

Client Compliance Update

October 2026 issue · Malaysia



Prepared for you by [Your Firm Name]

Five changes Malaysian business owners are asking about this month, in plain language, with the official source for every point. Talk to us before you act on any of them.

1. e-Invoice: exemption threshold raised to RM3 million

- From 1 September 2026, businesses with annual turnover or revenue of **less than RM3 million** are exempt from e-Invoice (previously RM1 million). LHDN says more than 265,000 taxpayers have submitted e-Invoices since August 2024.
- The exemption is not automatic for everyone.** Under Section 1.6.10 of the e-Invoice Guideline (Version 4.8, 30 Aug 2026), it does **not** apply if the business (a) has a non-individual shareholder with turnover of at least RM3 million, (b) is a subsidiary of a holding company with turnover of at least RM3 million, or (c) has a related company or joint venture with turnover of at least RM3 million.
- Already issuing e-Invoices but now eligible? LHDN's FAQ (updated 4 Sep 2026) says no application or approval is needed. You may stop immediately or continue voluntarily.
- If turnover later reaches RM3 million, e-Invoice applies from 1 January of the **second** year after that year of assessment.
- Using MyInvois via API or software? New validation limits (26-digit amount fields, 12-character passport IDs) take effect in production on 24 October 2026. Portal-only users are not affected by this system change.

✓ What to do: send us your shareholder and group details so we can confirm whether the exemption really applies before you stop issuing e-Invoices.

[1] [HASiL media statement, 30 Aug 2026](#) · [2] [IRBM e-Invoice Guideline v4.8 \(s.1.6.10\)](#) · [3] [IRBM e-Invoice General FAQ, 4 Sep 2026 \(Q15-Q20\)](#) · [4] [MyInvois SDK 1.0 release notes](#)

2. SST on rental or leasing: 6%, and a 31 December deadline for SME tenants

- Service tax on rental or leasing has been **6% from 1 January 2026** (8% from 1 July to 31 December 2025). Landlords must register once taxable rental exceeds **RM1 million in 12 months**.
- The one-year exemption for non-reviewable rental contracts **ended on 30 June 2026**.
- SME tenants** can be exempt from paying service tax on rent if they register and declare their MSME status in Customs' **MyPMK** system: annual sales below RM1 million (exempt from 1 July 2025) or between RM1 million and RM1.5 million (exempt from 1 January 2026). Paid-up capital must not exceed RM2.5 million, and other conditions apply.
- Register in MyPMK by 31 December 2026** to enjoy the exemption from 1 July 2025 or 1 January 2026, according to your sales band. Newly established SMEs get a one-year exemption from their SSM registration date (conditions apply).
- Several co-owners renting under one agreement? From 22 July 2026 each owner is assessed separately for the threshold, unless one party invoices the whole rent (Service Tax Policy No. 4/2026).

✓ What to do: if you rent business premises, check with us whether you qualify and register in MyPMK before 31 Dec 2026.

[5] [JKDM Service Tax Policy 2/2025 \(Amendment 5\), 22 Jul 2026](#) · [6] [JKDM Panduan Perkhidmatan Sewaan atau Pajakan v2, 14 May 2026](#) · [7] [JKDM Service Tax Policy 4/2026, 22 Jul 2026](#)

3. SST on construction work services

- Construction work services are taxed at **6%**. Registration is required when taxable construction services exceed **RM1.5 million in 12 months**. Residential building work does not count toward the threshold.
- Construction of buildings approved for residential use only is not taxed. In mixed developments, only the commercial part and its related public facilities are taxed (conditions apply).
- Non-reviewable contracts are exempt until **30 June 2027** if they were signed before 1 July 2025 and stamped by LHDN before 31 December 2025, with no price-revision clause.
- Construction work on **completed residential buildings** (for example renovation of an existing home) is exempt under Service Tax Policy No. 2/2026, if the contractor keeps proof of residential status (such as title, SPA or utility bill) and states the customer's name and address on the invoice.

✓ What to do: contractors should review contract dates and keep residential-status documents on file.

[8] [JKDM Guide on Construction Work Services, 19 Mar 2026](#) · [9] [JKDM Service Tax Policy 3/2025 \(Amendment 3\)](#) · [10] [JKDM Service Tax Policy 2/2026, 18 Jun 2026](#)

4. EPF for foreign workers: 2% + 2%

- Since October 2025 wages, employers must contribute EPF for non-Malaysian employees with a valid work pass (domestic servants excluded, employees below age 75).
- Rate: **2% employer + 2% employee**, rounded up to the next ringgit. Contributions are calculated on wages of at least the minimum wage. Permanent residents and members who joined before 1 Aug 1998 keep the normal rates.
- Example from EPF: wage RM1,751 → RM36 employer + RM36 employee.

✓ What to do: confirm your payroll applies the 2% + 2% rates and that every foreign worker is registered.

[11] [KWSP: Contribution for Non-Malaysian Citizen Employees](#)

5. Budget 2027 (tabled 9 October 2026): proposals to watch

- SME income tax rate to be cut by one percentage point: **14%** on the first RM150,000 of chargeable income and **16%** on RM150,001–RM600,000.
- Minimum wage to rise from RM1,700 to **RM2,000 from June 2027**. MSMEs with annual sales below RM50 million will be exempted.
- Small-value asset limit for capital allowances to rise to RM3,000. Accelerated capital allowances on local machinery, ICT equipment and software extended to 31 Dec 2030.
- Companies other than MSMEs will be able to deduct salaries only if they are paid through a bank account or an approved cashless method.
- Individuals: personal relief up from RM9,000 to RM12,000, and lower rates for the RM70,001–RM150,000 bands (18% and 24%).
- *These are Budget proposals. They take effect only once legislated, and effective dates may differ. We will update you when the Finance Bill and gazettes are published.*

[12] [MOF: Budget 2027 speech \(English translation\), 9 Oct 2026](#)

Key dates: next 10 weeks

Date	What	Source
24 Oct 2026 (Sat)	MyInvois new validation limits go live in production (API/software users)	[4]
31 Oct 2026 (Sat)	Form e-C due for companies with financial year ending 31 Mar 2026 (7 months after year end)	[13]
15 Nov 2026 (Sun)	EPF, SOCISO/EIS and PCB/MTD for October 2026 wages. 15 Nov is a Sunday: EPF accepts the next working day without a late charge. For SOCISO and PCB, we recommend paying by Fri 13 Nov.	[14], [15], [16]
30 Nov 2026 (Mon)	SST-02 return and payment for taxable period ending 31 Oct 2026. Form e-C for FYE 30 Apr 2026.	[17], [13]
15 Dec 2026 (Tue)	EPF, SOCISO/EIS and PCB/MTD for November 2026 wages	[14], [15], [16]
31 Dec 2026 (Thu)	Last day for SME tenants to register in MyPMK and get the backdated rental service-tax exemption. SST-02 for period ending 30 Nov 2026.	[5], [17]

⚠ Important: This update is general information only. It is not tax, legal or accounting advice. Rules change often and depend on your circumstances. Always check the official source linked above, and consult us before acting. Information is current as of 20 October 2026.

Official sources

- HASiL media statement, 30 Aug 2026: https://www.hasil.gov.my/wp-content/uploads/20260830-Kenyataan-Media-HASiL_AMBANG-PENGECEUALIAN-E_INVOIS-DINAIKKAN.pdf
- IRBM e-Invoice Guideline v4.8 (s.1.6.10): <https://www.hasil.gov.my/wp-content/uploads/IRBM-e-Invoice-Guideline.pdf>
- IRBM e-Invoice General FAQ, 4 Sep 2026 (Q15–Q20): <https://www.hasil.gov.my/wp-content/uploads/lhdnm-e-invoice-general-faqs.pdf>
- MyInvois SDK 1.0 release notes: <https://sdk.myinvois.hasil.gov.my/sdk-1-0-release/>
- JKDM Service Tax Policy 2/2025 (Amendment 5), 22 Jul 2026: <https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Service%20Tax%20Policy/EN/STP%202-2025%20%28Rental%20or%20Leasing%29%20%28Amnd%20No.5%29%20220726.pdf>
- JKDM Panduan Perkhidmatan Sewaan atau Pajakan v2, 14 May 2026: https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Industry%20Guides/MS/PANDUAN%20PERKHIDMATAN%20SEWAAN%20ATAU%20PAJAKAN_VERSION%202%401452026.pdf
- JKDM Service Tax Policy 4/2026, 22 Jul 2026: [https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Service%20Tax%20Policy/EN/STP%20No.4-2026%20\(Rental%20or%20Leasing\)%20220726.pdf](https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Service%20Tax%20Policy/EN/STP%20No.4-2026%20(Rental%20or%20Leasing)%20220726.pdf)
- JKDM Guide on Construction Work Services, 19 Mar 2026: [https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Industry%20Guides/EN/Guide%20on%20Construction%20Work%20Services_english%2019032026%20\(1\).pdf](https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Industry%20Guides/EN/Guide%20on%20Construction%20Work%20Services_english%2019032026%20(1).pdf)
- JKDM Service Tax Policy 3/2025 (Amendment 3): <https://mysst.customs.gov.my/wp-content/uploads/2026/03/STP-3-2025-Construction-Works-Amendment-No.-3.pdf>
- JKDM Service Tax Policy 2/2026, 18 Jun 2026: https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Service%20Tax%20Policy/EN/SERVICE%20TAX%20POLICY%20NO.%202_2026.pdf
- KWSP: Contribution for Non-Malaysian Citizen Employees: <https://www.kwsp.gov.my/en/employer/responsibilities/non-malaysian-citizen-employees>
- MOF: Budget 2027 speech (English translation), 9 Oct 2026: <https://belanjawan.mof.gov.my/pdf/belanjawan2027/ucapan/bs27.pdf>
- HASiL: Cukai Korporat (company responsibilities): <https://www.hasil.gov.my/en/syarikat/cukai-korporat/>
- KWSP: Employer Mandatory Contribution: <https://www.kwsp.gov.my/en/employer/responsibilities/mandatory-contribution>
- PERKESO: Contribution Payment: <https://www.perkeso.gov.my/en/contribution-payment/>
- HASiL: Pembayaran PCB: <https://www.hasil.gov.my/en/majikan/pembayaran-pcb/>
- MySST: Filing Tax Returns: <https://mysst.customs.gov.my/filing-text-returns/>

[Your Firm Name] · [Address] · [Phone / WhatsApp] · [Email]

本月马来西亚老板最常问的五项变化，用白话说明，每一条都附官方来源。采取任何行动前，请先与我们联系。

1. e-Invoice：豁免门槛提高至 RM300 万

- 自 2026 年 9 月 1 日起，年营业额或收入 **低于 RM300 万** 的企业豁免实施 e-Invoice（原为 RM100 万）。LHDN 表示，自 2024 年 8 月以来已有超过 26.5 万名纳税人提交过 e-Invoice。
- 豁免并非人人自动适用。**根据 e-Invoice 指南第 4.8 版（2026 年 8 月 30 日）第 1.6.10 节，以下情况 **不适用** 豁免：(a) 拥有营业额达 RM300 万的非个人股东；(b) 为营业额达 RM300 万的控股公司之子公司；(c) 拥有营业额达 RM300 万的关联公司或合营企业。
- 已经在开 e-Invoice、现在符合豁免条件？LHDN 常见问题（2026 年 9 月 4 日更新）表明，无需申请或批准，可立即停止开具，也可自愿继续。
- 若日后营业额达到 RM300 万，须从该课税年之后 **第二年** 的 1 月 1 日起实施。
- 通过 API 或软件对接 MyInvois？新的校验限制（金额字段最多 26 位、护照号码最多 12 个字符）将于 2026 年 10 月 24 日在正式环境生效。只用 Portal 开票者不受此系统变更影响。

✓ 建议行动：停开 e-Invoice 之前，请把股东及集团资料发给我们，确认豁免是否真正适用。

[1] [HASiL media statement, 30 Aug 2026](#) · [2] [IRBM e-Invoice Guideline v4.8 \(s.1.6.10\)](#) · [3] [IRBM e-Invoice General FAQ, 4 Sep 2026 \(Q15-Q20\)](#) · [4] [MyInvois SDK 1.0 release notes](#)

2. 租赁服务税：6%，中小企业租户 12 月 31 日截止

- 租赁服务的服务税自 **2026 年 1 月 1 日起为 6%**（2025 年 7 月 1 日至 12 月 31 日为 8%）。12 个月内应税租金超过 **RM100 万** 的出租方须注册。
- “不可调整价格合约”的一年豁免已于 **2026 年 6 月 30 日结束**。
- 中小企业租户**若在海关 **MyPMK** 系统注册并申报 MSME 身份，可豁免支付租金服务税：年销售额低于 RM100 万（自 2025 年 7 月 1 日起豁免），或介于 RM100 万至 RM150 万（自 2026 年 1 月 1 日起豁免）。实缴资本不得超过 RM250 万，另有其他条件。
- 请于 **2026 年 12 月 31 日前在 MyPMK 注册**，即可按销售额级别追溯至 2025 年 7 月 1 日或 2026 年 1 月 1 日享受豁免。新成立的中小企业自 SSM 注册日起享一年豁免（附条件）。
- 多名业主以同一份合约出租？自 2026 年 7 月 22 日起，每名业主各自计算门槛，除非由一方开具整笔租金发票（服务税政策第 4/2026 号）。

✓ 建议行动：租用商业场所的客户，请与我们确认是否符合条件，并在 12 月 31 日前完成 MyPMK 注册。

[5] [JKDM Service Tax Policy 2/2025 \(Amendment 5\), 22 Jul 2026](#) · [6] [JKDM Panduan Perkhidmatan Sewaan atau Pajakan v2, 14 May 2026](#) · [7] [JKDM Service Tax Policy 4/2026, 22 Jul 2026](#)

3. 建筑工程服务税

- 建筑工程服务税率为 **6%**。12 个月内应税建筑服务超过 **RM150 万** 须注册。住宅工程不计入门槛。
- 仅获批为住宅用途的建筑工程不征税；混合发展项目只对商业部分及其相关公共设施征税（附条件）。
- 2025 年 7 月 1 日前签署、2025 年 12 月 31 日前由 LHDN 盖印花、且无调价条款的“不可调整价格合约”，豁免至 **2027 年 6 月 30 日**。
- 在 **已完工住宅** 进行的工程（例如现有住家装修）根据服务税政策第 2/2026 号获豁免。前提是承包商保留住宅证明（如地契、买卖合同或水电账单），并在发票上注明客户姓名和地址。

✓ 建议行动：承包商请检查合约日期，并保存住宅证明文件。

[8] [JKDM Guide on Construction Work Services, 19 Mar 2026](#) · [9] [JKDM Service Tax Policy 3/2025 \(Amendment 3\)](#) · [10] [JKDM Service Tax Policy 2/2026, 18 Jun 2026](#)

4. 外籍员工公积金（EPF）：2% + 2%

- 自 2025 年 10 月薪金起，雇主须为持有效工作准证的非大马公民员工缴纳 EPF（家庭佣工除外，75 岁以下）。
- 费率：**雇主 2% + 雇员 2%**，四舍五入至下一个令吉。缴纳金额以不低于最低工资的薪金计算。永久居民及 1998 年 8 月 1 日前已成为会员者维持原有费率。
- EPF 示例：薪金 RM1,751 → 雇主 RM36 + 雇员 RM36。

✔ 建议行动：确认薪资系统已采用 2% + 2% 费率，并且所有外籍员工均已注册。

[11] [KWSP: Contribution for Non-Malaysian Citizen Employees](#)

5. 2027 年财政预算案（2026 年 10 月 9 日提呈）：值得关注的建议

- 中小企业所得税率拟降一个百分点：首 RM15 万应课税收入 **14%**，RM150,001 至 RM60 万 **16%**。
- 最低工资拟从 RM1,700 调高至 **RM2,000，2027 年 6 月起生效**；年销售额低于 RM5,000 万的中小微企业获豁免。
- 资本津贴的小额资产上限拟提高至 RM3,000；购买本地机械、ICT 设备及软件的加速资本津贴延长至 2030 年 12 月 31 日。
- 非中小企业的公司，薪金必须通过银行账户或认可的无现金方式支付，方可扣税。
- 个人：个人减免从 RM9,000 提高至 RM12,000；RM70,001 至 RM150,000 收入级别税率降至 18% 和 24%。
- 以上为预算案建议，须经立法后才生效，生效日期可能不同。待财政法案及宪报公布后，我们会再更新。

[12] [MOF: Budget 2027 speech \(English translation\), 9 Oct 2026](#)

未来 10 周重要日期

日期	事项	来源
2026-10-24（六）	MyInvois 新校验限制在正式环境上线（API/软件用户）	[4]
2026-10-31（六）	财政年度于 2026-03-31 结束的公司须提交 Form e-C（年结后 7 个月）	[13]
2026-11-15（日）	10 月薪金的 EPF、SOCISO/EIS 及 PCB/MTD。11 月 15 日为星期日：EPF 表明下一个工作日缴付不罚款；SOCISO 及 PCB 建议于 11 月 13 日（五）前缴付。	[14], [15], [16]
2026-11-30（一）	截至 2026-10-31 应税期的 SST-02 申报及缴款；FYE 2026-04-30 的 Form e-C	[17], [13]
2026-12-15（二）	11 月薪金的 EPF、SOCISO/EIS 及 PCB/MTD	[14], [15], [16]
2026-12-31（四）	中小企业租户在 MyPMK 注册以追溯享受租赁服务税豁免的最后一天；截至 2026-11-30 应税期的 SST-02	[5], [17]

⚠ **重要声明:** 本速递仅供一般参考，不构成税务、法律或会计意见。法规经常变动，且视个别情况而定。请以上述官方来源为准，并在采取行动前咨询我们。资料截至 2026 年 10 月 20 日。

官方来源

1. HASiL media statement, 30 Aug 2026: https://www.hasil.gov.my/wp-content/uploads/20260830-Kenyataan-Media-HASiL_AMBANG-PENGECEUALIAN-E_INVOIS-DINAIKKAN.pdf
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4. MyInvois SDK 1.0 release notes: <https://sdk.myinvois.hasil.gov.my/sdk-1-0-release/>
5. JKDM Service Tax Policy 2/2025 (Amendment 5), 22 Jul 2026: <https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Service%20Tax%20Policy/EN/STP%202-2025%20%28Rental%20or%20Leasing%29%20%28Amnd%20No.5%29%20220726.pdf>
6. JKDM Panduan Perkhidmatan Sewaan atau Pajakan v2, 14 May 2026: https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Industry%20Guides/MS/PANDUAN%20PERKHIDMATAN%20SEWAAN%20ATAU%20PAJAKAN_VERSI%202%401452026.pdf
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11. KWSP: Contribution for Non-Malaysian Citizen Employees: <https://www.kwsp.gov.my/en/employer/responsibilities/non-malaysian-citizen-employees>
12. MOF: Budget 2027 speech (English translation), 9 Oct 2026: <https://belanjawan.mof.gov.my/pdf/belanjawan2027/ucapan/bs27.pdf>
13. HASiL: Cukai Korporat (company responsibilities): <https://www.hasil.gov.my/en/syarikat/cukai-korporat/>
14. KWSP: Employer Mandatory Contribution: <https://www.kwsp.gov.my/en/employer/responsibilities/mandatory-contribution>
15. PERKESO: Contribution Payment: <https://www.perkeso.gov.my/en/contribution-payment/>
16. HASiL: Pembayaran PCB: <https://www.hasil.gov.my/en/majikan/pembayaran-pcb/>
17. MySST: Filing Tax Returns: <https://mysst.customs.gov.my/filing-text-returns/>

Kemas Kini Pematuhan Pelanggan

Edisi Oktober 2026 · Malaysia

LOGO ANDA

Disediakan untuk anda oleh [Nama Firma Anda]

Lima perubahan yang paling banyak ditanya oleh pemilik perniagaan bulan ini, dalam bahasa mudah, dengan sumber rasmi bagi setiap perkara. Sila berbincang dengan kami sebelum mengambil apa-apa tindakan.

1. e-Invois: ambang pengecualian dinaikkan kepada RM3 juta

- Mulai 1 September 2026, perniagaan dengan jualan atau pendapatan tahunan **kurang daripada RM3 juta** dikecualikan daripada e-Invois (sebelum ini RM1 juta). HASiL menyatakan lebih 265,000 pembayar cukai telah mengemukakan e-Invois sejak Ogos 2024.
- Pengecualian tidak automatik untuk semua.** Menurut Seksyen 1.6.10 Garis Panduan e-Invois (Versi 4.8, 30 Ogos 2026), pengecualian **tidak** terpakai jika perniagaan (a) mempunyai pemegang saham bukan individu dengan jualan sekurang-kurangnya RM3 juta, (b) ialah anak syarikat kepada syarikat induk dengan jualan sekurang-kurangnya RM3 juta, atau (c) mempunyai syarikat berkaitan atau usaha sama dengan jualan sekurang-kurangnya RM3 juta.
- Sudah mengeluarkan e-Invois tetapi kini layak? Soalan Lazim HASiL (dikemas kini 4 Sep 2026) menyatakan tiada permohonan atau kelulusan diperlukan. Anda boleh berhenti serta-merta atau meneruskannya secara sukarela.
- Jika jualan kemudiannya mencapai RM3 juta, e-Invois terpakai mulai 1 Januari tahun **kedua** selepas tahun taksiran tersebut.
- Menggunakan MyInvois melalui API atau perisian? Had pengesahan baharu (medan amaun 26 digit, ID pasport 12 aksara) berkuat kuasa di persekitaran produksi pada 24 Oktober 2026. Pengguna portal sahaja tidak terjejas oleh perubahan sistem ini.

✓ Tindakan: hantarkan butiran pemegang saham dan kumpulan syarikat kepada kami untuk mengesahkan pengecualian sebelum berhenti mengeluarkan e-Invois.

[1] [HASiL media statement, 30 Aug 2026](#) · [2] [IRBM e-Invoice Guideline v4.8 \(s.1.6.10\)](#) · [3] [IRBM e-Invoice General FAQ, 4 Sep 2026 \(Q15-Q20\)](#) · [4] [MyInvois SDK 1.0 release notes](#)

2. Cukai perkhidmatan sewaan atau pajakan: 6%, dan tarikh akhir 31 Disember untuk penyewa PMKS

- Kadar cukai perkhidmatan bagi sewaan atau pajakan ialah **6% mulai 1 Januari 2026** (8% dari 1 Julai hingga 31 Disember 2025). Pemberi sewa perlu berdaftar apabila sewaan bercukai melebihi **RM1 juta dalam 12 bulan**.
- Pengecualian setahun untuk kontrak sewaan tanpa peluang dikaji semula telah **tamat pada 30 Jun 2026**.
- Penyewa PMKS** boleh dikecualikan daripada membayar cukai perkhidmatan atas sewa jika berdaftar dan mengikrarkan status PMKS dalam sistem **MyPMK JKDM**: jualan tahunan kurang daripada RM1 juta (dikecualikan mulai 1 Julai 2025) atau antara RM1 juta dan RM1.5 juta (mulai 1 Januari 2026). Modal berbayar tidak melebihi RM2.5 juta, dan syarat lain terpakai.
- Daftar dalam MyPMK selewat-lewatnya 31 Disember 2026** untuk menikmati pengecualian dari 1 Julai 2025 atau 1 Januari 2026, mengikut tahap jualan anda. PMKS yang baru ditubuhkan mendapat pengecualian setahun dari tarikh pendaftaran SSM (tertakluk kepada syarat).
- Beberapa pemilik bersama menyewakan di bawah satu perjanjian? Mulai 22 Julai 2026 setiap pemilik dinilai berasingan bagi ambang, kecuali satu pihak mengeluarkan invois bagi keseluruhan sewa (Dasar Cukai Perkhidmatan No. 4/2026).

✓ Tindakan: jika anda menyewa premis perniagaan, semak kelayakan dengan kami dan daftar MyPMK sebelum 31 Dis 2026.

[5] [JKDM Service Tax Policy 2/2025 \(Amendment 5\), 22 Jul 2026](#) · [6] [JKDM Panduan Perkhidmatan Sewaan atau Pajakan v2, 14 May 2026](#) · [7] [JKDM Service Tax Policy 4/2026, 22 Jul 2026](#)

3. Cukai perkhidmatan kerja pembinaan

- Kerja pembinaan dikenakan cukai perkhidmatan **6%**. Pendaftaran diperlukan apabila perkhidmatan pembinaan bercukai melebihi **RM1.5 juta dalam 12 bulan**. Kerja bangunan kediaman tidak dikira dalam ambang.
- Kerja pembinaan bangunan yang diluluskan untuk kediaman sahaja tidak dikenakan cukai. Bagi pembangunan bercampur, hanya bahagian komersial dan kemudahan awam berkaitan dikenakan cukai (tertakluk kepada syarat).
- Kontrak tanpa peluang dikaji semula dikecualikan sehingga **30 Jun 2027** jika ditandatangani sebelum 1 Julai 2025, dimeterai duti setem oleh LHDN sebelum 31 Disember 2025, dan tiada klausa semakan harga.
- Kerja pembinaan pada **bangunan kediaman yang telah siap** (contohnya ubah suai rumah sedia ada) dikecualikan di bawah Dasar Cukai Perkhidmatan No. 2/2026, dengan syarat kontraktor menyimpan bukti status kediaman (seperti hakmilik, SPA atau bil utiliti) dan menyatakan nama serta alamat pelanggan dalam invois.

✓ Tindakan: kontraktor perlu menyemak tarikh kontrak dan menyimpan dokumen bukti status kediaman.

[8] [JKDM Guide on Construction Work Services, 19 Mar 2026](#) · [9] [JKDM Service Tax Policy 3/2025 \(Amendment 3\)](#) · [10] [JKDM Service Tax Policy 2/2026, 18 Jun 2026](#)

4. KWSP pekerja asing: 2% + 2%

- Sejak gaji Oktober 2025, majikan wajib mencarum KWSP bagi pekerja bukan warganegara yang memegang pas kerja sah (kecuali pembantu rumah, bawah umur 75 tahun).
- Kadar: **2% majikan + 2% pekerja**, dibundarkan ke ringgit berikutnya. Caruman dikira atas gaji sekurang-kurangnya kadar gaji minimum. Pemastautin tetap dan ahli sebelum 1 Ogos 1998 kekal pada kadar biasa.
- Contoh KWSP: gaji RM1,751 → RM36 majikan + RM36 pekerja.

✓ Tindakan: pastikan sistem gaji menggunakan kadar 2% + 2% dan semua pekerja asing telah berdaftar.

[11] [KWSP: Contribution for Non-Malaysian Citizen Employees](#)

5. Belanjawan 2027 (dibentangkan 9 Oktober 2026): cadangan untuk diberi perhatian

- Kadar cukai pendapatan PMKS dicadang turun satu mata peratusan: **14%** bagi RM150,000 pertama pendapatan bercukai dan **16%** bagi RM150,001 hingga RM600,000.
- Gaji minimum dicadang naik daripada RM1,700 kepada **RM2,000 mulai Jun 2027**. PMKS dengan jualan tahunan di bawah RM50 juta dikecualikan.
- Had aset bernilai rendah untuk elaun modal dinaikkan kepada RM3,000. Elaun modal dipercepat bagi jentera tempatan, peralatan ICT dan perisian dilanjutkan hingga 31 Dis 2030.
- Syarikat selain PMKS hanya boleh menuntut potongan cukai atas gaji yang dibayar melalui akaun bank atau kaedah tanpa tunai yang dibenarkan.
- Individu: pelepasan diri naik daripada RM9,000 kepada RM12,000, dan kadar lebih rendah bagi banjaran RM70,001 hingga RM150,000 (18% dan 24%).
- *Ini ialah cadangan Belanjawan. Ia berkuat kuasa hanya selepas digubal, dan tarikh kuat kuasa mungkin berbeza. Kami akan memaklumkan anda apabila Rang Undang-Undang Kewangan dan warta diterbitkan.*

[12] [MOF: Budget 2027 speech \(English translation\), 9 Oct 2026](#)

Tarikh penting: 10 minggu akan datang

Tarikh	Perkara	Sumber
24 Okt 2026 (Sab)	Had pengesahan baharu MyInvois berkuat kuasa di produksi (pengguna API/perisian)	[4]
31 Okt 2026 (Sab)	Borang e-C bagi syarikat dengan tahun kewangan berakhir 31 Mac 2026 (7 bulan selepas tutup akaun)	[13]
15 Nov 2026 (Ahd)	KWSP, PERKESO/SIP dan PCB/MTD bagi gaji Oktober 2026. 15 Nov jatuh pada hari Ahad: KWSP menerima bayaran pada hari bekerja berikutnya tanpa caj lewat. Bagi PERKESO dan PCB, kami cadangkan bayar sebelum Jumaat 13 Nov.	[14], [15], [16]
30 Nov 2026 (Isn)	Penyata dan bayaran SST-02 bagi tempoh bercukai berakhir 31 Okt 2026. Borang e-C bagi FYE 30 Apr 2026.	[17], [13]
15 Dis 2026 (Sel)	KWSP, PERKESO/SIP dan PCB/MTD bagi gaji November 2026	[14], [15], [16]
31 Dis 2026 (Kha)	Hari terakhir penyewa PMKS mendaftar dalam MyPMK untuk pengecualian cukai sewaan secara kebelakangan. SST-02 bagi tempoh berakhir 30 Nov 2026.	[5], [17]

⚠️ Penting: Kemas kini ini ialah maklumat am sahaja. Ia bukan nasihat cukai, undang-undang atau perakaunan. Peraturan kerap berubah dan bergantung kepada keadaan anda. Sentiasa semak sumber rasmi yang dipautkan di atas, dan berbincang dengan kami sebelum bertindak. Maklumat terkini setakat 20 Oktober 2026.

Sumber rasmi

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- IRBM e-Invoice Guideline v4.8 (s.1.6.10): <https://www.hasil.gov.my/wp-content/uploads/IRBM-e-Invoice-Guideline.pdf>
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- JKDM Panduan Perkhidmatan Sewaan atau Pajakan v2, 14 May 2026: https://pub-359af8e1f79c472292a7e44ec60f3027.r2.dev/Industry%20Guides/MS/PANDUAN%20PERKHIDMATAN%20SEWAAN%20ATAU%20PAJAKAN_VERSION%202%401452026.pdf
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- MOF: Budget 2027 speech (English translation), 9 Oct 2026: <https://belanjawan.mof.gov.my/pdf/belanjawan2027/ucapan/bs27.pdf>
- HASiL: Cukai Korporat (company responsibilities): <https://www.hasil.gov.my/en/syarikat/cukai-korporat/>
- KWSP: Employer Mandatory Contribution: <https://www.kwsp.gov.my/en/employer/responsibilities/mandatory-contribution>
- PERKESO: Contribution Payment: <https://www.perkeso.gov.my/en/contribution-payment/>
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