SEMINAR PERCUKAIAN KEBANGSAAN
BELANJAWAN 2027

# SEMINAR PERCUKAIAN KEBANGSAAN

# BELANJAWAN 2027



*Malaysia MADANI :*
*Menggapai di Langit, Mengakar di Bumi.*


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# ASPIRATIONS FOR 2027 BUDGET AMENDMENT BILL

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| G - GAPAI | L - LANGIT | A - AKAR | B - BUMI |
|---|---|---|---|
| **STRENGTHENING THE NATIONAL TAX POLICY** | **STANDARDISING THE IMPLEMENTATION AND INTERPRETATION OF THE LAW** | **MODERNISING THE TAX LEGISLATION FRAMEWORK** | **ENHANCING TAX ADMINISTRATION EFFICIENCY AND COMPLIANCE** |
| Formulate relevant, responsive and sustainable legislation to support the national fiscal needs and current economic development. | Ensure clarity, consistency and easy implementation of the provisions enacted in order to reduce uncertainty and enhance tax compliance. | Streamline existing provisions with the developments in business models, system digitalisation and national best practices in taxation. | Develop legislation to facilitate tax administration, strengthen the integrity of the tax system and enhance public confidence. |

**I - INCENTIVE** The Government's commitment to safeguarding the welfare and enhancing the people's quality of life, as reflected in the Budget 2027 announcement



# GOVERNMENT INITIATIVES FOR BUDGET 2027

## INDIVIDUAL TAX

# RATIONALISING THE EDUCATION FEES AND LIFESTYLE RELIEF



**ASPIRATION** — Empowering education for individual, spouse and future generations

## CURRENT

| EDUCATION (SELF) - *Para. 46(1)(f)* | | | LIFESTYLE - *Per. 46(1)(p)(v)* |
|---|---|---|---|
| Courses up to Degree level In specified field | Masters or PhD Level | Upskilling or self-enhancement courses | Upskilling or self-enhancement courses |
| **LIMITED TO RM7,000** | | | **LIMITED TO RM2,500** *[subpara. 46(1)(p)]* |

## PROPOSAL

### EDUCATION FEES

| SELF | SELF/SPOUSE | SELF OR SPOUSE |
|---|---|---|
| Any recognised courses from Certificate to PhD level In any field | Recognised TVET programmes | Any course, training or upskilling programmes; OR **CHILD** Any course, training, class, tuition for STEM, arts, languages or religion |
| | **LIMITED TO RM3,000** | **LIMITED TO RM2,000** |

**LIMITED TO RM7,000**

**W.E.F YA 2027**

# EXPANSION OF SCOPE
## HEALTH AND WELL-BEING EXPENSES



**ASPIRATION** — Fostering a culture of health care and well-being

## CURRENT

### MEDICAL EXPENSES

- Serious disease
- Fertility treatment
- Vaccination
- Dental examination and treatment

*Para. 46(1)(g)*

**LIMITED TO RM10,000**

### BREASTFEEDING EQUIPMENT

- For child aged 2 and below
- Claimable once in every 2 year

*Per. 46(1)(q)*

**LIMITED TO RM1,000**

## PROPOSAL

### HEALTH AND WELL-BEING EXPENSES

- Serious disease
- Fertility treatment
- Vaccination
- Dental examination and treatment

- Expenditure on breastfeeding equipment for children aged two years and below
- Claimable every year

(no limit for number of child)

**LIMITED TO RM1,000**

Expenses on post-natal care services provided by a care centre or any individual registered, recognised or licenced

**LIMITED TO RM3,000**

**LIMITED TO RM10,000**

**W.E.F : YA 2027**

# INDIVIDUAL RELIEF
## EXPENSES FOR PARENTS & GRANDPARENTS



**ASPIRATION** Supporting the delivery of quality elderly care services

| RELIEF | SUPPORTING DOCUMENT | |
|---|---|---|
| | CURRENT | PROPOSAL |
| Medical and dental treatment, complete medical examination including vaccination and special needs | Receipt on expended amount (certification from medical/ dental practitioner) | |
| 04 Carer expenses | • Certification from medical practitioner<br>• Written confirmation or receipt or work permit of the carer | ✗ Certification from medical practitioner<br>✓ Written certification or receipt or work permit of the carer<br>(The care is not limited to health/medical care) |
| **LIMITED TO RM8,000 (FULL MEDICAL EXAMINATION LIMITED TO RM1,000)** | | |

**W.E.F : YA 2027**

# LIFESTYLE EXPENSES



**ASPIRATION**

Promoting digital literacy and fostering compassion and empathy for animals

## PROPOSAL

**RELIEF**

1) Purchase or subscription of books, magazines, newspapers and other similar publication

2) Purchase of personal computer, smartphone or tablet

3) Payment of monthly bill for (self):
   - Internet subscription
   - Subscription fees for Artificial Intelligence (AI) software and application

4) Fees for any upskilling/self enhancement course ✘ [Reclassified under Para 46(1)(f)]

5) Cost in respect of pets:
   - ✓ Adoption from registered animal shelter or adoption of animals kept by local government authority
   - ✓ Vaccination and neutering by a veterinarian registered with the Malaysian Veterinary Council

**LIMITED TO RM2,500**

**W.E.F YA 2027**

# EXPANSION OF SCOPE FOR INDIVIDUAL TAX RELIEF

## SOCIAL SECURITY ORGANIZATION (SOCSO)

**ASPIRATION** Supporting the mandatory contributions policy and encouraging voluntary contributions particularly among gig workers and hawkers

### CURRENT

| CONTRIBUTION |
| --- |
| • Mandatory contribution for Employment Injury Scheme<br>• Mandatory contribution Employment Insurance System |
| **Limited to RM350** |

### PROPOSAL

| CONTRIBUTION | LIMIT |
| --- | --- |
| Mandatory contribution for Employment Injury Scheme | RM350 (Current Limit remains) |
| Mandatory contribution Employment Insurance System | |
| Mandatory contribution for the Self-Employment Social Security Scheme (LINDUNG KENDIRI) | |
| Voluntary contribution Non-Employment Injury Scheme (LINDUNG 24) | RM150 |
| TOTAL | RM500 |

**W.E.F YA 2027**

# DOMESTIC TOURISM

**ASPIRATION**

Boosting Visit Malaysia Year 2027

## Extension of Period for Individual Tax Relief for Domestic Tourism Expenses

- Extended to Year of Assessment 2027





# INCREASE LIMIT FOR
# INDIVIDUAL PERSONAL RELIEF DEDUCTION

**ASPIRATION** Increasing disposable income of Malaysians in dealing with the rising cost of living



04

| RELIEF | CURRENT | PROPOSAL |
|---|---|---|
| Personal tax relief deduction for individual and his dependant relatives | RM9,000 | RM12,000 |

**W.E.F : YA 2027**

# REVISION OF INDIVIDUAL TAX RATE

**ASPIRATION** Revising individual income tax band to be more progressive by introducing a balanced tax rate

| CURRENT | | PROPOSAL | |
|---|---|---|---|
| Chargeable Income (RM) | Tax Rate (%) | Chargeable Income (RM) | Tax Rate (%) |
| 0-5000 | 0 | 0-5000 | 0 |
| 5,001-20,000 | 1 | 5,001-20,000 | 1 |
| 20,001-35,000 | 3 | 20,001-35,000 | 3 |
| 35,001-50,000 | 6 | 35,001-50,000 | 6 |
| 50,001-70,000 | 11 | 50,001-70,000 | 11 |
| 70,001-100,000 | 19 | 70,001-100,000 | 18 |
| 100,001-400,000 | 25 | 100,001-150,000 | 24 |
| 400,001-600,000 | 26 | 150,001-400,000 | 25 |
| 600,001-2,000,0000 | 28 | 400,001-600,000 | 26 |
| Exceeding 2,000,000 | 30 | 600,001-1,000,000 | 28 |
| | | Exceeding 1,000,000 | 30 |

**W.E.F : YA 2027**

# LIFESTYLE RELIEF (ADDITIONAL)

**ASPIRATION** Cultivating a healthy and active lifestyle through tax measures

| CURRENT | PROPOSAL |
|---|---|
| **RELIEF** | **RELIEF** |
| Purchase of sports equipment for sports activities | **Expansion of Scope:**<br><br>Purchase of sports shoes<br>[Limited to RM300] |
| Rental or entrance fees to sports facilities | |
| Registration fees for participating in any sports competitions | |
| Gymnasium membership or sports training fees | |
| **LIMITED TO RM1,000** | |

**W.E.F : YA 2027**



# GOVERNMENT INITIATIVES FOR BUDGET 2027

## COMPANY TAX

# TAX RATE REVISION

## MICRO, SMALL & MEDIUM ENTERPRISES (MSME)

**ASPIRATION** Enhancing the competitiveness of MSMEs to accelerate national economic growth

| CHARGEABLE INCOME | CURRENT TAX RATE | PROPOSED TAX RATE |
|---|---|---|
| First RM150,000 | **15%** | **14%** |
| RM150,001 – RM600,000 | **17%** | **16%** |
| Exceeding RM600,000 | **24%** | **EXISTING** |

**W.E.F : YA 2027**

# CAPITAL ALLOWANCE FOR SMALL VALUE ASSETS

**ASPIRATION** Reducing business operating cost

| PARTICULARS | CURRENT LIMIT | PROPOSED LIMIT |
|---|---|---|
| Value of Each Asset | **RM2,000.00** | **RM3,000.00** |
| Total Capital Allowance Limit | **RM20,000.00** | **RM30,000.00** |

Total Capital Allowance Limit Does Not Apply To MSME

**W.E.F : YA 2027**

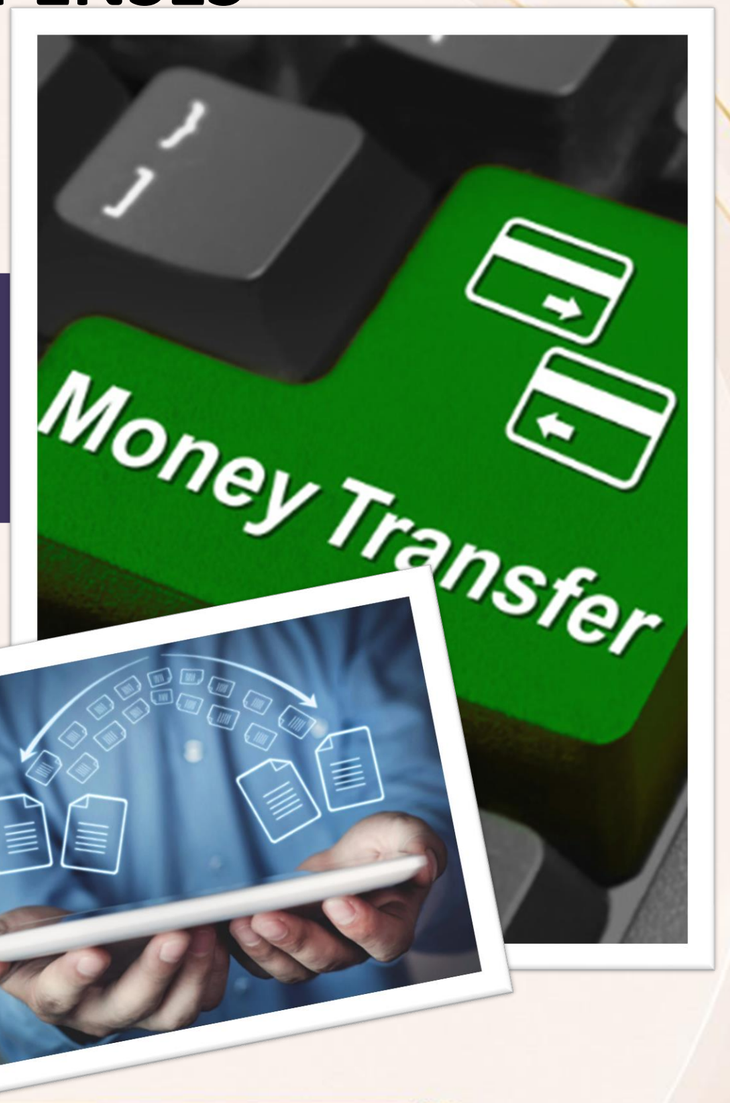
# RESTRICTION ON DEDUCTION FOR EMPLOYMENT EXPENSES

| ASPIRATION | Enhancing transparency of financial transactions by employers and supporting the compliance of Act 265 |
|---|---|

Deduction for expenses in respect of employment is **only allowed** for payments made via financial institution (**CASHLESS**)

- Exception applies to Micro, Small and Medium Enterprise (MSME) employer.
- Employment income referred to is employment income under paragraph 13(1)(a), in monetary form only

**W.E.F: YA 2028**



# ACCELERATED CAPITAL ALLOWANCE

**ASPIRATION**

Encouranging investments in new technology to increase productivity and reducing operational costs

| CURRENT | | PROPOSAL |
|---|---|---|
| Heavy Machinery (Local Manufacturer) | Initial Allowance 20% | Extension on Qualifying capital expenditure incurred from 1 January 2027 to 31 December 2030 |
| Plant and General Machinery | | |
| ICT Equipment | Annual Allowance 40% | |
| Consultation, licensing, and computer software development fees | | |

# GREEN INVESTMENT TAX ALLOWANCE (GITA) PROJECT

## - BUSINESS PURPOSES -

**ASPIRATION** Restructuring of GITA by supporting national energy transition agenda

| PARTICULARS | CURRENT | | | PROPOSAL | |
|---|---|---|---|---|---|
| **QUALIFYING ACTIVITIES** | Tier 1<br>Green Hydrogen | Tier 2<br>i. Integrated waste management<br>ii. Electric vehicle (EV) charging station | Tier 3<br>i. Biomass<br>ii. Biogas<br>iii. Mini hydro<br>iv. Geothermal<br>v. Solar<br>vi. Wind energy | Tier 1<br>i. Green hydrogen<br>ii. Ocean Thermal Energy Conversion | Tier 2<br>i. Electric vehicle (EV) charging station<br>ii. Renewable Energy system (Biomass, Biogas, mini hydro, Geothermal, wind energy) |
| **GITA (%)** | 100% | 100% | 100% | 100% | 60% |
| **DEDUCTION FROM STATUTORY INCOME (%)** | 100% / 70% | 100% | 100% | 100% / 70% | 70% |
| **INCENTIVE PERIOD** | Up to 10 years (5 + 5) | 5 years | 5 years | Up to 10 years (5 + 5) | 5 years |

**APPLICATION RECEIVED BY MIDA FROM 1 JAN 2027 TO 31 DEC 2030**

# GREEN TECHNOLOGY INCENTIVES (GITA)/(GITE)

## - OWN CONSUMPTION -

| PARTICULARS | CURRENT | |
|---|---|---|
| **QUALIFYING ACTIVITIES** | Tier 1<br>Qualifying asset as approved by Minister of Finance<br>i. Battery Energy Storage System<br>ii. Green Building | Tier 2<br>Qualifying asset as approved by Minister of Finance<br>*i. Renewable Energy System*<br>*ii. Energy efficiency* |
| **GITA (%)** | 100% | 60% |
| **Deduction from Statutory Income (%)** | 70% | 70% |
| **INCENTIVE PERIOD** | Qualifying Capital Expenditure incurred starting from 1 January 2024 to 31 December 2026 | |
| **PARTICULARS** | **CURRENT** | |
| **GITE *SOLAR LEASING* Qualifying Asset** | Energy Generation capacity >3MW - ≤10MW | Energy Generation capacity >10MW - ≤30MW |
| **% GITE on Statutory Income** | 70% | |
| **Incentive Period** | 5 years | 10 years |

# GREEN TECHNOLOGY INCENTIVES (GITA)/(GITE)
## - OWN CONSUMPTION -

| PARTICULARS | PROPOSAL | |
|---|---|---|
| **QUALIFYING ACTIVITIES** | Tier 1<br>i. Qualifying asset as approved by Minister of Finance<br>a) Bus, MPV Panel Van, *Movers/Terminal Tractors/Forklift/Light Truck* and *Lorry/Heavy Duty Truck* and *Lorry*;<br>b) EV Infrastructure (local product)<br>ii. Integrated Renewable technology system (Biomass, Biogas, Mini Hydro, Solar, Geothermal, Wind energy) with Battery Energy Storage System (BESS) or Energy Storage System (ESS)<br>iii. Waste Composter and Recycling (local product)<br>iv. Wastewater Recycling and Rainwater Harvesting (local product). | Tier 2<br>i. Qualifying asset as approved by Minister of Finance:<br>a) Renewable energy system (Biomass, Biogas, Mini hydro, Geothermal, Wind enegry)<br>b) Waste Composter and Recycling;<br>c) Wastewater Recycling and *Rainwater Harvesting*; and<br>d) EV infrastructure |
| **GITA (%)** | 100% | 60% |
| **DEDUCTION FROM STATUTORY INCOME (%)** | 70% | 70% |
| **INCENTIVE PERIOD** | For qualifying capital expenditure incurred, verified by MGTC for the purchase of green technology assets from 1 January 2027 to 31 December 2030 | |

**APPLICATION RECEIVED BY MGTC FROM 1 JAN 2027 TO 31 DEC 2030**

# ORGANISING EVENT OF INTERNATIONAL STANDARD

**ASPIRATION** Encouraging event organisers to host international trade events (MICE) in conjuction with Visit Malaysia Year 2026 – 2027

## CURRENT

| 100% exemption of statutory income | |
|---|---|
| Incentive trips | ≥ 1,500 foreign participants annually |
| Conferences | ≥ 2,000 foreign participants annually |
| Trade exhibitions | ≥ 3,000 foreign participants annually |

## PROPOSAL

- Organisers certified by Ministry of Tourism, Arts and Culture (MOTAC).
- Extended for 3 years until year of assessment 2030

**W.E.F : YA 2028 – YA 2030**

# NATIONAL HIGHER EDUCATION FUND CORPORATION (PTPTN)

## REPAYMENT OF LOAN BY EMPLOYERS

**ASPIRATION** Enhancing the role of employers in supporting employees' financial well-being via tax incentive for education loan repayment

### CURRENT

Employers that make loan repayments on behalf of their employees were eligible for tax deductions on the amount equivalent to the loan repayment.

- Repayment by the employers from 1 January 2019 to 31 December 2021
- Repayment either in monthly instalment or full settlement

Perquisites is eligible for full exemption pursuant to Income Tax (Exemption) (No. 8)(Amendment) Order 2019

### PROPOSAL

Employers that make loan repayments are eligible for tax deduction subject to these conditions:

- No payment imposed on the employees as a consideration for the loan repayment made;
- The employees must be a full-time employee; and
- The employees must not be the owner of the business or relatives of the employer

Loan repayment by the employers are deemed as employees' income (Perquisites), subject to income tax

Income Tax (Exemption) (No. 8)(Amendment) Order 2019 is not extended

**W.E.F : REPAYMENT MADE FROM 1 JAN 2027 – 31 DEC 2028**

# ADDITIONAL PROPOSED INITIATIVES

## COMPANY TAX

# DEFINITION OF "CLASSIFIED PERSON"

**ASPIRATION** Preserving the integrity of tax information

## CURRENT

Definition of "Classified Person":

- Officials; and
- Employees of Inland Revenue Board of Malaysia (IRBM).



## PROPOSAL

The scope of "Classified Person" is expanded:

- Officials; and
- Employees of IRBM

Whether the individual is still in employment or has retired or ceased employment

**W.E.F: 1 JAN 2027**

# WITHHOLDING TAX ON REIT DISTRIBUTION

**ASPIRATION**

Ensuring consistent withholding tax treatment for categories of foreign investor

| TAX PAYER | CURRENT (PRACTICE NOTE 2/2026) | | PROPOSED FINAL TAX RATE |
|---|---|---|---|
| | TAX | TAX RATE | |
| Individual and others<br>Non-resident | Corporate / Non-resident individual rate | 30% of chargeable income | 30% |
| Non-resident company | Withholding tax (Final) | 24% | 24% |
| Foreign Institutional Investor | Corporate/Non-resident individual rate | 30% of chargeable income | 30% |

**W.E.F : 1 JAN 2027**

# COST OF ISSUING NEW SHARES



**ASPIRATION**

Strengthening the integrity of the tax system in line with the industry's practices to ensure fairness and equity in tax treatment

## CURRENT

Under the Employee Share Option Scheme (ESOS), the cost relating to shares expended by a company is allowed as a deduction if;

**Treasury Shares (S.34D)**

- The rights and benefits of the treasury shares are transferred to the employee; or
- The holding company recharges the cost of treasury shares to its subsidiaries

**New Shares (PR 9/2013)**

- No deduction is allowed for the cost of newly issued shares for ESOS.

## PROPOSAL

Cost of issuing new shares is not deductible in respect of:

- Any amount incurred by a company in respect of its own shares to its employees; and
- Any amount in respect of any payment made by a company to a holding company or a subsidiary company in respect of new shares subject to any rules prescribed by the Minister

**W.E.F: YA 2027**

# e-INVOICE : e- COMMERCE PLATFORM



**ASPIRATION**

Ensuring a uniform, fair and effective e-Invoicing treatment across all e-commerce platforms

## CURRENT

Requires e-commerce platform providers to issue a self-billed e-invoice.




## PROPOSAL

| PLATFORM | SELLER | CUSTOMER | SELF-BILLED e-INVOICE BY PLATFORM PROVIDER |
|---|---|---|---|
| Malaysia | Malaysia | Malaysia | Compulsory |
| | Malaysia | Outside Malaysia | Compulsory |
| | Outside Malaysia | Malaysia | Compulsory |
| | Outside Malaysia | Outside Malaysia | Compulsory |
| Outside Malaysia | Malaysia | Malaysia | Compulsory |
| | Malaysia | Outside Malaysia | Compulsory |
| | Outside Malaysia | Malaysia | Compulsory |
| | Outside Malaysia | Outside Malaysia | Not Compulsory |

**W.E.F : 1 JAN 2027**

# FAILURE TO COMPLY WITH INCOME TAX RULES (EOI/CbCR)

**ASPIRATION**

Strengthening compliance and enforcement through an effective penalty framework

## CURRENT

Offence is chargeable under subsection 119B(1) and upon conviction, shall be liable to the following punishment:

- Fine ≥RM20,000 ≤ RM100,000;
- Imprisonment not exceeding 6 months; or
- Both

## PROPOSAL

Expanding the scope of provision for the offence by permitting DGIR to impose penalty where there is no prosecution instituted

Penalty:
≥RM20,000 ≤ RM100,000

**W.E.F : 1 JAN 2027**

# UNILATERAL TAX CREDIT



**ASPIRATION**

Strengthening tax certainty through consistent and clear treatment of tax credit

Unilateral tax credit may be claimed by a person resident in Malaysia who is subjected to Malaysian tax and has borne foreign tax on the same income in a foreign jurisdiction that has entered into a Limited DTAA with Malaysia

**W.E.F: YA 2027**

# CONTRIBUTION /SPONSORSHIP
# ARTS, CULTURAL OR HERITAGE ACTIVITIES



**ASPIRATION**

Ensuring consistent tax treatment while facilitating the sponsorship of arts, cultural and heritage activities under the ITA and PITA

## CURRENT

| | |
|---|---|
| **Limit** | RM200,000 |
| **Scope of Activities** | • Arts<br>• Cultural |
| **Approval** | Ministry of Tourism, Arts and Culture |

## PROPOSAL

| | |
|---|---|
| **Limit** | **RM1,000,000**<br>(Limited to **RM300,000** for foreign arts, cultural or heritage activity ) |
| **Scope of Activities** | • Arts<br>• Cultural<br>• Heritage |
| **Approval** | Minister charged with the responsibility for arts, culture or heritage |

**W.E.F : YA 2027**

# CONTRIBUTION FOR CHARITY, SPORT ACTIVITY & PROJECT OF NATIONAL INTEREST



**ASPIRATION**

Aligning tax treatment under ITA and PITA while encouraging corporate contributions towards charitable causes, sports and projects of national interest

## CURRENT

| Provision | Contribution to |
|---|---|
| Subsection 22(1) | Any approved institution or organization |
| Subsection 22(1E) | Any approved sports activities |
| Subsection 22(1F) | Any approved project of national interest |
| **Shall not exceed 7% of statutory income** | |

## PROPOSAL

Increasing deduction limit for the contribution:

**7% to 10%** of statutory income

**W.E.F : YA 2027**



# ADDITIONAL PROPOSED INITIATIVES

## INDIVIDUAL AND COMPANY TAX

# AMENDED RETURN
## POWER TO WAIVE / REMIT INCREASE

**ASPIRATION** Enhancing voluntary tax compliance and reporting

### CURRENT

The current provision does not empower DGIR to waive or remit the 10% increase on tax or additional tax under subsection 77B(4) ITA 1967, subsection 48(7) PITA 1967 and subsection 21(4) RPGTA 1976

### PROPOSAL

DGIR has discretionary power to remit whole or any part of the increase imposed under subsection 77B(4) ITA 1967, subsection 48(7) PITA 1967 and subsection 21(4) RPGTA 1976

**W.E.F : 1 JAN 2027**

# MyTax – ESTIMATE OF TAX PAYABLE AND REVISED ESTIMATE





| ASPIRATION | Digitalisation of Tax Services |
|---|---|

| ITA<br>Individual (Non-employment income) | PITA<br>(Upstream) |
|---|---|
| Estimate of Tax Payable (Revised) | Estimate of Tax Payable (Original and Revised) |

Electronic Submission via MyTax

**W.E.F : YA 2028**



# MyTax – ELECTRONIC NOTICE (e-NOTICE)



**ASPIRATION**

Modernising delivery of tax service through the digitalisation of serving of notice that is efficient, timely and with integrity




**W.E.F : 1 JAN 2027**

- ITA
- PITA
- RPGT
- LBATA
- SA

Implementation of serving of notice via electronic medium

A
ITA 1967
PITA 1967
RPGTA 1976
LBATA 1990
SA 1949



# BUDGET SPEECH

# BUDGET SPEECH 2027



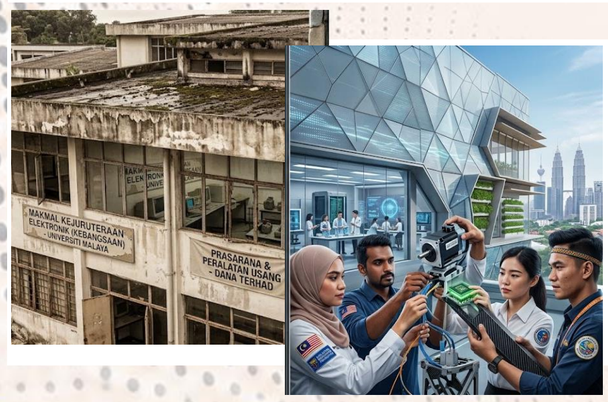
## MULTI-FAMILY OFFICE (MFO) MODEL

- A Single Family Office (SFO) managing funds in Malaysia is eligible for a tax incentive at a zero per cent rate on qualifying income for up to 20 years.
- The Multi-Family Office (MFO) model will be introduced to enable licensed fund managers to provide services to multiple families, including approved SFO funds.



## REVIEW OF REINVESTMENT ALLOWANCE (RA) INCENTIVE

Reinvestment Allowance (RA) is currently under review, including the eligibility criteria and the manner in which the incentive is granted, to ensure greater targeting and enhance industrial competitiveness.




## AGING UNIVERSITY INFRASTRUCTURE AND EQUIPMENT

Public contributions (including alumni and the corporate sector) to public universities qualify for a tax deduction of up to 10% of the donor's aggregate income.
The tax treatment is subject to the provisions of subsection 44(6) and subsection 44(11D) of the Income Tax Act 1967 in respect of endowment funds.

# DAPUR SISWA MADANI CONTRIBUTIONS




**ASPIRATION**

Ensuring food provision for students and safeguarding student welfare

Implementation of Dapur Siswa MADANI projects and programmes under the Ministry of Higher Education across all Public Universities, Polytechnics and Teacher Education Institutes.

- Cash contributions, food supplies, and food preparation equipment.
- Individual and corporate donors.
- Tax deduction pursuant to subsection 44(6) and subsection 44(11D) of the Income Tax Act 1967.

**W.E.F : EXPENDITURE INCURRED FROM 1 JANUARY 2027 TO 31 DECEMBER 2030**

# REGIONAL AUTOMOTIVE HUB STATUS



**ASPIRATION**

Encouraging wholly locally-owned automotive vendor companies.

Attracting investments for the development of Lumut Maritime Industrial City (LuMIC) as a maritime hub in Lumut and elevating Automotive Hi-Tech Valley as a regional automotive hub in Tanjong Malim.

- A tax deduction is granted on qualifying relocation costs incurred up to RM5 million.

**W.E.F : EXPENDITURE INCURRED FROM 1 JANUARY 2027 TO 31 DECEMBER 2030**



# BAKAT MADANI TRAINING PROGRAMME



**ASPIRATION**

Ensuring quality employment opportunities for BAKAT MADANI youth participants.

Tax deduction on training expenditure and programme administration costs incurred under the BAKAT MADANI Skills Training Programme.

- Tax deduction for employers or companies implementing the BAKAT MADANI Training Programme

**W.E.F : TRAINING PROGRAMMES COMMENCING FROM 29 JUNE 2026 -31 DEC 2030**



SEMINAR PERCUKAIAN KEBANGSAAN
BELANJAWAN 2027

# THANK YOU