

LEGAL SERVICES

REGULATOR	BAR COUNCIL OF MALAYSIA
FOREIGN EQUITY PARTICIPATION	100% (1 ST NOV 2013)
CPC CODE	82110; 82120; 82130; 82191; 82199
PROVISIONAL CPC CODE	
ACT	LEGAL PROFESSION ACT 1976 (ACT 1976)
DEFINITION	A service of rendering legal advice and dispensing legal representation in matters pertaining to international laws.

1. BUSINESS REGISTRATION
<p>Law Firm</p> <ul style="list-style-type: none"> You can register with Malaysia Bar Council. www.malaysianbar.org.my <p>Professional Indemnity Insurance & Risk Management Division Tel : +603 20324511 / 2050 2163</p> <p>BODY CORPORATE (COMPANY ACT 1965)</p> <ul style="list-style-type: none"> Registering a company (private / public). www.ssm.com.my <p>LIMITED LIABILITY PARTNERSHIP (LIMITED LIABILITY PARTNERSHIP ACT 2012)</p> <ul style="list-style-type: none"> Registering a limited liability partnership www.ssm.gov.my

<p>Contact : Registration Services Division Tel : +603 7721 4000</p>
2. PRINCIPAL APPROVAL
<ul style="list-style-type: none"> Application for Approval to establish a law firm is required from the Malaysian Bar Council. www.malaysianbar.org.my <p>Membership Division Tel : +603 20324511 / 2050 2163</p>
3. PREMISES
<p>RENTING OF PREMISES</p> <ul style="list-style-type: none"> You are advised to enter into a tenancy agreement when renting premises. <p>RENOVATING PREMISES</p> <ul style="list-style-type: none"> You can renovate your premises subject to approval from the Local Authority. (ex. Kuala Lumpur – www.dbkl.gov.my) <p>Contact : Licensing & Hawker Management Division Tel : +603 2617 8114</p> <p>CONSTRUCTING A BUILDING</p> <ul style="list-style-type: none"> You must obtain Construction Approval from the Local Authority. You are required to engage a Professional (Architect / Engineer) to facilitate the application on your behalf. (ex. Kuala Lumpur – www.dbkl.gov.my) <p>Contact : Licensing & Hawker Management Division Tel : +603 2617 8114</p>

4. EMPLOYMENT
<p>REGISTRATION WITH EMPLOYEE PROVIDENCE FUND (EPF) (EPF ACT 1991)</p> <ul style="list-style-type: none"> You are required to register your employees with EPF. www.kwsp.gov.my <p>Contact : Corporate Communication Division Tel : +603 2616 2208</p> <p>REGISTRATION WITH SOCIAL SECURITY ORGANISATION (SOCSO) (SOCIAL SECURITY ACT 1969)</p> <ul style="list-style-type: none"> You are required to register your employees with SOCSO. www.perkeso.gov.my <p>Contact : Customer Service Division Tel : +603 4264 5000 / +603 4257 5755</p> <p>REGISTRATION WITH INLAND REVENUE BOARD MALAYSIA (IRBM) (INCOME TAX (DEDUCTION FROM REMUNERATION) RULES 1994)</p> <ul style="list-style-type: none"> You are required to register your employees with IRBM. www.hasil.org.my <p>Contact : Customer Service Division Tel : +603 7713 6666</p>
5. OPERATIONAL APPROVAL
<p>FIRE SAFETY INSPECTION (FIRE SAFETY ACT 1988)</p> <ul style="list-style-type: none"> Inspection is carried out by Fire Safety & Rescue Department. www.bomba.gov.my <p>Contact : Fire & Safety Division Tel : +603 8892 7700</p> <p>BANK ACCOUNT (ANY BANKING INSTITUTIONS)</p> <ul style="list-style-type: none"> You are required to maintain separate accounts for the law firm and the client.

LEGAL SERVICES

6. TAXATION

CORPORATE TAX (INCOME TAX ACT 1967)

- Corporate Tax must be paid to the Inland Revenue Board of Malaysia (IRBM).

www.hasil.org.my

Contact : Customer Service Division

Tel : +603 7713 6666

INDIVIDUAL / EMPLOYEE INCOME TAX (INCOME TAX ACT 1967)

- You are required to facilitate your employees' income tax with IRBM. www.hasil.org.my

Contact : Customer Service Division

Tel : +603 7713 6666

SERVICE TAX LICENCE & SERVICE TAX (SERVICE TAX ACT 1975)

- You may be required to apply for Service Tax Licence to the Royal Malaysian Customs Department. The service tax must be paid to the Customs Department.

www.customs.gov.my

Contact : Customer Service Division

Tel : +603 7806 7200

ASSESSMENT TAX (LOCAL GOVERNMENT ACT 1976)

- This property tax is paid to the Local Authority. (ex. Kuala Lumpur - www.dbkl.gov.my)

Contact : Licensing & Hawker Management Division

Tel : +603 2617 8114

QUIT RENT TAX (LOCAL GOVERNMENT ACT 1976)

- This property tax is paid to the State Land Office. (ex. Kuala Lumpur -

www.ptgwp.gov.my)

Contact : Corporate Communication Division

Tel : +603 2610 3300