Malaysia

Business annex · English canonical worksheet

Shared written editions: ms. Independent language, product/legal and tax/customs review remain separate.

Country context

Malay is the national written-language baseline; destination-specific administrative and document-language requirements remain separate.

HASiL and Royal Malaysian Customs are different entry points. Do not replace a specific sales/service-tax analysis with a generic VAT assumption.

Questions for this transaction

1. Which SSM legal form, sector permission and state/local operating approvals apply?

2. Which direct-tax and withholding questions go to HASiL, and which sales/service-tax or customs questions go to RMCD?

3. Which invoice and e-invoice requirements apply to this taxpayer, supply and effective date?

4. Does the destination or route involve a special territory, zone or state-specific requirement, and which Malay instructions, standards and import approvals are needed?

Official starting points

Tax administration
Inland Revenue Board (HASiL)
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
www.hasil.gov.my · Official source content retrieved

Customs administration
Royal Malaysian Customs Department
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.customs.gov.my · Official source content retrieved

Business / services
Companies Commission of Malaysia (SSM)
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
www.ssm.com.my · Official source content retrieved

Product rules
Department of Standards Malaysia
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
www.jsm.gov.my · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

Complete one record for one product or service, one transaction model and an explicit effective date.

Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
Authorized acceptor / decision date	Accepted version / changes requested

Evidence may be reused after checking the claim, object/configuration, method, conditions, competence, permission, territory, effective date and invalidation events. A new object, use or version may require new validation.

Record professional determinations and the authorized acceptance decision separately. Publication of this worksheet does not complete those decisions. Keep customer, tax and contract details in the restricted transaction record.