



Employer Tax Handbook

(1st edition – 15.02.2026)

Mandarin
中文版



中英文两个版本有任何抵触或
不相符之处，应以英文版本为准

If there are any discrepancies between the Mandarin and English
versions, the English version shall prevail

A. Background of Employer Tax Obligation

Background of Employer Tax Obligation

In Malaysia, employers play a central role in the country's income tax administration system under the Income Tax Act 1967. The tax framework operates on a self-assessment system, where employees are responsible for declaring their income, but employers are legally required to facilitate tax compliance through structured reporting and withholding mechanisms. This includes registering for an employer tax reference number, deducting Monthly Tax Deductions (MTD/PCB) from employees' remuneration, and remitting those amounts to the Inland Revenue Board of Malaysia (IRBM or LHDN) within the prescribed deadlines. Employers act as withholding agents of the government, ensuring tax is collected progressively throughout the year rather than in a lump sum at year end.

Beyond monthly deductions, employers are also responsible for annual reporting and compliance documentation. This includes submitting Form E and C.P.8D, issuing EA/EC forms to employees, reporting new hires and cessations (such as CP22, CP22A, CP21), and retaining payroll records for at least seven years. In cases of employee resignation, death, or departure from Malaysia for more than three months, employers must apply for tax clearance and withhold payments where required. Failure to comply with these obligations may result in penalties, fines, or legal action, making employer tax compliance not merely an administrative task, but a statutory responsibility with significant legal implications.

Forms	Deadline
Form CP8A / EA Statement of Remuneration from Employment	28 February 2026
Form CP8D Return of Remuneration from Employment, Claim for Deduction and Particulars of Tax Deduction	31 March 2026 (e-filing : 30 April 2026)
Form E Return Form of Employment	31 March 2026 (e-filing : 30 April 2026)
Form CP22 Notification of new employee	Within 30 days after commencement of employment
Form CP22A Notification of Cessation of Employment or Cessation by Reason of Death for an Employee in Private Sector	Not less than 30 days before cessation of employment; or Not more than 30 days after being informed of death
Form CP21 Notification of Employee Leaving Malaysia for more than 3 months	Not less than 30 days before expected date of departure

B. Statutory Forms

1. Form CP8A / EA

Statement of Remuneration from Employment

83(1A) For the purpose of subsection (1), every employer shall, for each year, prepare and render to his employee a statement of remuneration of that employee on or before the last day of February in the year immediately following the first-mentioned year containing the following information:-

- a) the relevant particulars of the employee;
- b) the full amount of the gross income falling within section 13 paid, payable or provided by or on behalf of the employer to that employee in respect of the employment;
- c) pension, annuity or periodical payment falling under paragraph (4)(e);
- d) total deductions under the Income Tax (Deduction From Remuneration) Rules 1994 paid to the Director General in the first-mentioned year;
- e) the compulsory contributions made by the employees to the Pension Fund or Employees' Provident Fund, or any approved fund pursuant to section 150;
- f) details relating to the payment of arrears and others for the years prior to the first-mentioned year;
- g) tax exempt allowances, perquisites, gifts and benefits for the first-mentioned year; and
- h) such other particulars as may be required by the Director General.

Types of Remuneration

Under subsection 13(1) of ITA 1967, the gross income from employment includes:-

- a) Paragraph 13(1)(a): Wages, salary, overtime pay / allowance, remuneration, leave pay, fee, commission, bonus, gratuity, tip, perquisite, tax allowance / tax borne by the employer, award, reward or allowance (whether in money or otherwise). For the purpose of Form EA, subsistence allowances which are exclusively reimbursements for expenditure incurred by the employee in the course of performing his duties are excluded.
- b) Paragraph 13(1)(b) : Benefits in kind are benefits / amenities not convertible into money. These benefits are provided by / on behalf of the employer for the personal enjoyment by the employee, wife, family, servants, dependents or guests of that employee.
- c) Paragraph 13(1)(c) : An amount in respect of the use or enjoyment by the employee of living accommodation in Malaysia provided by or on behalf of the employer rent free or otherwise.
- d) Paragraph 13(1)(d) : Any amount received by the employee from an unapproved pension or provident fund, scheme or society (employer's portion only) as would not have been so received if his employer had not made contributions in respect of the employee to the fund, scheme or society or its trustees.
- e) Paragraph 13(1)(e) : Any amount received by the employee by way of compensation for loss of the employment, whether before or after his employment ceases.

B. Statutory Forms

Tax-Exempt Allowances

No	Subject	Exemption Limit (per year)
1	Petrol allowance, travelling allowance or toll payment or any of its combination for official duties.	RM6,000
2	Care allowance for child, parents, adoptive parents, or grandparents	RM3,000
3	Gift of fixed line telephone, mobile phone, pager or Personal Digital Assistant (PDA) including the cost of registration and installation registered in the name of the employer / employee.	Limited to only one unit for each asset
4	Monthly bills for fixed line telephone, mobile phone, pager, PDA or subscription of broadband including the cost of registration and installation registered in the name of the employer / employee. <i>Note: Where an employee receives a fixed allowance for telephone, the full amount of the telephone allowance is taxable.</i>	Limited to only one line for each category of assets
5	The amount received by employees for the purpose on obtaining a smartphone or tablet or personal computer.	RM5,000
6	Perquisite (whether in money or otherwise) provided to the employee pursuant to his employment in respect of (i) past achievement award; (ii) service excellence award, innovation award or productivity award; and (iii) long service award (provided that the employee has exercised an employment for more than 10 years with the same employer).	RM2,000
7	Parking rate and parking allowance include the parking rate paid by the employer directly to the parking operator.	Restricted to the actual amount expended
8	Meal allowance received on a regular basis and given at the same rate to all employees. Meal allowance provided for purposes such as overtime or outstation / overseas trips and other similar purposes in exercising an employment are only exempted if given based on the rate fixed in the internal circular or written instruction of the employer.	
9	Subsidised interest for housing, education or car loan is fully exempted from tax if the total amount of loan taken in aggregate does not exceed RM300,000. If the total amount of loan exceeds RM300,000, the amount of subsidized interest to be exempted from tax is limited.	

The above exemptions are not applicable to an employee having control over his employer, for example:

- for a company, the power of the employee to control is through the holding of shares or the possession of voting power in or in relation to that or any other company, or by virtue of powers conferred by the articles of association or other document regulating that or any other company, that the affairs of the first mentioned company are conducted in accordance with the wish of the employee;
- for a partnership, the employee is a partner of the employer; or
- for a sole proprietor, the employee and the employer is the same person.

B. Statutory Forms

2. Form TP1

The TP1 form is a claim form for individual tax deductions and rebates for the purpose of MTD / PCB submitted to the employer if the employee wishes to claim deductions and rebates for the relevant month.

Submission of the TP1 form is allowed more than once in the current year. A copy of the TP1 form (without receipts and supporting documents) must be submitted to the employer. The employer is required to retain the TP1 form for a period of 7 years from the date of the claim. Employees must keep all receipts and documents related to the deductions for a period of 7 years from the year the claim is made.

BORANG PCB/TP1 (1/2023)

LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG TUNTUTAN POTONGAN DAN REBAT INDIVIDU BAGI TUJUAN POTONGAN CUKAI BULANAN (PCB)
KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN) 1994
BORANG INI DITETAPKAN DI BAWAH SEKSYEN 152 AKTA CUKAI PENDAPATAN 1967 (ACP)

Bulan Potongan:

Tahun Potongan:

BAHAGIAN A: MAKLUMAT MAJIKAN

A1 Nama Majikan :

A2 Nombor Pengenalan Cukai :

BAHAGIAN B: MAKLUMAT INDIVIDU

B1 Nama :

B2 Nombor Pengenalan :

B3 Nombor Pasport :

B4 Nombor Pengenalan Cukai :

B5 Nombor Pekerja / Gaji :

BAHAGIAN C: MAKLUMAT POTONGAN

HAD TAHUNAN (RM)	POTONGAN	
	SEMASA (RM)	TERKUMPUL (RM)

B. Statutory Forms

3. Form TP3

TP3 is a form containing information related to employment with previous employers within the current year for the purpose of Monthly Tax Deduction (MTD).

Employers are required to ensure that new employees complete Form TP3 in order to obtain information on employment details and accumulated deductions from previous employers. The signed TP3 form must be kept by the employer and submitted to the Inland Revenue Board of Malaysia (LHDN) upon request during an MTD audit.

BORANG PCB/TP3 (1/2023)

LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG MAKLUMAT BERKAITAN PENGGAJIAN DENGAN MAJIKAN-MAJIKAN TERDAHULU
DALAM TAHUN SEMASA BAGI TUJUAN POTONGAN CUKAI BULANAN (PCB)

(KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN) 1994)
BORANG DITETAPKAN DI BAWAH SEKSYEN 152, AKTA CUKAI PENDAPATAN 1967 (ACP)

BAHAGIAN A : MAKLUMAT MAJIKAN

A1	Nama Majikan Terdahulu 1	<input type="text"/>
A2	No. Pengenalan Cukai	<input type="text" value="E"/> <input type="text"/>
A3	Nama Majikan Terdahulu 2	<input type="text"/>
A4	No. Pengenalan Cukai	<input type="text" value="E"/> <input type="text"/>

*(Sila gunakan lampiran tambahan bagi majikan ketiga dan seterusnya)

BAHAGIAN B : MAKLUMAT INDIVIDU

B1	Nama	<input type="text"/>
B2	No. Pengenalan	<input type="text"/>
B3	No. Pasport	<input type="text"/>
B4	No. Pengenalan Cukai	<input type="text"/>

BAHAGIAN C : MAKLUMAT SARAAN, KWSP, ZAKAT DAN PCB (sila nyatakan jumlah keseluruhan daripada majikan-majikan terdahulu)

	AMAUN TERKUMPUL (RM)
C1 Jumlah saraan kasar bulanan dan saraan tambahan termasuk elaun / perkuisit / pemberian / manfaat yang dikenakan cukai	<input type="text"/>
C2 Jumlah elaun/perkuisit/pemberian/manfaat yang dikecualikan cukai:	<input type="text"/>
i Elaun perjalanan, kad petrol atau elaun petrol dan fi tol atas urusan rasmi	<input type="text"/>

B. Statutory Forms

4. Form CP8D

Return of Remuneration from Employment, Claim for Deduction and Particulars of Tax Deduction

Employers are required to complete this statement on all their respective employees for the year 2025. Form CP8D information must contain all particulars of:-

- a) employees (including full time / part time / contract employees and interns); and
- b) individuals who are responsible or engaged in the management of the organization (including company directors, co-operative society's board members, association's controlling members and partners of limited liability partnership and manager / principal officer / resident director / partner / general partner / designated partner / officer of the Labuan entity).

Dormant companies, limited liability partnerships, trust bodies, co-operative societies and Labuan entities are mandatory to furnish Form e-E and Form CP8D.

C.P.8D-Pin, 2025



LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN ON REMUNERATION FROM EMPLOYMENT, CLAIM FOR DEDUCTION AND
PARTICULARS OF INCOME TAX DEDUCTION UNDER THE INCOME TAX RULES
(DEDUCTION FROM REMUNERATION) 1994 FOR THE YEAR ENDED 31 DECEMBER 2025

PARTICULARS OF EMPLOYER

Employer's TIN E	
Name of Employer	
Remuneration for the year	

PARTICULARS OF EMPLOYEE

- I. An employer is required to complete this statement on all employees for the year 2024. Employers who have submitted information via e-Data Praisik-CP8D before 25 February 2026 are no longer required to complete and furnish Form C.P.8D via Form e-E.
- II. The column is **COMPULSORY** to be completed
 - a. Column 1 - Name of employee
 - b. Column 2 - Tax Identification No. (TIN)
 - c. Column 3 - Identification / passport no.
 - d. Column 4 - Category of Employee
 - e. Column 5 - Employee Status
 - f. Column 6 - Date of Retirement / End of Contract
- III. If the employee does not have an identification no. Column 3 (identification / passport no.) must be in filled with the number 00000000000 (12 digits)

- NOTES:**
- 1 Category of employee (as per MTD Schedule)
 - Category 1 : Single
 - Category 2 : Married and husband or wife is not working
 - Category 3 : Married and husband or wife is working, divorced or widowed, or single with adopted child
 - 2 Employee Status
 - Status 1 : Management of the organization*
 - Status 2 : Permanent
 - Status 3 : Contract
 - Status 4 : Part time
 - Status 5 : Interns
 - Status 6 : Others

*Management of the organization are referred to company directors, cooperative society's board members, association's controlling members and partners of limited liability partnership and managers / principal officers / resident directors / partners / general partners / designated partners / officers of a Labuan entity.
 - 3 Including benefits in kind, value of living accommodation benefit provided and gross remuneration in arrears in respect of preceding years
 - 4 Amount of zakat OTHER THAN that paid via monthly salary deduction

No.	1	2	3	4	5	6	7	8		9	10	11	12	13	14	15	16	17	18	19		20	21	22	
								No. of children	Total relief											Relief	CP-38				MTD
		Name of Employee	Tax Identification No. (TIN)	Identification / passport no.	Category of employee ¹	Employee Status ²	Date of retirement / End of contract	Tax borne by employer (Ester / ar 2) 1 = Yes 2 = No	No. of children	Total relief	Total gross remuneration ³	Benefit in kind	Value of living accommodation	Employee Share option Scheme (ESOS) benefit	Tax exempt allowances / perquisites / gifts / benefits	Total claim for deduction by employee via Form TP1	Contribution to Employees Provident Fund	Zakat paid via salary deduction	Total tax deduction	MTD	CP-38	Medical insurance paid via salary deduction	SOCSSO contribution paid via salary deduction		
1																									
2																									
3																									



B. Statutory Forms

5. Form E

Return Form of Employer

83(1) Every employer shall, for each year, furnish to the Director General a return in the prescribed form not later than 31 March in the year immediately following the first-mentioned year containing:-

- the number of employees employed in the first-mentioned year;
- the number of employees subject to deductions under the PCB Rules for the first-mentioned year;
- the number of new employees employed in the first-mentioned year;
- the number of employees who have resigned in the first-mentioned year;
- the number of employees who have resigned and left Malaysia in the first-mentioned year; and
- such other particulars as may be required by the Director General.

		LEMBAGA HASIL DALAM NEGERI MALAYSIA RETURN FORM OF EMPLOYER UNDER SUBSECTION 83(1) OF THE INCOME TAX ACT 1967 This form is prescribed under section 152 of the Income Tax Act 1967		Form E	REMUNERATION FOR THE YEAR 2025 <small>CP8 - Pin. 2025</small>
BASIC PARTICULARS					
1	Name of employer as registered				
2	Employer's TIN	E			
3	Category of employer	<small>1 = Government 2 = Statutory 4 = Private Sector – Company 5 = Private Sector – Other than company 3 = Local authority 6 = Special class employer</small>			
4	Status of employer	<small>1 = In operation 2 = Dormant 3 = In the process of winding up</small>			
5	Tax Identification No. (TIN)	<small>01 = IG 02 = D 03 = C 04 = J 05 = F 06 = TP 07 = TA 08 = TC 09 = CS 10 = TR 11 = PT 12 = TN 13 = LE</small>			
6	Identification no.			7	Passport no.
8	Registration no. with Companies Commission of Malaysia (SSM) or others				
9	Correspondence address				
	Postcode				City
	State				Country
10	Telephone no.			11	Handphone no.
12	E-mail				
13	Furnish of C.P.8D	<small>1 = Via e-Data Prais / e-CP8D 2 = Exempted *</small>		<small>* Note = This exemption is applicable to employers which are Sole Proprietorship, Partnership, Hindu Joint Family and Deceased Person's Estate who do not have employees only</small>	
PART A : INFORMATION ON NUMBER OF EMPLOYEES FOR THE YEAR ENDED 31 DECEMBER 2025					
A1	Number of employees as at 31/12/2025			A2	Number of employees subjected to Monthly Tax Deduction (MTD)
A3	Number of new employees			A4	Number of employees who ceased employment / died
A5	Number of employees who ceased employment and left Malaysia			A6	Reported to LHDNM (If A5 is applicable)
				<small>1 = Yes 2 = No</small>	



B. Statutory Forms

6. Form CP22

Notification Form by Employer for New Employee

83(2) Where an employer commences to employ an individual who is or is likely to be chargeable to tax in respect of income in respect of gains or profits from the employment, the employer shall give notice in the prescribed form to the Director General not later than thirty days after the commencement of the employment.



LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG PEMBERITAHUAN OLEH MAJIKAN BAGI PEKERJA BAHARU
[SUBSEKSYEN 83(2) AKTA CUKAI PENDAPATAN 1967]
Borang ini ditetapkan di bawah seksyen 152 Akta Cukai Pendapatan 1967
NOTIFICATION FORM BY EMPLOYER FOR NEW EMPLOYEE
[SUBSECTION 83(2) OF THE INCOME TAX ACT 1967]
This form is prescribed under section 152 of the Income Tax Act 1967

CP22 [Pin.1/2021]

Borang pemberitahuan ini hendaklah dikemukakan kepada Lembaga Hasil Dalam Negeri Malaysia (LHDNM) dalam tempoh 30 hari dari tarikh mula penggajian

This notification form must be submitted to the Inland Revenue Board of Malaysia (IRBM) within 30 days from the date of commencement of employment

A. MAKLUMAT MAJIKAN / PARTICULARS OF EMPLOYER			
A1. Nama majikan / Employer's name		A2. Alamat majikan / Employer's address	
<input type="text"/>		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
A3. No. majikan / Employer's no.	E	<input type="text"/>	
A4. e-Mel / e-Mail	<input type="text"/>	A5. No. telefon / Telephone no.	<input type="text"/>
B. MAKLUMAT PEKERJA BAHARU / PARTICULARS OF NEW EMPLOYEE			
B1. Nama penuh / Full name (Seperti dokumen pengenalan diri) (As per identification document)		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
B2. No. cukai pendapatan / Income tax no.	<input type="text"/>	B3. No. pengenalan / Identification no.	<input type="text"/>
B4. No. pasport semasa / Current passport no.	<input type="text"/>	B5. No. pasport didaftar dengan LHDNM / Passport no. registered with IRBM	<input type="text"/>
B6. Warganegara / Citizen	<input type="text"/>	B7. Jantina / Gender	<input type="text"/>
B8. Tarikh lahir / Date of birth	<input type="text"/>	B9. Status perkahwinan / Marital status	<input type="text"/>
B10. No. telefon / Telephone no.	<input type="text"/>	B11. e-Mel / e-Mail	<input type="text"/>
B12. Alamat kediaman yang terkini / Current residential address		B13. Alamat surat-menyurat yang terkini / Current correspondence address	
<input type="text"/>		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
Poskod / Postcode		Poskod / Postcode	
<input type="text"/>		<input type="text"/>	

B. Statutory Forms

7. Form CP22A

Notification of Cessation of Employment or Cessation by Reason of Death for an Employee in Private Sector

83(3) Where an employer is about to cease to employ an individual who is or is likely to be chargeable to tax in respect of income in respect of gains or profits from the employment or where an individual under his employment dies, the employer shall:-

- not less than thirty days before the cessation of the employment; or
- in respect of cessation by reason of death not more than thirty days after being informed of the death of the individual.

give notice in the prescribed form to the Director General of the cessation of the employment:-

Provided that, where he is satisfied that it is reasonable to do so in the circumstances, the Director General may accept for the purposes of this subsection a notice in the prescribed form given less than the statutory deadline.

An employer shall not be required to give the notice in the prescribed form to the Director General under this subsection in respect of an individual:-

- where the income from the employment of that individual is subject to deduction under MTD / PCB rules; or
- where the total monthly remuneration from the employment of that individual is below the minimum amount of income that is subject to deduction under any rules made pursuant to MTD / PCB rules.



LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG PEMBERITAHUAN PEMBERHENTIAN KERJA (SWASTA)
[SUBSEKSYEN 83(3) AKTA CUKAI PENDAPATAN 1967]
Borang ini ditetapkan di bawah seksyen 152 Akta Cukai Pendapatan 1967

CP22A [Pin.1/2023]

Borang pemberitahuan ini hendaklah dikemukakan kepada Lembaga Hasil Dalam Negeri
• sekurang-kurangnya 30 hari sebelum tarikh pemberhentian seseorang pekerja; atau
• dalam tempoh 30 hari selepas dimaklumkan kematian seseorang

Nama & Alamat Majikan

No. Majikan

E

No. Telefon Majikan :

Status Pemberitahuan [Sila tandakan 'X']

Baharu Pindaan Tambahan

A. BUTIR-BUTIR PEKERJA YANG BERHENTI KERJA / BERSARA / MENINGGAL DUNIA

1. Nama penuh

b) No. Pengenalan (No. Kad Pengenalan/ Pasport)

c) No. Pengenalan Cukai (TIN)

B. Statutory Forms

8. Form CP21

Notification of Employee Leaving Malaysia for more than 3 months

Where an individual chargeable to tax in respect of income in respect of gains or profits from an employment is to the knowledge of his employer about to leave or intending to leave Malaysia for a period exceeding three months, the employer shall not less than thirty days before the expected date of departure give notice in the prescribed form to the Director General:

Provided that:-

- (a) where he is satisfied that it is reasonable to do so in the circumstances, the Director General may accept for the purposes of this subsection a notice in the prescribed form given less than thirty days before the departure or a notice in the prescribed form given on or after the departure; and
- (b) where he is satisfied that an individual is required to leave Malaysia at frequent intervals in the course of his employment, the Director General may waive the application of this subsection as regards that individual.



**LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG PEMBERITAHUAN OLEH MAJIKAN BAGI PEKERJA
YANG HENDAK MENINGGALKAN MALAYSIA
[SUBSEKSYEN 83(4) AKTA CUKAI PENDAPATAN 1967]**

Borang ini ditetapkan di bawah seksyen 152 Akta Cukai Pendapatan 1967
NOTIFICATION FORM BY EMPLOYER OF EMPLOYEE'S DEPARTURE FROM MALAYSIA
[SUBSECTION 83(4) INCOME TAX ACT 1967]
This form is prescribed under section 152 of the Income Tax Act 1967

CP21 [Pin.1/2023]

LEAVER

Borang pemberitahuan ini hendaklah dikemukakan kepada Lembaga Hasil Dalam Negeri Malaysia (LHDNM):
• sekurang-kurangnya 30 hari sebelum tarikh dijangka meninggalkan Malaysia.

This notification form should be submitted to the Inland Revenue Board of Malaysia (IRBM):
• not less than 30 days before the expected date of departure from Malaysia.

Nama & Alamat Majikan / Employer's Name & Address

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No. Majikan / Employer's No.

E																			
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No. Telefon Majikan / Employer's Telephone No.

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Status Pemberitahuan / Notification Status

[Tandakan 'X' dalam kotak berkenaan / Indicate 'X' in the relevant box]

Baharu / New Pindaan / Amendment Tambahan / Additional

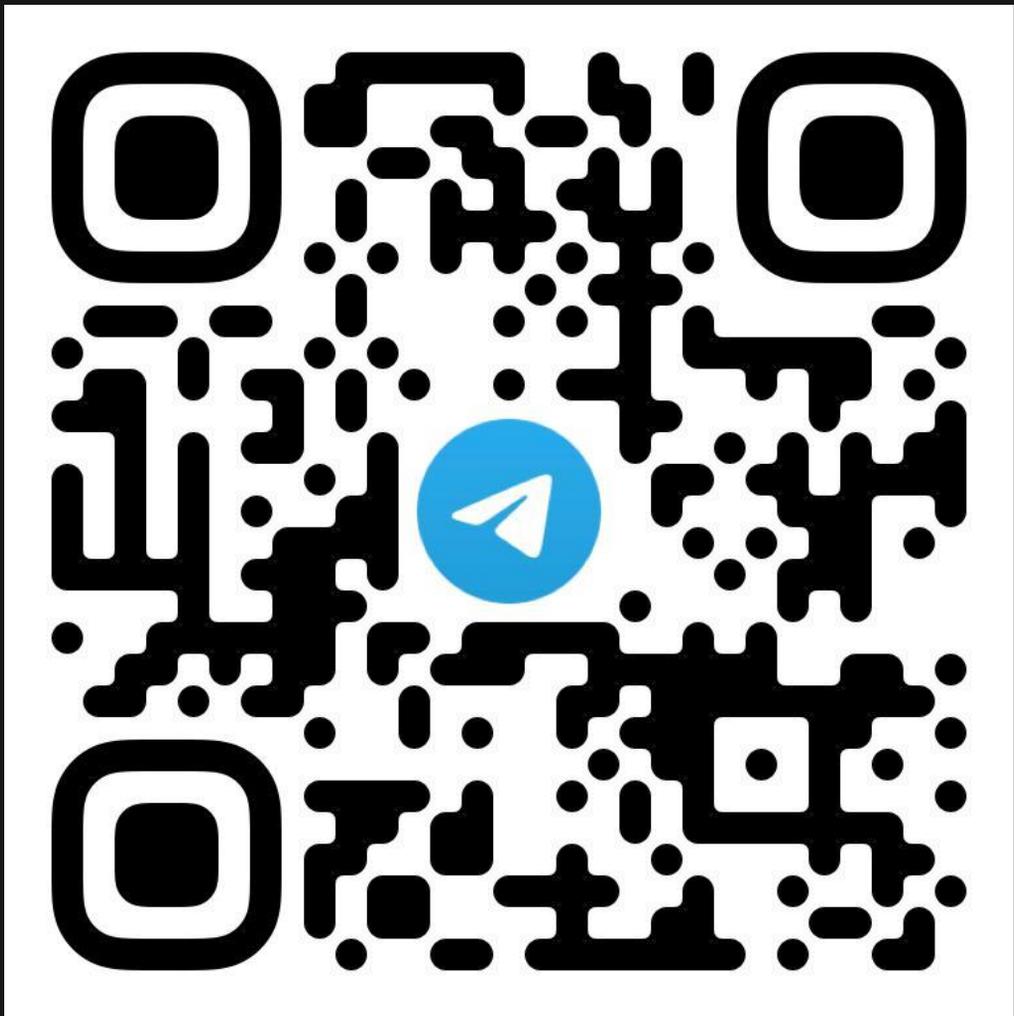
**A. BUTIR-BUTIR PEKERJA YANG AKAN MENINGGALKAN MALAYSIA
PARTICULARS OF EMPLOYEE WHO WILL BE LEAVING MALAYSIA**

1. Nama penuh / Full name

12. Alamat surat-menyurat pekerja yang terkini /
Current address of employee

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Services

Business Advisory	Corporate Services	Accounting Services
HR & Payroll Services	Tax Compliance	Business Incorporation
Indirect Tax Advisory	Tax Advisory and Consultation	Training & Development
Transfer Pricing	Assurance	Due Diligence
Marketing Services (Podcast Sponsored Contents)		
Business Expansion Advisory in ASEAN and Labuan		

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