LIMITED LIABILITY PARTNERSHIP

Sole Proprietorship • Company • Partnership
1.1 MILLION COMPANIES

BUSINESS GLOBAL

¥ $ RM

CAPITAL INPUT
TARGET MARKET

LIMITED LIABILITY PARTNERSHIP
5.6% GDP GROWTH

4.9 MILLION BUSINESSES

ECONOMIC

€ 3.9% INTEREST

LIMITED LIABILITY PARTNERSHIP
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1. INTRODUCTION TO LIMITED LIABILITY PARTNERSHIP (LLP)

1.1 About LLP

LLP is an alternative business vehicle to carry out business which combines the characteristics of a private company and a conventional partnership. LLP provides limited liability status to its partners and offers the flexibility of internal arrangement through an agreement between the partners.

This combination will give entrepreneurs and businessmen a more structured business vehicle compared to a sole proprietorship or a conventional partnership. It provides the flexibility of controlling the business operation in accordance with the partnership agreement whilst enjoying the limited liability status compared to a company which is subject to strict compliance requirements under the Companies Act 1965 in most of its affairs.

LLP is a business vehicle which would offer simple and flexible procedures in terms of its formation, maintenance and termination while simultaneously has the necessary dynamics and appeal to be able to compete domestically and internationally. The LLP was also introduced in countries such as the United States of America, United Kingdom, Singapore, India and Japan as a form of alternative business vehicle.

1.2 Salient features of LLP

- LLP is a body corporate and has legal personality separate from its partners (separate legal entity).
- LLP has perpetual succession.
- Any changes in relation to the partners of an LLP will not affect the existence, rights or liabilities of the LLP.
- LLP has unlimited capacity and capable of suing and being sued, acquiring, owning, holding and developing or disposing of property.
- LLP may do and suffer such other acts and things as bodies corporate may lawfully do and suffer.
1.3 Target groups

The LLP may be formed by any business group to carry on any lawful business with the view to make profit. However, the main targeted business groups are:

- Professionals (e.g. Lawyers, Accountant & Company Secretaries)
- Small and medium sized businesses
- Joint ventures
- Venture capitals

1.4 Difference between an LLP and a General Partnership

The LLP offers limited liability to its partners whereby any debts and obligations of the LLP will be borne by the assets of the LLP. In the case of a conventional partnership, the partners are jointly and severally liable with the firm.

1.5 Difference between an LLP and a Company

There are many fundamental differences between an LLP and a company. Amongst others, the main differences are:

- No issuance of shares
- Flexibility in making decisions
- No formal requirement to convene Annual General Meetings
- No requirement to submit financial statements to SSM
- Accounts need not be audited.
### 1.6 Comparative chart between LLP and various other business vehicles in Malaysia

<table>
<thead>
<tr>
<th></th>
<th>COMPANY</th>
<th>LIMITED LIABILITY PARTNERSHIP (LLP)</th>
<th>GENERAL PARTNERSHIP</th>
<th>SOLE PROPRIETORSHIP</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Capital contribution</strong></td>
<td>Share capital</td>
<td>Partners contribution</td>
<td>Partners contribution</td>
<td>Own contribution</td>
</tr>
<tr>
<td><strong>Owner[s] of the business</strong></td>
<td>Company [members / shareholders own ‘shares’ in the company that give them certain rights in relation to the Company]</td>
<td>LLP [partners have a share in the capital and profits of the LLP]</td>
<td>Partners</td>
<td>Sole Proprietor</td>
</tr>
<tr>
<td><strong>Legal Status</strong></td>
<td>Separate legal entity</td>
<td>Separate legal entity</td>
<td>Not a separate legal entity</td>
<td>Not a separate legal entity</td>
</tr>
<tr>
<td><strong>Party that is liable for debts of the business</strong></td>
<td>Company</td>
<td>LLP</td>
<td>Partners</td>
<td>Sole Proprietor</td>
</tr>
<tr>
<td><strong>Responsibility for management of business</strong></td>
<td>Board of Directors</td>
<td>Partners</td>
<td>Partners</td>
<td>Sole Proprietor</td>
</tr>
<tr>
<td><strong>Personal liability</strong></td>
<td>No personal liability of individual director or shareholder</td>
<td>No personal liability of partner, except for own wrongful act or omission or without authority</td>
<td>Unlimited liability [jointly and severally liable with the partnership] which can extend to personal assets of the partners</td>
<td>Unlimited liability which can extend to personal assets of the sole proprietor</td>
</tr>
<tr>
<td><strong>No. Of Shareholders/Partners</strong></td>
<td>Minimum 2 and maximum 50 in private company</td>
<td>Minimum 2 and no maximum limit</td>
<td>2 to 20 partners [Except for partnerships for professional practice with no maximum limit]</td>
<td>Sole proprietor only</td>
</tr>
</tbody>
</table>
2. REGISTRATION OF LLP

2.1 Registration of a new LLP

An LLP may be registered by an application made to the Registrar by furnishing the following information:

(a) Name of the proposed LLP;
(b) General nature of the proposed business of the LLP;
(c) Proposed registered office of the LLP;
(d) Name and details of every person who is to be a partner of the LLP;
(e) Name and details of compliance officer(s) of the LLP;
(f) If the LLP is formed for the purposes of carrying on any professional practice, the application shall be accompanied by an approval letter from the governing body as specified in the third column of the First Schedule of the LLP Act 2012; and
(g) Such other relevant information as may be specified by the Registrar.

2.2 Registration to be done by Compliance Officer

A registration of LLP is required to be done by the Compliance Officer appointed by the LLP.

2.3 Conversion into a Limited Liability Partnership

An application to convert from a conventional partnership or a private company into an LLP may be made to the Registrar by furnishing the following information:

(a) From Conventional Partnership to LLP

• The name and registration number of the conventional partnership;

• The date on which the conventional partnership was registered under the Registration of Businesses Act 1956 or any other written law;

• That as at the date of the application, the conventional partnership appears to be able to pay its debts as they become due in the normal course of business; and
• All other information required for the registration of a new LLP as stated in paragraph 2.1 above.

(b) From Private Company to LLP

• The name and registration number of the private company;

• The date on which the private company was incorporated under the Companies Act 1965;

• That as at the application date, the private company appears to be able to pay its debts as they become due in the normal course of business;

• That as at the application date, all outstanding statutory fees or any amount owing to any government agency has been settled;

• That the private company has placed an advertisement in at least one widely circulated newspaper in Malaysia and published a notification in the Gazette of its intention to convert to a limited liability partnership; and

• That all of its creditors have agreed with the application to convert to a limited liability partnership; and

• All other information required for the registration of a new LLP as stated in paragraph 2.1 above.

(c) From Conventional Professional Firm to LLP for Professional Practice

• The name and registration number [if any] of the conventional professional firm;

• The date on which the conventional professional firm was registered under the relevant law;

• That as at the date of the application, the conventional professional firm appears to be able to pay its debts as they become due in the normal course of business;

• A letter of approval or letter of no objection from the relevant governing body as specified in the third column of the First Schedule of the LLP Act 2012; and

• All other information required for the registration of a new LLP as stated in paragraph 2.1 above.

2.4 Registration fee

The registration fee for the registration of a new LLP or for the conversion into an LLP is RM500.
2.5 Limited Liability Partnership Agreement

The mutual rights and duties of the partners of an LLP and the mutual rights and duties of the LLP shall be governed by the LLP agreement. However, in the absence of agreement as to any matter set out in the Second Schedule of the LLP Act 2012, provisions of the Second Schedule relating to that matter shall apply.

2.6 Compliance Officer

Every LLP must appoint at least one compliance officer who shall be:

• either one of the partners or a person who is qualified to act as a secretary under the Companies Act 1965;

• at least 18 years of age and citizen/permanent resident of Malaysia; and

• ordinarily resides in Malaysia.

2.7 Registration as a compliance officer of an LLP

Once a person is appointed as a compliance officer of an LLP, he must register with the Registrar so as to enable him to lodge or submit documents on behalf of the partners or the LLP.

The registration shall be done via the MyLLP Portal and the compliance officer is required to go to the nearest SSM office for identity verification purposes.

2.8 Duties and Liabilities of Compliance Officer

A compliance officer shall be responsible for the doing of all acts, matters and things as required to be done under the LLP Act 2012 and the Limited Liability Partnerships Regulations 2012 (‘LLP Regulations 2012’) as follows:

• Lodging or submitting of documents on behalf of the partners or the LLP as stated in Regulation 6 of the LLP Regulations 2012;

• Registering changes in registered particulars of the LLP with the Registrar as and when it occurs as required under section 17 of the LLP Act 2012;

• Keeping of registers and statutory documents at the registered office of the LLP as required under section 19 of the LLP Act 2012;

• Publishing the LLP’s name and the registration number outside its registered office and place of business as required under section 20 of the LLP Act 2012; and

• Any other matters that may be required to be done by the Registrar of LLP from time to time under the LLP Act 2012 and/or LLP Regulations 2012.
3. CONTINUOUS OBLIGATION OF LLP

3.1 Registration of changes in particulars

An LLP shall ensure to lodge a notification to the Registrar if any changes made or occurs in the registered particulars of the LLP within fourteen days from the date of which the changes made or occurred.

3.2 Keeping of Registers and Statutory Record

An LLP shall keep at all times at the registered office the following:

(i) a notice of registration issued by the Registrar of LLP;

(ii) a register of the name and address of each partner and compliance officer;

(iii) a copy of the most recent annual declaration;

(iv) a copy of any statement lodged with the Registrar under the LLP Act 2012;

(v) a copy of certificate (if any), issued by the Registrar under section 11(4) LLP Act 2012;

(vi) a copy of the LLP agreement and any amendment thereto;

(vii) a copy of any instrument relating to any charge created by the LLP; and

(viii) any other documents that the Registrar may, from time to time, require to be kept by an LLP.

3.3 Keeping of Accounting Records

(i) An LLP shall keep such accounting and other records as will sufficiently explain the transactions and financial position of the LLP and enable profit and loss accounts and prepare balance sheets from time to time which give a true and fair view of the state of affairs of the LLP at the LLP registered office or such other place as the partner thinks fit provided that a notification of that place been made to the Registrar;

(ii) An LLP shall retain the accounting records and other records as above for a period of not less than seven years from the end of financial year in which the transactions or operations to which those records relate are completed.
3.4 Annual Declaration

(i) An LLP shall ensure to lodge with the Registrar on an annual basis within ninety days from the end of the financial year of the LLP, a declaration made by any two of its partners that the LLP is able or not able to pay its debts as they become due in the normal course of business and the declaration shall be accompanied by such other particulars as may be required by the Registrar.

(ii) In the case of the first annual declaration, it shall be lodged not later than eighteen months from the date of the registration of the LLP.

4. FREQUENTLY ASKED QUESTIONS

4.1 Fundamentals of LLP

Why LLP in Malaysia?
• To provide the business community with an alternative business vehicle to complement the traditional choices of sole proprietorships, partnerships and companies (local and foreign)
• To provide access to limited liability status for partnership type businesses
• More affordable business vehicle

What is the legal status of an LLP?
An LLP is a separate entity with the legal status of a body corporate.

Why would one choose to register an LLP as opposed to registering a business or incorporating a company?
The LLP provides the flexibility of organizational arrangement through the partnership agreement whereas a company is subject to a more stringent compliance requirement. On the other hand, registering LLP provides the limited liability status as compared to registering a business which exposes the owner to unlimited liability.

Is there any restriction as to what kind of business can use LLP as a business vehicle?
No. It is for all kind of lawful businesses with a view to make profit.

Can a charity organisation register as LLP?
No. LLP is intended only for businesses with a view to make profit.
4.2 Formation and Registration of LLP

How to register an LLP?
An LLP can be registered by way of an application made to the Registrar by providing the following information:

- proposed name of the LLP;
- nature of business;
- address of registered office;
- name and details of partners;
- name and details of compliance officer; and
- approval letter (in cases of professional practice).

Can a registration of an LLP be rejected or refused? If yes, on what grounds?
Yes. On grounds where the Registrar is satisfied that:

[a] the registration of the LLP would be contrary to the national security or interests; or

[b] the proposed business is likely to be used for:
   [i] a charitable purpose;
   [ii] an unlawful purpose; or
   [iii] purposes prejudicial to public peace, welfare or good order or morality in Malaysia.

Is there any limit to the number of partners?
There must be a minimum of 2 partners and no limit for the maximum number of partners.

Who can be the partners in an LLP?
Individuals (natural persons) or bodies corporate or a combination of both.

Is there any need for a partnership agreement?
Yes. However, in the absence of agreement as to any matter set out in the Second Schedule of the LLP Act 2012, provisions of the Second Schedule relating to that matter shall apply.

Can two companies form LLP?
Yes. These are the most common form of joint ventures.
How long will SSM take to process the registration application?
A notice of registration will be issued immediately upon submission of the application through MyLLP Portal provided all registration requirements are satisfied.

Is there any requirement for a minimum number of partners to have principal or only place of residence in Malaysia?
No. The requirement to be ordinarily residing in Malaysia is applicable only when a partner is also acting as the compliance officer of the LLP.

4.3 Management of LLP

Will the partners of the LLP be held personally liable for the debts incurred by the LLP?
No. It is the LLP that will be liable. However, a partner will be jointly and severally liable for his own wrongful act or omission in the course of the business of the LLP. The LLP however is not bound by what the partner has done in dealing with a person if:

(a) the partner acted without authority; or

(b) the person with whom the partner was dealing knows that the partner acted without authority or does not know that he is a partner of the LLP.

Under the LLP Act 2012 there is a requirement for an LLP to appoint at least one compliance officer. What are the requirements for a person to be appointed as a compliance officer of an LLP?
The compliance officer has to be either from amongst the partners of the LLP or a person qualified to act as a secretary under the Companies Act 1965 who:

(a) is a citizen or permanent resident of Malaysia; and

(b) ordinarily resides in Malaysia.

What are the responsibilities and liabilities of a compliance officer?
The main responsibilities of a compliance officer are:

• registering any changes in registered particulars of the LLP;

• keeping and maintaining registers and records of the LLP; and

• ensuring publication of names of the LLP in accordance with the provisions of the Act.

A compliance officer is personally liable to all penalties including administrative penalty imposed on the LLP for non-compliance of the above requirements unless if he can prove that he is not liable.

Can there be more than one compliance officer?
Yes.
If the LLP has two partners and one of them ceased to be a partner for any reason, is the remaining partner required to appoint another partner? Is there any time frame to do so?

Yes. The remaining partner is required to appoint another partner within six months or a longer period which may be determined by the Registrar (which shall not exceed one year) upon an application for an extension of time made by the remaining partner.

Can a partner who is declared a bankrupt continue to act as a partner?

Yes, a partner who is declared a bankrupt can continue to be a partner of an LLP. However, he is prohibited from taking part in the management of the LLP unless he has obtained leave from:

- the Director General of Insolvency (DGI); or
- the court provided that a notice of intention to apply for leave has been served on the DGI and the DGI is heard on the application.

4.4 Conversion to LLP

Can an existing business vehicle such as a company or a partnership firm convert into an LLP?

Yes. In the case of a company, only a private company incorporated under the Companies Act 1965 is allowed. In the case of a partnership, only firms which are registered under the Registration of Business Act 1956 or any firms carrying on professional practices are allowed.

What will be the position of a private company / conventional partnership which converts to an LLP?

After a conversion, the status of the private company / conventional partnership shall be deemed to have been dissolved.

Can a sole-proprietorship convert into an LLP?

A sole proprietorship cannot convert into an LLP as it only has 1 member. The sole proprietor must find at least one more person to be a partner before he can register an LLP.

Is there a requirement for a converted LLP to notify its conversion to any party which the LLP was dealing with prior to the conversion?

A converted LLP is required to ensure for a period of twelve months commencing fourteen days after the date of registration to state the following on every invoice or correspondence:

- a statement that it was, as from the date of registration, converted from a conventional partnership or private company, as the case may be, to a limited liability partnership; and
- the name and registration number, if applicable, of the conventional partnership or private company from which it was converted.
Can an LLP re-convert to a private company?  
No. The LLP will have to be voluntarily wound up first and then incorporate as a new company.

It is unfair to creditors as the current partnerships can evade liability by just converting to LLP. What is the rationale/remedy for this?  
Under the LLP Act 2012 it is provided that all rights and liabilities are vested into the LLP upon conversion from a conventional partnership or a private company. Further, partners of a conventional partnership that has converted to an LLP shall continue to be personally liable, jointly and severally with the LLP for the liabilities and obligations incurred prior to the conversion. Under the LLP legal framework, creditors of a private company are further protected as the company must get the agreement of the creditors for such conversion.

4.5 LLP for Professional Practice

Who are considered as Professionals under the LLP Act 2012?  
Under the first schedule of the LLP Act 2012 the following groups are defined as professionals:

- Chartered Accountants
- Advocate and Solicitors
- Company Secretaries

Can two different professionals (e.g. a lawyer and an accountant) form and be partners of an LLP?  
No. An LLP formed for the purpose of carrying on professional practice shall consist of natural persons who are practising the same profession only. This is to ensure that integrity and ethical issues are addressed and observed.

The LLP Act 2012 requires professionals to obtain an approval letter from their respective governing bodies before an LLP is formed for professional practice. Is this requirement extended to foreign professionals who wish to form an LLP in Malaysia?  
The LLP Act 2012 does not prohibit foreign professionals to carry out professional practice in Malaysia. However, this is subject to the relevant governing bodies’ approval in accordance with the laws that governs the respective professions in Malaysia.
4.6 Foreign LLP

Can a foreign LLP carry on business in Malaysia?
A foreign LLP can carry on business in Malaysia by registering with SSM and lodge the following document:

- Certified copy of the certificate of registration in its place of incorporation, establishment or origin; and
- Certified copy of its charter or instrument defining its constitution, if any.

Is it a requirement for each partner of an LLP to be “resident” in Malaysia?
There is no need for partners to be resident in Malaysia but there is a requirement for the compliance officer to be resident in Malaysia.

4.7 Closing an LLP

How can an LLP be dissolved?
An LLP can be dissolved by way of:

- Court Ordered Winding Up;
- Voluntary Winding Up; or
- Striking off.

Under what circumstances can an LLP be wound up by Court?
An LLP can be wound up by Court under the same circumstances a company can be wound up by court as provided under the Companies Act 1965. The LLP Act 2012 provides that the relevant provisions of the Companies Act 1965 related to winding up by Court will be applicable to LLPs.

How can an LLP be dissolved by voluntary winding up?
Where an LLP has ceased to operate and has discharged all its debts and liabilities, a partner of the LLP can apply to the Registrar for a voluntary winding up of the LLP provided all the conditions required under the LLP Act 2012 for voluntary winding up application are met.
Under what circumstances can an LLP be struck-off the register?
An LLP can be struck-off the register if the Registrar has reason to believe that:

- The LLP no longer carrying on business;
- The LLP contravened the Act;
- The LLP is prejudicial to national interests;
- No liquidator acting in cases of court ordered winding up; or
- Affairs of the LLP have been fully wound up but no sufficient assets to pay the costs to obtain court order to dissolve the LLP.

4.8 General Matters

Is an LLP required to maintain accounts?
Yes. All accounting records that give a true and fair view of the state of affairs of the LLP shall be retained for 7 years.

Is there an approved accounting standard imposed on LLP in preparing its accounting records similar to the requirement imposed on Companies under the Companies Act 1965?
One of the main objectives for introducing the LLP business vehicle is to give businessmen the flexibility of internal arrangement in conducting business similar to a Conventional Partnership which is not required to adopt any particular accounting standard. As such, there is no approved accounting standard imposed on LLP. However, an LLP is required and expected to prepare from time to time its accounting records which will give a true and fair view of the state of affairs of the LLP.

Is an audit of the accounting required?
Unless provided in the agreement, there is no mandatory auditing requirement for LLPs.

Is the LLP required to submit Annual Returns?
No. However, an LLP is required to lodge an Annual Declaration with the Registrar stating whether the LLP is able or unable to pay its debts.

Is there a requirement for LLP to hold AGM?
There is no requirement for an LLP to convene AGM.
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