

# EY Tax Alert

Vol. 26 - Issue no. 18  
10 October 2023

## Malaysian developments

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- ▶ French Government releases draft Finance Bill for 2024, including OECD Pillar Two rules

## Malaysian developments

### Public Ruling (PR) No. 1/2023 - Taxation of income from employment on board a ship

The Inland Revenue Board of Malaysia (HASiL) has published PR No. 1/2023: Taxation of income from employment on board a ship, dated 3 October 2023. This new 16-page PR replaces PR No. 12/2016, which was issued on 9 December 2016 (see *Tax Alert No. 27/2016*). The new PR comprises the following paragraphs:

- 1.0 Objective
- 2.0 Relevant provisions of the law
- 3.0 Interpretation
- 4.0 Introduction
- 5.0 Derivation of income
- 6.0 Tax treatment
- 7.0 Double taxation agreement
- 8.0 Documents required for verification
- 9.0 Responsibility of employer and seafarer

- 10.0 Updates and amendments
- 11.0 Disclaimer
  - Appendix I - Deeming provisions of employment income
  - Appendix II - Determining exemption of income of a seafarer

The content of this new PR is broadly similar to the earlier PR which explains the tax treatment of income of an individual derived from an employment exercised on board a ship. The new PR provides a more comprehensive definition of a “seagoing ship”, which is in line with the Merchant Shipping Ordinance 1952. Two new examples are also provided to illustrate the difference between a vessel which is a seagoing ship and one which is not.

The new PR also has updated examples discussing specific legislative provisions which set out the tax treatment of the employment income of a seafarer.

### **PR No. 2/2023 - Tax incentive for investment in a BioNexus status company**

HASiL has published PR No. 2/2023: Tax incentive for investment in BioNexus status company, dated 4 October 2023. This new 9-page PR replaces PR No. 10/2018, which was issued on 4 December 2018 (see *Tax Alert No. 24/2018*). The new PR comprises the following paragraphs and sets out four examples:

- 1.0 Objective
- 2.0 Relevant provisions of the law
- 3.0 Interpretation
- 4.0 Introduction
- 5.0 Criteria for investor
- 6.0 Tax incentive
- 7.0 Cessation of tax incentive
- 8.0 Non-application

- 9.0 Revocation
- 10.0 Updates and amendments
- 11.0 Disclaimer

The content of this new PR is broadly similar to the earlier PR which explains the tax incentives offered to an investor who has invested in a BioNexus status company in Malaysia. The PR was updated to reflect the extension of the BioNexus Status incentive to 31 December 2022, pursuant to the Income Tax (Deduction for Investment in a BioNexus Status Company) (Amendment) Rules 2022 [P.U.(A) 212].

This new PR must be read together with PR No. 1/2020: Tax Incentives for BioNexus status companies (see *Tax Alert No. 9/2020*).

### **Updates on the implementation of e-invoicing**

Further to the issuance of the e-Invoice Guideline (Version 1.0) (Guideline) on 21 July 2023 (see [Tax Alert No. 13/2023](#) and [Take 5: e-Invoice Guideline: Navigating the future of tax digitalization](#)), HASiL has issued the following:

#### **a) e-Invoice Guideline (Version 2.0)**

The e-Invoice Guideline (Version 2.0), published on 29 September 2023, replaces the e-Invoice Guideline (Version 1.0). Some key changes were made to the e-Invoice Guideline in the following areas:

- Exemption from implementing e-Invoice
- Rejection or cancellation of e-Invoices
- e-Invoice transmission methods
- Data fields

**b) e-Invoice Specific Guideline (Version 1.0)**

The e-Invoice Specific Guideline (Version 1.0), published on 29 September 2023, provides further guidance on the following areas:

- ▶ Transactions with Buyers
- ▶ Statements/Bills on a periodic basis
- ▶ Disbursement and reimbursement
- ▶ Employment perquisites and benefits
- ▶ Certain expenses incurred by employee on behalf of the employer
- ▶ Self-billed e-Invoice
- ▶ Transactions which involve payments in monetary form to agents, dealers or distributors
- ▶ Cross-border transactions
- ▶ Profit distribution (e.g., dividend distribution)
- ▶ Foreign income
- ▶ Currency exchange rate
- ▶ Application Programming Interface (API) overview
- ▶ Cybersecurity

**c) e-Invoice Catalogue**

The e-Invoice Catalogue outlines a list of the codes to be used for the following specific data fields in an e-Invoice:

- ▶ Malaysia Standard Industrial Classification (MSIC) Code
- ▶ Types of e-Invoices
- ▶ Invoice Currency Code
- ▶ Frequency of Billing
- ▶ Classification
- ▶ Tax Type
- ▶ Payment Mode
- ▶ Country of Origin

**d) Frequently Asked Questions (FAQs)**

The FAQs are divided into three categories:

- ▶ General
- ▶ Scope and process
- ▶ Systems, security and data privacy

The FAQs are available at this [link](#).

For more details, please see *Special Tax Alert No. 4/2023: Important update - The Inland Revenue Board's new and updated guidelines on e-Invoices*.

## Overseas developments

### European Commission proposes Head Office Tax System Directive for SMEs

On 12 September 2023, the European Commission (the Commission) published a new legislative proposal, a Directive "establishing a Head Office Tax system for micro, small and medium sized enterprises (SMEs)".

The proposal sets forth rules introducing the possibility for SMEs operating cross-border within the European Union (EU) to continue applying the tax rules that they are familiar with in their Member State of residence to calculate the taxable result of their permanent establishments (PEs) in other Member States. The Directive will also amend Directive 2011/16/EU (DAC Directive) to enable the exchange of information between Member States on the subject matter of the Head Office Tax Directive. Commission President Ursula von der Leyen announced this initiative in her 2022 State of the European Union Address, under the "SME Relief Package."

The rules in the Directive will create a one-stop-shop regime whereby the tax filing, tax assessments and collections for PE(s) would be dealt with through a single tax authority ("filing authority"), i.e., the tax authority in the Member State of the head office. Audits, appeals and dispute resolution procedures would remain domestic and in accordance with the procedural rules of the respective Member State. The draft Directive will now move to the negotiation phase among Member States with the aim of

reaching a unanimous agreement. The Commission proposes that the Member States transpose the Head Office Tax Directive into their national laws by 31 December 2025 and for the rules to come into effect as of 1 January 2026.

## Detailed discussion

### Background

On 14 September 2022, the president of the European Commission Ursula von der Leyen announced in her State of the Union address the release of an SME relief package aimed at removing obstacles that hold small companies back in their development and making it easier to do business in the EU.

On 12 September 2023, the Commission published a draft Directive proposing the introduction of a simplified tax system for SMEs operating cross-border in the EU through PEs, targeting higher tax-compliance costs that SMEs encounter in comparison to larger entities, which often can achieve scale efficiencies.

### The draft Head Office Tax Directive

#### Scope

The proposed rules would apply to SMEs which fulfil all of the following criteria:

1. Were established under the law of a Member State and take one of the forms listed in the Directive
2. Are residents for tax purposes in a Member State
3. Are subject to - directly or at the level of their owners - tax on profits listed in the Directive, or to any other tax with similar characteristics
4. Qualify as micro, small and medium-sized (SMEs), as defined in Directive 2013/34/EU, i.e. having:
  - ▶ A balance sheet total of below €20 million
  - ▶ Net turnover of below €40 million

- ▶ Fewer than 250 employees, on average, during the financial year

5. Operate in other Member States exclusively through one or more PEs
6. Are not part of a consolidated group for financial accounting purposes and constitute an autonomous enterprise, according to applicable EU definitions

The Directive shall not affect the right of Member States to determine the tax rates applicable to PEs, nor the applicability of bilateral conventions for avoiding double taxation or the rules on the social protection of workers.

Given the Commission's intent to control "tax avoidance risks associated with transferring the tax residence of an SME," and to "monitor the evolution of the turnover attributed to the permanent establishment(s) in order to maintain their operations as secondary to the main activity which should be carried out by the head office," the Directive introduces some eligibility requirements to enter the regime:

- ▶ The joint turnover of PEs for the last two fiscal years shall not exceed an amount equal to double the turnover generated by the head office.
- ▶ The head office must have been a resident for tax purposes in the head office Member State during the last two fiscal years.
- ▶ The head office must have qualified as an SME for the last two fiscal years.
- ▶ The regime must be applied to all PEs.

Exclusions apply for head offices deriving income from shipping activities subject to a tonnage tax regime.

### Head Office Tax Regime

When an SME opts for the Head Office Tax Regime, it must file the head office tax return with the filing authority, including information on the tax liability of

the SME with regard to the taxable result of each PE in other Member States. The Directive does not detail the applicable rules for determining the taxable base of each PE, particularly as there is no reference to the use of double tax treaties in force to (eventually) limit domestic rules applicable in the head office Member State.

The tax liability must be computed by applying the national tax rate of the respective host Member State to the taxable result, as it was computed in accordance with the head office taxation rules.

The filing authority will then issue a tax assessment notice for the head office and a draft tax assessment notice for each PE that, if accepted by the host Member State, requires the head office to settle, through the filing authority, its own income tax liabilities and those of its PEs.

The Commission shall be empowered to establish practical arrangements to ensure the collection and transfer of the tax corresponding to the tax liability of the PE(s) from the head office Member State to the host Member State.

### **Administration, audits and appeals**

Once an SME opts into the Head Office Tax Regime, it must apply those rules for a period of five fiscal years, which can be renewed thereafter. The regime would cease to apply before the expiration of the five-year term if either (i) the SME transfers its tax residence out of the head office Member State or (ii) the joint turnover of its PEs exceeded an amount equal to triple the turnover of the head office for the last two fiscal years.

Based on the draft Directive, once the head office tax return is filed, the filing authority shall communicate to the tax authorities of the host Member States the contents pertaining to their jurisdiction and the determination of the tax base therein, including information to allow the assessment of additional national or regional nonprofit or profit-based taxes or surcharges or

other interrelated features of personal income tax, in accordance with the tax rules of the host Member State.

Host Member States shall accept or reject the draft tax assessment notice for the PEs within two months. If rejecting the draft notice, the host Member State must revise it by attributing profits to the PE in accordance with the applicable bilateral convention for the avoidance of double taxation between the host and head office Member States.

The head office may appeal the final tax assessment notice in its Member State of residence, and disputes involving the allocation of profits to the PEs must be settled in accordance with the applicable bilateral convention for the avoidance of double taxation or the provisions set out in Council Directive (EU) 2017/1852. Regardless, the Directive safeguards national rules of Member States that govern local tax audits, legal remedies and proceedings.

Once the amount of taxes due becomes final, either after the acceptance of tax assessment notices or the conclusion of appeals or judicial procedures, the filing authority shall collect the tax corresponding to the tax liability of each PE of the head office in the EU, apply the tax rate to the respective host Member State and transfer the relevant amount to the appropriate competent authority.

### **Amendments to the DAC Directive**

In light of the introduction of a new European regime to simplify the taxation of SMEs operating cross-border, the draft Head Office Tax Directive includes amendments to the DAC Directive necessary to enable the tax authorities to efficiently exchange information and contents relating to the Head Office Tax Regime.

### **Next steps**

Article 115 of the Treaty on the Functioning of the EU forms the legal basis for the draft Directive. Therefore, the proposal is subject to the Council's unanimity for adoption, while the European

Parliament only has an advisory role. The next step will be for the 27 EU Member States to discuss the proposal.

As with previous Directives on direct taxation, changes will likely be made to the proposal during the negotiation process. Consequently, the final Directive, if and when it is adopted, could differ significantly from the current proposal.

Once unanimity is achieved, the next step would be for the Directive to be published in the Official Journal of the European Union. The Commission proposes that the Member States transpose the Directive by 31 December 2025 and apply the provisions from 1 January 2026.

### Implications

Adoption of the proposed Directive would mark a significant step for SMEs by giving them an opportunity to benefit from the internal market with lower tax-compliance burdens. The Directive does not fully harmonize the tax system, however, given that Member States may apply additional national or regional nonprofit or profit-based taxes or surcharges and other interrelated features of personal income tax.

Although it is not yet known whether Member States will embrace the Commission's proposal, businesses should monitor the adoption process closely for any changes or clarifications to the proposal. In-scope businesses should conduct an initial analysis of their tax-compliance processes and costs based on the current draft, begin simulating the effects that the new proposal may have on their business and consider engaging with EU policy makers.

## French Government releases draft Finance Bill for 2024, including OECD Pillar Two rules

On 27 September 2023, the French Government presented the draft Finance Bill for 2024 (the draft Bill). The French Parliament will discuss and potentially amend the draft Bill over the coming weeks and vote on the final version by the end of December 2023.

### Detailed discussion

#### Transposition of the European Union (EU) Minimum Taxation Directive (2022/2523) into French domestic law

The draft Bill provides for a transposition into French domestic law of the EU Directive 2022/2523 introducing, per the Organisation for Economic Co-operation and Development (OECD) Pillar Two Global Anti-Base Erosion (GloBE) rules, a minimum tax of 15% on the profits of multinational (MNE) groups that operate in France and have a consolidated revenue of at least €750M generated during at least two of the last four fiscal years (FYs).

A top-up tax, distinct from the corporate income tax (CIT), would be established in case the effective tax rate (ETR) of the MNE constituent entities (CEs) established in any given jurisdiction is lower than 15%. For each jurisdiction where the MNE group is established, the ETR is equal to the ratio between the adjusted covered income taxes imposed on the CEs and the adjusted financial accounting net income or loss determined based on the CEs' financial statements under the accounting standard that the Ultimate Parent Entity (UPE) uses in preparing the MNE group's consolidated accounts.

The top-up tax, equal to the positive difference between 15% and the ETR applied to the adjusted income of CEs reduced by a substance-based exclusion, would be collected as follows:

1. Primarily, when the UPE or another parent entity (Intermediate Parent or Partially-Owned Parent) of the MNE group is established in France, under the Income Inclusion Rule (IIR), whereby the top-up tax is imposed on the relevant parent entity.
2. Secondly, under the Undertaxed Profit Rule (UTPR), which reallocates a residual portion of the top-up tax to a jurisdiction where a CE of the MNE group is established if the total amount of the top-up tax failed to be collected under the IIR (e.g., because the legislation of the UPE's jurisdiction of residence does not include the IIR).

In addition, the draft Bill would establish a French Qualified Domestic Minimum Top-up Tax (QDMTT), which would be determined in the same way as the top-up tax under the IIR, with the possibility to use French Generally Accepted Accounting Principles (GAAP) or International Financial Reporting Standards (IFRS) as an alternative to the consolidation GAAP. The QDMTT amount would be equal to the difference between 15% and the ETR of the CEs established in France. The French QDMTT would be creditable against the top-up tax determined under the IIR or the UTPR.

Finally, the draft Bill would authorize the French Government to adopt through ordinances any subsequent measures addressing the filing, collection, audit and penalties related to the additional taxes arising from this new regime.

The new measures would apply to FYs starting on or after 31 December 2023, except that the UTPR would apply to FYs starting on or after 31 December 2024.

#### **Postponement of the repeal of the Business Contribution on the Added Value (BCAV)**

The BCAV is a local tax due by any person carrying out a trade or business in France and it is levied on the added value that the trade or business generates.

Rather than abolishing the BCAV as of 2024, as initially scheduled, the draft Bill provides for a gradual decrease of the BCAV tax rate (i.e., 0.28% in 2024, 0.19% in 2025, 0.09% in 2026) and complete abolishment of the BCAV in 2027.

#### **Creation of a tax credit for investment in the green industry**

The draft Bill provides for the creation of a tax credit for investments in the green industry. This tax credit would benefit companies setting up or developing production facilities related to batteries, photovoltaic panels, wind turbines and heat pumps in France.

As a matter of principle, the tax credit would correspond to 20% of the expenses incurred for the acquisition of qualifying tangible assets (land, buildings, plant, equipment and machinery) or qualifying intangible assets (patent rights, licenses, know-how and other intellectual property rights) enabling the production of the above-mentioned equipment.

The total amount of the tax credit would, as a general rule, be capped at €150m for a given FY and would be deductible from the CIT for the year during which the expenses are incurred; the unused portion of that credit would be directly refundable.

Under the draft Bill, eligibility for this tax credit would require that: (i) the investment project carried out in France does not result from a relocation from another EU Member State; (ii) the company commits to operate the investments for at least five years; and (iii) a ruling must be obtained from the French tax authorities (FTA).

Companies may begin submitting their ruling requests before the FTA on or after 27 September 2023 in anticipation of their being granted no later than 31 December 2025.

## **Criminalization of the provision of instruments supporting tax fraud**

In the current state of law, individuals or companies promoting fraudulent tax schemes or arrangements can only be prosecuted on a case-by-case basis for the tax fraud committed by their clients.

The draft Bill would introduce an autonomous criminal offense to be charged against individuals and companies that provide their clients with instruments facilitating tax fraud.

The applicable criminal penalty could result in five years of imprisonment and a €500k fine, increased to €2.5m for legal entities.

## **Strengthening of transfer pricing audits for MNEs**

The draft Bill provides for the reinforcement of FTA resources to detect and take action against breaches of transfer pricing rules.

To that end, the draft Bill proposes the following measures:

- ▶ Article L.13 AA of the French Tax Procedure Code (FTPC) would be amended to reduce from €400m to €150m the revenue/gross-asset threshold triggering the obligation to provide transfer pricing documentation to the FTA upon its request during a tax audit.
- ▶ The transfer pricing documentation would become binding on the taxpayer.
- ▶ The minimum amount of the fine for non- or partial submission of such documentation would be increased from €10k to €50k.
- ▶ The statute of limitations for the transfer of certain intangibles (i.e., hard-to-value assets) would be extended from three to six years and derogatory tax audit rules would be established.



## Contact details

### Principal Tax

**Yeo Eng Ping (EY Asia-Pacific Tax Leader)**

eng-ping.yeo@my.ey.com  
+603 7495 8288

**Amarjeet Singh (EY Asean Tax Leader)**

amarjeet.singh@my.ey.com  
+603 7495 8383

**Farah Rosley (Malaysia Tax Leader and Malaysia Global Compliance and Reporting Leader)**

farah.rosley@my.ey.com  
+603 7495 8254

### People Advisory Services

**Tan Lay Keng (EY Asia-Pacific People Advisory Services Leader)**

lay-keng.tan@my.ey.com  
+603 7495 8283

**Christopher Lim (EY Asean Immigration Leader and Malaysia People Advisory Services Leader)**

christopher.lim@my.ey.com  
+603 7495 8378

**Irene Ang**

irene.ang@my.ey.com  
+603 7495 8306

**Cynthia Wong**

cynthia.wong@my.ey.com  
+603 7495 8129

### Business Tax Services

**Robert Yoon (EY Asia-Pacific Fixed Assets Services Leader and Asean Quantitative Services Leader)**

*(based in Johor)*  
robert.yoon@my.ey.com  
+603 7495 8332

**Bernard Yap**

bernard.yap@my.ey.com  
+603 7495 8291

**Wong Chow Yang**

chow-yang.wong@my.ey.com  
+603 7495 8349

**Chan Vai Fong**

vai-fong.chan@my.ey.com  
+603 7495 8317

**Chua Siong Chee**

siong-chee.chua@my.ey.com  
+603 7495 8410

### Global Compliance and Reporting

**Farah Rosley**

farah.rosley@my.ey.com  
+603 7495 8254

**Julian Wong (EY Asean Global Compliance and Reporting Leader and EY Asean Managed Services Leader)**

julian.wong@my.ey.com  
+603 7495 8347

**Asaithamby Perumal**

asaithamby.perumal@my.ey.com  
+603 7495 8248

**Julie Thong**

julie.thong@my.ey.com  
+603 7495 8415

**Liew Ai Leng**

ai-leng.liew@my.ey.com  
+603 7495 8308

**Elias Mohammad**

elias.mohammad@my.ey.com  
+603 7495 8208

**Linda Kuang**

*(based in Kuching)*  
linda.kuang@my.ey.com  
+6082 752 660

**Mark Liow**

*(based in Penang)*  
mark.liow@my.ey.com  
+604 688 1899

**Jaclyn Tan (Payroll Operate Services)**

jaclyn.tan@my.ey.com  
+603 7495 8404

## Contact details

### International Tax and Transaction Services

**Yeo Eng Ping**

eng-ping.yeo@my.ey.com  
+603 7495 8288

**Amarjeet Singh**

amarjeet.singh@my.ey.com  
+603 7495 8383

**Sockalingam Murugesan (EY Asean Transfer Pricing Leader and Malaysia Transfer Pricing Leader)**

sockalingam.murugesan@my.ey.com  
+603 7495 8224

**Anil Kumar Puri**

anil-kumar.puri@my.ey.com  
+603 7495 8413

**Andrew Loh**

andrew.loh@my.ey.com  
+603 7495 8313

**Chua Meng Hui**

meng-hui.chua@my.ey.com  
+603 7495 8261

**Sharon Yong**

sharon.yong@my.ey.com  
+603 7495 8478

**Florence Tan**

florence.tan@my.ey.com  
+603 7495 8585

**Derek Chan**

derek.chan@my.ey.com  
+603 7495 8336

**Shalini R Chandrarajah**

shalini.chandrarajah@my.ey.com  
+603 7495 8281

### International Tax and Transaction Services (cont'd)

**Gary Ling (Transfer Pricing)**

gary.ling@my.ey.com  
+603 7495 8388

**Hisham Halim (Transfer Pricing)**

hisham.halim@my.ey.com  
+603 7495 8536

**Vinay Nichani (Transfer Pricing)**

vinay.nichani@my.ey.com  
+603 7495 8433

### Indirect Tax

**Yeoh Cheng Guan**

cheng-guan.yeoh@my.ey.com  
+603 7495 8408

**Jalbir Singh Riar**

jalbir.singh-riar@my.ey.com  
+603 7495 8329

**Aaron Bromley**

aaron.bromley@my.ey.com  
+603 7495 8314

### Financial Services

**Koh Leh Kien**

leh-kien.koh@my.ey.com  
+603 7495 8221

**Bernard Yap**

bernard.yap@my.ey.com  
+603 7495 8291

**Gary Ling (Transfer Pricing)**

gary.ling@my.ey.com  
+603 7495 8388

## Important dates

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|------------------|--|
| 15 October 2023  | Due date for monthly instalments   |
| 31 October 2023  | 6 <sup>th</sup> month revision of tax estimates for companies with April year-end  |
| 31 October 2023  | 9 <sup>th</sup> month revision of tax estimates for companies with January year-end  |
| 31 October 2023  | Statutory deadline for filing of 2023 tax returns for companies with March year-end. A blanket extension of time has been provided until 30 November 2023. |
| 31 October 2023  | Extended 2023 tax return filing deadline for companies with February year-end.   |
| 15 November 2023 | Due date for monthly instalments   |
| 30 November 2023 | 6 <sup>th</sup> month revision of tax estimates for companies with May year-end  |
| 30 November 2023 | 9 <sup>th</sup> month revision of tax estimates for companies with February year-end   |
| 30 November 2023 | Statutory deadline for filing of 2023 tax returns for companies with April year-end. A blanket extension of time has been provided until 31 December 2023. |
| 30 November 2023 | Extended 2023 tax return filing deadline for companies with March year-end.  |

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### Publisher:

Ernst & Young Tax Consultants Sdn. Bhd.  
Level 23A Menara Milenium  
Jalan Damanlela, Pusat Bandar Damansara  
50490 Kuala Lumpur  
Tel: +603 7495 8000  
Fax: +603 2095 7043