



**Budget 2026 Edition
[Finance Bill 2025]**

Tax in Motion

This edition is a continuation of our Budget 2026 Edition and highlights additional tax proposals based on the following:

- Finance Bill 2025
- Measures for the Collection, Administration and Enforcement of Tax Bill 2025



18 November 2025

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Capital Gains Tax



Capital Gains Tax

Meaning of “disposal”

Currently, the law defines disposal for CGT purposes to mean:

“to sell, convey, transfer, assign, settle or alienate whether by agreement or by force of law and includes a reduction of share capital and purchase by a company of its own shares”

The IRB currently considers a shareholder to have disposed of its shares in the event of a liquidation, winding up and striking off, or redemption of preference shares although these events are not specifically covered in the current definition of disposal.

It is proposed that the definition of disposal under the law will also specifically cover the following events (collectively, “other CGT events”) as disposal events for CGT purposes:

- Extinguishment of any rights due to the dissolution or winding up of a company
- Conversion of shares
- Redemption of shares
- Other circumstances resulting in the cessation of share ownership

(Effective from 1 January 2026)

PwC Comments:

The change reflects the authorities’ prevailing treatment which require other CGT events to fall within the current definition of “disposal”.

This proposal will provide certainty in the law for taxpayers by removing the need for a complex interpretation of the present definition of “disposal”, where clarity ultimately depends on Malaysian case law.

Although the Finance Bill specifies an effective date of 1 January 2026, it has been explained that the amendment is clarificatory in nature instead of expanding the scope of what constitutes a disposal. Therefore, the proposal is not intended to signal that the taxability of other CGT events will be enforced only from 1 January 2026. What remains wanting is more definitive guidance on the valuation of shares for such disposals.

The current CGT return will need to be updated in due course to better accommodate disposals that do not involve an acquirer, such as a company dissolution. At present, disposers are required to indicate an acquirer when filing the CGT return.

Capital Gains Tax

Determination of disposal date

Currently, the date of disposal is generally determined based on the date of the written agreement. In the absence of a written agreement, the date of disposal is based on the date of completion. The date of completion is the earlier of (i) the transfer of ownership by the disposer or (ii) the receipt of full consideration. However, a “transfer of ownership” may not be clear for certain events such as winding up and liquidation which do not involve a purchaser. To address this matter, the date of completion is proposed to be determined as follows:

Disposal event	Date of completion of a disposal
Capital reduction, share conversion, share redemption, share buybacks or ends of ownership of the shares	The earlier of the end of share ownership, or receipt of the consideration.
Winding up and dissolution of a company	The earlier of shareholders' rights being extinguished, or the receipt of the consideration.

(Effective from 1 January 2026)

Technical provisions for disposal of foreign capital asset

A technical amendment is proposed to be made to specifically limit the provisions of Chapter 9 of Part III of the ITA 1967 (“Chapter 9”) only to capital gains from disposal of the following capital assets:

- (i) unlisted shares of a company incorporated in Malaysia
- (ii) shares of a foreign controlled company deriving value from real property in Malaysia under section 15C (“section 15C shares”)

(Effective from 1 January 2026)

PwC Comments

Amongst others, Chapter 9 provides for the formula for computation of gains from disposal of capital asset including treatment of capital loss. The IRB had previously communicated in its CGT Guidelines that the provisions under Chapter 9 is not applicable to gains from disposal of foreign capital asset.

Although the Finance Bill specifies an effective date of 1 January 2026, its Explanatory Statement indicates that the amendment is clarificatory in nature. This indicates that the proposal is intended to keep the status quo.

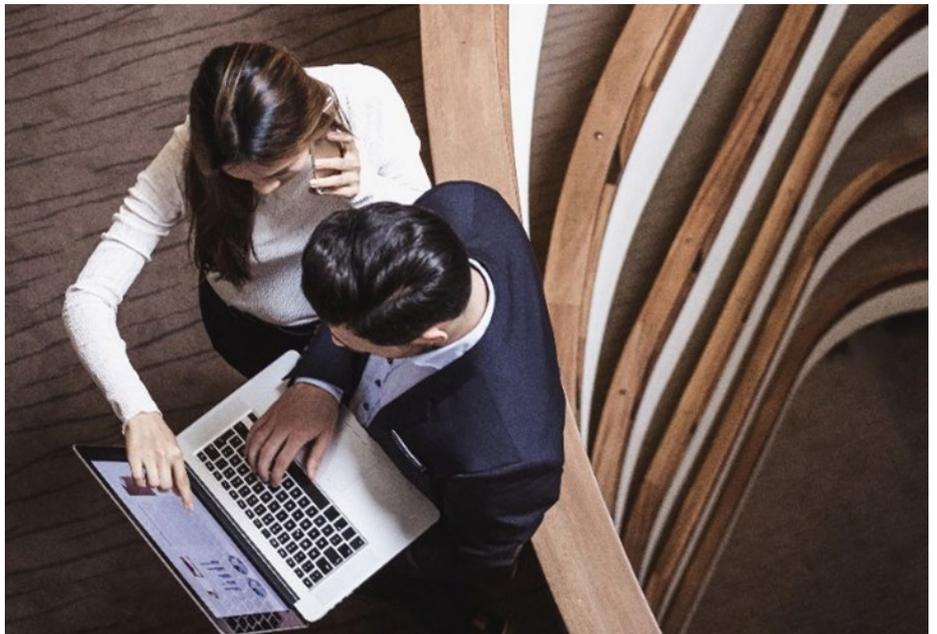
Capital Gains Tax

Disposal of capital assets by nominees

It is proposed that a new provision be introduced in relation to capital assets held by nominees, harmonising with the treatment under RPGT.

The proposal provides that for CGT purposes, where a nominee makes a disposal of a capital asset, the beneficial owner will be treated as the disposer and the disposal by the nominee will be disregarded.

(Effective from 1 January 2026)



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WHT for REIT holders



WHT for REIT holders

Tax treatment following expiry of tax rate concession

REIT investors which receive profit distribution from a REIT listed on Bursa Malaysia (out of the REIT's total income which is tax exempt), are currently subject to the following tax rates:

Investor	Tax rate
Resident companies	24% (prevailing corporate tax rate)
Non-resident companies	24% (Final WHT)
Foreign institutional investors	10% (Final WHT—up to YA 2025)
Other unit holders including individuals (resident / non-resident)	10% (Final WHT—up to YA 2025)

The above WHT tax rates for foreign institutional investors and other unit holders including individuals are set to expire in YA 2025 as it has not been extended in the Finance Bill.

PwC Comments:

Absent of any provision to extend the current treatment and subject to any further announcement from the authorities, the potential tax treatment for distributions from REITs from YA 2026 are as follows:

Investor	Tax rate (Current)	Tax rate for YA 2026 onwards
Resident companies	24% (prevailing corporate tax rate)	Status quo
Non-resident companies	24% (Final WHT)	Status quo
Foreign institutional investors	10% (Final WHT—up to YA 2025)	No WHT
Other unit holders including individuals (resident / non-resident)	10% (Final WHT—up to YA 2025)	Subject to general exemptions applicable for unit holders, taxability and rate will depend on profile of the investor. In the case of individual, taxable distribution will be included in tax returns and personal income tax rate will apply.

3

Personal Tax



Tax on LLP's profit distribution

Determination of value of profits in kind

The 2% tax applicable to individual partners of LLPs receiving profit distributions in excess of RM100,000 was introduced in Budget 2026.

The Finance Bill further provides that where the profits consist of profits in kind, the amount of the profits in kind shall be equal to the market value of the profits in kind at the time of the distribution.

(Effective from YA 2026)

PwC Comments:

The 2% dividend tax on dividend in excess of RM100,000 which was introduced under Budget 2025 was applicable for dividend from resident companies. Under the present proposal, a specific definition of LLP for the purpose of the 2% tax is not provided. Based on prevailing rules, LLP for income tax purposes means "a limited a limited liability partnership registered under the Limited Liability Partnerships Act 2012".

4

Real
Property
Gains
Tax



Real Property Gains Tax

Time limit to carry forward RPGT losses

Currently, losses from disposal of real property (RPGT losses) are allowed as a deduction against chargeable gains from subsequent disposals within that YA. Unabsorbed RPGT losses can be carried forward to be utilised against chargeable gains from subsequent disposals.

It is proposed that unabsorbed RPGT losses can only be carried forward up to 10 YAs to be offset against future gains from disposal of real property. Any RPGT losses not utilised after 10 YAs will be disregarded.

As a transitional measure, accumulated RPGT losses brought forward before and from YA 2025 can be carried forward and utilised against chargeable gains from subsequent disposals from YA 2026 to YA 2035. Any RPGT losses which remain unutilised shall be disregarded from YA 2036.

(Effective from YA 2026)

This measure will align the time limit on carrying forward of RPGT losses to the current limit for business losses.

However, the inherently longer holding period of investment property as compared to annual business cycles may mean that long-term investors could lose out on losses from earlier years.



Real Property Gains Tax

Following the implementation of SAS for RPGT since 1 January 2025, the following related measures are proposed:

Payment of balance of RPGT payable

Currently, the IRB is empowered to allow instalment payments in respect of RPGT arising from official assessments issued by the IRB. It is proposed that similar provisions be introduced to empower the IRB with discretionary powers to allow RPGT to be settled by way of instalments in respect of self-assessed RPGT under the SAS system arising from:

- RPGT return submitted by taxpayers
- Self-amendment of RPGT return

(Effective from 1 January 2026)

Withholding by the acquirer

Currently, the acquirer of a real property is required to withhold a sum of the purchase consideration and remit the amount withheld to the IRB within 60 days from the date of disposal. The amount to be withheld is the lower of:

- (i) the entire cash consideration, or
- (ii) 3%, 5%, or 7 % of the acquisition price, depending on the profile of the disposer.

The amount remitted to the DGIR is to be applied against the RPGT payable by the disposer.

In a situation where the self-assessed RPGT is lower than the amount withheld and remitted to the IRB by the acquirer, the disposer would have excess owing from the IRB. This is not ideal from a cash flow and administrative effort perspective.

To optimise the process, it is proposed that, the acquirer be given an additional option to choose to withhold from the purchase consideration, an amount based on the self-assessed RPGT payable, based on RPGT return submitted electronically by the disposer.

(Effective from 1 January 2026)

PwC Comments

This is a welcomed improvement for both taxpayers and the IRB. Disposers will have to time the communication or notification of the self-assessed RPGT payable (based on the duly filed RPGT return) to the acquirer in order for the acquirer to fulfil its obligation to withhold and remit the sum to the IRB within 60 days of the disposal date.

5

Stamp Duty



Stamp Duty

Implementation of SDSAS

Following the introduction of the SDSAS under Budget 2025, which is scheduled to be implemented in phases from 1 January 2026, the following related measures are proposed:

Payment of stamp duty

Based on prevailing rules for the impending SDSAS, the stamp duty arising from a duly submitted stamp duty return is due and payable on the day of the submission of the stamp duty return.

It is proposed that stamp duty arising from duly filed stamp duty return under SDSAS be due and payable within 30 days from the date of submission of the stamp duty return.

PwC Comments:

The proposal provides taxpayers with flexibility to manage the timing of stamp duty payment. It will be especially helpful for those who have voluminous instruments to manage.

Streamlining penalties relating to late stamping

Currently, penalties for late stamping is provided under section 47A of SA 1949 as follows, after the expiry of the time of stamping:

- Not exceeding 3 months after the time of stamping (RM50 or 10% of the deficient duty, whichever is greater)
- Exceeding 3 months after the time of stamping (RM100 or 20% of the deficient duty, whichever is greater)

For the purpose of penalty under section 47A under SDSAS, where the stamp duty return is not filed on time, the late stamping period is to be computed to include (i) the number of days the stamp duty return was late and (ii) the number of days the stamp duty payment was late.

Where the stamp duty return is filed on time, the late stamping period will commence from the expiry of the 30-day period to pay the stamp duty from the date of submission of the stamp duty return.

Stamp Duty

Finality of assessment

Section 36D of the SA 1949 sets out when a stamp duty assessment is treated as final and conclusive. In brief, an assessment is final and conclusive when no appeal is made within the specified time frame; an appeal has been made and there is no further avenue of appeal (e.g., a determination by the Federal Court); the appellant becomes incapacitated; among other circumstances. However, the Collector (IRB) is not bound by such finality if adjustments to the stamp duty payable are required due to a difference in the market value of the property as determined by a valuer employed by the Government, or where the situation involves an error or under-assessment by the Collector under Section 50A of the SA 1949.

Under the impending SDSAS, the Collector is empowered to raise additional assessments under section 36CA of the SA 1949 within a period of 5 years (no time limit in case of fraud, wilful default or negligence) for understatement of stamp duty.

It is proposed that, the Collector will not be bound by the finality provisions in exercising its powers to raise an assessment or additional assessments under section 36CA of SA 1949.

Application for refund

Application for refund of excessive stamp duty paid in respect of error or mistake may be made to the Collector by electronic submission.

Additionally, a time-limit has been proposed for refund of stamp duty in relation to a contract or agreement which is deemed as an instrument of conveyance on sale under section 21 of SA 1949. Currently, the IRB is required to return the stamp duty in relation to such contract or agreement if the contract or agreement is rescinded or annulled, or for any other reason be not substantially performed or carried into effect. Moving forward, an application is to be made by the duty payer to the IRB and it must be made within 24 months after the date of instrument by the person whom it was first or alone executed.

Effective date

With effect from 1 January 2026.

Stamp Duty

Review of penalty or fine

In conjunction with the implementation of SDSAS, the following penalties or fines will be reviewed:

Penalty/fine	Existing	Proposed
<p>1. Unstamped instruments for registration of transfer</p> <p>Registration of the instrument of transfer of debentures or shares (executed abroad) which is not duly stamped.</p>	Not exceeding RM250	Not less than RM1,000 and not exceeding RM10,000
<p>2. Compounded duty on unstamped instruments</p> <p>Failure to pay the compounded duty on unstamped instruments to the Collector by the specified date or within 14 days immediately thereafter.</p>	RM200 or 10% of the amount payable, whichever is higher	RM500 or 20% of the amount payable, whichever is higher
<p>3. Incorrect information</p> <p>Failure to truly and fully set forth all facts and circumstances in an instrument, with intent to evade the payment of duty.</p>	Not exceeding RM2,500	Not less than RM2,500 and not exceeding RM50,000
<p>4. Execution and signing of documents not duly stamped</p> <p>Failure to—</p> <ul style="list-style-type: none"> • Execute or sign any unstamped instrument to evade duty • Have such an instrument duly stamped within the permitted time without lawful excuse • Issue, endorse, transfer, or negotiate any cheque or promissory note that is not properly stamped 	Not exceeding RM1,500	Not less than RM1,000 and not exceeding RM10,000
<p>5. Execution of a contract note</p> <p>Failure to execute a contract note and transmit the note.</p>	Not exceeding RM1,500	Not less than RM1,000 and not exceeding RM10,000
<p>6. Stamp certificates</p> <p>Non-compliance with stamp certificate requirements, including selling, fraudulently attaching or detaching, counterfeiting, possessing, or using counterfeit stamp certificates.</p>	Not exceeding RM5,000	Not less than RM2,500 and not exceeding RM50,000

(Effective from 1 January 2026)

Stamp Duty

Exchange of real properties

Budget 2025 introduced changes to the stamp duty treatment on the exchange of real property, whereby an instrument for exchange or partition of real property is treated as conveyance on sale and will be subject to ad valorem duty based on the value of the respective property. The stamp duty payable shall be borne equally by the parties in the exchange.

It is proposed that the stamp duty arising from the exchange of real properties will be payable by each transferee, calculated in accordance with the value of the real property they acquire from the exchange. This marks a shift from the previous practice where the duty payable was equally divided among all parties involved in the property exchange.

(Effective from 1 January 2026)

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Tax Administration



Tax Administration

Restructuring of estimate of tax payable

Key features of the current estimate of tax payable for companies are:

- Estimate of tax payable is to be paid in equal monthly instalments according to the number of months in the basis period, and the first instalment commences from the second month in the basis period. In a 12-month basis period, the last instalment falls in the first month of the basis period for the next YA.
- An initial estimate is to be furnished annually not later than 30 days before the basis period begins and be at least 85% of the prior YA's estimate or latest revised estimate.
- Estimates may be revised in the 6th, 9th, or 11th month of the basis period, with remaining instalments adjusted accordingly.

Effective from YA 2028, it is proposed that the first monthly instalments commences from the first month in the basis period. In a 12-month basis period, the last instalment will be in the last month of the same basis period for that same YA.

YA 2027 is the transitional period, where the estimate of tax payable for YA 2027 remains to be payable in equal monthly instalments. Although the first instalment will continue to commence from the second month in the basis period, the number of instalments is to be reduced by one month. Therefore, the 11th or the last instalment shall end on the 12th month (last month) of the basis period.

PwC Comments

This measure is aimed at bringing closer alignment between financial period and tax payment. It should help taxpayers to better estimate their tax payable to reduce over or under payment of tax.

The transitional measure for YA 2027 is placed to avoid businesses having to pay two tax instalments in the first month of YA 2028 (i.e., the last instalment for YA 2027 based on current rules and the first instalment for YA 2028 based on the proposed new rule). At the same time, it also means that the estimate of tax payable for YA 2027 is condensed and spread out over a shorter period of 11 instalments as compared to 12 instalments.

Tax Administration

Existing	Proposed								
Refund of overpayment of tax									
<p>Any excess tax refundable to a taxpayer for a given YA may be transferred by the DGIR to settle any outstanding tax liabilities, including instalment payments, owed by the taxpayer. This offset is only available for excess taxes and tax liabilities under the ITA 1967, PITA 1967 and RPGTA 1976.</p>	<p>The scope of transferable taxes is expanded to cover stamp duties and taxes under the SA 1949 and LBATA 1990.</p> <p>(Effective from 1 January 2026)</p>								
Appointment of employees to complete and submit electronic form on behalf									
<p>A director or other individuals, who are jointly responsible for doing all acts and things for a company or body of persons, may authorise employees to complete and submit prescribed forms that are required to be submitted electronically, on his behalf.</p>	<p>The authorisation of employees to complete and submit prescribed forms that are required to be submitted electronically is extended to a precedent partner of a partnership.</p> <p>(Effective from 1 January 2026)</p>								
Mandatory e-Filing for the authorisation of representatives to furnish prescribed forms									
<p>A taxpayer may authorise his representative (as listed below) to complete and submit prescribed forms that are required to be submitted electronically on his behalf:</p> <table border="1" data-bbox="108 1326 772 1576"> <thead> <tr> <th>Relevant legislation</th> <th>Representative</th> </tr> </thead> <tbody> <tr> <td>ITA 1967, PITA 1967</td> <td>Tax agent, employee</td> </tr> <tr> <td>LBATA 1990</td> <td>Tax agent</td> </tr> <tr> <td>RPGTA 1976</td> <td>Nominee, tax agent, lawyer</td> </tr> </tbody> </table> <p>The authorisation shall be made in writing.</p>	Relevant legislation	Representative	ITA 1967, PITA 1967	Tax agent, employee	LBATA 1990	Tax agent	RPGTA 1976	Nominee, tax agent, lawyer	<p>The authorisation of representatives is required to be filed electronically, using a prescribed form.</p> <p>(Effective from 1 January 2027)</p>
Relevant legislation	Representative								
ITA 1967, PITA 1967	Tax agent, employee								
LBATA 1990	Tax agent								
RPGTA 1976	Nominee, tax agent, lawyer								
Submission of information and documents specified for MITRS purposes									
<p>Submission of the information and specified documents through MITRS is implemented in stages starting with taxpayer category - company and limited liability partnership.</p>	<p>Submission of the information and specified documents through MITRS is extended to partnerships.</p> <p>(Effective from YA 2027)</p>								

Glossary

Abbreviation / acronym	Description
CGT	Capital gains tax
DGIR	Director General of Inland Revenue
Finance Bill	Finance Bill 2025
IRB	Inland Revenue Board of Malaysia
ITA 1967	Income Tax Act 1967
LBATA 1990	Labuan Business Activity Tax Act 1990
LLP	Limited liability partnership
MITRS	Malaysian Income Tax Reporting System
MOF	Ministry of Finance
MSMEs	Micro, small and medium enterprises
PITA 1967	Petroleum Income Tax Act 1967
REIT	Real Estate Investment Trusts
RPGT	Real property gains tax
RPGTA 1976	Real Property Gains Tax Act 1976
SA 1949	Stamp Act 1949
SAS	Self Assessment System
SCIT	Special Commissioners of Income Tax
SDSAS	Stamp Duty Self Assessment System
WHT	Withholding tax
YA	Year of assessment

Malaysian Tax Booklet

Reclaim your time for strategic planning.
The Malaysian Tax Booklet offers quick answers to your everyday tax questions.

The Malaysian Tax Booklet is a quick reference guide outlining Malaysian tax information based on taxation laws, current practices, and measures proposed by the authorities. The publication also incorporates proposals based on the Budget 2026 announcement on 10 October 2025. It is intended to provide a general guide to the subject matter and should not be regarded as a basis for ascertaining the liability to tax in specific circumstances.

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