

Taxavvy

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Smart Logistic Complex tax incentives guidelines

Following the announcement in Budget 2025, the Malaysian Investment Development Authority (MIDA) has issued the Guideline for the Application of Tax Incentive for Smart Logistics Complex (SLC) for applications to be made to MIDA from 1 January 2025 to 31 December 2027.

The guidelines are available on MIDA's website www.mida.gov.my (Forms and Guidelines > Services Sector > Smart Logistics Complex).



An SLC is a state-of-the-art facility that leverages technology to streamline and automate warehouse operations. It incorporates advanced systems like IoT, AI, RFID, and automated material handling equipment to boost efficiency, cut costs, and enhance supply chain performance. The SLC must be at least 30,000 m² in built-up area. The following is a summary of the SLC tax incentive:

Qualifying business model / applicant

- **SLC Model 1 (Investor and Operator):** A company that invests in smart warehouses and carries out qualifying logistics services.
- **SLC Model 2 (Operator):** A company that leases smart warehouses for a minimum term of ten years to carry out qualifying logistics services.
- Only one company within a group is eligible.
- The company must be incorporated under the Companies Act 2016 and resident in Malaysia.

Tax incentive

- Investment Tax Allowance of 60% on qualifying capital expenditure (QCE) incurred within five years, to be off set against 70% statutory income.
- Unutilised allowance can be carried forward to be fully absorbed.
- Eligible QCE can be backdated up to three years from date of application but not earlier than 1 January 2023 or the expiry date of any previous tax incentive, whichever is later.

Qualifying logistic services

- **Regional Distribution Centre** – hub for gathering and distributing a group of companies' own brand of finished goods, components, and spare parts to its domestic / international dealers, importers or subsidiaries.
 - **Integrated Logistics Services** – end-to-end logistics solutions covering warehousing, transportation, freight forwarding, distribution, and value-added services (e.g. product assembly, procurement, supply chain management).
 - **Dangerous Goods Storage** – safe handling and storage of government-approved hazardous materials in Malaysia.
 - **Cold Chain Facility** – specialised facility for storing and managing perishable food items at specified temperatures.
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IoT – Internet of Things
AI – Artificial Intelligence
RFID – Radio Frequency Identification

IR4.0 technologies

The SLC must be equipped with at least three from the following IR4.0 technologies:

- Big data analytics
- Cloud computing
- Augmented reality
- Cybersecurity
- Artificial intelligence
- Additive manufacturing
- System integration
- Simulation
- Internet of Things
- Autonomous robot
- Advanced materials

Green technologies

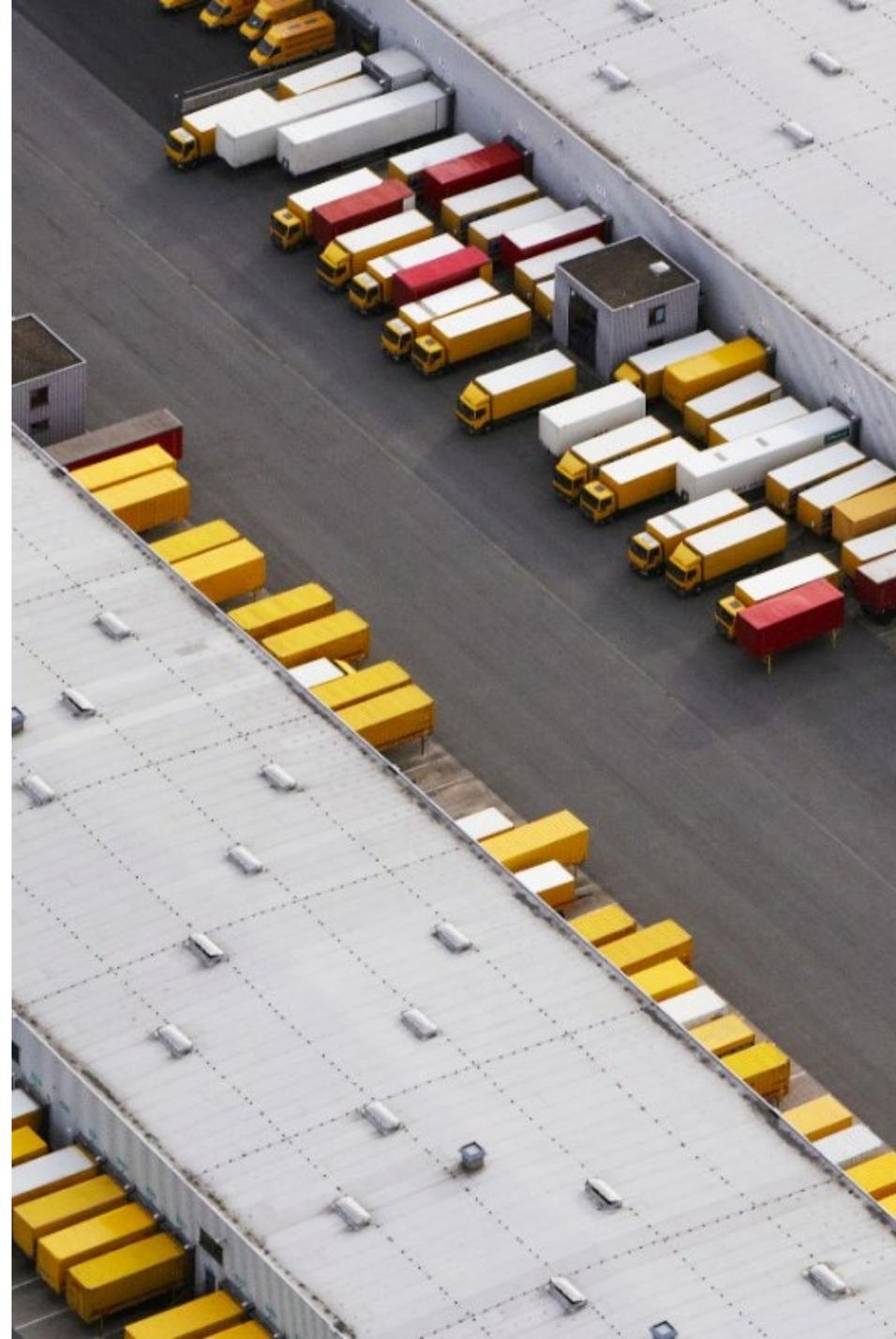
The SLC must adopt at least one of the following green technologies:

- Renewable energy
- Energy efficiency
- Rainwater harvesting system
- Green building or GreenRE rating tools

Other key conditions

The company must satisfy the following:

- Incur fixed asset investment (excluding land) for the construction of the smart warehouse complex within the incentive period.
 - Incur adequate operating expenditure annually.
 - 80% of full-time employees must be Malaysians.
 - Managerial, technical and supervisory employees must be 20% of overall manpower and with RM7,000 minimum monthly salary.
 - Local content usage – use of local contractors (51% Malaysian equity) for construction of the warehouse, use of local seaport / airport / transportation services for import & export transactions.
 - Must establish partnerships with at least three local logistics companies (60% Malaysian equity) for integrated logistics activities.
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Updated e-Invoice guidelines and FAQs

The government has announced an extension of time for e-Invoice implementation, to further assist Small and Medium-sized Enterprises with adequate time to prepare. In response, the Inland Revenue Board (IRB) has issued the following documents:

- e-Invoice Guideline (version 4.2)
- e-Invoice Specific Guideline (version 4.1)
- General FAQs on the implementation of e-Invoice

These guidelines and FAQs are available on IRB's website www.hasil.gov.my (Homepage > Top Pages > e-Invoice).



The salient updates are as follows:

Extension of time for e-Invoice implementation

The e-Invoice implementation timeline has been amended, granting taxpayers with an annual turnover or revenue of up to RM500,000 a six-month extension, i.e. by 1 January 2026. The revised implementation timeline is as follows:

Targeted taxpayers	Implementation date
Taxpayers with an annual turnover or revenue exceeding RM100 million	1 August 2024
Taxpayers with an annual turnover or revenue exceeding RM25 million and up to RM100 million	1 January 2025
Taxpayers with an annual turnover or revenue exceeding RM500,000 and up to RM25 million	1 July 2025
Taxpayers with an annual turnover or revenue up to RM500,000 (new)	1 January 2026

For new businesses or operations commencing in year 2025 onwards, the e-Invoice implementation date is 1 January 2026 or upon the operation commencement date, except for Micro, Small and Medium-sized Enterprises qualifying for e-Invoice exemption (taxpayers with annual turnover or revenue of less than RM150,000).

You may refer to Paragraph 1.5 and Table 1.1 of the e-Invoice Guideline as well as Q.10, Q.11 and Q.87 of the General FAQs for more information on these changes.

Amendment of e-Invoice six-month interim relaxation period

In line with the amended e-Invoice implementation timeline, the six-month interim relaxation period has been revised accordingly:

Targeted taxpayers	Interim relaxation period
Taxpayers with an annual turnover or revenue exceeding RM100 million	1 August 2024 to 31 January 2025
Taxpayers with an annual turnover or revenue exceeding RM25 million and up to RM100 million	1 January 2025 to 30 June 2025
Taxpayers with an annual turnover or revenue exceeding RM500,000 and up to RM25 million	1 July 2025 to 31 December 2025
Taxpayers with an annual turnover or revenue up to RM500,000 (new)	1 January 2026 to 30 June 2026

You may refer to Table 16.1 of the e-Invoice Specific Guideline and Q.100 of the General FAQs for more details on these changes.

Additional time for submission of self-billed e-Invoice on importation of goods

Taxpayers are granted an additional one-month period for the submission of self-billed e-Invoice on importation of goods.

Malaysian purchasers shall issue self-billed e-Invoice latest by the end of the second month (previously by the end of the month) following the month customs clearance is obtained on the imported goods.

During the six-month interim relaxation period, if customs clearance on imported goods is obtained in August 2024:

- Individual self-billed e-Invoice shall be issued latest by 31 October 2024, i.e. by the end of the second month following the month customs clearance is obtained.
- Consolidated self-billed e-Invoice shall be issued latest by 7 November 2024, i.e. within seven calendar days after the end of the second month following the month customs clearance is obtained.

You may refer to Paragraph 10.4.8 of the e-Invoice Specific Guideline as well as Q.27, Q.69, Q.70 and Q.105 of the General FAQs for further information on these changes.

Real property gains tax (RPGT) – FAQs on e-CKHT submission methods

In line with the commencement of self-assessment system for RPGT effective from 1 January 2025, the IRB has issued FAQs on the electronic filing methods for RPGT return forms CKHT 1A, 1B, 2A and 3.

Key points to note:

Submission of supporting documents

Supporting documents are not required to be submitted with the RPGT return forms. However, disposers and acquirers must retain these documents for seven years in the event the IRB requests for them to be submitted for a review.

Submission of e-CKHT 502 by the acquirer

Form CKHT 502, used for the withholding of tax by the acquirer in accordance with section 21B of the RPGT Act 1976, is to be submitted electronically for disposals from the year of assessment (YA) 2024 onward. Starting from YA 2025, this form has been integrated into the acquirer return form, Form e-CKHT 2A.

The FAQ is available on IRB's website www.hasil.gov.my (Forms > RPGT Return Form Filing Programme).



New access control features in MyTax portal

The IRB has issued a notification to all professional bodies on the new access control features in the MyTax Portal. IRB's MyTax portal is the primary platform for tax-related services and e-Invoicing, with user access determined by assigned roles. Taxpayers can apply for roles such as Company Directors or Organization Administrators and appoint representatives to carry out tax and e-Invoicing functions.

To enhance service delivery and security, an access limit control feature for representatives in these roles is made available from 18 February 2025, allowing Company Directors or Organisation Administrators to set access limits for their appointed representatives.

Newly appointed representatives from 18 February 2025

Access limits will need to be set for the new representatives accordingly to one of the following access levels:

<i>Access level</i>	<i>Functional limits</i>
<i>Tax</i>	Access and perform functions related to taxation only
<i>MyInvois</i>	Access and perform functions related to MyInvois only
<i>Tax and MyInvois</i>	Access and perform functions related to both taxation and MyInvois

Existing representatives

Access limits for existing representatives will be automatically set as follows:

<i>Date appointed as representative for MyTax</i>	<i>Is a representative for MyInvois</i>	<i>Access level</i>
Before 1 July 2024	Yes	Tax and MyInvois
Between 1 July 2024 to 18 February 2025	Yes	MyInvois
Before 18 February 2025	No	Tax

Company Directors or Organisation Administrators can update the access control settings for representatives at any time and must ensure that the appointments in the MyInvois Portal align with the representative's designated functions, whether for Tax, MyInvois, or both. They are also responsible for appointing representatives in MyTax and terminating their roles if they become irrelevant.



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