



Tax in Motion New Incentive Framework



New Incentive Framework

Malaysia's New Incentive Framework (NIF) marks a major reform of the nation's investment incentive regime. First introduced under Budget 2025, it takes a tiered and outcome-based approach designed to replace the traditional promoted-list approach under the Promotion of Investments Act 1986 (PIA 1986).

The NIF is anchored on the National Investment Aspirations (NIA) and aligned with the New Industrial Master Plan (NIMP) 2030, ensuring that incentives support measurable, strategic economic outcomes.

The NIF is being implemented in phases, beginning with the manufacturing sector from 1 March 2026, followed by the services sector in Q2 of 2026.

Incentives under the NIF will be granted through provisions of the Income Tax Act 1967. With this transition, new tax incentive applications under the PIA 1986 will no longer be accepted after 28 February 2026 (3pm), effectively phasing out the PIA 1986 for new applications while maintaining it solely for existing approved incentives.

The Guideline on Tax Incentive under the NIF for Manufacturing and related FAQs have been released (miti.gov.my/NIF). Highlights are summarised in this issue of Tax in Motion.



High-value investments



Sustainable & holistic economic growth

Pre-qualifiers*

- ✓ Capital investment per employee
- ✓ Adoptions of automation with IR 4.0
- ✓ ESG practices
- ✓ 80% Malaysian workers


* Sector specific. Details in page 12

National Investment Aspiration Targets

- 1 Increase economic complexity
- 2 Create high-value job opportunities
- 3 Extend domestic linkages
- 4 Develop new & existing economic clusters
- 5 Improve inclusivity
- 6 Enhance ESG* practices

The shift to outcome-based approach - Illustration

Under the NIF, the focus shifts from a product-based approach to an outcome-based approach. A company may select one of the following mutually exclusive incentives which will be provided in a tiered structure, offering tiered rates and benefits, based on fulfilment of stipulated conditions. Below is an illustration:

Special Tax Rate	or ITA	Criteria 
Tier 1 5% for 5 years	100% offset 100% SI up to 5 years	Achieve additional conditions & minimum conditions
Tier 2 10% for 5 years	60% offset 70% SI up to 5 years	Meet minimum conditions only

Company's performance is assessed, based on the NIA scorecard indicators of the six NIA targets, over the incentive period to determine whether it meets the NIF incentive requirements.

ITA: Investment tax allowance | SI: Statutory income

Outcome-based incentive for manufacturing sector

Under the Guidelines on Tax Incentives for New Investment in the Manufacturing Sector under the New Incentive Framework, the incentive schemes are as follows:

Special Tax Rate*	or	ITA	Type of investment
0% - 10% up to 15 years		100% offset 70% to 100% SI up to 15 years	New investment
0% - 15% up to 15 years		100% offset 70% to 100% SI up to 15 years	Less developed areas
3% - 12% up to 15 years		100% offset 70% to 100% SI up to 15 years	Small companies



Small companies

- Shareholders' funds ≤ RM500,000 with ≥ 60% Malaysian equity
- OR
- Shareholders' funds > RM500,000 up to RM2.5 million with 100% Malaysian equity
- AND
- ✗ ≥ 20% ownership (direct or indirect) by a parent or related company with shareholders' funds exceeding RM500,000 or RM2.5 million.

*Losses can be carried forward for seven consecutive years and deducted from the post-incentive income

The NIA Scorecard evaluation – Manufacturing sector

1

Increase economic complexity

- Product complexity (index) based on the Harvard Growth Lab's Atlas of Economic Complexity
- Percentage of research and development (R&D) expenditure to sales revenue, where the R&D involves novelty or technical risk
- Level of utilisation of modern technology
- 4IR technology adoption

Details in pages 14 - 18

2

Create high value job opportunities

- Percentage of high-skilled workers with diploma, university degree and above, or technical certificates
- Annual median salary per worker
- Percentage of workers earning RM10,000 and above, excluding allowance and overtime
- Percentage of Malaysian citizen workers in the managerial, technical and supervisory capacity

Details in pages 14 - 18

The NIA Scorecard evaluation – Manufacturing sector

3

Extend domestic linkages

- Percentage of local input (raw materials / components only) per year
- Percentage of training expenditure out of total salary
- Collaboration with local academia and industry (e.g. education, R&D, commercialisation of R&D, professional development of staff, technology transfer / university incubators)
- Number of vendors engaged under the Vendor Development Programme
- Establish one or more of regional / global treasury / finance centre for cash pooling or treasury management activities to be conducted in Malaysia

Details in pages 14 - 18

4

Develop new and existing industrial clusters

- Product is patented or in process of being patented
- Product is within the NIA target or core sectors of the NIMP 2030
- Commercialisation of R&D findings from public / private institutes of higher learning or public research institutes

Details in pages 14 - 18

The NIA Scorecard evaluation – Manufacturing sector

5

Improve inclusivity

- Undertakes internship or apprenticeship program or employs undergraduates with less than three years' experience
- Percentage of women in top management positions
- Percentage of workers from the vulnerable group (e.g. senior citizen, disabled person, ex-convict, ex-drug dependant)
- Percentage of workers who are Malaysian citizens

Details in pages 14 - 18

6

Enhance ESG practices

- Sustainable practices (e.g. renewable materials / packaging, incorporating recycled materials, adopting circular economy into its process)
- Sustainable waste management (e.g. wastewater treatment, waste minimisation)
- Sustainable water consumption (e.g. water-efficient processes to reduce consumption)
- Sustainable energy consumption (e.g. renewable energy from residue waste or solar panel)

Details in pages 14 - 18

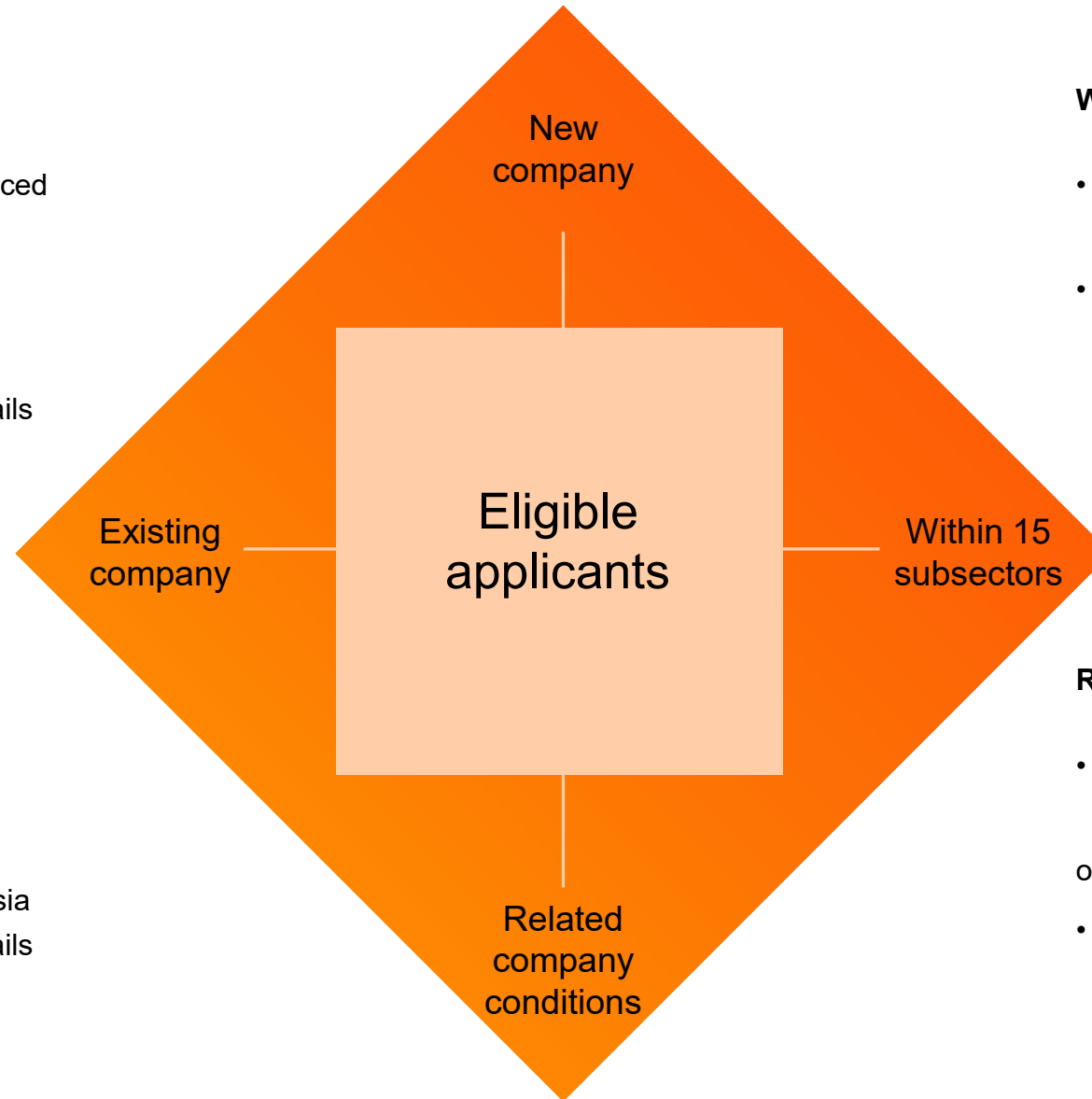
Eligible applicants – Manufacturing sector

New company

- Malaysian incorporated and resident
- Newly incorporated or has not commenced commercial operations
- Has a valid manufacturing licence throughout the incentive period
- Meet related company conditions
- Meet sector-specific requirements (details in page 12)

Existing company

- Malaysian incorporated and resident
- Already operating in Malaysia
- Has a valid manufacturing licence valid throughout the incentive period
- Carrying on a different project in Malaysia
- Meet sector-specific requirements (details in page 12)



Within 15 subsectors

- Undertaking manufacturing activities within the 15 subsectors listed in the next page
- Companies producing biotechnology-based products or recycled products may apply within the 15 subsectors

Related company conditions

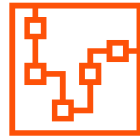
- Does not have any related company in Malaysia prior to application being made
- or
- Has a related a company in Malaysia but which is carrying on a different project in Malaysia

Eligible subsectors from NIMP 2030

15 subsectors



Aerospace



Electrical & Electronics*



Wood, paper* & furniture



Chemical & chemical products*



Pharmaceuticals*



Rubber-based products*



Automotive



Medical devices



Strategic mineral-based products*



Machinery & equipment



Metal*



Petroleum products* & petrochemicals



Food production & processing*



Oleochemicals & their derivatives



Textile, apparel & footwear

*Exclusions apply. Refer to page 13

Source: NIMP 2030

Interaction with Global Minimum Tax and other incentives

Global Minimum Tax (GMT)

Under GMT rules, when in-scope MNEs' ETR in Malaysia is less than 15%, a top-up tax must be charged to bring the ETR to 15%.

Prospective applicants which are within the scope* of GMT rules should consider its profits and capital expenditure outlook in evaluating the incentives under the NIF.

The OECD has recently announced a substance-based tax incentive safe harbour under the Side-by-Side Package which allows qualifying tax incentives tied to real substance to be added to covered taxed, potentially mitigating ETR dilution.

*MNE group with annual revenue of EUR750 million or more in the Consolidated Financial Statement of the MNE Group in at least two of the four previous Financial Years

Interaction with other incentives

Existing incentive	Interaction with NIF
Reinvestment allowance	Mutually exclusive
PIA 1986 incentives	No longer available for new applications after 28 February 2026 Existing approvals remain valid
Other incentives not under PIA 1986 (JSSEZ, Digital Ecosystem Acceleration Scheme, Global Services Hub, etc.)	Continue to be available until the expiry of the application period
Existing approved incentives	Continue unchanged
Existing applications in process	May switch to NIF if not has not commenced operations New application submission is required
Companies with existing incentives	Can apply for NIF, but only for a different project

Application and monitoring process

1

Consultation & pre-application

Company engages with MIDA for consultation to confirm the project aligns with NIF and to understand eligibility and requirements.

2

Submit application via MIDA online platform

Application is submitted through MIDA's online platform. Applications are to be submitted before commencement of operations of the proposed product / activities.

3

Evaluation using NIA scorecard

MIDA evaluates the application using the NIA Scorecard to assess the project's contribution to national objectives and determine the incentive tiering.

4

Issuance of principle approval letter & conditions

Upon approval, MIDA issues a letter of approval-in-principle stating the approved tax incentive, tier, and the minimum and additional conditions the company must meet during the incentive period.

5

Compliance and monitoring

Conditions in the approval letter are to be complied on an annual basis. The company is required to submit an Annual Compliance Report annually throughout the incentive period.

Appendix I: New or existing companies undertaking new investments in the manufacturing sector

[Extract from Guidelines]

Companies undertaking manufacturing activities shall meet the following general criteria and sector-specific requirements (where applicable).

General criteria	<p>Manufacturing Licence (ML) Note: The ML requirement is not applicable for IC design and testing activities. A company with shareholders' funds not exceeding RM2.5 million and employing not more than 75 full-time paid employees, require to submit or possess the Confirmation Letter for exemption from Manufacturing Licence (ICA 10 letter).</p>	<p>Companies are required to apply or having the ML prior to the incentive application and the ML must remain valid throughout the incentive period.</p>
Key sector-specific requirement (Pre-qualifiers)	<p>Capital Investment Per Employees (CIPE) of RM140,000 Note: CIPE is measured by capital investments (fixed assets investments including rental payment of 10 years for land and building) divided by the total number of full-time employees</p> <hr/> <p>Adoption of automation / IR4.0 or smart application or system in the manufacturing process</p> <hr/> <p>Sustainable practices</p> <hr/> <p>Workforce requirement Note: Malaysian workers refer to workers with Malaysian citizenship.</p> <hr/> <p>Design & development expenditures of at least 1% of annual gross sales</p>	<p>The CIPE of RM140,000 to be complied by the following sectors, namely:</p> <ul style="list-style-type: none"> • Petrochemicals products • Oleochemicals and their derivatives • Food production and processing • Wood / paper and furniture • Textiles, apparel and footwear • Strategic minerals-based products • Rubber-based products • Metal <p>Requirement for adoption of automation / IR4.0 or smart application / system in the manufacturing process for subsectors of:</p> <ul style="list-style-type: none"> • Petrochemicals products • Food production and processing • Oleochemicals and their derivatives • Wood, paper and furniture • Textiles, apparel and footwear • Rubber-based products • Metal <p>Mandating sustainable practices in relation to waste management, sustainable raw materials, water consumption, energy consumption for:</p> <ul style="list-style-type: none"> • Petrochemicals products • Oleochemicals and their derivatives • Wood, paper and furniture • Textiles, apparel and footwear • Strategic minerals-based products • Rubber-based products • Metal <p>Having at least 80% Malaysian citizen workers from the total workforce for sub-sectors:</p> <ul style="list-style-type: none"> • Wood, paper and furniture • Textile, apparel and footwear • Strategic minerals-based products • Rubber-based products • Metal <p>Wood & furniture</p>

Appendix I: New or existing companies undertaking new investments in the manufacturing sector

[Extract from Guidelines]

Exclusions: The following product(s) / activity(ies) are excluded from the scope of eligible activities for incentives.

Types of product(s) / activity(ies)	Sub-sectors
1. Mixing and blending activity	Chemical and chemical products
2. Fill and finish activity	Pharmaceuticals
3. Glove products and passenger vehicles tyre	Rubber-based products
4. Upstream segment i.e. mining and quarry	Strategic mineral-based products
5. All type of papers Note: The exclusion for paper is not applicable for security paper and company is not allowed to import waste raw materials	Paper
6. All petroleum products Note: The exclusion for petroleum products is not applicable for: <ul style="list-style-type: none"> • Production of petroleum products located at the Refinery and Petrochemical Integrated Development Project (RAPID) Complex • Integrated projects which also involve the production of petrochemicals products Both categories can be considered for incentive.	Petroleum products
7. Liquor and alcoholic beverages	Food production and processing
8. e-Cigarette & vape products	Electrical and electronics
9. Weapons and ammunition	Metal

Appendix II: NIA Scorecard Manufacturing Sector

[Extract from Guidelines]

Pillar	Indicator	Explanatory
1. Increase economic complexity	A. Product complexity (Index)	Reference made from the Harvard Growth Lab's Atlas of Economic Complexity
	B. Percentage of R&D expenditure to sales revenue*	<ul style="list-style-type: none"> Research and Development (R&D) refers to any systematic, investigative and experimental study that involves novelty or technical risk carried out in the field of science or technology with the object of acquiring new knowledge or using the results of the study for the production or improvement of materials, devices, products, produce, or processes, but does not include— <ul style="list-style-type: none"> a) quality control or routine testing of materials, devices or products b) research in the social sciences or the humanities c) routine data collections d) efficiency surveys or management studies e) market research or sales promotion f) routine modifications or changes to materials, devices, products, processes or production methods, or g) cosmetic modifications or stylistic changes to materials, devices, products, processes or production methods. R&D expenditure refers to Section 34A Income Tax Act 1967 expenditures, includes: <ul style="list-style-type: none"> a) raw materials used in the research project b) technical services c) travelling and transportation costs d) salary and allowances of research personnel e) maintenance costs of research buildings and equipment, and f) rental of equipment, machinery or buildings used for research.
	*Sales revenue refers to the company's gross sales revenue.	
	C. Level of technology	<p>Level of technology refers to the usage of:</p> <ul style="list-style-type: none"> Fully automatic machinery / equipment, or Semi-automatic machinery / equipment, or Manual
	D. Meet 4IR adoption of technology	4IR adoption of technology refers to big data analytics, cloud computing, augmented reality, cybersecurity, artificial intelligence, additive manufacturing, system integration, simulation, internet of things (IoT), autonomous robots and advanced materials.

Appendix II: NIA Scorecard Manufacturing Sector

[Extract from Guidelines]

Pillar	Indicator	Explanatory
2. Create high valued job opportunities	A. Percentage of high-skilled workers with university diploma, degree and above, or with technical certificates	Number of workers with diploma, degree and above, or with technical certificates.
	B. Median salary per worker, per year	Median salary per worker is the midpoint of all the salaries earned in the company.
	C. Percentage of workers earning RM10,000 and above	Basic income of RM10,000 excluding allowance and overtime of workers.
	D. Percentage of Malaysian workers in Managerial, Technical & Supervisory (MTS) level from overall MTS employment	MTS refers to workers at the Managerial, Technical and Supervisory level. Note: Malaysian workers refer to workers with Malaysian citizenship.
3. Extend domestic linkages	A. Percentage of local input, per year	Local input consists of raw materials / components used in the manufacturing process only. This shall exclude the machinery & equipment for the manufacturing activity.
	B. Percentage of training expenditure out of total salary	The percentage of training expenditure from the company's total salary.
	C. Collaboration with local academia and industry	Type of collaborations: a) Education – partnership between academic and industry to support learning programme for instance curriculum collaboration, resource sharing etc however shall not include internship programme b) Research and development – Collaborative research between higher education / research institution and industry including Collaborative Research Centres (CRCs) c) Commercialisation – translating the outcome of R&D into marketable product, services, licenses, commercial exploitation d) Staff professional development – Lifelong learning of academics and industry professionals provided to company's employees e) Technology Transfer Offices (TTOs), University Incubators (UIs) – to facilitate the knowledge exchange and research collaboration between universities and industry

Appendix II: NIA Scorecard Manufacturing Sector

[Extract from Guidelines]

Pillar	Indicator	Explanatory
3. Extend domestic linkages	D. Engagement in Vendor Development Programme (Number of Vendors)	<ul style="list-style-type: none"> A program to encourage Multinational Companies (MNCs) and Local Large Companies (LLCs) (as an Anchor) to expand their local sourcing activities and create more opportunities for domestic players to mitigate the gaps in the industry ecosystems. Vendor Development Programme (VDP) activities includes: <ol style="list-style-type: none"> activities in relation to human capital namely hard skill training or capacity upgrading including factory auditing to certify the local vendor activities in relation to product development namely product quality upgrading and product innovation activities in technology collaboration or assistance
	E. Establish a regional and / or global treasury and / or finance centre conducting cash pooling activities in Malaysia.	Cash pooling or treasury management activities must be undertaken via onshore intermediaries in Malaysia. For clarity, cash pooling or treasury management activities undertaken in Malaysia only on a notional or book-keeping basis does not qualify. Where the company charges their overseas affiliate or subsidiary companies for the services provided, these proceeds / revenues must be repatriated into Malaysia.
4. Develop new and existing industrial cluster	A. The produced product has a patent, or is a patent application in progress	Company develop / file / register patent in Malaysia / outside Malaysia.
	B. The product is within the targeted sectors under the National Investments Aspiration (NIA) OR core sectors under the New Industrial Master Plan 2030 (NIMP 2030).	Targeted sectors as per listed in 3.5 of the guidelines.
	C. Commercialisation of R&D findings from local institutions	Company undertakes manufacturing activity through commercialisation of R&D findings from public / private institutes of higher learning or public research institutes.
5. Improve inclusivity	A. Opportunity for non-employee (Internship and apprenticeship / employ fresh graduate with less than 3 years' experience)	<u>Internship Program</u> <ol style="list-style-type: none"> Malaysian Citizen currently studying on full-time basis at a recognised institution in Malaysia or abroad Pursuing a qualified course programme of either master's degree, bachelor's degree, diploma, professional Certificate, Malaysian Skills Certificate (SKM) Level 1 to Level 3, Diploma Kemahiran Malaysia (DKM), Advanced Skill Diploma (DLKM) or equivalent under TVET programmes

Appendix II: NIA Scorecard Manufacturing Sector

[Extract from Guidelines]

Pillar	Indicator	Explanatory
5. Improve inclusivity	A. Opportunity for non-employee (Internship and apprenticeship / employ fresh graduate with less than 3 years' experience)	<p><u>Apprenticeship Program</u></p> <ol style="list-style-type: none"> 1) Malaysian Citizen currently studying on full-time basis at a recognised institution in Malaysia or abroad 2) Employers employ a person and train for a specific period of a minimum of six months and a maximum of twenty-four month 3) As defined in the Employment Act 1955 <p><u>Fresh Graduates</u> A fresh graduate with a university degree, diploma or technical certificates and have less than 3-year full-time work experience.</p>
	B. Percentage share of women in top management	Women holding decision-making positions in which they have significant and direct influence and commitment toward the organisation's vision and mission.
	C. Percentage share of workers in vulnerable group out of total workers	<p>Vulnerable groups mean:</p> <ol style="list-style-type: none"> a) citizen of Malaysia and resident in Malaysia b) senior citizen who shall be sixty years and above c) disabled person defined as individual who has been: <ol style="list-style-type: none"> i. certified in writing by the Department of Social Welfare to be a disabled person ii. certified by the Social Security Organization (SOCSO) as a disabled person that is capable to work within his/her capabilities d) ex-convict who is a person who had been convicted for any offence by a court and had served his sentence of imprisonment e) parolee as defined in the Prison Act 1995, or f) supervised person who is a prisoner directed by an Officer in Charge to work at such labour under subparagraph 47(1)(b)(iii) of the Prison Act 1955 g) ex-drug dependant who: <ol style="list-style-type: none"> i. had undergone treatment and rehabilitation pursuant to the Drug Dependants (Treatment and Rehabilitation) Act 1983 ii. had undergone supervision pursuant to paragraph 6(1)(b) of the Drug Dependants (Treatment and Rehabilitation) Act 1983 or subsection 38B(1) of the Dangerous Drugs Act 1952; or had been placed under supervision pursuant to paragraph 3(b) of the Drug Dependants (Treatment and Rehabilitation) Act 1983, and is registered with the National Anti-Drugs Agency (MyAADK system).

Appendix II: NIA Scorecard Manufacturing Sector

[Extract from Guidelines]

Pillar	Indicator	Explanatory
5. Improve inclusivity	D. Percentage share of Malaysian workers out of total workers	Number of Malaysian workers from the total number of workers. Note: Malaysian workers refer to workers with Malaysian citizenship.
6. Enhance sustainability practices Reference: Green Practices for Manufacturing published by MGTC	A. Sustainable materials / Services	Undertake any of the following sustainable practices as follows: <ul style="list-style-type: none"> • Adopt renewable and sustainable materials for products, packaging, and office supplies • Incorporate recycled materials into products and packaging • Adopt circular economy principles to design products, processes, and systems that minimize waste and promote resource efficiency, reuse, and recycling • Implement sustainable supply chain practices
	B. Sustainable waste management	Undertake any of the following sustainable practices as follows: <ul style="list-style-type: none"> • Develop a wastewater management plan covering treatment, discharge, and monitoring • Implement a waste minimisation program • Invest in innovative waste treatment technologies for reduced environmental impact
	C. Sustainable water consumption	Undertake any of the following sustainable practices as follows: <ul style="list-style-type: none"> • Utilisation of alternative water sources for supplementation or replacement • Install water-efficient equipment and processes to reduce water consumption
	D. Sustainable energy consumption	Undertake any of the following sustainable practices as follows: <ul style="list-style-type: none"> • Minimise energy consumption through component selection, power-saving mode, and insulation • Utilisation of renewable energy from process residues (waste materials, waste heat or solid waste), or from auxiliary facilities (solar, wind or equivalent) • Application of waste-to-energy technologies • Installation of solar panel for energy supply to reduce electricity consumption

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