



LAW & COMMERCE TRUST LIMITED

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FEE SCHEDULES FOR FORMATION OF LABUAN COMPANIES AND OTHER ASSOCIATED FEES

A. INCORPORATION PACKAGE – FIRST YEAR

No.	Item & Description	Fee (USD)
1	Professional Fee Full incorporation service — includes consultation on structure and tax regime, name reservation, document drafting and filing, share certificates, statutory registers, and post-incorporation resolutions.	700.00
2	Registered Address & Annual Return Filing Services Provision of a registered address for one year, first Annual Return filing, and handling of official correspondence.	600.00
3	Company Secretary (1 Year) Provision of company secretarial services for one year.	600.00
4	Disbursements Printing, seal and stamp preparation, and local courier/postage (international courier billed separately if required).	200.00
5	Statutory Fees Official charges payable to Labuan FSA for name reservation, registration of authorized capital (up to MYR 50,000), certificate issuance, and related filings.	400.00
	Total for Incorporation Package (A) TWO THOUSAND FIVE HUNDRED ONLY	USD 2,500.00

B. ANNUAL RENEWAL – SECOND AND SUBSEQUENT YEARS

No.	Item & Description	Fee (USD)
1	Registered Address (1 year) Renewal of registered office address provision for one (1) year.	600.00
2	Annual Return Filing to Labuan FSA Preparation and submission of the company's Annual Return to the Labuan FSA to maintain active status.	100.00
3	Company Secretary (1 Year) Renewal of company secretarial services for one (1) year.	600.00
4	Statutory Fee – Labuan FSA Annual Renewal Government fee payable to Labuan FSA for annual renewal of company registration.	1,000.00
	Total Annual Renewal Package TWO THOUSAND THREE HUNDRED ONLY	USD 2,300.00

C. TAX FILING & COMPLIANCE ADVISORY (EFFECTIVE YA 2025)

All Labuan companies are required to file annual tax returns either under the **Labuan Business Activity Tax Act 1990 (LBATA)** or the **Income Tax Act 1967 (ITA)**. The filing scope and fees vary depending on the tax regime and submission arrangement.

No.	Filing Category	Description / Scope of Service	Fee (USD)
Company Annual Tax Filing			
1	Tax Filing under Labuan Business Activity Tax Act 1990 (LBATA) (via MyTax)	- Preparation and submission of Form LE1/LE4 through the Director's MyTax account under representative access granted to Law & Commerce Trust Limited (LCT). - Director must first register a MyTax account and appoint LCT as representative.	From 250.00*
2	Tax Filing under Income Tax Act 1967 (ITA)	- Applicable to companies electing to be taxed under the Income Tax Act 1967. - Preparation and submission handled by a licensed Tax Agent. - Fees vary depending on complexity and tax computation.	<i>As advised by Tax Agent</i>
3	Client-Managed Filing	- Client handles own MyTax submission. - LCT provides supporting documents (company particulars, registration details) upon request.	<i>Upon request / case-by-case</i>
4	Optional – MyTax Account Setup Assistance	One-time setup of Director's or company's MyTax account and linking of representative role to LCT within the portal.	100.00
Employer's Return (Form E) – Compulsory			
5	Employer's Return (Form E)	- Mandatory annual filing through MyTax for Labuan companies employing staff in Malaysia. - Director must authorise LCT as representative before submission.	150.00 (per year)
Personal Tax Filing (for Work Permit Holders / Directors)			
6	Personal Tax Return Management	- Preparation and submission of annual personal income tax return via MyTax for foreign directors or employees holding Labuan work permits. - Includes tax computation, deduction review, and filing confirmation.	300.00 per person per year

Notes:

- LBATA filing fee varies by transaction volume and complexity – base rate USD 250 for dormant or low-activity entities; higher rates apply for active trading companies upon review.

D. OPTIONAL ADD-ONS

No.	Item & Description	Fee (USD)
1	Bank Account Introduction (One-Time) Covers the full assistance process for opening a bank account, including preparation of Labuan FSA Letter of Information, certification of corporate documents, coordination with bank officers, and follow-up until completion.	800.00
2	Employment Pass (Visa) Application End-to-end handling of the Employment Pass (EP) application, including Labuan FSA submission, document review, immigration form preparation, and coordination until passport endorsement in Labuan.	1,500.00
3	Processing Fee Payable to Labuan FSA Statutory processing fee imposed by Labuan FSA for each Employment Pass application.	350.00
4	Dependent Pass (per applicant) Preparation and submission of documents and coordination with Immigration Labuan for each dependent pass.	800.00

Notes:

1. The Bank Account Introduction fee is a work-related service charge, not a success-based fee, and is non-refundable regardless of outcome.
2. The Employment Pass fee excludes the immigration levy (approx. RM650–RM1,150 for a two-year pass).
3. Office rental expenses required under Labuan FSA's Economic Substance policy are not included (refer Section D).
4. The Employment Pass service is considered complete upon passport endorsement.

E. ECONOMIC SUBSTANCE & COMPLIANCE SUPPORT (RECOMMENDED)

No.	Item & Description / Scope of Service	Estimated Fee (USD)
1	Accounting Preparation of management accounts and financial statements required for audit and ESR compliance. <i>Service provided through an approved third-party accounting firm (fee quoted separately based on transaction volume).</i>	<i>As advised by accounting firm</i>
2	Audit Annual statutory audit conducted by a licensed Labuan auditor, as required for trading entities under Labuan FSA regulations. <i>Fee subject to the appointed auditor's quotation and company activity level.</i>	<i>As advised by auditor</i>
3	Payroll Administration Handling of payroll operations, including: - Monitoring, preparing, and filing of monthly statutory contributions (EPF, SOCSO, EIS, MTD). - Preparing monthly payslips and annual EA forms. - Liaising with local authorities and statutory bodies for compliance matters.	1,500.00 per year (minimum, subject to review if multiple employees or extended coordination required)
4	Employer / Employee Statutory Registration Assistance Assisting with the registration and documentation required for employer and employee EPF, SOCSO, and EIS. Includes preparation and submission of required forms to the relevant authorities.	350.00 (one-time, subject to review if multiple employees or extended coordination required)
5	Labuan Office Rental Arrangement and handling of 12-month serviced office rental (2-workspace package) with meeting room access, company signage, and stamping fee, in compliance with Labuan FSA ESR requirements.	4,500.00

Notes:

1. Accounting and audit are handled by approved third-party providers under LCT's coordination.
2. All statutory contributions (EPF/SOCSO/EIS) and related government charges are borne by the client.

PAYMENT METHOD

Item	Details
Beneficiary	Law & Commerce Trust Limited
Bank	Maybank, Lot E005, Ground Floor Podium Level, Financial Park Labuan Complex, Jalan Merdeka, 87000 Labuan FT, Malaysia
USD Account No.	715120-016564 (<i>Foreign Currency</i>)
MYR Account No.	515120-613151
SWIFT Code	MBBEMYKL
Payment Options	Telegraphic Transfer (TT) to the above accounts Cheque payable to <i>Law & Commerce Trust Limited</i>

Note: Full payment or written undertaking for full payment must be received before incorporation or application processing can proceed.