

Companies Tax Rate

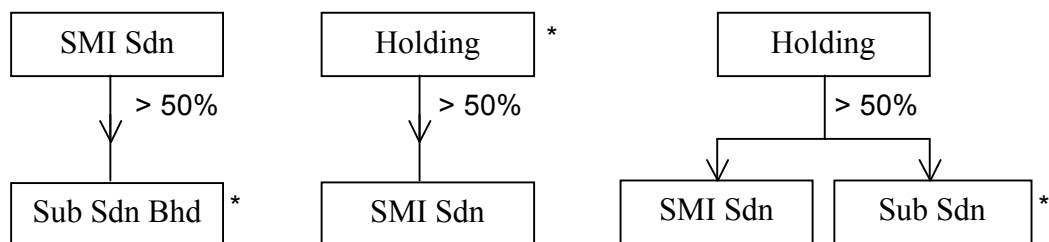
1. Companies with paid up capital ≤ RM2.5 million (at the beginning of Y/A)

	Y/As 2004 - 2006 Tax Rate %	Y/A 2007 Tax Rate %	Y/A 2008 Tax Rate %	Y/A 2009* Tax Rate %
Chargeable income ≤ RM500,000	20	20	20	20
Excess	28	27	26	25

* W.e.f. Y/A 2009, the company must not be owned by a company with paid up capital > RM2.5 million.

With effect from YA 2009, SMI company means a company:

- incorporated in Malaysia and has a paid up capital in respect of ordinary shares of ≤ RM2.5 million at the beginning of basis period for a YA;
- resident in Malaysia; and
- not within a group where the holding or other subsidiary company has a paid up capital in respect of ordinary shares of > RM2.5 million at the beginning of the basis period for a YA.



* Paid up capital > RM2.5 million ordinary shares at the beginning of the basis period for a YA.

2. Other companies

Y/As 2000 – 2006	28%
Y/A 2007	27%
Y/A 2008	26%
Y/A 2009	25%