

KADAR CUKAI PEGANGAN PERJANJIAN PENGELAKAN PENCUKAIAN DUA KALI

DOUBLE TAXATION AGREEMENTS WITHHOLDING TAX RATES

BIL NO	NEGARA COUNTRY	DIVIDEN DIVIDENDS (%)	FAEDAH INTEREST (%)	ROYALTI ROYALTIES (%)	FI BAGI PERKHIDMATAN TEKNIKAL FEES FOR TECHNICAL SERVICES (%)
1	Albania	NIL	10	10	10
2	Argentina*	NIL	15	10	10
3	Australia	NIL	15	10	NIL
4	Austria	NIL	15	10	10
5	Bahrain	NIL	5	8	10
6	Bangladesh	NIL	15	10	10
7	Belgium	NIL	10	10	10
8	Bosnia and Herzegovina**	NIL	10	8	10
9	Canada	NIL	15	10	10
10	Chile	NIL	15	10	5
11	China	NIL	10	10	10
12	Croatia	NIL	10	10	10
13	Czech Republic	NIL	12	10	10
14	Denmark	NIL	15	10	10
15	Egypt	NIL	15	10	10
16	Fiji	NIL	15	10	10
17	Finland	NIL	15	10	10
18	France	NIL	15	10	10
19	Germany	NIL	15	10	NIL
20	Hungary	NIL	15	10	10
21	India	NIL	10	10	10
22	Indonesia	NIL	15	10	10
23	Iran***	NIL	15	10	10
24	Ireland	NIL	10	8	10
25	Italy	NIL	15	10	10
26	Japan	NIL	10	10	10
27	Jordan	NIL	15	10	10
28	Kazakhstan**	NIL	10	10	10
29	Kyrgyz	NIL	10	10	10
30	Kuwait	NIL	10	10	10

31	Lebanon	NIL	10	8	10
32	Luxembourg	NIL	10	8	8
33	Malta	NIL	15	10	10
34	Mauritius	NIL	15	10	10
35	Mongolia	NIL	10	10	10
36	Morocco	NIL	10	10	10
37	Myanmar	NIL	10	10	10
38	Namibia	NIL	10	5	5
39	Netherlands	NIL	10	8	8
40	New Zealand	NIL	15	10	10
41	Norway	NIL	15	10	10
42	Pakistan	NIL	15	10	10
43	Papua New Guinea	NIL	15	10	10
44	Philippines	NIL	15	10	10
45	Poland	NIL	15	10	10
46	Qatar	NIL	5	8	8
47	Romania	NIL	15	10	10
48	Russia	NIL	15	10	10
49	Saudi Arabia	NIL	5	8	8
50	Seychelles	NIL	10	10	10
51	Singapore	NIL	10	8	5
52	South Africa	NIL	10	5	5
53	South Korea	NIL	15	10	10
54	Spain	NIL	10	7	5
55	Sri Lanka	NIL	10	10	10
56	Sudan	NIL	10	10	10
57	Syria	NIL	10	10	10
58	Sweden	NIL	10	8	8
59	Switzerland	NIL	10	10	10
60	Thailand	NIL	15	10	10
61	Turkey	NIL	15	10	10
62	United Arab Emirates	NIL	5	10	10
63	United Kingdom	NIL	10	8	8
64	United States of America*	NIL	15	10	10
65	Uzbekistan	NIL	10	10	10
66	Venezuela	NIL	15	10	10
67	Vietnam	NIL	10	10	10
68	Zimbabwe**	NIL	10	10	10

Nota:

1. Tiada cukai pegangan dikenakan ke atas dividen yang dibayar oleh syarikat Malaysia.
2. Bagi kadar cukai yang tidak dinyatakan secara khusus di dalam PPPDK, kadar cukai yang tercatat di dalam ACP 1967 diguna pakai.
3. Sekiranya kadar cukai yang tercatat di dalam ACP 1967 lebih rendah daripada kadar cukai maksima yang dinyatakan di dalam PPPDK, kadar cukai yang lebih rendah diguna pakai
4. Bagi negara Taiwan, yang diwakili oleh Taipei Economic and Cultural Office di Malaysia pelepasan cukai dua kali diberikan melalui Perintah Pelepasan Cukai Pendapatan.

(i) [P.U.\(A\) 201 \(1998\)](#)

(ii) [P.U. \(A\) 202 \(1998\)](#)

Kadar cukai pegangan bagi Faedah, Royalti, dan Fi bagi Perkhidmatan Teknikal diturunkan kepada kadar 10%, 10% dan 7.5% masing-masing.

* PPPDK terhad

** Belum berkuatkuasa

*** Tarikh berkuatkuasa bagi Cukai Pegangan - Tahun Taksiran yang bermula pada atau selepas 1 Januari 2006

Notes:

1. There is no withholding tax on dividends paid by Malaysian companies.
2. Where the rate of tax is not specifically stated in the respective DTA, the applicable rate of tax as stated in the ITA 1967 shall apply.
3. Where the rate of tax provided in the ITA 1967 is lower than the maximum rate of tax mentioned in the respective DTA, the lower rate of tax shall apply.
4. In the case of Taiwan (represented by Taipei Economic and Cultural Office in Malaysia), double taxation relief is given by way of the following Income Tax Exemption Order:

(i) [P.U.\(A\) 201 \(1998\)](#)

(ii) [P.U.\(A\) 202 \(1998\)](#)

The withholding tax for Interest, Royalties and Fees for Technical Services are reduced to 10%, 10% and 7.5% respectively.

* Limited DTA

** Not effective

*** Effective date for Withholding Taxes – Year of Assessment beginning on or after 1 January 2006