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3 Malaysia Taxation and Investment  
2016 (Updated November 2016)

Malaysia as a base for conducting its regional and global businesses and operations to manage, control and support its key functions, including management of risks, decision

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making, strategic business activities, trading, finance, management and human resources.

Taxation and Investment in Malaysia  
2016

In Malaysia, corporations are subject to corporate income tax, real property



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Global gains tax, goods and services tax (GST) and etc taxes. In other words, resident and non-resident organisations doing business and generating taxable income in Malaysia will be taxed on income accrued in or derived from Malaysia.

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Global Overview about Malaysia Taxation in Malaysia

Tax offences such as non-compliance and tax evasion will be charged under the Income Tax Act. Transfer Pricing in Malaysia Transfer pricing is a description of the intercompany pricing arrangements that take place

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for the transfer of goods, services and intangibles between the associated persons involved.

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