

Why re-domicile BVI & Cayman to Labuan? 为何把英属维尔京群岛和开曼群岛的企业迁册至纳闽




Continuous non-compliance of the OECD's Economic Substance requirements by companies located in British Virgin Islands (BVI) or Cayman Islands may eventually subject such companies to be compulsorily STRIKE-OFF. By re-domiciling to Labuan, such companies may maintain the status quo of your BVI or Cayman Islands company.

持续不遵守英属维尔京群岛或是开曼群岛所设定的经济实质法需求，公司最终将被强制性注销。通过迁册至纳闽，该公司即能维持于在英属维尔京群岛或开曼群岛的营运现状。

WHY RE-DOM TO LABUAN 为何迁册至纳闽

Why bear the risk of significant penalties and compulsory strike off when you can have a better solution? 0% withholding tax? 0% indirect tax? Exempted dividend income? All benefits you can enjoy in Labuan! There is no need for complicated group restructuring. Re-domicile to Labuan can help to solve all these problems while maintaining status quo of the company.

当您可以拥有更好的解决方案时，为什么还要承担巨额罚款和公司被强制注销的风险？零利率的预扣税？零利率的间接税？豁免股息收入？您可以在纳闽享受到这些所有的税务优惠！无需进行复杂的集团重组。只需把公司迁册至纳闽不但能解决这些后顾之忧，同时还能保持公司目前的运营现状。

	BRITISH VIRGIN ISLANDS 英属维尔京群岛	CAYMAN ISLANDS 开曼群岛	LABUAN, MALAYSIA 纳闽, 马来西亚
Country 国家			
	Economic Substance Act 2018 2018年经济实质法	The International Tax Co-operation (Economic Substance) Law 2018 2018年国际税务合作(经济实质)法	Labuan Business Activity Tax Regulation 2018 2018年纳闽商业活动税务法规
Relevant activities 相关业务	a. Banking business; 银行业务; b. Distribution and service centre business; 分销和服务中心业务; c. Financing and leasing business; 融资和租赁业务	a. Banking business; 银行业务; b. Distribution and service centre business; 分销和服务中心业务; c. Financing and leasing business; 融资和租赁业务;	a. Labuan insurance business; 纳闽保险业务; b. Labuan international commodity trading company; 纳闽国际原产品贸易业务; c. Labuan banking business; 纳闽银行业务;



<p>Relevant activities 相关业务</p>	<p>d. Fund management business; 基金管理业务; e. Headquarters business; 总部业务; f. Holding company business; 控股业务; g. Insurance business; 保险业务; h. Intellectual property business; or 知识产权业务; 或 i. Shipping business. 运输业务。</p>	<p>d. Fund management business; 基金管理业务; e. Headquarters business; 总部业务; f. Holding company business; 控股业务; g. Insurance business; 保险业务; h. Intellectual property business; or 知识产权业务; 或 i. Shipping business. 运输业务。</p>	<p>d. Labuan trust company; 纳闽信托业务; e. Labuan leasing company; 纳闽租赁业务; f. Labuan credit token company; 纳闽信贷租赁业务; g. Labuan development finance company; 纳闽发展金融公司; h. Labuan building credit company; 纳闽信贷建立公司; i. Labuan factoring company; 纳闽保理公司; j. Labuan money broker; 纳闽货币经纪; k. Labuan fund manager; 纳闽基金经理; l. Labuan securities licensee; 纳闽证券执照持有者; m. Labuan fund administrator; 纳闽基金管理; n. Labuan company management; 纳闽业务管理; o. Labuan international financial exchange; 纳闽国际金融交易所; p. Self-regulatory organisation; or 自律组织; 或 q. Holding company. 控股公司。 r. Other trading entity such as administrative, accounting, legal services and management services.</p>
<p>Exemption 豁免</p>	<p>Investment Fund 投资基金</p>	<p>Investment Fund 投资基金</p>	<p>Dormant company 不活动公司</p>
<p>Minimum employment 最低全职员工数</p>	<p>Adequate 充足的</p>	<p>Adequate 充足的</p>	<p>1 – 4 (for Labuan entity that undertakes pure equity holding activities, no Full Time Employees required but to comply with management and control requirements).</p>
<p>Minimum spending 最低运营支出额</p>	<p>Adequate 充足的</p>	<p>Adequate 充足的</p>	<p>RM50,000 – RM200,000; (RM3mil for Labuan International Commodity Trading Company) 马币50,000 – 马币180,000; (纳闽国际原产品贸易业务为马币3百万)</p>
<p>Requirements 需求</p>	<p>a. Direction and management in the islands; 于当地进行决策和管理; b. Adequate expenditure and employees and appropriate premises in the islands and 于当地产生充足的运营支出, 有充足的全职员工及适当的业务实体 (包括场所及设备等); 和 c. CIGA carried on in the islands. 于当地从事核心创收业务。</p>	<p>a. Direction and management in the islands; 于当地进行决策和管理; b. Adequate expenditure and employees and appropriate premises in the islands and 于当地产生充足的运营支出, 有充足的全职员工及适当的业务实体 (包括场所及设备等); 和 c. CIGA carried on in the islands. 于当地从事核心创收业务。</p>	<p>a. Physical office in Labuan; and 于纳闽拥有实体办公室; 及 b. Expenditure and employees as per minimum requirements 依照法规规定的最低运营支出及最低全职员工数。</p>



<p>Penalty for non-compliance 不符合规定的惩罚</p>	<p>First determination: Penalty of USD5k to USD20k (high risk IP entity will be USD50k) 首次确定: 罚款美金5千至美金2万 (高风险知识产权个体是美金5万)</p> <p>Second determination: Penalty of USD10k to USD200k (high risk IP entity will be USD400k) 二度确定: 罚款美金1万至美金20万 (高风险知识产权个体是美金40万)</p> <p>Final – COMPULSORY STRIKE-OFF 最终 – 强制性注销公司</p>	<p>First year fail to meet ES test: USD10k 第一年不符合经济实质测试: 美金1万</p> <p>Subsequent year: USD100k 第二年不符合经济实质测试: 美金10万</p> <p>Final - COMPULSORY STRIKE-OFF 最终 – 强制性注销公司</p>	<p>Not eligible to enjoy the LBATA tax preferential treatment e.g. tax rate of 3%. 不符合资格享受纳闽商业活动税务法案的税务优惠, 例如3巴仙的优惠税率。</p> <p>Consequently, it will be taxed at a higher rate of 24% under LBATA. 因此, 公司将依照马来西亚所得税法令进行课税。(控股公司的税率为17巴仙)</p>
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It is an offence for non-compliance on the Economic Substance requirements and company may subject to significant fines or eventually being compulsory struck off. Beneficial ownership on the company assets, shares, subsidiaries and other investments will be lost and Directors may be disqualified from acting as a director.

违反经济实质要求是违法行为, 公司将会被处以巨额罚款或最终被强制注销公司。公司亦将失去公司资产, 股份, 子公司和其他投资的实益所有权而董事可能被取消担任董事的资格。

Group restructuring may take place but subject to limitations. Careful considerations should be taken on double taxation issue, withholding tax and additional stamp duty charges. In addition, the BVI or Cayman company is non-replaceable if it is used as listing vehicle for the group.

集团重组也许可以进行但是却有一些方面被限制。公司应仔细考虑双重征税问题, 预扣税和额外的印花税。此外, 若英属维尔京群岛或开曼群岛的公司是被用作集团的上市主本, 则该公司不可被替代。

Re-domiciliation to Labuan can be a better solution in order to maintain status quo given the comprehensive taxation system of Labuan. It is also worth mentioning that there is no withholding tax on interest payments, no stamp duty and no tax on dividend declared to Malaysia.

鉴于纳闽的全方位的税收制度, 在维持公司现状的条件下, 重新迁册至纳闽将是一个更好的解决方案。值得一提的是, 纳闽豁免利息支出的预扣税、印花税且申报至马来西亚公司的股息将豁免课税。

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