

NEW TAX MEASURE RELATED TO AGENTS IN 2022

与代理相关的2022新税收政策

20%

COMMISSION



新增设1967年所得税法令107D条文 - 预扣支付给代理的税额

NEW INSERTION OF SECTION 107D OF INCOME TAX ACT 1967 (ITA)

1967年所得税法令107D条文

Section 107D of ITA

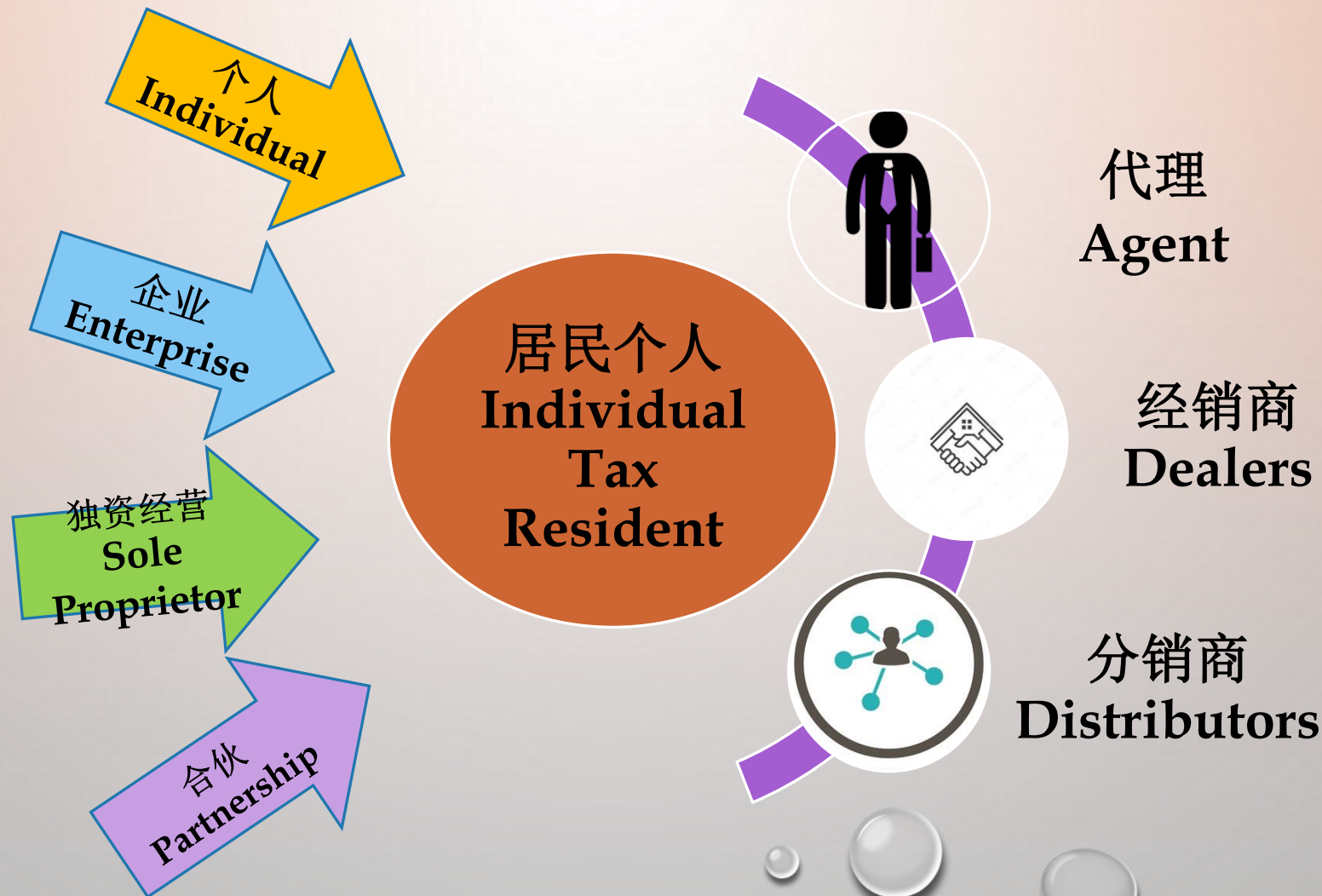
公司 Company
(“付款方” “The Payer”)
付款方以金钱形式支付款项
The payer is liable to make payments in monetary form

代理、经销商及分销商
Agent, Dealers, Distributors
(“收款方” “The Payee”)
收款方所进行的销售、交易或计划
方案而产生的总款额
Arising from sales, transactions
or schemes carried out by the
payee

税率 Tax Rate
收款方以金钱形式所收取总金
额的2%
Deduct tax at 2% on gross
payment made to payee

谁是被征收预扣税的对象？

WHO IS THE PAYEE?



代理收取的收入

PAYMENT RECEIVED BY THE AGENTS

金钱形式 Monetary	物质形式 In Kind
佣金 Commission	奖励旅行 Incentive trip
奖励金 Incentive payment	购物券 Shopping vouchers
现金奖励 Cash reward	GHR

* 包括其他作为公司的授权代理，经销商或分销商进行的销售，交易或计划所产生的收入
(Included any other payment which is arising from sales, transaction or scheme carried out by the agents, dealers or distributors.)

如何判定预扣税制度适用于我？

HOW TO DETERMINE IF TAX SHALL BE DEDUCTED FROM MY INCOME?

例子1: 该居民个人代理在同一课税年度仅从同属一家公司收取收入

Example 1: The individual resident agent only receives income from 1 company in the year of assessment.

课税年度 Year in Which Payment Received	收取收入 Payment Received		总金额 Total (A + B)	2% 的预扣税 适用于你? Tax @ 2% Applicable?	注释 Remark
	金钱形式 In Monetary (A)	物质形式 In Kind (B)			
2021	110,000	5,000	115,000	N/A	N/A
2022	85,000	20,000	105,000	Yes	2% @ 85,000
2023	90,000	5,000	95,000	Yes	2% @ 90,000
2024	100,000	10,000	110,000	No	N/A

如何判定预扣税制度适用于我？

HOW TO DETERMINE IF TAX SHALL BE DEDUCTED FROM MY INCOME? (CON'T)

例子2: 该居民个人代理在2021课税年度从不同的公司收取收入

Example 2: The individual resident agent receives income from more than 1 company in the year of assessment 2021

公司 Company	收取收入 Payment Received in 2021		总金额 Total (A + B)	2% 的预扣税 适用于你? Tax @ 2% Applicable?	课税年度 Year in Which Tax to be Deducted
	金钱形式 In Monetary (A)	物质形式 In Kind (B)			
A	110,000	5,000	115,000	Yes	2022
B	85,000	20,000	105,000	Yes	2022
C	90,000	5,000	95,000	No	N/A

检查清单 CHECKLIST





FREQUENTLY ASK QUESTION (FAQ) ON SECTION 107D OF INCOME TAX ACT 1967 (“THE ACT”)

Q1. What does Section 107D of the Act mean?

A : Section 107D is a new tax measure proposed that the party who making payment (“the payer”) to deduct the tax on monetary income earned by the agent, dealer or distributor (“the payee”) and remit to the Inland Revenue Board of Malaysia (“IRBM”) within 30 days after the payment made to the payee.

Q2. Who are the agents in this category?

A : Individual (including sole proprietor, enterprise and partnership) who received more than RM100,000 of payment whether in monetary or in-kind from the same company in the immediate preceding year of assessment.

Q3. What is the tax rate to be deducted under Section 107D of the Act?

A : 2% of gross amount in monetary form received by the agent on monthly basis.

Q4. When is the effective date of this tax deduction?

A : It is expected to take effect from 1 January 2022.

Q5. Who is the party to remit the 2% tax deduction to the IRBM?

A : Nirvana’s group of companies.

FREQUENTLY ASK QUESTION (FAQ) ON SECTION 107D OF INCOME TAX ACT 1967 (“THE ACT”)

Q6. How do I check and determine if Section 107D of the Act is applicable to me and that 2% tax will be deducted from the gross amount receiving by me effective from January 2022?

A : Nirvana will notify you if your total income received is RM100,000 and above.

Q7. If the total income (in the form of monetary and in-kind) receive by me from the respective company within first few months in year 2022 (e.g. from Jan 2022 to May 2022) has exceeded the RM100,000 threshold, will the 2% tax be deducted from the gross income in the immediate following month (i.e. June 2022)?

A : The total income of RM100,000 threshold received by the agent from the same company in a year will be assess on annual basis. Therefore, tax to be deducted at 2% of gross income from January 2023 to December 2023.

Q8. Is there a statement to be referred to total deducted tax?

A : Yes, the deducted tax will be reflect in agent's monthly statement which will be upload to the agent portal (ACRM).

Q9. Can the tax deducted from my income to be used to offset against my tax payable of the respective year of assessment (if any)?

A : Yes, the tax deducted and remitted to the IRBM can be used to offset against the tax payable when filing of your income tax return of the respective year of assessment concerned.

FREQUENTLY ASK QUESTION (FAQ) ON SECTION 107D OF INCOME TAX ACT 1967 (“THE ACT”)

Q10. Is there any deadline for me to provide the Income Tax Reference Number to the company?

A : Yes, please provide your Income Tax Reference Number to Nirvana by 31 December 2021.

Q11. What is the consequence if the agent does not provide the Income Tax Reference Number requested by Nirvana?

A : Nirvana will defer the payment of the monthly income to the agent until the Income Tax Reference Number is received.

Q12. How do I check my Income Tax Reference Number registered with the IRBM or any Income Tax Reference Number allotted to me?

A : Please refer to your Form B or BE submitted to IRBM on annual basis (if any).

or

Contact the IRBM's Customer Care officer at 03-8911 1000.

- Please get your identity card (“IC”) number or passport number ready for verification purposes.

Q13. How do I register for tax in Malaysia?

A : You may register online through e-Daftar (<https://edaftar.hasil.gov.my/>) or you may walk in to apply from the nearest IRBM office.

(Updated as at 20 December 2021)

1967年所得税法令（法令） 107D条文的常见问题

Q1 什么是107D条文？

A: 107D条文是新提议增设的税收措施，建议（付款方）从代理、经销商及分销商（收款方）以金钱形式所收取的收入中预扣税款，并在付款后的30天内汇给马来西亚内陆税收局。

Q2 哪些代理将归纳在所述类别？

A: 个人（包括独资经营、企业和合伙）且同属一家公司于上一课税年度，不论是金钱或物质形式，若收取超过RM100,000一概列入。

Q3 根据107D条文应扣除的税率是多少？

A: 代理每月以金钱形式所收取总金额的2%。

Q4 这项税收措施何时开始生效？

A: 预计将于2022年1月1日起生效。

Q5 谁负责将预扣的2%税项提交给内陆税收局？

A: 富贵集团。

1967年所得税法令（法令） 107D条文的常见问题

Q6 我如何检查本身是否符合107D条文要求，以及如何确认2022年1月起，从我收取的总金额中预扣了2%税款？

A: 如果你于2021年所收取的总收入超过RM100,000，富贵集团将会通知你。

Q7 如果我在2022年的前几个月（例如：从2022年1月至5月）达到从有关公司收取总收入（以金钱或物质形式）超过RM100,000的门槛，那么2%的税率会否从下一个月（即2022年6月）所收取的总收入中扣除？

A: 代理从同属一家公司于上一课税年度收取RM100,000总收入的门槛是每一年审核的。因此，仅于2023年1月至同年12月需从总收入中预扣2%税款。

Q8 预扣税款后有什么报表可供参考？

A: 有的，有关扣税将显示在代理的月收入报表中。该报表将上传至代理网站（ACRM）。

Q9 从我的收入中所扣税款是否可用来抵扣我在有关课税年度中缴纳的税款（如果有的话）？

A: 是的。预扣并汇到内陆税收局的税款，可用来抵扣你提交有关课税年度的所得税报表中所需缴纳的税额。

Q10 请问我需向公司提供所得税档案编号的截止日期是？

A: 请于2021年12月31日前将你的所得税档案编号提交予富贵集团。

1967年所得税法令（法令） 107D条文的常见问题

Q11 如果代理没有提供富贵集团要求的所得税档案编号会有什麼後果？

A: 富贵集团將延遲向代理人支付月收入，直到收到所得税档案编号为止。

Q12 我如何查看在内陆税收局注册的所得税档案编号？或者是否有任何所得税档案编号已分发给我？

A: 请参阅你每年向内陆税收局提交的B或BE报表单（如果有的话）。

又或者联系内陆税收局的客服人员03-89111000。

请准备好你的身份证号码或护照号码，以便检查和核实。

Q13 我如何注册马来西亚所得税？

A: 你可以通过e-Daftar(<https://edaftar.hasil.gov.my/>)线上注册，或亲临你临近的内陆税收局办事处申请。

