



Corporate Tax Planning & SST Updates 2026



Optimizing tax positions under
the latest Finance Act 2025
and new regulatory mandates.



Day 1: Corporate Tax Planning & Budget 2026 Strategic Insights

Module 1: Key Tax Changes from Budget 2026

- 2% LLP Distribution Tax: Understanding the new tax on profit distributions exceeding RM100,000 for individual partners in Limited Liability Partnerships.
- Capital Gains Tax (CGT) Refinements: Navigating the updated definitions of "disposal" and "shares" in relation to company liquidation and preference shares.
- Foreign Sourced Income (FSI): Maximizing the extension of the FSI tax exemption period for dividends and capital gains (extended to 2030).

Module 2: Strategic Incentives & Capital Allowances

- AI Training Incentives: How to claim the double tax deduction for AI-related staff training (Applications 2026–2027).
- Accelerated Capital Allowance (ACA): Claiming 60% (20% Initial + 40% Annual) on ICT equipment and computer software development until 31 Dec 2026.
- ESG & Green Economy: Utilizing the 100% Green Investment Tax Allowance (GITA) for locally manufactured green tech products.

Module 3: Tax Risk Management & Audit Readiness

- Carbon Tax Implementation: Preparing for the 2026 rollout in the Iron, Steel, and Energy sectors.
- The "Fit and Proper" Substance Test: Ensuring your entity meets minimum employee and substance requirements to qualify for lower tax rates (e.g., Labuan or special incentives).
- Group Company Reliefs: Strategies for loss utilization and asset transfers within group structures.



Day 2: SST Updates 2026 & E-Invoicing Integration



Module 4: The 2025/2026 SST Expansion & Rate Changes

- Rate Reduction on Rentals: Understanding the reduction from 8% to 6% for industrial rental/leasing services (Effective 1 Jan 2026).
- New Taxable Groups: Implementation rules for Group K (Rental/Leasing), Group L (Construction), and Group M (Education).
- MSME Relief: Leveraging the increased threshold from RM1M to RM1.5M for service tax exemptions on rental services.

Module 5: Sales Tax Exemptions & Zero-Rating

- Agricultural Inputs: Navigating the zero-rated sales tax for animal feed, fertilizers, and pesticides.
- Schedule C Exemptions: Handling direct and third-party purchases for registered manufacturers to prevent tax cascading.
- Drawback vs. Credit System: Which facility is most efficient for your export-oriented manufacturing?

Module 6: SST & E-Invoicing Synchronisation

- Consolidated e-Invoices: Managing the relaxation period for Phase 4 (RM1M–RM5M turnover) businesses until 31 Dec 2026.
- The RM10,000 Rule: Mandatory individual e-Invoicing for high-value single transactions regardless of consolidation status.
- Retention Money & SST: Aligning e-Invoice issuance with SST accrual points for construction and project-based contracts.

Learning Outcomes

- **The Budget Impact Worksheet:** Participants calculate the potential tax savings/costs for their specific company based on the 2026 changes.
- **SST Health Check:** A guided audit of a sample service invoice to identify if it falls under the 6% or 8% rate and its e-Invoice requirements.
- **The Grant Eligibility Check:** Assessing company eligibility for the new AI training and green energy tax allowances.

Investment:

Individual

RM2,899

Early Bird

RM2,200

**BUNDLE
(MIN.3 PAX)**

RM1,988



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