any of these eligible months, the rental reduction is less than 30%, then the company is not eligible to claim the special deduction for that particular month/months.
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13 我在今年年初就已经收到4月至6月的租金。我还能提供租金回扣并享有特别税务优惠吗?




- 是的，对于已提前收到2020年4月、5月和6月租金的业主，在符合条件的情况下，仍然可以提供租金回扣。


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## ECONOMIC STIMUTULS PACKAGE 3.0

### Rental Reduction For Business Premise - Updated 28 April 2020




13.	I have received rental payment for months April until June 2020 earlier this year. Can I still offer rental reduction and claim the special deduction?	Yes, for landlord that have received the rental payment for April, May and June 2020 in advance, the landlord can still offer rental reduction subject to the fulfilment of the conditions.
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## 需要些什么支撑文件?




- 为了享有这个特别税务优惠，纳税人（业主）需要的支撑文件是：
  - i. 合法的租赁协议；
  - ii. 租金收入表；
  - iii. 中小企业租户的详细资料，例如：公司注册号码，所得税户口号码；
  - iv. 租金回扣的详细资料

(iii) 及 (iv) 需要填在在所得税报表内的工作表(HK)




## ECONOMIC STIMUTULS PACKAGE 3.0

### Rental Reduction For Business Premise - Updated 28 April 2020



14.	What are the supporting documents required?	<p>The supporting documents required to be kept by the taxpayers (landlords) who claim this special deduction are:</p> <ul style="list-style-type: none"> <li>i) Valid tenancy agreement;</li> <li>ii) Rental income statement;</li> <li>iii) Details of the tenant as SME such as number of business registration, tax file number etc.;</li> <li>iv) Details of the rental reduction.</li> </ul> <p>* item iii &amp; iv will have to be provided in Working Sheet (HK) of income tax return form.</p>
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