LABUAN FINANCIAL SERVICES AUTHORITY
(LEMBAGA PERKHIDMATAN KEWANGAN LABUAN)

Circular No. : 327/2025/ALL
Date : 19 September 2025

CIRCULAR ON ADVANCE NOTIFICATION OF REGULATORY FEE REVISION

Labuan Financial Services Authority (Labuan FSA) issues this Circular to inform all market participants that a comprehensive review of the regulatory fee structure for Labuan International Business and Financial Centre (Labuan IBFC) is scheduled to be implemented on 1 January 2026, subject to the approval and gazettement by the Minister of Finance.

Background

2. This exercise is part of the Authority's ongoing commitment to strengthen financial sustainability, align regulatory charges with supervisory intensity, and ensure that Labuan IBFC remains competitive with peer jurisdictions. Labuan FSA had previously issued Circular No. 137/2012/ALL dated 28 November 2012, which committed the Authority to conduct periodic fee reviews every three (3) years, while not mandating automatic adjustments. Since then, the most notable change has been the phased transition of regulatory fee payments into USD, implemented in 2020 and 2023.

Principles of the Revision

3. The revision has been guided by three key principles:

(i) calibrating fees to reflect risk and regulatory intensity, with higher adjustments applied to higher-risk and digital sectors;
(ii) benchmarking against peer jurisdictions to preserve fairness and competitiveness; and
(iii) reinforcing regulatory sustainability by supporting Labuan FSA's supervisory, compliance, and digital transformation initiatives.

At the same time, certain status quo elements will remain, such as:

(i) maintaining fees at or above peer levels; and
(ii) continuing to promote strategic or niche sectors for ecosystem balance.

The salient changes under the revised fee framework are set out in the **Appendix** to this Circular for ease of reference.

4. In tandem with the revision, Labuan FSA will be introducing several service enhancements, including the roll-out of a next-generation registry platform with

integrated billing and compliance modules, a digitalised licensing application system to streamline submissions, and new enforcement and supervision systems designed to deliver greater transparency, efficiency, and risk-based oversight. These enhancements will ensure that industry participants benefit from faster turnaround times, improved regulatory support, and strengthened governance.

5. Upon gazettement of the new regulations, the revised fees will apply to both new applicants and existing entities. Market participants are therefore encouraged to continue engaging actively with their respective service providers as well as with Labuan FSA, in order to ensure readiness and a smooth transition ahead of the implementation date. Labuan FSA will continue to provide clear notification and guidance to facilitate a smooth transition. The Circular can be accessed on the Labuan FSA website at www.labuanfsa.gov.my. For avoidance of doubt, the details outlined herein remain subject to the final regulations as gazetted.

6. For further details or clarification, please contact the relevant department below:

Name	Email Address
Registrar of Companies	**roc@labuanfsa.gov.my**
Authorisation and Licensing	**bplicensing@labuanfsa.gov.my**
Business Policy	**bpu@labuanfsa.gov.my**

Thank you.

For and on behalf of
Labuan Financial Services Authority

Jaffree Ismail
Deputy Director-General
Market Development & Operations
Labuan Financial Services Authority

Appendix

$=USD

Section A: Annual Licence/ Approval Fees under Labuan Financial Services and Securities Act 2010 and Labuan Islamic Financial Services and Securities Act 2010

Item / Licence	Current Fee	Revised Fee
Commercial Bank	$30,000	$40,000
Investment Bank	$30,000	$35,000
General (Re)Insurance	$15,000	$25,000
Life (Re)Insurance	$15,000	$25,000
Pure Captives (Excl. PCC)	$3,000	$4,000
Insurance Manager	$6,500	$8,000
Underwriting Manager	$6,500	$8,000
Insurance Brokers	$6,500	$8,000
Fund Manager	$1,500	$3,000
Securities Licensee	$1,500	$2,500
Fund Administrator	$600	$1,000
Labuan Exchange	Nil	$13,000
Money Broker (Traditional)	$1,500	$5,000
Money Broker (Digital Asset)	$1,500	$10,000
Company Management	$1,500	$2,500
Trust Company	$5,000	$10,000
Managed Trust Company	$5,000	$7,000
Master-Rent-A-Captive	$4,000	***Status Quo***
Subsidiary-Rent-A-Captive	$1,000	
External-Rent-A-Captive	$1,000	
LITC	$13,000	
Leasing	$20,000	
Subsequent leasing	$6,000	
Factoring	$13,000	
Credit token	$13,000	
Payment System operators	$13,000	
Private Trust Company	$1,500	
PCC – Captive (Core)	$9,500	
PCC – Captive (Cell)	$3,000	
PCC – Mutual Fund (Core)	$1,500	
PCC – Mutual Fund (Cell)	$600	$600 (**One off registration fee)**

Section B: Other Annual/Registration Fee

Item	Current Fee	Revised Fee
Labuan companies	$800	$1,000
Foreign Labuan companies	$1,500	$2,500
Partnership	$300	$400
Foundation	$200	$300
Labuan trust or a Labuan special trust	$200	$300
Marketing office	$2,500	$3,500
Co-location office	$3,500	$4,500
Approved auditor	$1,000	$1,500

Section C: Processing and Approval Fees

Item	Current Fee	Revised Fee
Licence application	$350	$500
Fast track processing fee under the LFSSA and LIFSSA	$1,200	$1,500
Fast track processing fee under the LTA, LCA, LFA, LLPLLPA	$350	$500
An application for exemption under i) Section 199 of LFSSA ii) Section 159 of LIFSSA	$1,750	$2,000
Application for transfer of a business	$1,750	$2,000
An application for exemption under Section 58 of LTA	$500	$600
Application for work permit by Labuan entities	$350	$500
Establishment of marketing office	$100	$500
Establishment of co-location office outside Labuan	$100	$500
Application for a duplicate copy of any certificate issued by the Authority	$100	$150
Issuance of letter or statement: i) Good standing ii) Information iii) Corporate profile	 $70 $70 $30	$100