

Income Tax Rates for Companies

YA 2009 to YA 2015	<p>Resident company with paid up capital of RM2.5 million and below at the beginning of the basis period</p> <ul style="list-style-type: none">- First RM500,000 chargeable income @ 20%- Subsequent chargeable income @ 25% <p>Resident company with paid up capital above RM2.5 million at the beginning of the basis period</p> <ul style="list-style-type: none">- 25% <p>Non-resident company/branch</p> <ul style="list-style-type: none">- 25%
YA 2016	<p>Resident company with paid up capital of RM2.5 million and below at the beginning of the basis period</p> <ul style="list-style-type: none">- First RM500,000 chargeable income @ 19%- Subsequent chargeable income @ 24% <p>Resident company with paid up capital above RM2.5 million at the beginning of the basis period</p> <ul style="list-style-type: none">- 24% <p>Non-resident company/branch</p> <ul style="list-style-type: none">- 24%