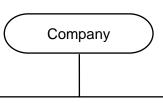
PROCESS FLOW FOR THE APPROVAL OF C-SUITE POSITION UNDER GLOBAL SERVICES HUB INCENTIVE

20.03.2025



Company submits the application for Global Services Hub Incentive including Special Individual Income Tax Rates for resident individuals who are non-citizens and holds C-Suite Positions via https://investmalaysia.mida.gov.my*

The company's application for Global Services Hub Incentive including Special Individual Income Tax Rate for C-Suite Positions will be evaluated by MIDA and deliberated at the National Committee on Investment (NCI).

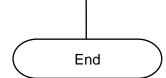
Upon approval, Principal Approval Letter for Global Service Hub Incentive including Special Individual Income Tax Rate for C-Suite positions will be issued to company.

Company submits a Self-Declaration Form on the Compliance of Criteria for Special Individual Tax Rate for C-Suite Positions to MIDA's Business Services and Regional Operations Division via <u>https://investmalaysia.mida.gov.my</u>**

MIDA verifies the company's compliance with the C-Suite Position's Special Individual Income Tax Rate Criteria.

Endorsement Letter will be issued to company upon NCI's decision

<u>The company submits MIDA's Endorsement Letter to the IRBM</u> (Profession, Employment and General Division) as a supporting document to claim a flat tax rate of 15% for individual resident who is not a citizen and holds a C-Suite position under the Global Services Hub Incentive



Note:

Companies must submit applications via <u>https://investmalaysia.mida.gov.my</u> under the application:

* e-Incentive >> Global Services Hub

** General Application >> C-Suite Application for Global Services Hub