

# ISSUE 20

## 马来西亚家具总会简报 NEWSLETTER

ISSUE 20, AUGUST 2022

### 马来西亚家具总会礼貌拜会槟州家具同业商会 *MFC conducts courtesy visit to PFTIA*

马来西亚家具总会理事会于2022年8月6日礼貌拜会了槟州家具同业商会。此次的拜访也是总会在槟城开理事会议后的行程之一。

当天的行程是从参观位于爱情巷的鲁班古庙开始。鲁班古庙委员会向总会理事介绍关于鲁班古庙的历史。交换纪念品后，双方在多名记者的见证下，合影留念。

拜访鲁班古庙后，理事们前往位于威省的槟州家具同业商会，展开建设性的对话并交换有关家具业利益的想法。此外，PFTIA 也向所有与会者简短介绍了Penfurnex时尚家具展。

在当地著名的泰国餐厅坤泰餐馆享用丰盛午餐后，理事们也参观了当地的两家工厂，Chengal House和Delano Furniture Industries (M) Sdn Bhd.

On August 6, 2022, Governing Committee Members of the Malaysian Furniture Council conducted a courtesy visit to the Penang Furniture Timber Industry Association (PFTIA). The visit was actually in conjunction of the 3rd GC Meeting held at The Wembley Hotel the previous day.

The day begin with a visit to the Luban Temple at Love Lane where the MFC entourage was briefed with the history of the temple by its committee. After the exchange of souvenirs, a photo session was conducted with the presence of several press reporters.

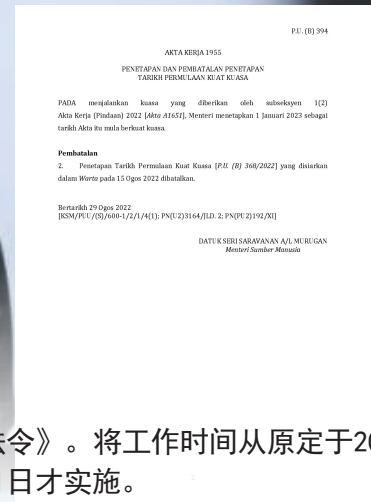
The entourage then proceed to the PFTIA premise located in Seberang Perai and a constructive dialogue ensued where ideas were exchanged for the benefit of the furniture industry. A short presentation regarding Penfurnex was also shown.

This was followed by a sumptuous lunch at a renown local Thai eatery, Kun Thai Restaurant where the entourage literally enjoyed their meal. The day concluded with a visit to two local factories, Chengal House and Delano Furniture Industries (M) Sdn Bhd.



# SIDANG MEDIA

## 《1955年雇佣法令》2022年修正案，展延至2023年1月1日落实 *Enforcement of Employment (Amended) Act 1955 postponed to January 1, 2023*



由于受到业界压倒性的反馈，政府决定推迟执行2022年修正的《1955年雇佣法令》。将工作时间从原定于2022年9月1日开始实施的48小时，减至45小时的新法令，现已被展延至2023年1月1日才实施。

人力资源部部长拿督斯里沙拉瓦南表示，该决定是在与商会等相关业者和利益相关者协商后做出的。

这项修正案的其他变化包括为已婚男性雇员提供7天配产假，以及收入低于马币 4,000令吉的员工将享有加班、轮班津贴和解雇福利。

部长表示，修正案展延是为了让行业从新冠疫情的后遗症，如劳力短缺等状况中得以舒缓。

不过，他也向雇主们再次强调，该法令无论如何都会将于2023年1月1日生效，不再获得展延。

Due to overwhelming feedback across many sectors, the government has decided to postpone the enforcement of the amended Employment Act 1955. The new act which will see working hours reduce from 48 to 45 hours originally slated to commence from September 1, 2022 has now been deferred to January 1, 2023.

Minister of Human Resources, YB Datuk Seri M. Saravanan said that the decision was made after consultation was done with industry players and stakeholders including chambers of commerce.

Among the other major change under this amended legislation is the introduction of a 7-day paternity leave for married male employees as well as employees earning less than RM 4,000 will be entitled to overtime, shift allowance and termination benefits.

The minister stated that this deferment is intended to allow industries to recover from the after-effects of the Covid-19 pandemic including the manpower shortage.

However, he sternly reminded employers that by hook or by crook, the legislation will be enforced on January 1, 2023 with no more extensions given.



## 美国对木制橱柜和盥洗台及组件展开规避调查 *US Circumvention Enquiry on anti-dumping duties imposed on WCV*

马来西亚家具总会于2022年8月23日获悉美国对木制橱柜和盥洗台及组件反倾销规避调查的最新进展。

美国国际贸易管理局要求被选定的马来西亚企业，需要在2022年9月16日前通过ACCESS系统 (<https://access.trade.gov/login.aspx>) 回答问卷，并提供相关证明文件。

同时，信函中也鼓励没被圈定的企业也可以填写问卷，以证明其产品没有使用来自中国的材料。与此同时，美国当局也要求证明其真实性的证书。

由于时间紧迫，马来西亚家具总会在收到信函后立即通知并敦促会员配合。

尽管如此，总会也立即采取行动，向美国当局提交了正式信函，要求展延最初的提交截止日期(01. 09. 2022)。

On August 23, 2022 the Malaysian Furniture Council (MFC) was notified on the latest development of the circumvention enquiry on anti-dumping of wooden cabinets and vanities (WCV) from the People's Republic of China (PRC).

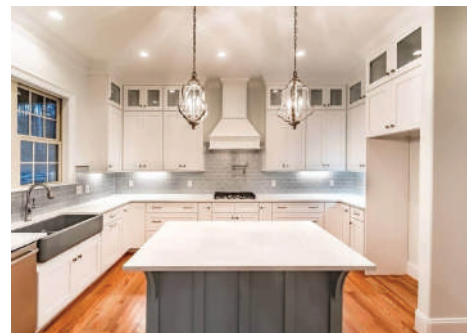
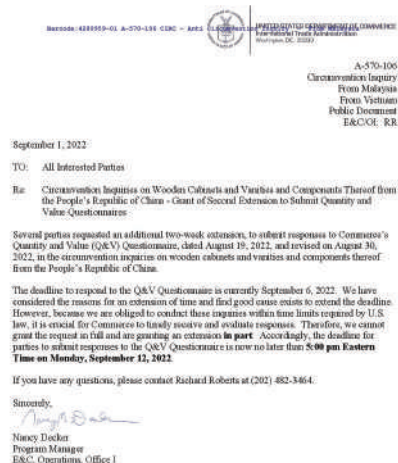
The US International Trade Administration (ITA) notified that selected Malaysian respondents are requested to answer the questionnaire and provide the related supporting documents through the ACCESS system (<https://access.trade.gov/login.aspx>) by September 16, 2022.

Non-recipients are also encouraged to fill in the questionnaire to prove their products are not using materials originating from the PRC. At the same time, certificates to prove the authenticity are also being required the US authorities.

Due to the tight deadline and time constraint, MFC has immediately notified its members about the development and urge them to be cooperative.

Nevertheless, the council has taken the initiative by submitting an official letter to the US authorities requesting for an extension of the original submission deadline (September 1, 2022).

Source: Notification of Issuance of Quantity and Value Questionnaires to Certain Malaysian Companies (August 19, 2022) US Department of Commerce (A-570-106/C-570-107)





## 马来西亚木材理事会（MTC）参与希腊国际木材和家具行业展 *MTC participates in Medwood Exhibition in Greece*



马来西亚木材理事会（MTC）在2022年4月参与了在希腊举办的国际木材和家具行业展。这每两年举办一次的贸易活动是专门为木材和木工机械打造的。活动中还展出了面板、窗框、木材单板和地板等木材产品。

马来西亚木材理事会展位的大部分参观者为制造商、进口商、贸易商和供应商。他们对马来西亚的一些木材品种都很熟悉，包括了红娑罗双木、巴劳木、克隆木、印茄木和春茶木。

有些人觉得运费是马来西亚和希腊贸易间的一大障碍，因此选择从非洲采购替代品。有鉴于希腊是个传统市场，因缺乏有关供应可靠性的信息和数据，让引入新品种将更具挑战性。

尽管如此，希腊窗框协会主席表示有兴趣与马来西亚木材理事会建立合作伙伴关系，并提出与他的会员将在2022年马来西亚木工机械展（MWE 2022）期间到访马来西亚进行交流。



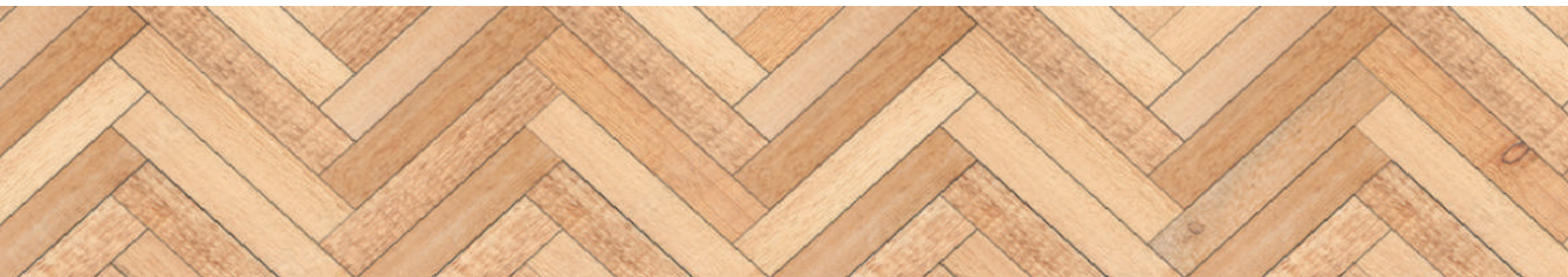
Back in April 2022, the Malaysian Timber Council has participated in the Medwood trade exhibition held in Athens, Greece. The trade event held biennially was dedicated towards wood and woodworking machineries. Timber products from panels, window frames, veneers, doors and flooring were also exhibited at the event.

Most of the visitors to the MTC booth consists of manufacturers, importers, traders and suppliers and they are familiar with certain Malaysian timber species such as Meranti, Balau, Keruing, Merbau and Nyatoh.

However, some have lamented that the freight charges between Malaysia and Greece as a hindrance and have sourced from Africa for alternatives. As Greece is a traditional market, the introduction of a new species will be more challenging due to a lack of information and data regarding the reliability of the supply.

Nevertheless, the Chairman of the Greek Window Frame Association express his interest in establishing a partnership with MTC and added that he and his members might be interested to visit Malaysia during MWE 2022.

*Source: Report on MTC's Participation in Medwood 2022, Athens, Greece*



## 中国的清零政策加剧了供应链瓶颈

### *China's Zero Covid-19 policy aggravates supply chain bottleneck*



尽管许多国家已将新冠病毒纳入地方流行病来处理，但中国仍是最后坚持抗疫的主要国家之一。虽然此举意图良好，但却在全球供应链中产生了连锁反应。

再加上俄乌的冲突，这对经济增长和普通民众带来了进一步的通胀压力。由于新冠病毒曾导致中国仓库和公司关闭，这个情况更为严峻，因为仅中国就占据了全球贸易的12%。

目前货物从离开亚洲港口到美国仓库的平均时间为111天。虽然平均时间少于1月份的113天，但已是2019年的两倍之多。

虽然有关当局已推动员工在工作场所居住的闭环管理，但停工后恢复全面生产仍需要时间。因此，如果马来西亚企业能够找到出口产品的新方法，那么在中国停摆期间就产生了不同的商机。



While many countries have already adopted an endemic approach to Covid-19, China remains one of the last major countries which insists on battling Covid-19. Despite the good intention behind such a move, it has created a ripple effect in the global supply chain.

Coupled with the conflict in Ukraine, this will create further inflationary pressure on growth and inflation towards the average Joe. As the virus have previously caused warehouse and companies to close, this created a massive bottleneck as China alone makes up 12% of the global trade.

Currently, the average time for items to reach a warehouse in the US from the time it leaves an Asian port stands 111 days. While it is lesser than January's 113 days, this is still more than double the time in 2019.

While authorities have pushed for the adoption of the closed-loop system in which workers live on site at their companies, the return to full output after a halt takes time. Hence, if Malaysian businesses are able to discover new ways to export their products, there are opportunities available amid this Chinese shutdown.

*Source: Matrade Insight (June 2022)*





## 中国竹业的前景 *Bamboo Industry in China*

虽然木材是生产家具的主要材料，但当全世界面临木材短缺时，还有其他替代材料可供选择。竹子因其质地和耐用性，似乎能成为最好的替代材料之一。

目前，中国境内拥有大量的竹子。根据2020年全球森林资源评估报告，2020年中国森林总面积达682万公顷，是拥有全球竹种最多以及竹林面积最大的国家。

这比 2015 年的 645 万公顷增长了 5.66%，平均每年增长约 10 万公顷。由于规模庞大，当地竹业雇佣了近 1,000 万人，总产值超过500亿美元。

在2020年，中国出口的竹制品达22亿美元，进口达943万美元。目前美国、欧盟和日本是最大的出口目的地，其主要出口产品是竹制厨具。

While wood is the main material being used to produce furniture, there are other alternatives available when the world is facing a shortage of timber. Bamboo appears to be one of the best alternative due to its texture and durability.

Currently, China has an abundance of bamboo within its borders. According to the Global Forest Resources Assessment (FRA) 2020 China, its forest area covers a total area of 6.82 million hectares in 2020 which suits its position as the having the most bamboo species alongside the largest area of bamboo forest in the world.

This is a rise of 5.66% from the 6.45 million hectares in 2015 which brings the average growth annually about 100,000 hectares. Due to its enormous size, the local bamboo industry directly employs nearly 10 million people with a total output more than US\$ 50 billion.

In 2020, China exported US\$ 2.2 billion bamboo products while importing US\$ 9.43 million. Currently the US, EU and Japan are the biggest export destination with its main export product being bamboo kitchenware.

*Source: MTC East Asia Special Report on Chinese Bamboo Industry*





# Malaysian Wood Expo returns!



Leading regional and global timber industry players will converge on Kuala Lumpur at the Malaysian Wood Expo (MWE 2022) to showcase wood and woodworking machinery.

MWE is jointly organised by the Malaysian Timber Council (MTC) and Panels & Furniture Group. Since its inception in 2019, MWE has gained interest and momentum as the platform for top exhibitors to gather from around the world.

The first edition had attracted 135 renowned exhibitors from 22 countries and was attended by more than 3,000 visitors. MWE 2022 will continue to bring together international suppliers and buyers of timber products and woodworking machinery to congregate, network, and facilitate business exchanges.

To kickstart the second edition of MWE, a soft launch was held at the Malaysia Pavilion in Expo 2022 Dubai on 24 January 2022 which was officiated by YB Datuk Hajah Zuraida Kamaruddin, Minister of Plantation Industries and Commodities (MPIC).

MWE 2022 will be held from 20-22 November 2022 at the Malaysia International Trade and Exhibition Centre (MITEC) in Kuala Lumpur. This event offers up to 12,000 square metres of exhibition space and participating exhibitors would get the opportunity to position themselves as sophisticated providers of goods and services to the targeted industry audience.

This premier event for the timber industry in this region is expected to attract importers, exporters, manufacturers, consultants, architects, engineers, and industry captains. There will also be pocket talks and business matching sessions.

**MWE 2022**  
– An Event Not-to-Be-Missed

## WHY MALAYSIAN WOOD EXPO 2022?

### 1) NETWORKING OPPORTUNITIES

New business comes best through face-to-face meeting. With ample chances to network and touch base with internationally recognised industry players, MWE is set to be Malaysia's leading timber event to provide great potential for boundless new business opportunities.

### 2) KEY INDUSTRY PLAYER IN SOUTHEAST ASIA

Malaysia is one of the leading timber industries in Southeast Asia. Some of its top exporters include the USA, China, Japan, and Australia. The industry also has potential to grow much further, receiving robust support from stakeholders. The Malaysian government and MTC have plans to boost the wood and furniture market through talent development, entrepreneurship opportunities, and improving stakeholder relationships with the end-goal of penetrating international markets.

## MALAYSIAN WOOD EXPO 2022

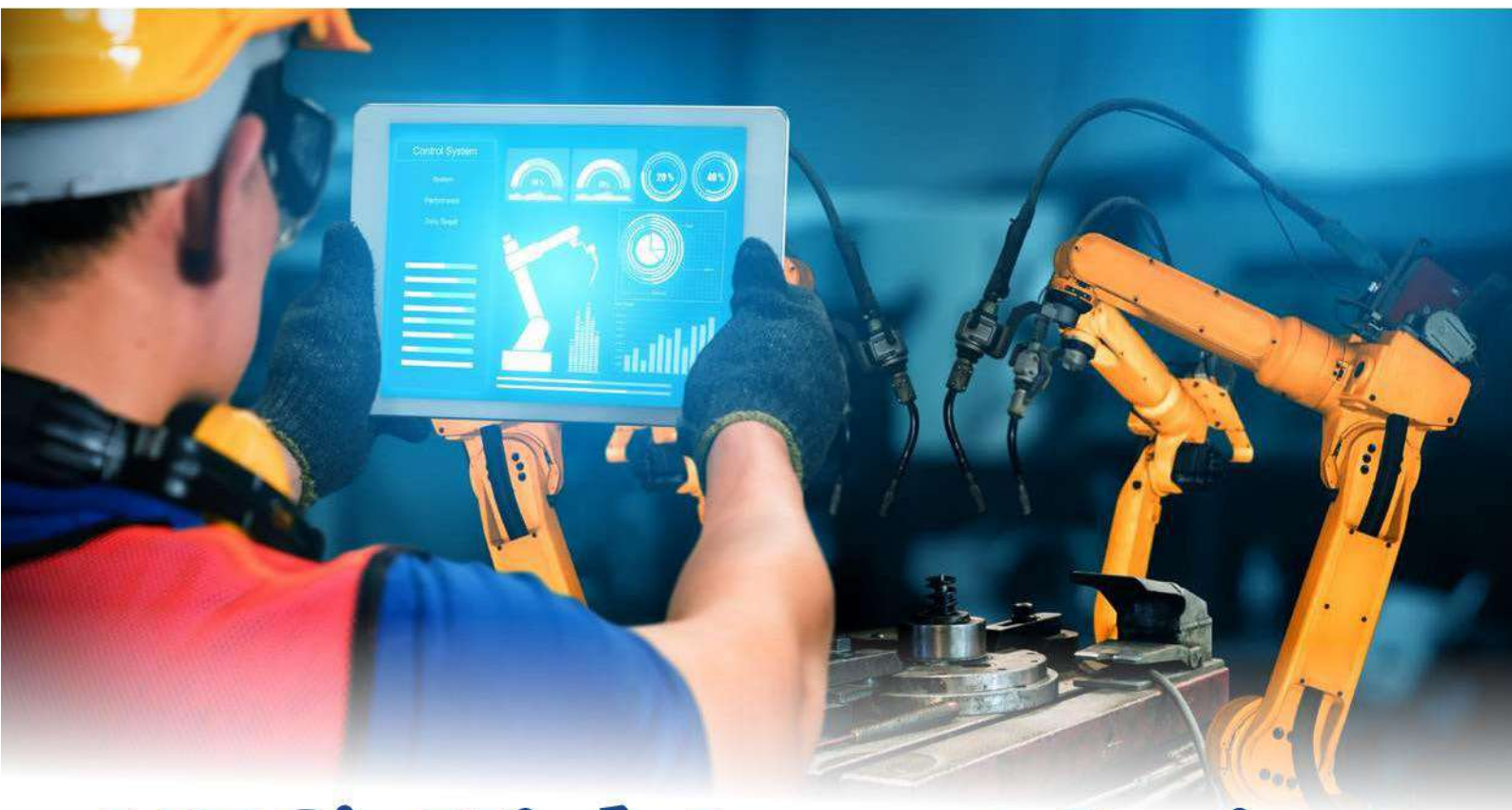
### 3) DEVELOP AND IMPRESS

MWE 2022 is your gateway to seek innovative solutions and apply them to boost productivity. Beyond the virtual spaces, MWE 2022 will return with a physical exhibition. And as the industry reunites, you can expect more engagement, establish new relationships and reaffirm existing ones with stakeholders and partners.

Get in touch with us today and be part of this exciting get-together. For enquiry, contact us at: [info@malaysianwoodexpo.com.my](mailto:info@malaysianwoodexpo.com.my)

**"LET'S POWER PROGRESS TOGETHER!"**





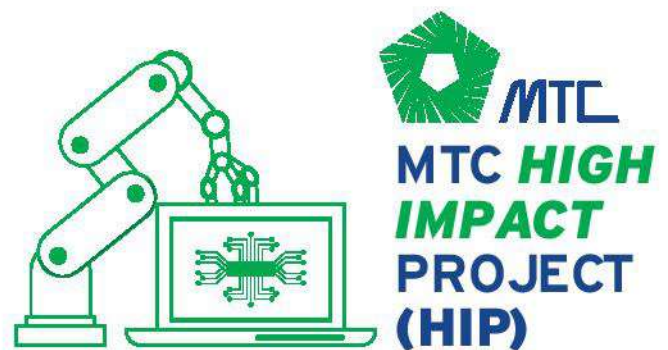
## ***MTC's High Impact Project (HIP) – A revolution towards IR4.0***

Among the challenges faced by the Malaysian timber industry, which is known as a labour-intensive industry, is its high dependency on foreign workers. This hinders industrial productivity and its ability in adopting high technology.

Malaysia looks forward to Industry Revolution 4.0 (IR 4.0) to boost its productivity growth. The introduction of IR4.0 in Malaysia sets to increase the number of high-skilled workers in the workforce in order to strengthen the readiness of enterprises to take advantage of the digital economy.

To encourage automated timber processing, the Malaysian Timber Council (MTC) introduced the Financial Incentive for High Impact Project (HIP) to encourage domestic investments in new production lines with modern technologies for upgrading manufacturing facilities and business expansion or diversification of products.

This comes under one of MTC's goals in its Five-Year Roadmap (2019–2023) which aims to drive the timber industry towards implementing smart manufacturing and IR4.0 to enhance the industry's competitiveness with a more responsive and efficient operation.





Through the HIP programme, companies that meet the guidelines are entitled to receive reimbursement of:

- SMEs: 15% of the total investment with a minimum investment of RM700,000 limited to a maximum of RM150,000 per company or group of companies.
- Non-SMEs: 10% of the total investment with a minimum investment of RM700,000 limited to a maximum of RM150,000 per company or group of companies.

From an industrial perspective, the successful transformation of the Malaysian wood-based sector into a value-added export-oriented sector became the envy of many nations, and the Malaysian model has been extensively studied and replicated elsewhere to spur industrial growth.

## Eligibility

- Shall be a member of any one of the six timber associations, namely, Malaysian Wood Industries Association (MWIA), Timber Exporters' Association of Malaysia (TEAM), Malaysian Panel-Products Manufacturers' Association (MPMA), Malaysian Wood Moulding & Joinery Council (MWMJC), Malaysian Furniture Council (MFC), and the Association of Malaysian Bumiputra Timber & Furniture Entrepreneurs (PEKA).
- The company must be based in Peninsular Malaysia, installed with wood-based manufacturing facilities, and in operation for at least three years.
  - ▶ Must be involved in sawmilling or production of value-added timber products.
  - ▶ Must be a majority Malaysian-owned company (i.e., with at least 51% of Malaysian shareholding).
  - ▶ For companies with common shareholders, only one company may apply.
- Each company is eligible for one successful application.
- Ongoing projects where the production line, equipment, or system has been installed or in operation are not eligible to apply.
- Companies that have received any grant or subsidy for the proposed project from other government or government-linked agencies are not eligible for this incentive.

## Objectives

*HIP is introduced to encourage:*

- *Domestic investment in new production lines(s) with modern technologies for upgrading manufacturing facilities and business expansion.*
- *Implementation of smart manufacturing and Industry 4.0 enables technologies to enhance the industry's competitiveness with a more responsive and efficient operation.*



## Benefit of MTC's High Impact Project (HIP)



The implementation of smart manufacturing and Industry 4.0 (I4.0) enables technologies to enhance the industry's competitiveness with a more responsive approach to improving efficiency and staying relevant in the face of increasing international competition. Smart manufacturing solutions bring a paradigm shift to the manufacturing and production landscapes by creating highly digitalized and automation systems to provide high operational efficiency and connectivity.

For more information on MTC's High Impact Project (HIP), please log onto <http://iap.mtc.com.my/article.jsp?id=593d670d-a0000040-4cfe66b6-4182bc0f>



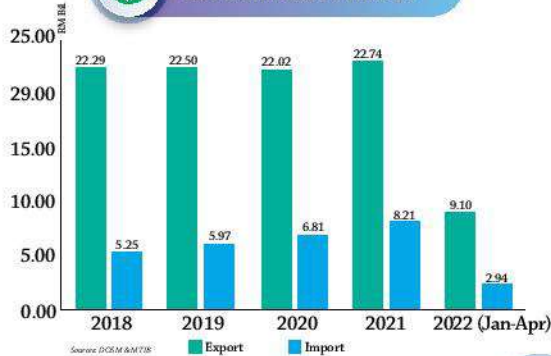


# TIMBER MARKET UPDATE

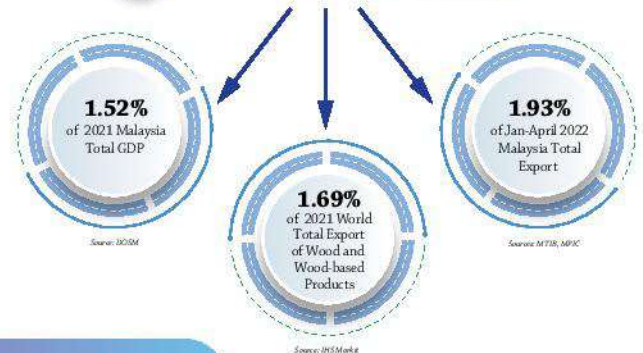
## Timber Trade Performance



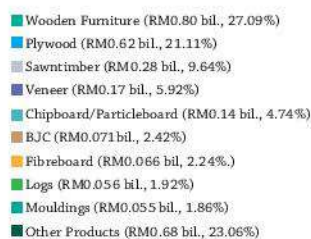
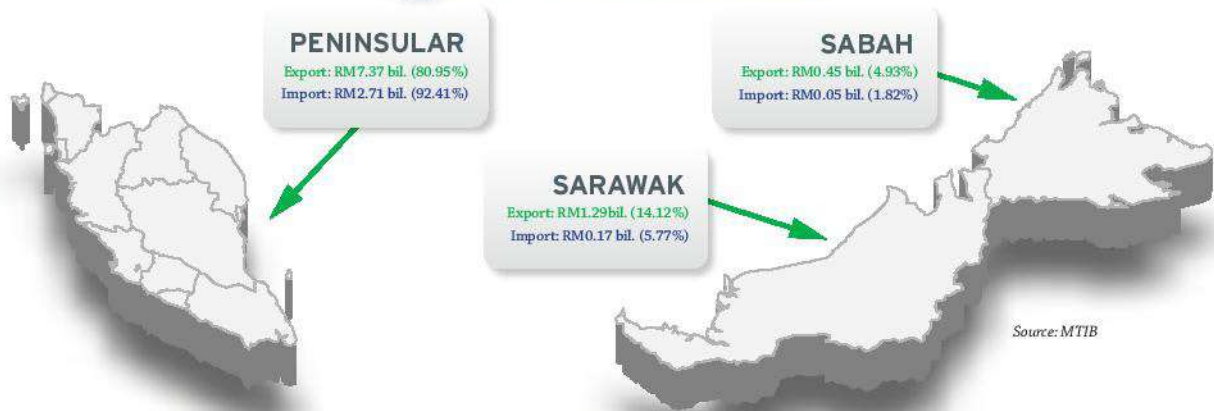
EXPORT AND IMPORT OF WOOD AND WOOD-BASED PRODUCTS



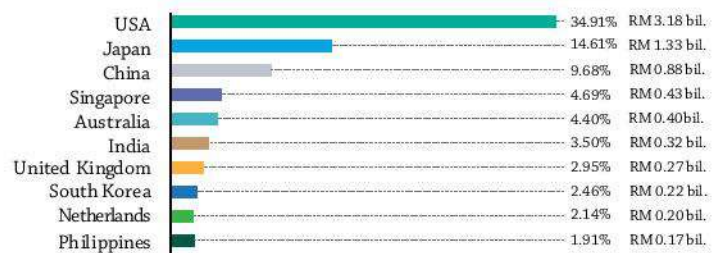
TIMBER INDUSTRY CONTRIBUTION IN 2021



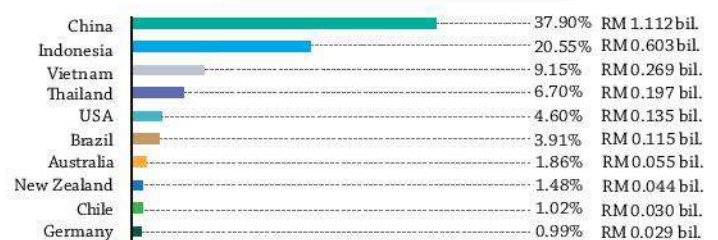
TIMBER TRADE BY REGION (Jan-Apr 2022)



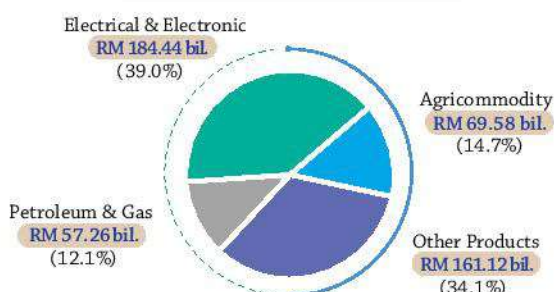
Jan-Apr 2022: Top 10 Export Destination



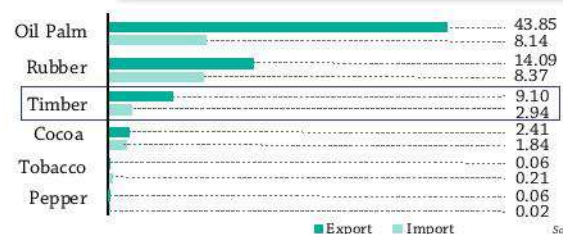
Jan-Apr 2022: Top 10 Import Origin



Malaysia Export of Merchandise  
Jan-Apr 2022: RM472.39 bil.



Trade Performance of Agricommodity Sector  
Jan-Apr 2022 (RM bil.)





东南亚近年来在国际社会引起很大关注。虽然目前全球经济面临很多挑战和不确定性，但是全球投资者都在寻找下一个“中国奇迹”。显然的，东南亚已经是其中一个备受关注的经济体。

今年越南出口量大起14%，出口量超越了中国第一大出口城市深圳，引起广泛关注，而且直追中国第一出口大省——广东。

印尼总统佐科向特斯拉发出邀请函到印尼设立电动汽车工厂，打造完整供应链；美国总统拜登也插上一脚。他首先邀请东盟10国领导到华盛顿开高峰会议，然后成立印太经济框架，把东盟7国全部纳进经济框架里。

前几天，印尼总统佐科访问中国，成为了北京冬运会后第一位国家领导人与习近平在北京见面。

由此可见，东南亚近年来已经在国际社已引起关注，全球投资者都在找下一个“中国奇迹”，东南亚是其中一个备受关注的经济体。

## 人口6.6亿的内需

东南亚的总人口是6.6亿人口，经济总量大概是3.5兆美元，目前位居全球第五大经济体，直追德国，今年预计增长4.9%，是全球增长最快的经济体之一。还有一点，东盟人口相当年轻，平均年龄29岁，相对于其他经济体如美国、中国、日本、欧盟等国家都面对人口老化问题，东南亚年轻人口就显得非常有潜力和活力。其中东盟10国目前最为引人瞩目的国家当属：越南、印尼和菲律宾，简称VIP (Vietnam, Indonesia, the Philippines)。



5月中，印尼总统佐科前往Space X与马斯克会面，会谈中双方皆表达有合作的意愿。

## [V：越南]

今年5月，越南是东南亚运动会的东道主，越南以205面金牌夺得全场冠军，比起排名第二的泰国多出113面金牌。虽然只是一场运动会，某种程度上也是越南在展示其国力的体现。

今年越南的GDP增长预计是6.9%，为东盟10国之冠，第二季度增长率更是7.7%，令人羡慕。越南经济能够取得耀眼的成绩主要归功于：

**第一：早在1986年越南就开始了经济的改革开放路程。**

越南毗邻中国。因此，中国的改革开放经验成为了越南最好的借鉴。为此，越南定下了出口导向政策，全面开放给出口企业。

## 第二：越南接下了中美博弈的红利。

过去5年，中美关系紧张导致很多外商开始撤离中国，越南就变成了这些外商的首选。如韩国三星基本上已经把所有的厂迁移出中国了。

## 第三：越南人口接近1个亿，而且60%人口年龄35以下，劳动力廉宜，消费力充沛。

人口红利为越南带来商机无限。越南教育也非常有竞争力，它的教育指数PISA排名高居新加坡之后，东盟第二。

因此，越南目前备受瞩目，享有“小中国”的外号。



越南是第31届东南亚运动会的东道主，充分展示了其国力的体现。

## [I：印尼]

除了越南，印尼近年在现任总统佐科英明的领导下，无论政治经济表现都非常出色。

身为东盟最大经济体，印尼今年经济增长预计是5.1%。目前印尼最大的项目就是迁都大计。这个可以说是印尼的百年大计。雅加达因为过于拥挤而且开始陆沉，因此，印尼政府在2019年宣布了迁都大计，把新首都迁往加里曼丹岛东部，新首都已命名为Nusantara。佐科目前雄心勃勃，大力发展基础建设，务必要将印尼的经济在10年内翻一番，让印尼经济得以成为全球十大经济体。

印尼是全球第四大、东盟最大人口的国家。目前人口2.8亿人口，平均年龄29岁，享有庞大的人口红利就是印尼目前最大的本钱。因此，目前也是众多国际大企业聚焦投资的国家之一。

除此之外，印尼也是东盟国家拥有最多独角兽企业的国家。今年刚上市的GOTO独角兽引起很多投资者的注意。过去几年，又有新的独角兽迅速崛起如OVO、J&T Express。独角兽企业众多也意味着经济活力尤其是科技经济非常蓬勃发展，这是印尼的优势。

## [P：菲律宾]

第三个引人瞩目的东盟国家，就是菲律宾。



菲律宾刚迎来了新上任总统小马可斯。他是菲律宾前总统马可斯的孩子。去年当他竞选总统时候打出了口号就是要恢复他父亲当总统的黄金时代。

小马可斯勾起了菲律宾人六七十年前经济蓬勃发展的甜美回忆。目前小马可斯就是把全副精神放在经济政策，为菲律宾打造一个美好未来。

菲律宾今年经济增长预计为6.5%，是继越南经济增长之后，东盟排名第二。

菲律宾人口超过1个亿，年龄中数为24岁，拥有非常年轻的人口。而且，这是一个英语使用非常普及的国家，英国指数在亚洲属于前三名。因此，菲律宾也是全球最大的外包中心，并且大学林立，培训出素质不错的劳动力大军。这些都是让菲律宾得到很多国际企业青睐的原因。

过去几年，由于中美关系紧张，东盟又是中国最重要和最大贸易伙伴。因此，东盟不止得到了中国的特别关注，美国、欧盟都对东盟起了很大的关注。

过去2年的冠病疫情让西方企业注意到它们太依赖中国供应链和生产基地。因此，为了分散风险，投资东南亚已经是很很多国际企业重新打造全球供应链必不可忽略的一环。



Mr.DIY目前已入驻印尼、泰国、柬埔寨、菲律宾和汶莱。

## 【大马】把握黄金10年

身为东盟的核心的马来西亚，同样拥有得天独厚的优势。

首先，除了越南语之外，无论是印尼和菲律宾，马来西亚拥有语言上的优势。其次，身为东盟的一员，马来西亚华商应该布局东盟，放眼VIP 3个国家，犹如 Mr. DIY——马来西亚最大五金连锁商店，目前已经在印尼、泰国、柬埔寨、菲律宾、汶莱插旗了，这就是最佳的典范。

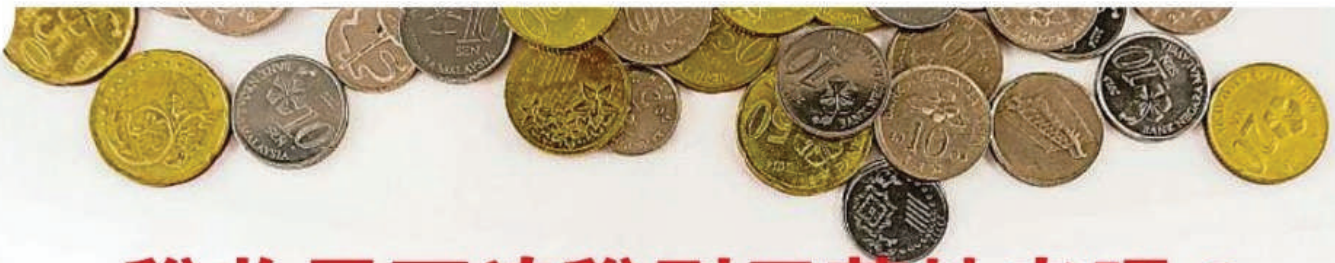
东盟拥有庞大的人口基数，因此，我们要把握迎接东盟未来黄金的10年发展。

投資平台

編輯：陳詩敬

15. 8. 2022 | 星期一

星洲日報



# 稅收局可追稅到天荒地老嗎？

## 理稅有方

文／蔡兆源

《亞企理財中心》稅務與財務諮詢總監  
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上期我们谈过，在自行估税制度下，税务审查是税务局进行的一项例常活动；其目的在于促使纳税人自动遵守税法。最终的目的是实现公正的税务管理，确保纳税人只需缴纳公平的税款。

### ●最长审查5年？

当然，税务局无法每年审查全部的纳税人。税务局表示，税务局设定目标，每年轮流审查20%的纳税人，这意味着每个纳税人在5年内肯定会被审查一次。每一次都审查过去5年的账目，5年内可审查100%的纳税人，这种方式可说是疏而不漏。

税务局在今年5月1日发布的最新税务审查框架（Tax Audit Framework）指出，一般上，每一次的税务审查可含盖1到3个估税年（Year of Assessment），视审查重点而定。但是，税务审查的含盖年份也有可能

延长至先前的5个估税年，视审查期间所鉴定的课题而定。

从我们处理税务审查个案的经验，一般上，这些课题都是技术性（Technical）的，如开销可否扣税或收入可否被征税，但不涉及逃税成分。

### ●稅收局追稅無期限？

在1967年所得税法第91（1）条款下，针对任何估税年，当税务局总监认为，未对任何一名纳税人做出估税或足够的估税，总监可以在该估税年或该估税年期满的5年内，根据最佳的判断，向该名纳税人做出一项估税或额外估税。

一名可爱的客户问：“稅收局可追稅到天荒地老嗎？”

税务审查框架指出，以上税务审查含盖期限的限制不适用于涉及欺诈（Fraud）、故意违法（Wilful Default）或疏忽（Negligence）的审查案件。

### ●蓄意逃稅打開追稅大門

在税法第91（3）条款下，当税务局总监认为，关于税务，任何纳税人或其代表人已触犯任何形式的（i）欺诈或（ii）恶意违法或（iii）任何纳税人曾有疏

忽时，总监可以在任何时候对该名纳税人针对任何估税年做出估税，以取回因该名纳税人的欺诈、恶意违法或疏忽所造成的税务损失。简单的说，就是蓄意逃税的意思。

欺诈与恶意违法是指纳税人在知情下，故意提供虚假的信息以非法获取税务好处。这包括纳税人在知情下，自己也不相信其真实性，或粗心大意在报税表格内提供错误或正确的信息。例如：收到租金收入或佣金不报税、在没有实际的开销而索扣税等等。

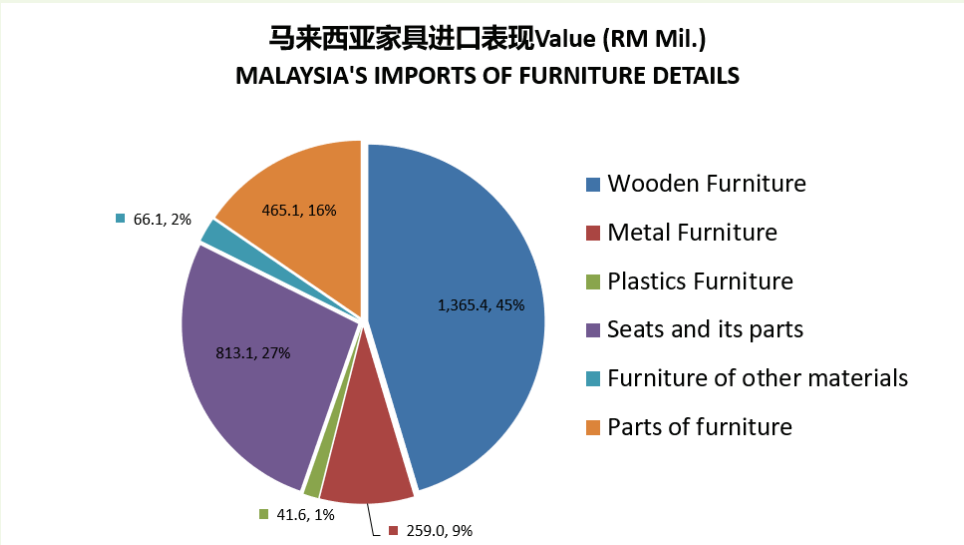
### ●我总有一天等到你！

疏忽是指未能履行1967年所得税法所规定的义务，这包括纳税人没有做普通人会做的事情或做普通人不会做的事情。与欺诈或恶意违法相比，虽然疏忽看似不像那么严重的不当行为，但其结果是与欺诈或恶意违法一样的。

“在任何时候、针对任何估税年做出估税”，也代表着如果一名纳税人欺诈、恶意违法或疏忽，稅收局可以向该名纳税人追稅到天荒地老，这也包括遗产执行人。逃稅者总有一天会现身的，怪不得稅收局要高唱“我总有一天等到你！”切记！



| MALAYSIA'S TOP 10 IMPORTS OF FURNITURE, BY COUNTRY |                   |       |                             |       |                             |       |        |  |
|----------------------------------------------------|-------------------|-------|-----------------------------|-------|-----------------------------|-------|--------|--|
| 马来西亚10大家具进口表现                                      |                   |       |                             |       |                             |       |        |  |
| Data sorted by value of 2021                       |                   |       |                             |       |                             |       |        |  |
| As at 26.08.2022                                   |                   |       |                             |       |                             |       |        |  |
| COUNTRY                                            | 2021 <sup>P</sup> |       | 2021 (Jan-May) <sup>P</sup> |       | 2022 (Jan-May) <sup>P</sup> |       |        |  |
|                                                    | Value             | Share | Value                       | Share | Value                       | Share | Change |  |
|                                                    | (RM Mil.)         | %     | (RM Mil.)                   | %     | (RM Mil.)                   | %     | %      |  |
| TOTAL IMPORTS                                      | 4,854.5           | 100.0 | 2,744.9                     | 100.0 | 3,010.2                     | 100.0 | 9.7    |  |
| 1 PEOPLE'S REPUBLIC OF CHINA 中国                    | 3,643.4           | 75.0  | 2,040.0                     | 74.3  | 2,070.5                     | 68.8  | 1.5    |  |
| 2 THAILAND 泰国                                      | 192.7             | 4.0   | 110.9                       | 4.0   | 151.9                       | 5.0   | 37.0   |  |
| 3 REPUBLIC OF INDONESIA 印尼                         | 138.5             | 2.9   | 79.1                        | 2.9   | 127.5                       | 4.2   | 61.2   |  |
| 4 JAPAN 日本                                         | 130.5             | 2.7   | 95.4                        | 3.5   | 91.6                        | 3.0   | -4.0   |  |
| 5 SOCIALIST REP. OF VIETNAM 越南                     | 88.4              | 1.8   | 58.3                        | 2.1   | 75.8                        | 2.5   | 30.0   |  |
| 6 FEDERAL REPUBLIC OF GERMANY 德国                   | 95.5              | 2.0   | 54.8                        | 2.0   | 63.2                        | 2.1   | 15.3   |  |
| 7 UNITED STATES OF AMERICA 美国                      | 120.0             | 2.5   | 81.0                        | 3.0   | 60.7                        | 2.0   | -25.2  |  |
| 8 ITALY 意大利                                        | 55.5              | 1.1   | 35.5                        | 1.3   | 58.7                        | 1.9   | 65.3   |  |
| 9 POLAND 波兰                                        | 52.1              | 1.1   | 18.9                        | 0.7   | 49.5                        | 1.6   | 161.5  |  |
| 10 TAIWAN 台湾                                       | 60.2              | 1.2   | 29.0                        | 1.1   | 46.1                        | 1.5   | 59.4   |  |



| MALAYSIA'S TOP 10 EXPORTS OF FURNITURE, BY COUNTRY |                   |       |                             |       |                             |       |        |  |
|----------------------------------------------------|-------------------|-------|-----------------------------|-------|-----------------------------|-------|--------|--|
| 马来西亚10大家具出口表现                                      |                   |       |                             |       |                             |       |        |  |
| Data sorted by value of 2021                       |                   |       |                             |       |                             |       |        |  |
| As at 26.8.2022                                    |                   |       |                             |       |                             |       |        |  |
| COUNTRY                                            | 2021 <sup>P</sup> |       | 2021 (Jan-Jul) <sup>P</sup> |       | 2022 (Jan-Jul) <sup>P</sup> |       |        |  |
|                                                    | Value             | Share | Value                       | Share | Value                       | Share | Change |  |
|                                                    | (RM Mil.)         | %     | (RM Mil.)                   | %     | (RM Mil.)                   | %     | %      |  |
| TOTAL EXPORTS                                      | 12,591.7          | 100.0 | 7,201.5                     | 100.0 | 8,499.2                     | 100.0 | 18.0   |  |
| 1 UNITED STATES OF AMERICA 美国                      | 7,275.9           | 57.8  | 4,328.8                     | 60.1  | 4,681.2                     | 55.1  | 8.1    |  |
| 2 REPUBLIC OF SINGAPORE 新加坡                        | 742.7             | 5.9   | 356.1                       | 4.9   | 534.2                       | 6.3   | 50.0   |  |
| 3 JAPAN 日本                                         | 689.3             | 5.5   | 348.2                       | 4.8   | 458.5                       | 5.4   | 31.7   |  |
| 4 AUSTRALIA 澳洲                                     | 468.1             | 3.7   | 271.1                       | 3.8   | 372.7                       | 4.4   | 37.5   |  |
| 5 UNITED KINGDOM 英国                                | 436.9             | 3.5   | 259.5                       | 3.6   | 252.9                       | 3.0   | -2.5   |  |
| 6 CANADA 加拿大                                       | 287.6             | 2.3   | 149.5                       | 2.1   | 232.9                       | 2.7   | 55.7   |  |
| 7 INDIA 印度                                         | 219.4             | 1.7   | 107.6                       | 1.5   | 209.1                       | 2.5   | 94.3   |  |
| 8 PHILIPPINES 菲律宾                                  | 160.2             | 1.3   | 71.2                        | 1.0   | 159.1                       | 1.9   | 123.6  |  |
| 9 UNITED ARAB EMIRATES 阿联酋共和国                      | 170.5             | 1.4   | 94.6                        | 1.3   | 127.5                       | 1.5   | 34.7   |  |
| 10 SAUDI ARABIA 沙地阿拉伯                              | 183.2             | 1.5   | 104.7                       | 1.5   | 104.4                       | 1.2   | -0.3   |  |

