

**Labuan International Financial Centre** was initiated by the Malaysia Government, welcoming all foreigners to enjoy the low jurisdiction of Malaysia's facilities while doing businesses internationally!

It is perfect for foreigners who are looking for low tax-benefits and prefer to stay in Malaysia while engaging in their business activities such as:

- ✓ Independent International Business Consultants
- ✓ Worldwide Trading, Importer and Exporter
- ✓ E-commerce Business
- ✓ Entrepreneur of Internet Business
- ✓ Money Market Traders in Worldwide Stock Exchanges
- ✓ Bankers
- ✓ Insurance and Reinsurance Business
- ✓ Investors who like to own an Investment Holding for Properties and Businesses
- ✓ Wealth Manager
- ✓ Leasing and Factoring Business
- ✓ Shipping



#### Why is Malaysia the ideal Commodity Trading base?

- ✓ Malaysia is one of the largest natural gas reserves holder in the Asia-Pacific region and one of the producing natural gas self sufficient nation.
- ✓ The country operates extensive liquefied natural gas (LNG) facilities sold largely to Japan, South Korea and Taiwan
- ✓ Malaysia's oil reserves are currently top 5 in Asia-Pacific region after China and India
- ✓ Malaysia is a net exporter of oil and gas with nearly 40% of Malaysia's total revenue derived from petroleum resources
- ✓ Malaysia is well-endowed with natural resources in areas such as agriculture, forestry and minerals. It is an exporter of natural and agricultural resources, the most valuable exported resource being petroleum
- ✓ In the agricultural sector, Malaysia is one of the top exporters of natural rubber and palm oil, which together with timber and timber products, cocoa, pepper, pineapple and tobacco dominate the growth of the sector

Explore the abundance of opportunities with Labuan International Financial Centre and be a part of the growing international community at Labuan today!

For more information, visit [www.labuanibfc.com](http://www.labuanibfc.com) or [www.labuanbusiness.com](http://www.labuanbusiness.com).

**CP TRUST CO LTD** (Licensed Labuan Trust Company - LT0061)

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**CP TRUST CO LTD** (LL10467)  
Malaysia's Premier Labuan Trust Company

*"Simplifying the Complexities"*

## **LABUAN GLOBAL INCENTIVES FOR TRADING (GIFT) PROGRAMME** **FOR COMMODITY TRADING BUSINESSES**

In line with Malaysia's aspiration to emerge as the regional oil and gas hub, Labuan Global Incentives for Trading (GIFT) programme was established in 2011 to encourage global companies to use Malaysia as an international trading base – providing attractive lower concessionary tax rates and less stringent qualifying criteria which competes with Singapore's Global Trader Programme.

The Labuan International Commodity Trading Company comes with a designed pack of incentives under the GIFT programme, which allows the trading of commodities, in any currency other than Ringgit Malaysia.



Commodities allowed under GIFT includes:

- ❖ Petroleum and petroleum-related products (including LNG)

*\*Deal unlimited with Malaysians for petroleum, petroleum-related products and coal products, in any currency other than Ringgit Malaysia*

With the GIFT Programme, you can enjoy the following benefits:

- ❖ Establish more than one operational offices anywhere in Malaysia
- ❖ Corporate tax of only 3% on chargeable profits
- ❖ 100% tax exemption for foreign directors' fee earned
- ❖ 50% tax rebate for employment of expatriates' income earned
- ❖ Tax exemption on interest payout with no withholding tax
- ❖ Tax exemption on royalties payout with no withholding tax
- ❖ Tax exemption on dividends payout

Upon successfully obtaining the GIFT license, you are exempted for the first 5 years qualifying criteria:

- ❖ Minimum annual turnover of USD 100 million
- ❖ Minimum local business spend of RM 3 million
- ❖ Employ at least 3 professional traders

At CP Trust, we aim to ***"Simplify the Complexities for your Business Investment in Malaysia"***!

For more information on the GIFT programme, other licenses and services provided, kindly visit [www.labuanbusiness.com](http://www.labuanbusiness.com). Feel free to drop us an enquiry.

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