



成功企业家的左右手

EMPOWERING ENTREPRENEURIAL SUCCESS



YYC

一路超越的

45年里程碑



2019 欢庆45周年

- 进军新加坡市场
- 为吉隆坡、雪兰莪、柔佛、檳城及新加坡的客户提供优质的服务
- 获华侨银行OCBC投资成为股东，让YYC迈向更大的扩展!



2017

-成立YYC商学院,



2018

- 总部乔迁至5层新颖办公楼
- 全体员工逾800人
- 进军檳城
- 启动YYC Talent University
- 荣获「中小企业卓越品牌奖」(BrandLaureate SMEs Best Brands Award 2017/2018)
- 荣获ACCA认证的专业服务名誉
- 荣获 (Graduates' Choice Awards 2018) 被选为毕业生首10名选择的企业

800

2016

- 再度荣获金鹰奖 (Golden Eagle Award)
- 进军柔佛市场



GRADUATES' CHOICE AWARDS 2016

2015

- 荣获金鹰奖 (Golden Eagle Award)
- SME Corp给予卓越服务品质的高度评价



2014

- 首创消费税服务与工作坊



2013

- 荣获「中小企业卓越服务奖」(SME Recognition Award for Service Excellence)



2010

- 叶氏姐弟联手带领企业发展



2000-2003

- 拿汀叶欣向与叶志超接班

1974

- 叶祥发夫妇及杨维涛创业





Vision 愿景

YYC Group aims to be the No.1 world-class accounting firm that originated from Malaysia through innovation.

通过创新成为企业首选的世界级马来西亚会计事务所。

Mission 使命

YYC Group aims to inspire everyone to overcome their odds, unleash their potential and find fulfilment in life.

启发每个人超越自我、激发无限潜能，成就美满人生。



成功企业家的左右手

EMPOWERING ENTREPRENEURIAL SUCCESS

专业知识

Shared Expertise

主动的关怀

Proactive Care

最佳的客户体验

Positive Experience



COMPLIANCE

Audit and Assurance

Corporate Tax Compliance

Sales and Service Tax Compliance

Personal Tax Compliance

ADVISORY

Tax Advisory

Share Structure

Strategic Planning

Corporate Finance
(Mergers and acquisitions,
Pre-IPO, Funding)

Succession Planning

Restructuring

Valuation

Internal Audit

Cloud and Digital Transformation

Winning CFO

BUSINESS SCHOOL

Technical Skills Training Modules

Personal Development Training Modules

Customised In-House Training

Winning CEO (Private Advisory Board)

CEO Camp

Seminars
(【生意要做大】 Series)

Dr Jerry Fu Academy Modules
(China Top 100 Trainer)

GLOBAL BUSINESS SOLUTION

Outsourced Accounting and Bookkeeping

Outsourced Payroll

Outsourced Recruitment Services

生意要做大
股权要规划3.0

勿讓團隊迷失方向
企業要敢敢定目標!

【本報記者王曉明】「敢」與「定」，是企業發展中兩個關鍵詞。在競爭激烈的市場中，企業必須有明確的目標，並敢於設定目標。只有這樣，企業才能在市場中立於不敗之地。

股權是命根也是命根
逾500老特業創高估值企業

【本報記者王曉明】「老特業」是香港經濟發展的重要支柱。這些行業的企業通常擁有悠久的歷史和深厚的專業知識。然而，隨著市場環境的變化，這些企業也面臨著巨大的挑戰。如何通過股權規劃來保護企業的命根，是這些企業必須思考的問題。

MEET & GREET
CEO BOOK CLUB

業績翻15倍
打造No.1企業

POPULAR Flagship Store
@ IPC Shopping Centre

9 March 2019 (SAT)
1.00pm - 2.00pm

006-360 8566 | www.yycadvisors.com

房地產主
該如何規劃稅務?

SALES & SERVICE TAX
最UPDATE 工作坊

外資撤資速度放緩
馬股本週料獲實進

【本報記者王曉明】外資撤資速度的放緩，顯示出投資者對香港經濟前景的信心有所回升。這對於香港股市的走勢將產生積極的影響。

避稅被市場淘汰
要比對手跑得快

【本報記者王曉明】在當前的市場環境下，避稅已經不再是一個明智的選擇。企業必須通過提高競爭力來在市場中生存。只有比對手跑得快，企業才能在激烈的競爭中脫穎而出。

Do You Know
These are
Tax Deductible
for business?

真言BORANG E 信寄就

沒掌握工業4.0商機
中小企業看到，吃不到!

【本報記者王曉明】工業4.0的興起，為中小企業提供了巨大的商機。然而，由於缺乏必要的技術和人才，許多中小企業無法抓住這些商機。企業必須加強技術研發和人才培訓，才能在工業4.0的浪潮中立於不敗之地。

生意要做大
做就要做3.0

读懂客户的心
• 銷售馬上成交!

公司有利潤
但看不到錢?

董事
必懂的職責

如何保障
公司資產利益

本週四吉隆坡開講
中小企業如何部署接班人?
童國模父子分享

一起来做大
生意要做大
做就要做3.0

公司或不成長
董事會不會言

人才战略之DISC

公司有利潤
但看不到錢?

2019預算案
7大老板必懂商机

上市少碰釘
提高掛牌成功率

你的公司值多少?
瞭解估值前途絕無虛

SST 全方位
THE 1ST WISE 11 工作坊

報稅前須懂得扣稅

MASTER
Marketplace Skills
In 3 Hours

報稅前須懂得扣稅

專家現身說法
助企業掛牌

總裁战略营
打造No.1 總裁/企業

總裁战略营
打造No.1 總裁/企業

EVERYONE'S ACCOUNTANT



45

Years of Experience
Working with businesses
in Malaysia



2

Countries



20k+

Clients



100k+

Trained
Participants



4k+

Workshops
Conducted



PROUD RECIPIENT OF THE
MALAYSIAN BRAND



SME RECOGNITION
AWARD 2013
FOR SERVICE EXCELLENCE



RECOGNIZED HIGH STANDARDS OF
STAFF TRAINING &
DEVELOPMENT



HONORED WITH
GOLDEN EAGLE
AWARD



CERTIFIED TRAINING PROVIDER
PEMBANGUNAN SUMBER
MANUSIA BERHAD
(PSMB/HRDF)



THE BRANDLAUREATE
BEST BRANDS
AWARDS 2017-2018



THERE WILL ALWAYS BE A BRANCH NEAR YOU

Over the years, YYC expanded to a wide coverage in Kuala Lumpur, Johor, Penang and even Singapore!



MALAYSIA



SINGAPORE



BUDGET 2020

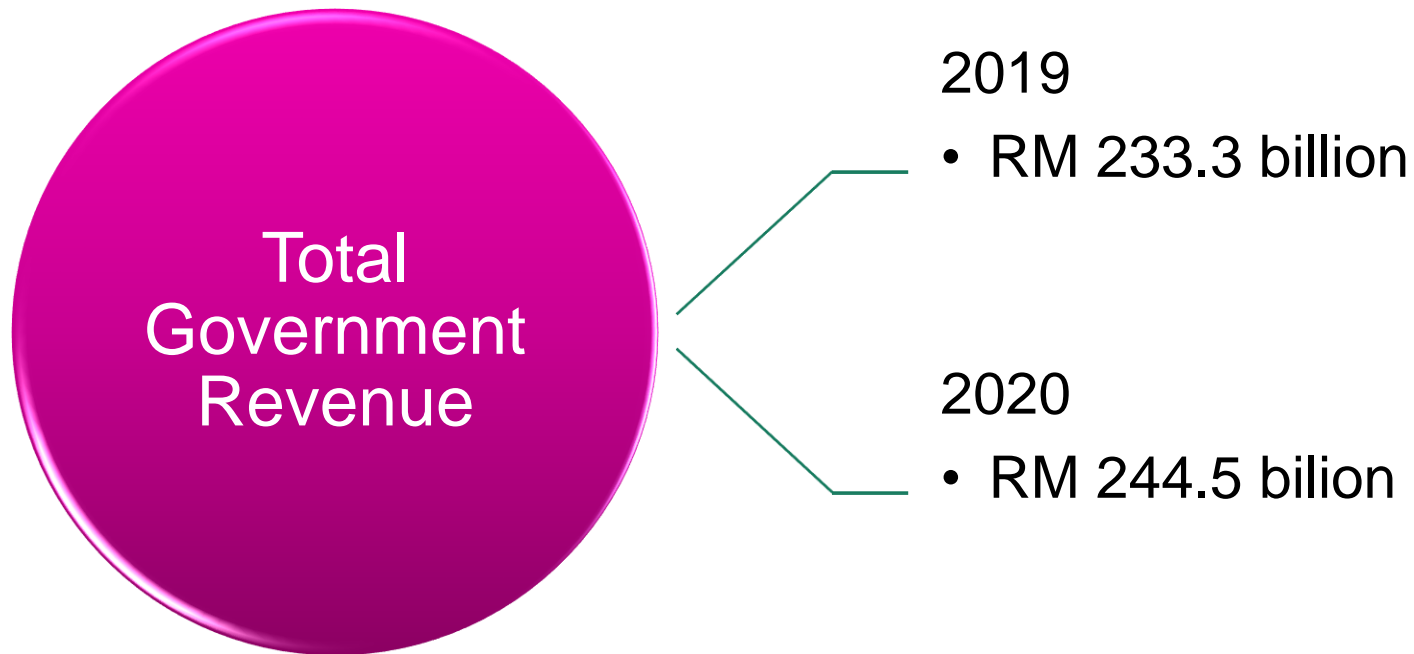
BELANJAWAN

2020



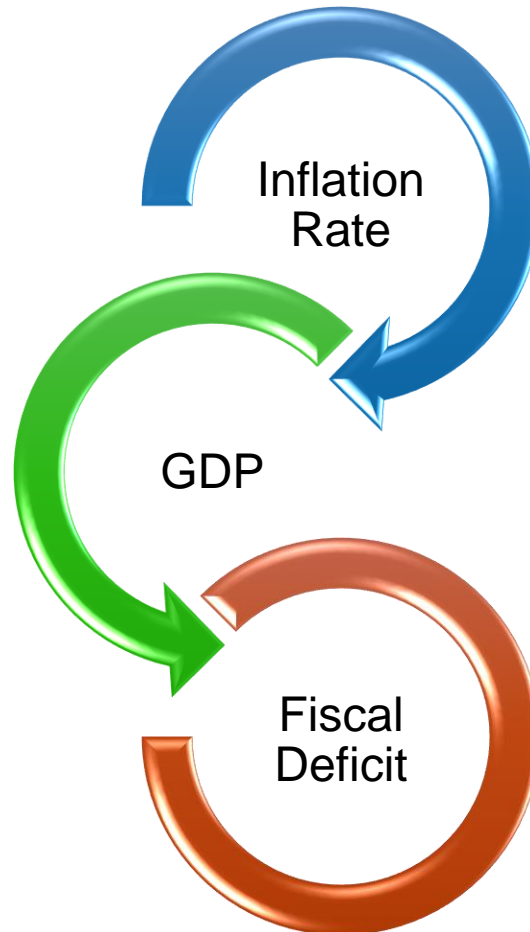
OVERVIEW OF MALAYSIAN ECONOMY

OVERVIEW OF MALAYSIAN ECONOMY



OVERVIEW OF MALAYSIAN ECONOMY

- YA 2018 4.8%
- YA 2019 4.7%
- YA 2020 4.8%



- YA 2019 0.9%

- YA 2018 3.7%
- YA 2019 3.4%
- YA 2020 3.2%
- Average medium term 2.8%

OVERVIEW OF MALAYSIAN ECONOMY

Operating
Expenditure

RM 241 billion

Development
Expenditure

RM56 billion

Total
Expenditure

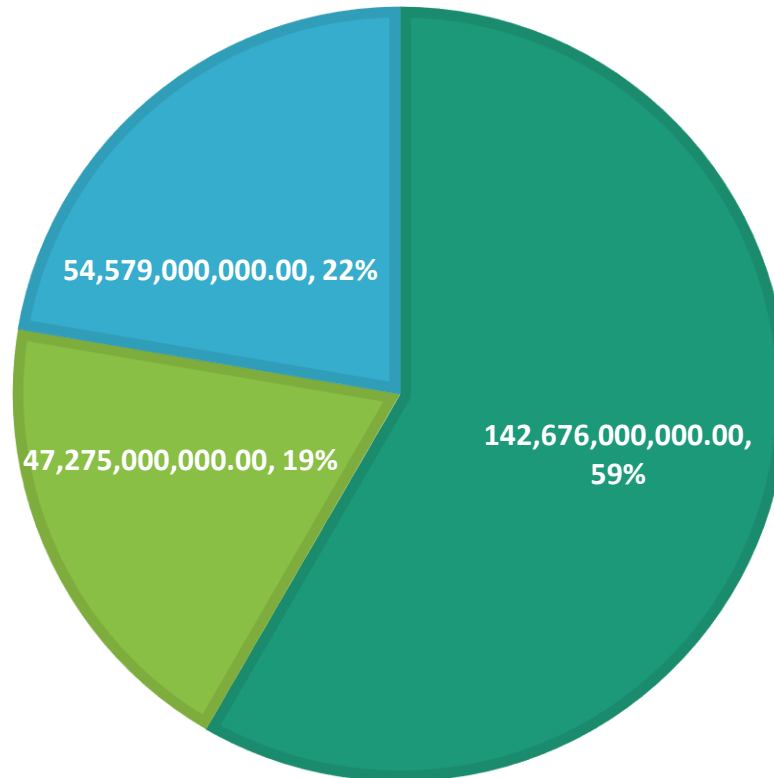
RM297 billion

OVERVIEW OF MALAYSIAN ECONOMY

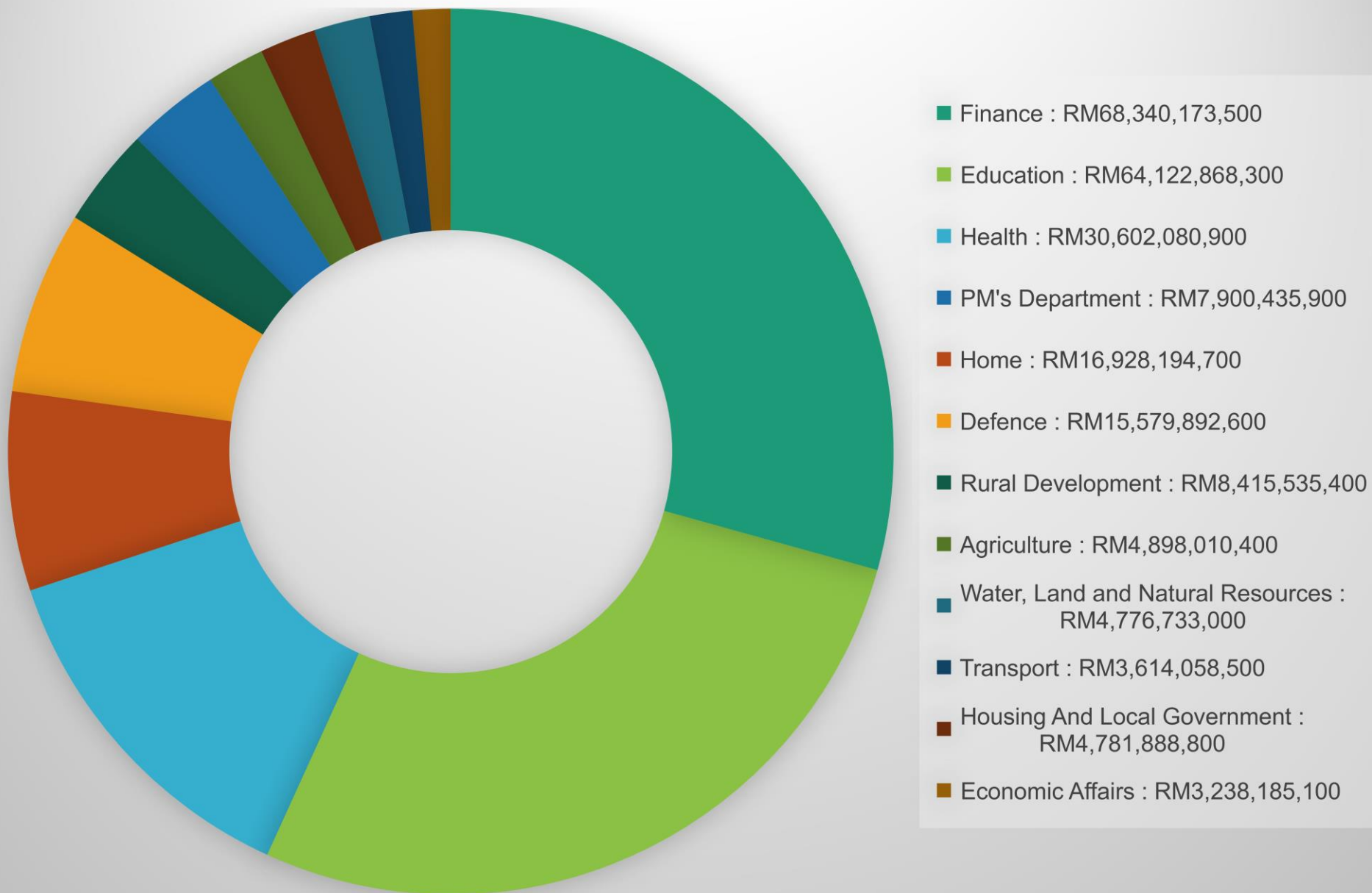
GOVERNMENT REVENUE 2020



■ Direct Tax ■ Indirect Tax ■ Non-Tax Revenue ■



Budget 2020 Allocated



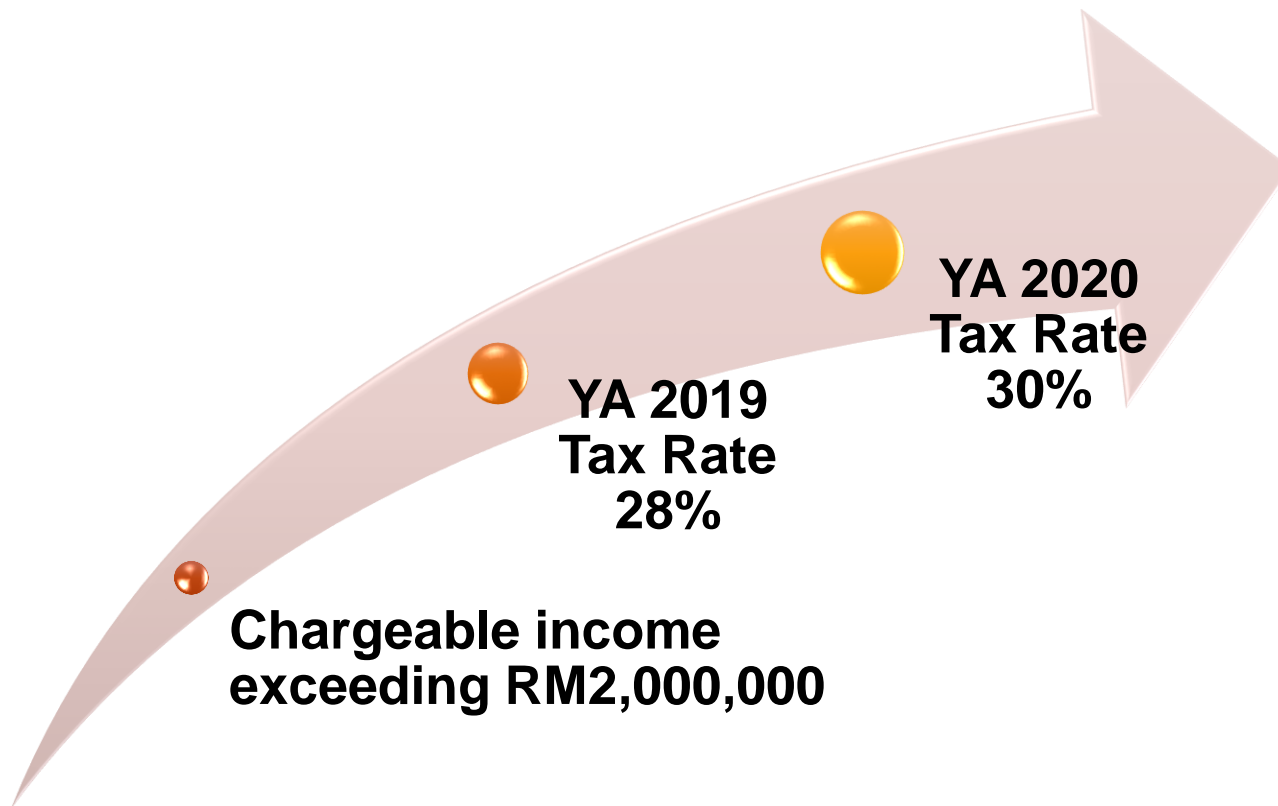
FOUR THRUSTS ANCHORING THE 2020 BUDGET



PROPOSAL AFFECTING INDIVIDUALS



INCOME TAX RATE RESIDENT INDIVIDUAL



***NON-RESIDENT
INDIVIDUAL TAX
RATE BE
INCREASED BY
2 PERCENTAGE
POINTS FROM
28% TO 30%.**

EXPANSION OF THE SCOPE OF INCOME TAX RELIEF FOR MEDICAL EXPENSES

CURRENT

Tax relief RM6,000 (include RM500 complete medical examination)



PROPOSAL

Tax relief RM6,000 (include RM500 complete medical examination), is **expanded to include fertility treatment.**

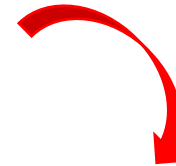


W.E.F. YA 2020

INDIVIDUAL TAX RELIEF

Fees paid to Childcare Centres and Kindergartens

YA 2019
RM1,000



W.E.F. YA 2020
RM2,000



EMPLOYMENT ACT 1955

- **Increase maternity leave from 60 days to 90 days effective 2021;**
- **Extend the eligibility to overtime:**
 - From earning less than RM2,000 to earning less than RM4,000 per month;
- **Improve protection and procedures for handling sexual harassment complaints, and;**
- **Introduce new provisions on the prohibition of discrimination on religion, ethnicity, and gender.**

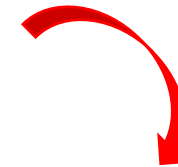
Employment Act 1955

PROPOSAL AFFECTING CORPORATE AND BUSINESSES

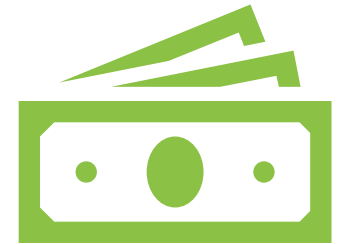
MINIMUM WAGES

Proposed to increase :

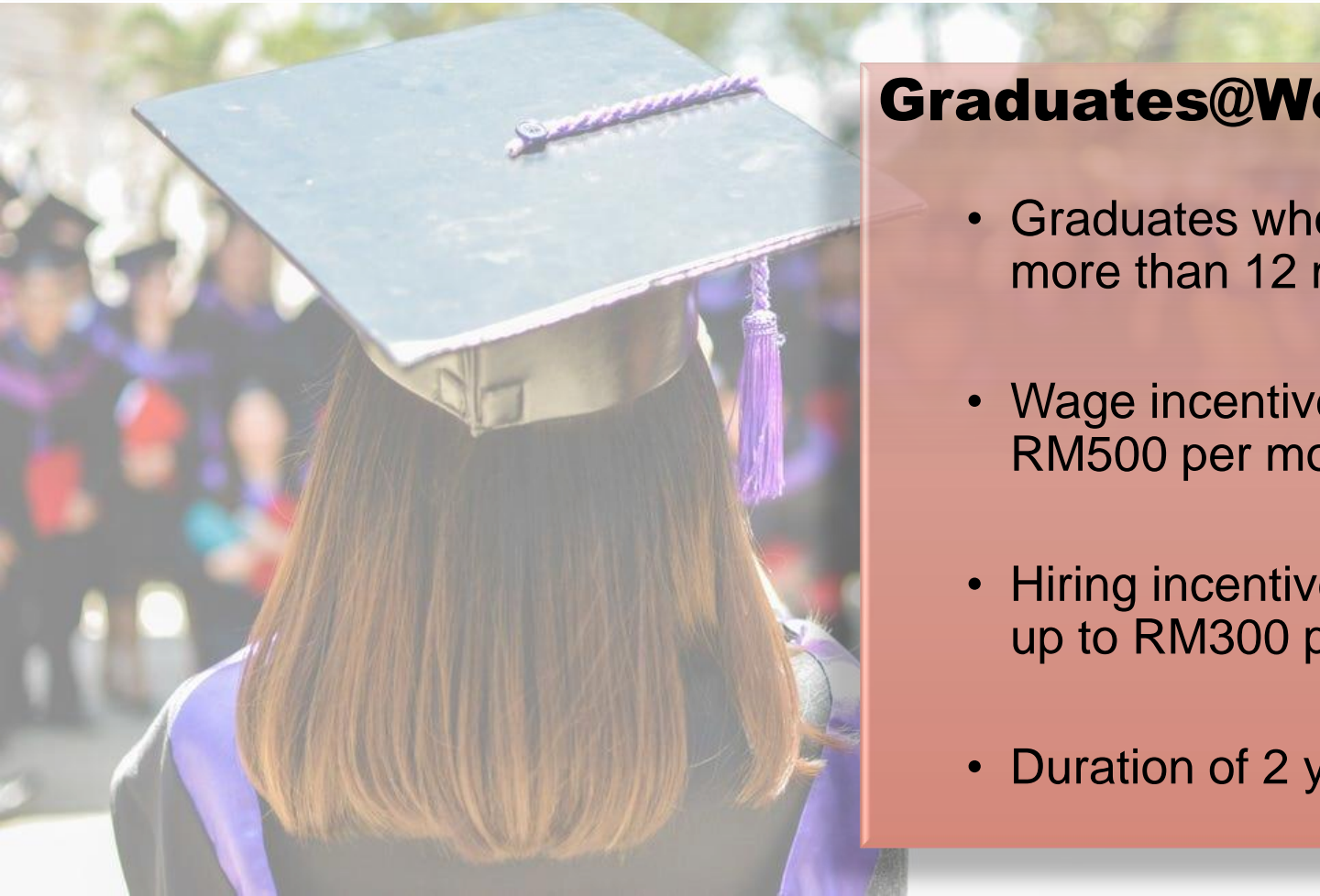
**YA 2019
RM1,100 per month**



**W.E.F. YA 2020
RM1,200 per month**



MALAYSIANS@WORK INITIATIVE



Graduates@Work

- Graduates who unemployed for more than 12 months;
- Wage incentive for graduates of RM500 per month;
- Hiring incentive for employers up to RM300 per month;
- Duration of 2 years.

MALAYSIANS@WORK INITIATIVE

- **Women@Work**

- Wage incentive for returning women workers of RM500 per month;
- Duration of 2 years;
- Hiring incentive for employer up to RM300 per month;
- Extended until 2023.



MALAYSIANS@WORK INITIATIVE

- **Local@Work**

- Wage incentive for Malaysian to replace foreign workers of RM350 or RM500 per month;
- Duration of 2 years;
- Hiring incentive of employer up to RM250 per month.

REVIEW OF INCOME TAX TREATMENT FOR SME (SDN. BHD. AND LLP)

	CURRENT	PROPOSAL	TAX IMPACT
Paid up Capital	Up to RM 2.5 million	Up to RM 2.5 million	-
Annual Sales	N/A	Not more than RM 50 million	-
TAX RATE ON CHARGEABLE INCOME:			
17%	RM 500,000	RM 600,000	Tax Saving of RM 7,000
24%	Remaining balance	Remaining balance	-

W.E.F YA 2020

SMALL VALUE ASSETS (CAPITAL ALLOWANCE)



		CURRENT	PROPOSAL
SME	Value of Each Asset	1,300	2,000
	Limit of Qualifying Capital Allowance	NO LIMIT	NO LIMIT
NON-SME	Value of Each Asset	1,300	2,000
	Limit of Qualifying Capital Allowance	13,000	20,000

EXTENSION OF PERIOD OF TAX DEDUCTION ON PTPTN LOAN AMOUNT PAID BY EMPLOYERS ON BEHALF OF EMPLOYEES

CURRENT

Eligible for tax deduction:

- ✓ Full time employees
- ✓ No repayment made to the employers
- ✓ For payment made between 1 January 2019 to 31 December 2019

PROPOSAL

- ✓ Extended for a period of 2 years
- ✓ For payment made between 1 January 2020 until 31 December 2021



STAMP DUTY

PERMISSION FOR TRANSFER OF PROPERTY BY WAY OF LOVE AND AFFECTION

CURRENT

- For transfer of real property from parents to children and vice versa by way of love and affection, stamp duty is remitted at 50%. This remission is given to Malaysian citizen and non-citizen.

PROPOSAL

- Stamp duty remission of 50% on the instrument of real property transfer between parents and children and vice versa by way of love and affection is **restricted to Malaysian citizen only.**

W.E.F. for instrument of real property transfer from 1 January 2020



REAL PROPERTY GAINS TAX

REAL PROPERTY GAINS TAX (RPGT)

CURRENT

Real property acquired before year 2000, market price on 01.01.2000 is used as acquisition price for the disposal.

PROPOSAL

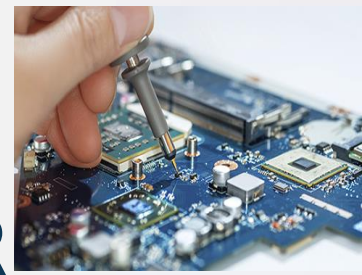
Real property acquired before year 2000, market price be amended to market value as of **01.01.2013** as **the acquisition price** for the disposal of real properties acquired prior to year 2013.

*** W.E.F. 12 October 2019**

TAX INCENTIVES



SPECIAL INVESTMENT INCENTIVE FOR ELECTRICAL AND ELECTRONIC(E&E) SECTOR



CURRENT

- E&E companies engaged in manufacturing activities are eligible for Reinvestment Allowance (RA) for 15 consecutive years of assessment.
- Special RA is given from the year of assessment 2016 until year of assessment 2018.

PROPOSAL

- E&E companies that have exhausted the 15 consecutive years of RA is entitled to claim Investment Tax Allowance of 50% on qualifying capital expenditure incurred within a period of 5 years.

For applications received by the Malaysian Investment Authority from 1 Jan 2020 until 31 Dec 2021.

REVIEW OF TAX INCENTIVES FOR AUTOMATION

CURRENT

- ✓ Manufacturing company which incurs qualifying capital expenditure on automation equipment is given tax incentive approved by MIDA as follows :-
 - i. Category 1 : Labour-intensive industry (rubber, plastic, wood and textile products)
 - Accelerated capital allowance for automation equipment of 100% on the first RM 4million for qualifying capital expenditure
 - From YA 2015 to YA 2020 and can be utilised within 1 year
 - ii. Category 2 : Industries other than Category 1
 - Accelerated capital allowance for automation equipment of 100% on the first RM 2million for qualifying capital expenditure
 - From YA 2015 to YA 2020 and can be utilised within 1 year

REVIEW OF TAX INCENTIVES FOR AUTOMATION

PROPOSAL

- ✓ Manufacturing company which incurs qualifying capital expenditure on automation equipment is given tax incentive approved by MIDA as follows :-
 - i. Category 1 : Labour-intensive industry (rubber, plastic, wood and textile products)
 - Extended From YA 2021 to YA 2023
 - ii. Category 2 : Industries other than Category 1
 - Expanded to service sector
 - Extended From YA 2021 to YA 2023

SST **SALES & SERVICE TAX**

Cukai Jualan dan Perkhidmatan

MySST
SALES & SERVICE TAX

APPROVED MAJOR EXPORTER SCHEME

CURRENT

Item 4,
Schedule B
of Sales Tax
Order 2018

Traders who imported /
purchased goods for
export

Manufacturers who
purchased raw materials,
components and
packaging materials for
the manufacturing of
exempted goods for export

Drawback
Facility,
Section 40
of Sales Tax
Act, 2018



The traders or manufacturers of exempted goods must

- determine in advance the quantity of goods imported or purchased which are subsequently exported or sold in the local market
- ensure goods imported for the purpose of export are not sold locally or brought into Principal Customs Area

APPROVED MAJOR EXPORTER SCHEME



PROPOSAL

Approved
Major
Exporter
Scheme

Traders who imported /
purchased goods for
export

Manufacturers who
purchased raw materials,
components and
packaging materials for
the manufacturing of
exempted goods for export

Export of
not less
than 80% of
annual
sales

The imported / purchased / manufactured goods shall:

- Eligible for full sales tax exemption
- Not require to determine quantity in advance

W.E.F. 1 July 2020

APPROVED MAJOR EXPORTER SCHEME



PROPOSAL

Approved
Major
Exporter
Scheme

Traders who imported /
purchased goods for
export

Manufacturers who
purchased raw materials,
components and
packaging materials for
the manufacturing of
exempted goods for export

Export of
not less
than 80% of
annual
sales

Sales tax shall be **paid** for:

- Portion of trading or manufactured exempted goods that are not exported or sold in local market, based on the prescribed formula
- Waste or refuse of raw materials, components and packaging materials used for the manufacturing of exempted goods that are disposed or sold in local market

W.E.F. 1 July 2020

THANK YOU



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YYC Advisors 1974

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