

Budget 2022

Welcome to Budget Adviser, our publication that highlights the various tax measures that were announced in the Budget 2022.

29 October 2021

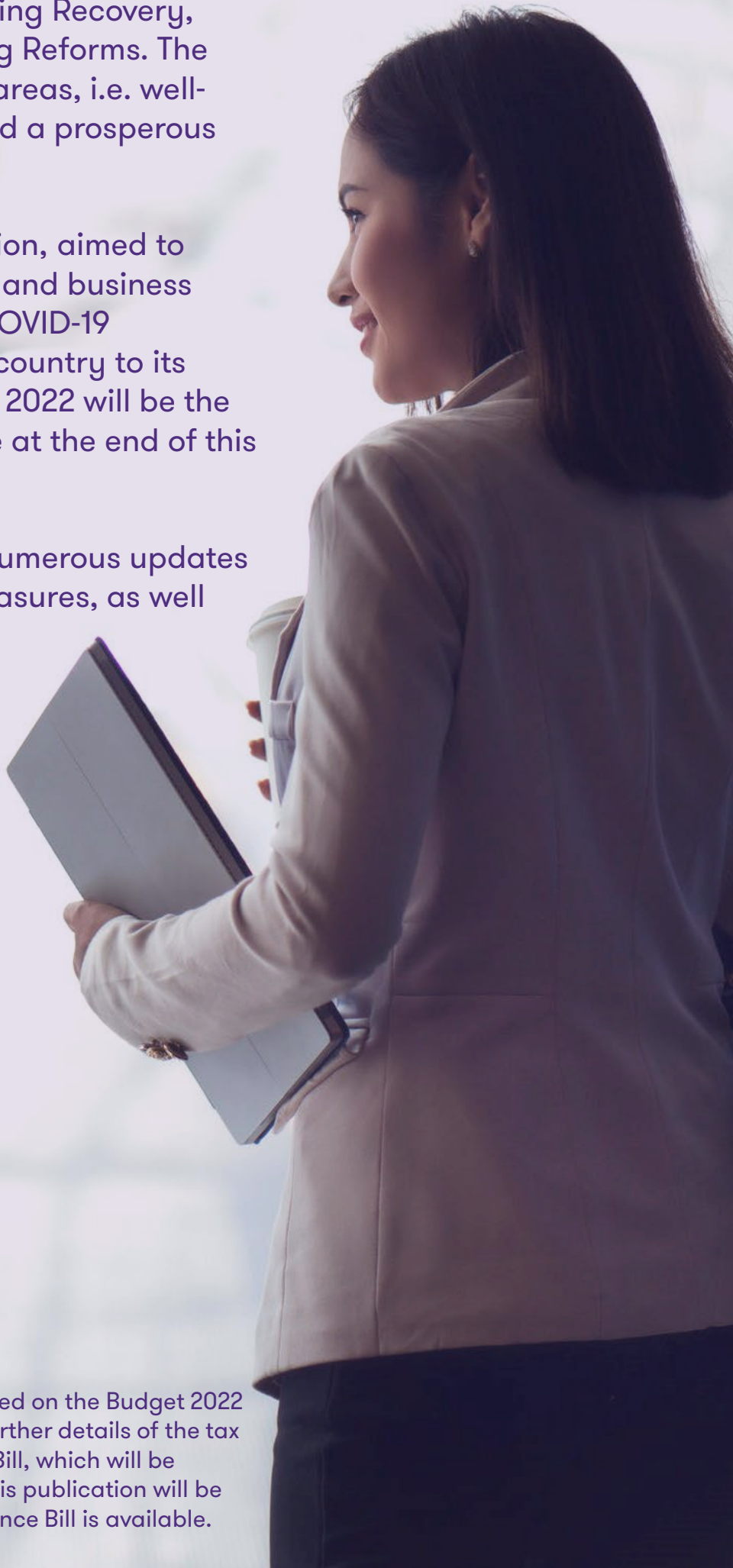


With the theme of “Keluarga Malaysia, Makmur Sejahtera”, the Budget 2022 builds upon three key pillars namely Strengthening Recovery, Building Resilience and Driving Reforms. The budget has three main focus areas, i.e. well-being, resilient businesses, and a prosperous and sustainable economy.

With a RM332.1 billion allocation, aimed to uplift many in the community and business sectors from the ravages of COVID-19 pandemic which brought the country to its knees, it is hoped that Budget 2022 will be the beacon of hope that will shine at the end of this pandemic crisis.

This Budget Adviser outlines numerous updates on the various existing tax measures, as well as other new tax proposals.

This publication has been prepared based on the Budget 2022 speech and the relevant appendices. Further details of the tax measures will be set out in the Finance Bill, which will be released in due course. An update for this publication will be issued by Grant Thornton once the Finance Bill is available.



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Individual Tax

1. PERSONAL TAX RELIEF FOR COVID-19 VACCINE BOOSTER SHOT

To encourage the people to receive COVID-19 booster vaccine, it is proposed that tax relief is given to individuals for self-funded expenditure incurred for the booster vaccine.

Effective date : Further clarification required for the personal tax relief

2. TAX EXEMPTION FOR E-SPORTS PRIZE MONIES

To encourage more young talents to participate in e-sports, it is proposed that tax exemption be given for the prize monies won by the athletes from recognised e-sports tournaments.

Effective date : Further clarification required on the e-sports tournaments that are recognised for the tax exemption

3. TAXATION ON FOREIGN SOURCE INCOME

To provide equitable tax treatment with the income accrued in Malaysia or derived from Malaysia and in line with Malaysia's commitment towards compliance with the international tax best practices, it is proposed that income tax be imposed to individual resident in Malaysia on income derived from foreign sources and received in Malaysia. This proposal is also applicable to resident company. Please refer to Corporate Tax section for further information.

Effective date : From 1 January 2022

4. PERSONAL TAX RELIEF FOR EXPENSES RELATING TO ELECTRIC VEHICLE (EV) CHARGING FACILITIES

Currently, no personal tax relief is provided to individuals for the installation, rental or subscription of Electric Vehicle (EV) charging station services.

It is proposed that personal tax relief of up to RM2,500 be given on expenses related to cost of installation, rental, purchasing including hire-purchase equipment or subscription fees for EV charging facilities.

Effective date : Year of assessment 2022 and year of assessment 2023

Corporate Tax

1. TAX DEDUCTION FOR COVID-19 VACCINE BOOSTER SHOT

It is proposed that employers who incurred expenditure on behalf of their employees for COVID-19 booster vaccine be given tax deduction.

Effective date : Further clarification required for the tax deduction

2. TAX INCENTIVE FOR ANCHOR COMPANIES UNDER THE VENDOR DEVELOPMENT PROGRAM (VDP)

Currently, anchor companies that developed local vendors under VDP and signed the Memorandum of Understanding (MoU) with MITI/MEDAC from 1 January 2014 to 31 December 2020 were given double deduction on operating expenses as follows:

- i. cost of product development, research and development (R&D), innovation and quality improvement;
- ii. cost of improving on the vendor company's capabilities such as the certification of ISO/Kaizen/5S, program evaluation and business process re-engineering; and
- iii. cost of vendor's skills training, capacity building, lean management system and financial management system.

The eligibility criteria for this double deduction are as follows:

- i. qualifying operating expenses must be verified by MITI/MEDAC before the anchor company claims the deduction;
- ii. deductions for qualifying operating expenses is limited to RM300,000 per year of assessment; and
- iii. deductions are given for 3 consecutive years of assessment.

To further encourage the participation of anchor companies in developing more competitive local Bumiputera vendors, it is proposed that the existing tax incentives be reviewed as follows:

- i. deductions for qualifying operating expenses be increased up to RM500,000 per year of assessment;
- ii. the tax incentive be extended for 5 years for anchor companies that have signed MoU with MEDAC; and
- iii. deductions are given for 3 consecutive years of assessment.

Effective date : For MoU signed between anchor companies and the Ministry of Entrepreneur and Cooperative Development (MEDAC) from 1 January 2021 to 31 December 2025

Corporate Tax

3. TAX INCENTIVE FOR SCHOLARSHIP

In Budget 2019, the Government re-introduced double deduction for companies that sponsor scholarships to students pursuing studies at the Technical and Vocational levels, Diploma and Bachelor's Degree in engineering and technology.

The criteria are as follows:

- i. Malaysian;
- ii. pursue full-time studies;
- iii. has no source of income; and
- iv. the total household income of the parents or guardians does not exceed RM8,000 per month.

Double deduction is given on allowable expenses, namely:

- i. tuition fees; and
- ii. educational aid and cost of living expenses throughout the study period.

To encourage company's participation in sponsoring students by providing scholarships to meet the demand of employment market, it is proposed that the double deduction incentive be reviewed as follows:

- i. the scope of qualifying studies be expanded to all fields of study at the Technical and Vocational, Diploma, Degree including Master's and Doctorate; and
- ii. the tax incentive be extended for 4 years from the year of assessment 2022 to the year of assessment 2025.

Effective date : From year of assessment 2022 to year of assessment 2025

4. TAXATION ON FOREIGN SOURCE INCOME

To provide equitable tax treatment with the income accrued in Malaysia or derived from Malaysia and in line with Malaysia's commitment towards compliance with the international tax best practices, it is proposed that income tax be imposed to company resident in Malaysia on income derived from foreign sources and received in Malaysia.

Effective date : From 1 January 2022

Corporate Tax

5. IMPOSITION OF *CUKAI MAKMUR*

Currently, a company with paid-up capital not exceeding RM2.5 million and gross income of not more than RM50 million is categorized as Small Medium Enterprises (SME) and subjected to income tax rate 17% on chargeable income up to RM600,000. The remaining chargeable income is taxed at 24%.

For companies other than Small Medium Enterprises (SME) will be taxed at 24%.

To support the Government's initiative in assisting the affected parties, it is proposed that a one-off special tax rate known as *Cukai Makmur* be imposed on companies other than Small & Medium Enterprises (SME) generating high income during the COVID-19 pandemic period as follows:

- i. the chargeable income up to the first RM100 million is subject at 24%; and
- ii. the remaining chargeable income is taxed at 33%.

Effective date : Year of assessment 2022

6. INCOME TAX EXEMPTION FOR SOCIAL ENTERPRISE

To assist Social Enterprise in raising funds that create positive social or environmental impact, it is proposed that:

- i. tax exemption be given on all income for up to 3 years of assessment subject to the validity period of Social Enterprise Accreditation; and
- ii. to establish a Joint Committee on Accreditation comprising Yayasan Hasanah and the Ministry of Entrepreneur Development and Cooperatives. This committee is responsible for reviewing applications for accreditation by Social Enterprises.

Effective date :

- i. For application of tax exemption received by Ministry of Finance from 1 January 2022 to 31 December 2023
- ii. For application of accreditation received by Yayasan Hasanah from 1 January 2022 to 31 December 2023

Corporate Tax

7. TAX TREATMENT ON UNABSORBED BUSINESS LOSSES

To support the recovery of businesses that suffered losses due to the COVID-19 pandemic, it is proposed that the current tax treatment on unabsorbed business losses be reviewed as follows:

- i. the current unabsorbed business losses that can be carried forward from year of assessment 2019 onwards be extended from a maximum period of 7 consecutive years of assessment to a maximum period of 10 consecutive years of assessment; and
- ii. the accumulated unabsorbed business losses up to the year of assessment 2018 that can be carried forward until the year of assessment 2025 be extended until the year of assessment 2028.

Effective date : From year of assessment 2019

8. TAX INCENTIVES FOR DIGITAL ECOSYSTEM ACCELERATION SCHEME

To support the comprehensive development of national digital ecosystem, it is proposed that tax incentives for activities under Digital Ecosystem Acceleration Scheme (DESAC) be given as follows:

i. Digital Technology Provider

a. New company

Income tax rate of 0% to 10% for up to 10 years.

b. Existing company that diversifies in new service activities or new service segments

Income tax rate of 10% for up to 10 years.

ii. Digital Infrastructure Provider

Investment Tax Allowance (ITA) of 100% on capital expenditure for qualifying activities for up to 10 years. This allowance can be set-off against 100% of statutory income.

Effective date : For application received by MIDA from 30 October 2021 to 31 December 2025

9. DEFERMENT OF INSTALMENT PAYMENTS

To ease the cash flow of Micro, Small and Medium Enterprises (MSMEs) affected by the Covid-19 pandemic, it is proposed that the monthly income tax instalment payments for MSMEs be deferred for six months until 30 June 2022.

Corporate Tax

10. REVISION OF INCOME TAX ESTIMATE

Currently, a company is allowed to revise its tax estimate in the 6th and 9th month of the basis period for each year of assessment.

It is proposed that that all businesses are allowed to revise their estimated income tax payable on the 11th month before 31 October 2022.



Indirect Tax

1. TAX INCENTIVES FOR THE DEVELOPMENT OF ELECTRIC VEHICLE (EV) INDUSTRY

Currently, EV consisting of passenger vehicles (including SUV and MPV), commercial vehicles and motorcycles are subject to the following duties and taxes:

Types of duty/tax	Rate of duty/tax		
	Passenger vehicle (including SUV and MPV)	Motorcycle	Commercial vehicle
Import duty (Completely Built-Up – CBU)	30%	30%	30%
Excise duty	10%	10%	Nil
Sales tax	10%	Nil	10%

The following tax exemptions are given to locally assembled vehicles including EV:

- i. Import duty exemption on Completely-Knocked-Down (CKD) components; and
- ii. Partial exemption of excise duty and sales tax on CKD vehicles.

These exemptions are subject to the evaluation by the Automotive Business Development Committee (ABDC).

In order to support the development of the local EV industry and to encourage domestic demand for EVs which is in line with the Low Carbon Mobility Development Plan, EV Roadmap and National Automotive Policy 2020, it is proposed that tax incentives for EVs covering passenger vehicles (including SUV and MPV), commercial vehicles and electric motorcycles are provided as follows:

No.	Tax Measure	Period
1.	Full exemption of import duty on components of locally assembled EVs	1 January 2022 to 31 December 2025
2.	Full exemption of excise duty and sales tax on EVs (CKD)	
3.	Full exemption of import duty and excise duty on EVs (CBU)	1 January 2022 to 31 December 2023

Effective date : From 1 January 2022

Indirect Tax

2. SALES TAX ON LOW VALUE GOODS

Currently, all goods (excluding cigarettes, tobacco and intoxicating liquor) imported with the total value not exceeding RM500 per consignment using air courier service through designated international airports are exempted from sales tax.

To ensure fair treatment between taxable goods manufactured in Malaysia and imported goods, it is proposed that sales tax be imposed on the Low Value Goods [i.e. goods of not more than RM500] which are sold online and delivered using air courier service. This will require the local or foreign suppliers who supplies Low Value Goods to Malaysia consumers to register and charge sales tax.

Effective date : From 1 January 2023

3. SERVICE TAX ON GOODS DELIVERY SERVICE

Currently, courier services for parcels and documents not exceeding 30 kilogram provided by service providers licensed under Section 10 of the Postal Services Act 2012 are subject to service tax while courier services provided by service providers not licensed under the Postal Services Act 2012 are not subject to service tax.

It is proposed that goods delivery services provided by service providers including e-commerce platform, except for food and beverages delivery services and logistic services, are subject to service tax.

Effective date : From 1 July 2022

4. SERVICE TAX EXEMPTION ON BROKERAGE SERVICES IN RELATION TO TRADING OF LISTED SHARES

Currently, services relating to financial services for the use of provision of brokerage and underwriting are subject to service tax. Brokerage and underwriting service providers including services relating to trading of listed shares shall charge service tax on such services.

It is proposed that:

- i. Recipients of brokerage services in relation to trading of shares be exempted from paying service tax;
- ii. Brokerage service providers in relation to trading of shares be exempted from charging service tax; and
- iii. Exemptions on item (i) and (ii) are applicable to services in relation to trading of shares on Bursa Malaysia.

Effective date : From 1 January 2022

Indirect Tax

5. SPECIAL VOLUNTARY DISCLOSURE PROGRAM

It is proposed that a Special Voluntary Disclosure Program be introduced by the Royal Malaysian Customs Department (RMCD) in phases with a penalty remission incentive of 100% for the first phase and a penalty remission of 50% for the second phase. Tax remission will also be considered for certain cases. Further details including the scope and time frame are expected to be released in due course.



Stamp Duty

1. STAMP DUTY EXEMPTION ON LOAN/FINANCING AGREEMENTS FOR PEER-TO-PEER FINANCING

Peer-to-peer (P2P) financing was introduced in Malaysia in 2016. P2P financing is an innovative form of alternative fundraising that allows Micro, Small and Medium Enterprises (MSMEs) to raise capital in the form of loan or financing through online P2P platform registered with Security Commission Malaysia (SC).

P2P financing is aimed to meet the MSMEs funding requirements, especially start-up and micro enterprise facing difficulties in accessing financing or loan facilities from financial institutions that impose stringent requirements. The P2P platform connects the MSMEs with multiple investors who then invest their fund according to request made by the MSMEs through digital platform.

Every successful fundraising by MSMEs through the P2P platform is subjected to stamp duty on the loan/financing agreement at the rate between 0.05% to 0.50%.

In order to facilitate broader access by MSMEs to alternative financing and reduce financing cost, it is proposed that 100% stamp duty exemption be given on P2P loan/financing agreement between MSMEs and investors for 5 years. This exemption is only applicable for P2P financing made through P2P financing platform registered and recognised by the SC.

Effective date : For P2P loan/financing agreement executed from 1 January 2022 to 31 December 2026

2. REVIEW OF STAMP DUTY ON CONTRACT NOTES FOR TRADING OF LISTED SHARES

Currently, trading of listed shares on Bursa Malaysia is charged with stamp duty on contract notes at the rate of 0.1% equivalent to RM1.00 per RM1,000 and part thereof subject to a cap of RM200 for each contract note. The stamp duty limit of RM200 was introduced in 2003 to boost the capital market in Malaysia.

In order to ensure fair and equitable treatment to the investors, it is proposed that stamp duty treatment for trading of listed shares on Bursa Malaysia be reviewed as follows:

- i. the rate of stamp duty on contract notes be increased to 0.15% which is equivalent to RM1.50 for every RM1,000; and
- ii. the stamp duty limit of RM200 for each relevant contract note is abolished.

Effective date : From 1 January 2022

Others

1. TAX COMPLIANCE CERTIFICATE

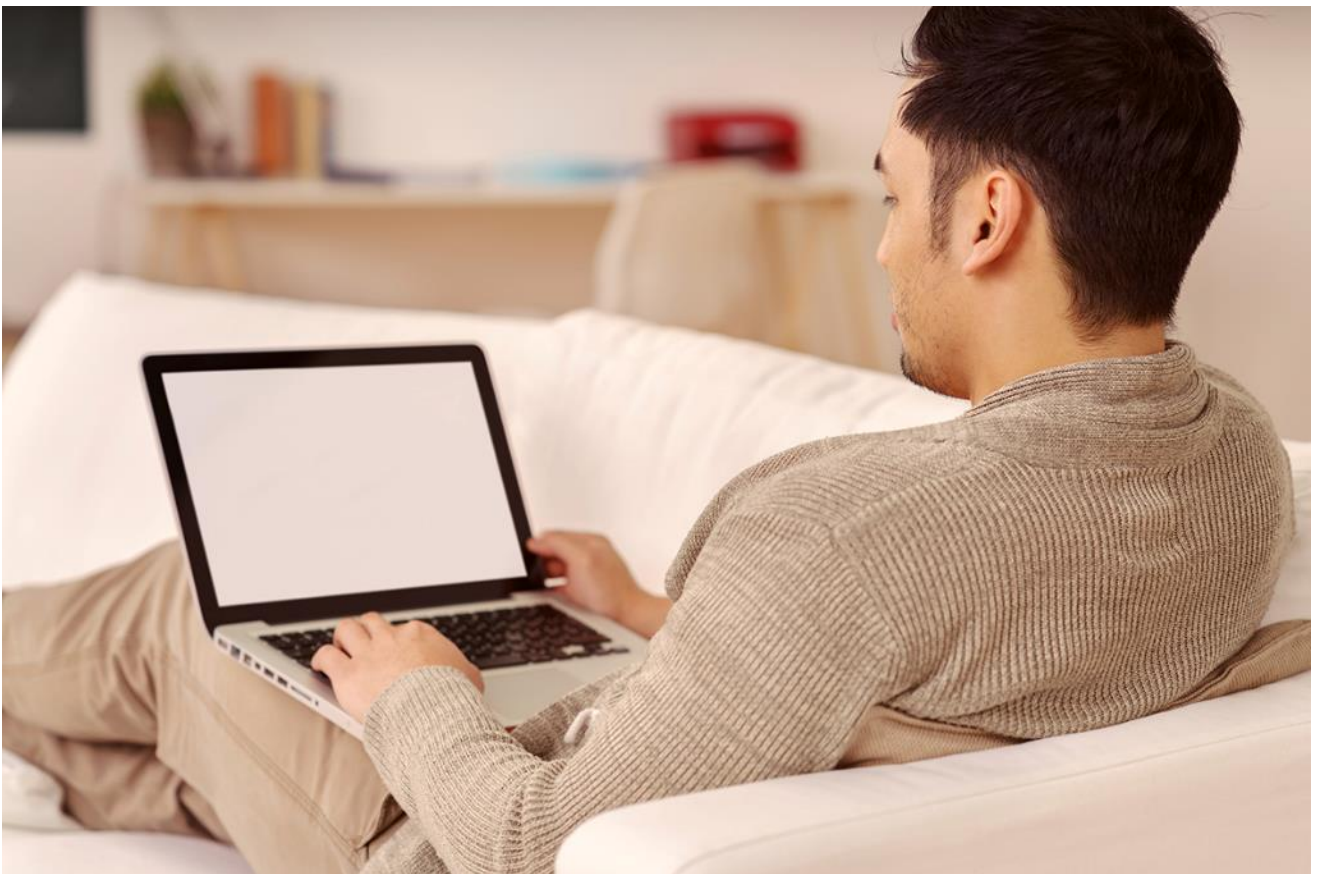
The IRB will introduce a Tax Compliance Certificate as part of pre-requisite for companies to participate in government procurement.

Effective date : 1 January 2023

2. TAX IDENTIFICATION NUMBER (TIN)

The IRB will implement Tax Identification Number (TIN) for all individuals above the age of 18 and companies in order to broaden the income tax base.

Effective date : From year 2022



Summary of Extension of Time and Expansion of Scope

INDIVIDUAL TAX

Description	Extension of Time	Expansion of Scope
1. Tax relief for contribution made to SOCSO (maximum RM250)	Not applicable	<ul style="list-style-type: none"> To include contribution made to Employment Insurance System (EIS) Tax relief to be increased to RM350 <p>Effective date : From YA 2022</p>
2. Tax relief (maximum RM1,000 from the total RM7,000 education fee relief) for up-skilling and self enhancement course fee	YA 2023	<ul style="list-style-type: none"> Tax relief for up-skilling and self enhancement course fee to be increased to RM2,000 <p>Effective date : YA 2022 and YA 2023</p>
3. Tax relief for contributions made to EPF (maximum RM4,000)	Not applicable	<ul style="list-style-type: none"> To include voluntary contributors including pensionable civil servants <p>Effective date : YA 2022</p>
4. Tax relief (maximum RM1,000 from the total RM8,000 medical expenses relief) for full medical check-up expenses	Not applicable	<ul style="list-style-type: none"> Tax relief for full medical check-up of up to RM1,000 to include check-up or consultation service related to mental health from: <ol style="list-style-type: none"> a psychiatrist registered with the Malaysian Medical Council under the Mental Health Act 2001 (Act 615); or a clinical psychologist registered with the Malaysian Allied Health Professions Council under the Allied Health Professions Act 2016 (Act 774); or a counsellor registered with Board of Counsellors Malaysia under the Counsellors Act 1998 (Act 580). <p>Effective date : YA 2022</p>

Summary of Extension of Time and Expansion of Scope

INDIVIDUAL TAX

Description	Extension of Time	Expansion of Scope
5. Tax relief for domestic travelling expenses (maximum RM1,000)	From 1 January 2022 to 31 December 2022	Not applicable
6. Tax relief for child care expenses (maximum RM3,000)	YA 2022 and YA 2023	Not applicable
7. Tax relief for the purchase of smartphone, personal computer and tablet (maximum RM2,500)	YA 2022	Not applicable
8. Tax relief on annual contribution to deferred annuity (maximum RM3,000)	YA 2022 to YA 2025	Not applicable
9. Special tax deduction for landlords for rental reduction (at least 30% reduction from the original rental rate)	January 2022 to June 2022	Not applicable
10. Flat income tax at a flat rate of 15% for non-citizen individuals holding key positions in companies investing in new strategic investments	For applications received by MIDA until 31 December 2022	Not applicable



Summary of Extension of Time and Expansion of Scope

CORPORATE TAX

Description	Extension of Time	Expansion of Scope
1. Special tax deduction for landlords for rental reduction (at least 30% reduction from the original rental rate)	January 2022 to June 2022	Not applicable
2. Tax incentive for Structured Internship Program(SIP). Double deduction is given on qualifying expenditure incurred by companies that implement SIP approved by Talent Corporation Malaysia Berhad for eligible students pursuing Bachelor's Degree, Diploma and Vocational level (DKM Level 4 and 5) and SKM Level 3 for all academic fields	From YA 2022 to YA 2025	To include the academic levels of: i. Master's Degree; ii. Professional Certificate; and iii. SKM Level 1 and 2
3. Tax incentives for qualifying green assets under the Green Investment Tax Allowance (GITA) and green services under Green Investment Tax Exemption (GITE)	Applications received from MIDA from 1 January 2022 to 31 December 2023	Qualifying green assets and green services to include Rainwater Harvesting System (RHS) projects and must be verified by the Malaysian Green Technology Corporation (MGTC)
4. Tax incentive for organizing arts, cultural, sports and recreational activities in Malaysia (income tax exemption of 50% on statutory income)	YA 2023 to YA 2025	Not applicable
5. Tax incentive for the purchase of locally assembled excursion bus (accelerated capital allowance with initial allowance of 20% and annual allowance of 40%)	YA 2022 to YA 2024	Not applicable

Summary of Extension of Time and Expansion of Scope

CORPORATE TAX

Description	Extension of Time	Expansion of Scope
6. Income tax rebate of RM20,000 per year of assessment for new Small and Medium Enterprises (SMEs)	New SMEs (including those that perform business activities through online platform) commencing operation not later than 31 December 2022	Not applicable
7. Special Reinvestment Allowance (RA)	YA 2023 to YA 2024	Not applicable
8. Special tax deduction for renovation and refurbishment of business premises (up to RM300,000)	From 1 January 2022 to 31 December 2022	Not applicable
9. Double deduction on accommodation expenses for employees (Safe@Work program) up to RM50,000 for each company	From 1 January 2022 to 31 December 2022	Not applicable



Summary of Extension of Time and Expansion of Scope

INDIRECT TAX

Description	Extension of Time	Expansion of Scope
1. Sales tax exemption on passenger cars	30 June 2022	Not applicable
2. Excise duty on liquid or gel used in electronic cigarette and vape	Not applicable	<ul style="list-style-type: none"> - To include liquid or gel containing nicotine at a rate of RM1.20 per millilitre; and - To increase the rate for liquid or gel not containing nicotine from RM0.40 per millilitre to RM1.20 per millilitre. <p>Effective date : 1 January 2022</p>
3. Excise duty on sugary drinks products	Not applicable	<p>To include pre-mixed products (chocolate, cocoa, malt, coffee and tea based) with sugar content exceeding 33.3gram/100gram and chargeable at the rate of RM0.47/100gram.</p> <p>Effective date : 1 April 2022</p>



Summary of Extension of Time and Expansion of Scope

STAMP DUTY

Description	Extension of Time	Expansion of Scope
1. Stamp duty exemption on insurance policies or takaful certificates with small premium/annual contribution value	Not applicable	<p>Annual premium for insurance policies or annual contribution for takaful certificates eligible for stamp duty exemption under Perlindungan Tenang products to be increased from RM100 to RM150.</p> <p>Stamp duty exemption:</p> <ul style="list-style-type: none"> - to be given to individuals on the purchase of other insurance policies or takaful certificates with annual premium or contribution value not exceeding RM150; and - to be given to Micro, Small and Medium Enterprises on the purchase of insurance policies or takaful certificates with annual premium or contribution value not exceeding RM250. <p>Effective date : For insurance policies or takaful certificates issued from 1 January 2022 to 31 December 2025</p>
2. Stamp duty exemption on restructuring or rescheduling loan/financing agreement	31 December 2022	Not applicable
3. Stamp duty exemption for instruments related to merger and acquisition (M&A)	For application of M&A received by the Ministry of Entrepreneur Development and Cooperatives from 1 July 2021 to 30 June 2022 and instruments executed until 31 December 2022	Not applicable

Summary of Extension of Time and Expansion of Scope

OTHERS

Description	Extension of Time	Expansion of Scope
1. Real Property Gains Tax rate	Not applicable	To be reduced from 5% to 0% for disposal in the 6 th and subsequent years by individual citizen, permanent resident and other than company.
2. Tourism tax exemption	31 December 2022	Not applicable
3. Entertainments duty exemption	31 December 2022	Not applicable
4. Windfall profit levy	Not applicable	<p>Threshold of Crude Palm Oil (CPO) prices for imposition of windfall profit levy be:</p> <ul style="list-style-type: none"> - Increased from RM2,500/metric tonne to RM3,000/metric tonne for Peninsular Malaysia; and - Increased from RM3,000/metric tonne to RM3,500/metric tonne for Sabah and Sarawak. <p>Rate of levy be increased from 1.5% to 3% for Sabah and Sarawak. No change for rates for Peninsular Malaysia.</p> <p>Effective date : 1 January 2022</p>



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Contact us

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Seah Siew Yun
National Tax Practice Leader
E siewyun.seah@my.gt.com



Alan Chung
Senior Executive Director
Indirect Tax & Transfer Pricing
E alan.chung@my.gt.com



Daniel Woo
Senior Executive Director
International Tax & Global
Mobility Services
E daniel.woo@my.gt.com



Chow Chee Yen
Senior Executive Director
Tax Advisory & Compliance
E cheeyen.chow@my.gt.com



Gwendolyn Lau
Executive Director
Tax Advisory & Compliance
Penang
E gwendolyn.lau@my.gt.com



Wong Wen Tak
Managing Partner
Johor Bahru
E wentak.wong@my.gt.com



Yau Chew Yin
Executive Director
Johor Bahru
E chewyin.yau@my.gt.com

Other offices:

KUALA LUMPUR

Levels 11,15 & 8
Sheraton Imperial Court
Jalan Sultan Ismail
50250 Kuala Lumpur
T +603 2692 4022
F +603 2721 5229
E info@my.gt.com

PENANG

Level 5
Menara BHL Bank
51, Jalan Sultan Ahmad Shah
10050 Penang
T +604 228 7828
F +604 227 9828
E info.pg@my.gt.com

JOHOR BAHRU

Suite 28.01, 28th Floor
Menara Zurich
No. 15, Jalan Dato' Abdullah Tahir
80000 Johor Bahru, Johor
T +607 332 8335
F +607 332 2268
E info.jb@my.gt.com

KUANTAN

Ms Han Siew Bueh
A-105A, 1st Floor
Sri Dagangan, Jalan Tun Ismail
25000 Kuantan, Pahang
T +609 515 6124
F +609 515 6126
E siewbueh.han@my.gt.com

