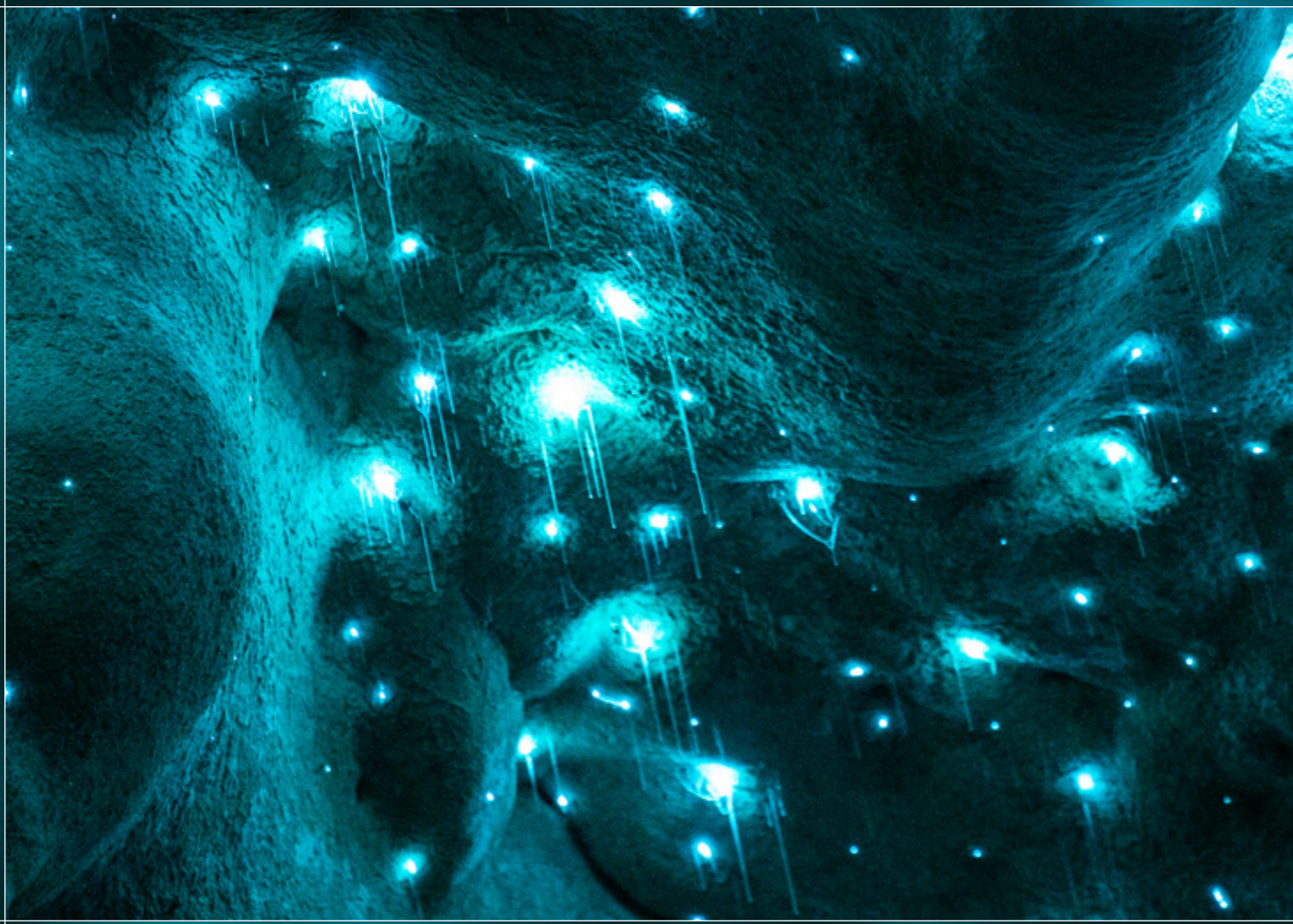
November 2026

Data Centres

APAC Regulatory Guide – **Malaysia**

Investment considerations



MALLESONS

Chapter 7

Malaysia

A year of... explosive growth, coordinated government support and firmer sustainability guardrails

Population	Data centres	Live capacity	Pipeline capacity
36.4 million	169	1.34GW	5.84GW+
	YoY: 38 (29%)	YoY: 505MW (60.5%)	YoY: 2.91GW (99.1%)

Data centre statistics provided by DC Byte (as at September 2026)

Malaysia is rapidly emerging as one of the most dynamic data centre markets in Southeast Asia.

Between 2021 and mid-2025, the Malaysian Investment Development Authority approved approximately RM144.4 billion (~US$35.4 billion) in data centre investments, underscoring Malaysia's position as a leading regional hub for hyperscale digital infrastructure.

Major technology players such as Microsoft, AWS and Google are expected to commit ~RM49.1 billion (~US12 billion) to Malaysia's data centre sector from 2023 to 2038.

With its strategic proximity to Singapore, particularly Johor, and favourable policies and economic incentives, Malaysia has become a regional data centre hub. Yet with such rapid growth comes sustainability pressures. Malaysian federal and state governments are seeking to tackle these head-on.

Opportunities

- ‘Singapore Plus’ demand
- Strong political support in Johor
- GPU-as-a-service models

Challenges

- AI export controls
- Variability in state rules
- Sustainability challenges

Spotlight on key drivers

Location, location, location

Johor has established itself as a data centre hub, and an attractive alternative to Singapore.

Singapore's moratorium on new data centre developments from 2019 to 2022, imposed due to concerns over land availability and high energy consumption, led to spillover demand from global hyperscalers and data centre operators into nearby Johor.

Despite Singapore lifting the moratorium by adopting a selective and sustainability-focused approval process for new developments, the trend continues. Johor has capitalised on this spillover to emerge as a regional data centre powerhouse.

Government incentives

Strong government support and strategic initiatives have helped to attract investment and foster growth.

Developers and operators can take advantage of various deep incentives, including:

- Malaysia Digital Status (**MDS**) offering tax and other incentives
- Digital Ecosystem Acceleration Scheme (**DESAC**) providing tax allowances and reduced tax rates, and
- Johor-Singapore SEZ introducing further benefits for developers including special corporate tax rates, cross-border process improvements and other customised incentives.

Sustainability challenges

Malaysia remains heavily dependent on fossil fuels with limited renewable capacity.

Power costs are relatively low, but explosive growth in the industry poses energy supply and grid stability issues.

Energy efficiency and sustainable growth are the key focus of a range of reforms introduced by the Malaysian government, particularly in energy-intensive industries like data centres.

Water usage limits for data centre operations are part of proposed planning reforms by Malaysia's National Water Services Commission (**SPAN**).

> Investor appetite for data centres in Malaysia remains strong, but the government is increasingly scrutinising proposals on energy, water and sustainability credentials as well as investment value. For investors, that makes early regulatory engagement and careful structuring as important as the commercial case.

Tan Wei Xian
Partner, Skrine



01 Power

Getting power to a site

This process depends on location. The main electricity providers are:

- Tenaga Nasional Berhad (**TNB**), covering Peninsular Malaysia and the East Malaysia state, Sabah on the island of Borneo (the latter via a subsidiary, Sabah Electricity Sdn Bhd).
- Sarawak Energy Berhad is the provider for the East Malaysia state – Sarawak, also on Borneo.

They each have a monopoly on transmission, distribution and retail in their respective territories.

For Peninsular Malaysia, to obtain power supply to site, users must enter into electricity supply agreements with TNB under the *Electricity Supply Act 1990*. TNB has established a fast-track program for data centres known as the 'Green Lane Pathway' under which the implementation period is reduced from 36-48 months to 12 months. Further details on the providers and surrounding processes are outlined on the following page.

Power purchase agreements

By way of exception to the territorial monopolies above, generators and users can enter into:

- corporate onsite physical PPAs for electricity generated on the site of the user, or
- in Peninsular Malaysia, corporate offsite physical PPAs for electricity generated outside of the site of the user and transported to the user through the grid.

The Malaysian government has initiatives to boost green energy use, offering pathways for generators and users to enter into corporate offsite physical PPAs.

The Corporate Renewable Energy Supply Scheme (**CRESS**) was introduced in 2024 and is applicable for generation facilities utilising renewable energy sources with a capacity of 30MW and above.

Under CRESS, the generator and the user can enter a sleeved PPA known as a 'Bilateral Energy Supply Contract', where the terms must address the requirements of CRESS. The user must still have a supply contract with TNB, known as a 'Corporate Renewable Energy Supply Agreement', which will address the user's grid connection and TNB's provision of backup supply.

There are no similar schemes outside of Peninsular Malaysia.

Self-consumption installations

Users also have the option to install off-grid solar photovoltaic systems at their site (rooftop, ground-mounted or floating systems) to meet up to 100% of their energy demands, provided such system complies with the relevant technical and regulatory requirements. These installations must be for self-consumption only, with no export of any excess.

The Guidelines for Solar Photovoltaic for Self-Consumption In Peninsular Malaysia provides that for systems with capacity above 72kWp, a battery energy storage system is required to be installed to reduce the impact of intermittency on the grid system.

Going 'green'

The Guidelines for Sustainable Development of Data Centres (**SDDC Guidelines**) set best practices and standards for developing and operating sustainable data centres, encouraging the integration of renewables and the use of efficiency measures based on the category and size of the data centre. Data centres must meet specific thresholds for PUE, CUE and WUE values which vary by category.

Issued by the Ministry of Investment, Trade and Industry, **SDDC Guidelines** compliance while not mandatory, is a condition (until 31 December 2027) in qualifying for tax incentives under the DESAC (see 'Tax and other incentives' below for further details).

All new data centres proposed or developed following the issuance of the SDDC Guidelines, regardless of category, must be located in areas with a water stress index below 0.8 within Peninsular Malaysia.

Requirements for particular data centre types

Data centre type	PUE targets	WUE targets	Power capacity
Hyperscale	1.4 or lower	2.2m³/MWh or lower	Above 21.25MW
Enterprise private (captive) in purpose-built or converted building	1.7 or lower	2.2m³/MWh or lower	between 0.85MW and 4.25MW.

The *Guidelines Specification for Green Data Centres* (**GDC Specification**) is a voluntary code issued by the Malaysian Communications and Multimedia Commission (**MCMC**) and provides benchmarking standards for green data centres. This covers:

- PUE
- air temperature and humidity range
- governance
- reporting
- training, and
- policy compliance requirements.

The GDC Specification recommends that developers and operators implement an energy management system in accordance with ISO 50001.

Certification by a Malaysian Green Building Index Certifier is also common to evaluate the energy efficiency, water conservation and waste reduction based on a detailed set of criteria.



> Malaysia is becoming a regional hub for many businesses, and this is driving more organisations to invest in cloud systems, which are, in turn, driving the need for more local data centres.
>
> **MIDA, Powering Resilience, 2021 Malaysia Investment Performance Report**



02 Water

Water supply

Procurement of water supply is a matter for each state of Malaysia. The process, requirements and timeline for procuring water supply for a data centre project vary between states.

Water guidelines

The SDDC Guidelines contain water usage effectiveness standards and encourage the reuse of reclaimed water.

The Planning Guideline for Data Centres (**Planning Guideline**), which was issued by the Ministry of Housing and Local Government, through the Department of Town and Country Planning, requires developers to seek advice and comments from SPAN when obtaining planning approval.

SPAN has also proposed (but has not implemented) regulatory measures to limit water usage in data centre operations to support a sustainable national water supply. As part of these measures, SPAN has recommended that local authorities assess the adequacy of water resources at proposed data centre sites during the planning approval process, including factors such as the availability of water sources in the area and the data centre's ability to secure alternative water resources.

In September 2025, SPAN issued the Guidelines on Water Supply for Data Centre Development, which set out requirements for data centre developments relating to:

- water supply planning
- water demand estimation
- cooling technology
- alternative water sources
- storage capacity, and
- WUE.

The Guidelines are intended to support sustainable water management and ensure adequate water supply planning throughout the development process.

03 Land

Where can developers build data centres?

The Planning Guideline provides that data centre development is permitted on land subject to the categories 'building' or 'industrial' use, subject to zoning as discussed in the zoning section on this page.

If the title to the land is endorsed to allow other use or development, a special permit may be required from the relevant state authority, or the title conditions may need to be varied under the *Malaysian National Land Code*.

What if rezoning or changes to covenants are needed?

The Planning Guideline provides that data centre development is allowed in industrial land use zones (light and medium) and commercial land use zones.

The respective state's local planning authorities may further stipulate classes of use within a land use zone. For instance, the draft local plan of Kulai 2035 in the State of Johor specifies Class C6 Special Industry: Data Centre as a data centre class of use for industrial land. Where industrial land intended for data centre development in Kulai is not already classified as Class C6, the Kulai Municipal Council would likely require rezoning to this classification before granting planning permission.

It is possible to apply for rezoning under the *Town and Country Planning Act 1976*. The relevant local planning authority may hold hearings and hear objections to proposed re-zoning. The time required to rezone varies by local state planning authority and an objection to any proposed rezoning can cause delays.

How long does it take to get permits or vary conditions?

The time required to obtain special permits or variations to title conditions varies by state.

Prior to applying for the planning permission or development order to be granted by local planning authorities, a data centre development requires approval of the Data Centre Task Force (**DCTF**) who takes into consideration factors such as:

- sustainability plans (including power, water and carbon usage effectiveness)
- job creation metrics
- local sourcing
- local vendor development program, and
- collaboration with local university or technical institution.

The DCTF was established in February 2025 with the approval of the Malaysia Digital Economy Corporation (**MDEC**). Its meetings are co-chaired by the Minister of Investment, Trade and Industry, and the Minister of Digital.

The Malaysian Investment Development Authority (**MIDA**) serves as the focal point and lead agency for approving all new and expanded data centre investment applications.

What are the location considerations?

The Planning Guideline requires that data centre sites are close to infrastructure and utilities, including electricity supply, and to include setback and buffer zones to mitigate environmental impacts.

The Planning Guideline is considered by state and local authorities when granting approvals for data centre developments. It also requires developers to obtain TNB approval for a site.

04 Telecommunications

Applicability of telecommunications laws to data centres

The *Communications and Multimedia Act 1998* does not generally apply to data centre operators, or developers, unless they provide services requiring a telecommunications licence.

Is a telecommunications licence required?

Only if the data centre operator or developer:

- provides an internet access service or hosts cloud services on behalf of a foreign cloud provider where an Application Service Provider (**ASP**) licence is required
- provides bandwidth services where a Network Service Provider (**NSP**) licence is required, or
- owns, operates, maintains, installs or provides network facilities such as fibre cables where a Network Facilities Provider (**NFP**) licence is required.

05 Foreign investment restrictions

Apart from land restrictions, there are no other limits on foreign companies developing or owning a data centre.

Land

Prior approval from the state authority is required for a foreign company to either lease or purchase land from a landowner whether for data centre development or other purposes.

If the land is valued at RM20 million (~US$4.89 million) or more and the acquisition results in a reduction of Bumiputera or government agency ownership, additional approval from the Ministry of Economy is required. Bumiputera refers to persons of the Malay race, aborigines or natives of Sabah and Sarawak.

Unless otherwise waived by the Ministry of Economy, such approval is subject to an equity condition that requires the acquiring company to have at least 30% Bumiputera interest shareholding.

Subject to the Ministry of Economy's publication of its updated written guideline, it was reported in March 2026 that the Ministry of Economy has applied an additional condition to real property disposals by government-linked investment companies and government-linked companies valued at RM20 million and above. In these scenarios, the purchasing company is required to have at least 50% (instead of 30%) Bumiputera equity ownership.

In Peninsula Malaysia, foreigners must adhere to minimum land price thresholds when acquiring land. The state authority may impose restrictions to allow foreigners to acquire only leasehold (not freehold) land.

In the event of a lease of land by a foreign company from a landowner, the state authority may limit the maximum lease term to:

- 60 years for part of a land parcel, or
- 90 years for an entire land parcel.

Telecommunications licences

If a data centre operator is required to hold a telecommunications licence (see 'Telecommunications' section above for further details), that licence can only be held by a Malaysian entity. Additionally, NSP and NFP individual licences typically must have a maximum of 49% foreign ownership and a minimum 30% Bumiputera equity.

06 Tax and other incentives

Special economic zones

The Johor-Singapore special economic zone (**SEZ**) was formalised on 11 January 2025 to strengthen economic activity between Johor and Singapore. It consists of 9 'flagship areas' including:

- Johor Baru City Centre
- Iskandar Puteri
- Tanjung Pelepas-Tanjung Bin
- Pasir Gudang
- Senai-Skudai
- Sedenak
- Forest City
- Pengerang Integrated Petroleum Complex, and
- Desaru-Penawar.

The Johor-Singapore SEZ is designed to foster economic collaboration and investment between Malaysia and Singapore. It aims to create a vibrant hub for businesses in various sectors, leveraging the strengths of both countries.

MIDA, Tax Incentive Package 2025

Tax incentives

MDEC may grant MDS to data centre developers and operators, providing access (subject to approvals and eligibility criteria) to income tax exemptions, investment tax allowances, import duty and sales tax exemptions under the Malaysia Digital Bill of Guarantees.

The Malaysia Digital Tax Incentive (**MDTI**) scheme provides reduced tax rates on qualifying income or investment tax allowances for MDS companies.

MIDA leads the Digital Ecosystem Acceleration Scheme (**DESAC**) which provides eligible 'digital infrastructure providers' (including data centre operators) with access to investment tax allowances of up to 100% on capital expenditure for qualifying activities (which can be offset against up to 100% of statutory income for up to 10 years) or preferential tax rates.

In addition to complying with the SDDC Guidelines (see 'Power' section above for further details), conditions for those incentives include having minimum paid-up capital, employing a minimum number of Malaysian personnel and adopting green technology.

Following the signing of the Johor-Singapore SEZ agreement between Malaysia and Singapore in early 2025, various tax incentives, subject to eligibility criteria, are now available for data centre projects in the Johor-Singapore SEZ, including:

- special corporate tax rates (a special tax rate of 5% for up to 15 years for AI and quantum computing supply chain service businesses)
- custom incentives for businesses operating in the flagship areas as outlined above
- special tax rates for knowledge workers (15% flat tax rate on chargeable employment income for 10 years), and
- lower entertainment duties.

Other incentives

MIDA and MDEC established the Digital Investment Office as a central platform to facilitate digital investments and to support businesses in the MDTI and DESAC schemes.

07 Data protection and cyber security

Data protection or privacy laws

The *Personal Data Protection Act 2010* requires data controllers (in this context, they are usually customers of data centre operators) and data processors (which may be data centre operators, depending on the services they offer) to take practical steps to protect personal data from any loss, misuse, modification, unauthorised or accidental access or disclosure, alteration or destruction by having regard to certain factors.

Data controllers and data processors must also implement technical and organisational security measures in accordance with the Security Standard set out in the Personal Data Protection Standard 2015 issued by the Personal Data Protection Commissioner (**Commissioner**).

Organisations that process personal data or sensitive personal data above the prescribed thresholds, or that conduct activities that require regular and systematic monitoring of personal data, must appoint a Data Protection Officer. The Officer must meet specified language, expertise and residency requirements.

In the event of a personal data breach which causes, or is likely to cause, significant harm, organisations must:

- notify the Commissioner within 72 hours from breach awareness, and
- notify affected individuals within 7 days after the notification is made to the Commissioner.

A new right to data portability also allows individuals to request the transfer of their data from one data controller to another (to the extent that such a transfer is technically feasible and the requested data format is compatible).

This may impact customer requirements for data centres such as facility location (so personal data is stored in a location safe from physical and natural threats), access controls and security requirements, such as CCTV coverage.

Cyber security laws

Essential ICT systems and assets whose disruption could impact national security, economic stability, government operations, public safety and individual privacy are regulated as 'National Critical Information Infrastructure' (**NCII**) under the *Cyber Security Act 2024*.

The NCII covers a range of sectors which include 'information, communication and digital'. It is unclear if any data centres are classified as NCII because the list of NCII is kept confidential to mitigate cyber threats.

Financial services providers or financial institutions

The Risk Management in Technology Policy (**RMIT Policy**) for financial institutions managing technology risks contains specific requirements for data centre infrastructure and operations.

The Central Bank of Malaysia (Bank Negara Malaysia) (**BNM**) has issued guidelines and policies requiring financial institutions (including banks and insurers) to implement robust technology risk management frameworks. Key regulatory instruments include:

- resilience, security and scalability
- redundancy for production data centres
- dedicated space for hosting critical systems
- adequate control procedures
- real-time monitoring for utilisation and system performance, and
- independent risk assessments to safeguard sensitive data.

Boards and senior management of financial institutions are expected to exercise oversight and address risks associated with outsourcing critical technology functions and systems, including by:

- conducting due diligence on service providers
- establishing service level agreements with minimum requirements, and
- ensuring service providers comply with the RMIT Policy.

The Guidelines on Data Management and Management Information System Framework (**Data Management Guidelines**) require financial institutions to establish and maintain a sound data management and MIS framework.

The Data Management Guidelines outline principles for sound data management and MIS practices that financial institutions must observe relating to data governance, data and systems infrastructure, data quality and data security and privacy.

A policy document on Management of Customer Information and Permitted Disclosures, also issued by BNM, outlines requirements for a financial service provider's handling of customer information.

Digital asset service providers

The Malaysian Securities Commission's Guidelines on Digital Assets set regulatory requirements for Initial Exchange Offering (**IEO**) platform operators and digital asset custodians, including to maintain secure infrastructure and to ensure proper selection and oversight of service providers.

Telecommunications operators

The Technical Code on Information and Network Security Cloud Service Provider Selection contains requirements for organisations to follow when selecting cloud service providers and refers to business continuity management and operational resilience in its example of a cloud control matrix.

Issued by the MCMC, compliance with these technical codes is voluntary unless tied to a specific legal obligation, such as a telecommunications licence condition.

If a data controller is a telecommunications licensee, it must register as a data controller with the Commissioner and comply with the Personal Data Protection Code of Practices for the Communications Sector. This includes complying with the technical and organisational security measures that may be implemented for compliance with the Security Standard or comparable alternative measures.

NFP and NSP licences include network security requirements on licensees including (among others):

- to comply with network security and information integrity requirements imposed by authorities
- to ensure compliance with applicable security standards, codes, best practices, guidelines or directives relating to network reliability and integrity, and
- to design and deploy their networks to allow for effective investigation and enforcement of local laws, including by protecting against online harms and fraud.

08 Critical infrastructure and security

Critical infrastructure laws

See 'Data protection and cyber security' section above.

Any data centre operator or developer of NCII must comply with codes of practice, security controls, best practices and conduct risk assessment and audits.

National security issues

Data centres that store or process classified data may be designated as protected areas or places under the *Protected Areas and Protected Places Act 1959*, or classified areas under the *Official Secrets Act 1972*.

Government clients

Data centres serving government clients may be subject to additional security requirements, including designation as a protected area or protected place under the *Protected Areas and Protected Places Act 1959*, or a prohibited place under the *Official Secrets Act 1972*.

The *Data Sharing Act 2025*, which establishes the legal framework for data sharing between public sector agencies, also requires third parties engaged by public sector agencies for data migration, data integration, or data analytics work to safeguard shared data in accordance with the Act.

09 Data localisation

Specific data localisation obligations may apply to customers of a data centre depending on the type of data processed at the facility and the customer's industry.

Highly regulated sectors, such as financial services (see 'Data protection and cyber security' above for further details) and healthcare, may impose localisation requirements through industry guidelines or licence conditions. For example, copies of Malaysian tax and employment records must be kept in Malaysia.

The *Personal Data Protection Act 2010* prohibits the export of personal data unless:

- it is to a country that has substantially similar laws, or
- where the country ensures equivalent levels of protection (if relying on this legal basis, transfer impact assessments are required), or
- where the data subject's consent has been obtained or the transfer is necessary for the performance of a contract with the data subject.

E-money issuers

BNM requires e-money issuers to ensure that sensitive customer information is not stored offshore as a condition of their licence.

10 Environmental, social and governance

International ESG commitments

There is currently no single overarching federal law implementing Malaysia's various commitments, including targeting net zero emissions by 2050. However, there are some laws on the way, as well as state-level regulations already in place.

- The National Climate Change Policy 2.0 outlines Malaysia's pathway to net zero, published in 2024 by the Ministry of Natural Resources and Environmental Sustainability.
- A Climate Change Bill to implement Malaysia's commitments under the Paris Agreement had not yet passed as at September 2026. This is intended to be the umbrella legislation for climate change related issues in Malaysia.
- A carbon tax is set for implementation in 2026 under a commitment made in the 2025 Budget.
- States may enact their own legislation, for example, Sarawak introduced the *Environment (Reduction of Greenhouse Gases Emission) Ordinance 2023* which regulates greenhouse gas emissions and carbon credit units in Sarawak.

ESG audits, systems and impact assessments

The *Energy Efficiency and Conservation Act 2024* requires large energy consumers to complete periodic energy audits and implement energy management systems. A large energy consumer is prescribed by the *Energy Efficiency and Conservation Regulations 2024* as consuming 21,600 gigajoules or more over a period of 12 consecutive months.

A data centre developer may need to undertake an environmental impact assessment under the *Environmental Quality Act 1974* if criteria specified in the *Environmental Quality (Prescribed Activities) (Environmental Impact Assessment) Order 2015* are met relating to the physical slope or size of the development.

Handling of waste

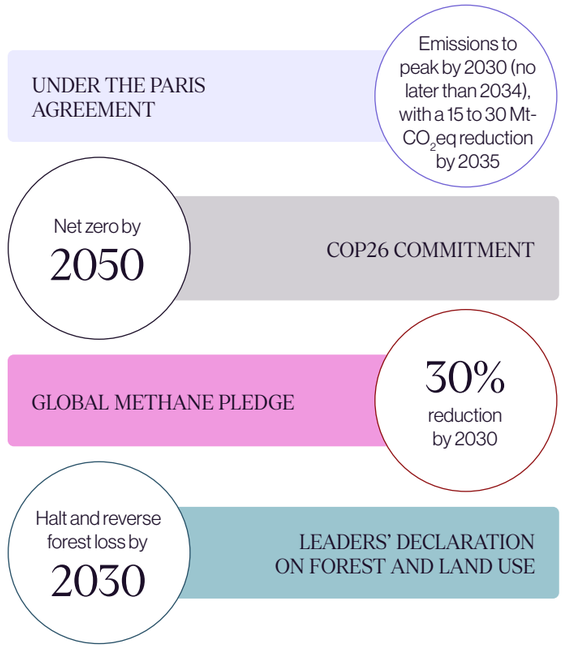
Electronic waste generated from retired servers, networking equipment and other IT infrastructure may need to be handled and treated in accordance with *Environmental Quality (Scheduled Wastes) Regulations 2005* and the *Environmental Quality Act 1974* to minimise environmental impact.

ESG reporting

The Bursa Malaysia (the Malaysian stock exchange) Main and ACE Market Rules have been enhanced to align with the National Sustainability Reporting Framework (**NSRF**). They require listed entities to include a statement of sustainability-related risks and opportunities in their annual reports that (among other things) accords to the International Sustainability Standards Board (**ISSB**) and specifies performance against metrics and targets. This follows a phased implementation timeline.

The NSRF was published in 2024 to provide listed and large non-listed companies with a common language for sustainability reporting, using International Financial Reporting Standards (**IFRS**) Sustainability Disclosure Standards issued by the ISSB as the baseline, and introduced assurance requirements for sustainability reporting. The SDDC Guidelines also encourage sustainability reporting.

There are other relevant corporate governance obligations and voluntary codes to consider.



Contributors



Daryl Cox

PARTNER
SINGAPORE

TEL +65 87253595
MOB +65 6991 6506
EMAIL daryl.cox@mallesons.com



Aaron Ong

SENIOR ASSOCIATE
SINGAPORE

TEL +65 6991 6524
MOB +65 8226 3417
EMAIL aaron.ong@mallesons.com



Daniel Chan

SENIOR ASSOCIATE
SINGAPORE

TEL +65 6991 6515
EMAIL daniel.chan@mallesons.com



Charles Davies

SENIOR ASSOCIATE
SYDNEY

TEL +61 2 9296 2257
MOB +61 428 918 076
EMAIL charles.davies@mallesons.com



Wesley Yu

ASSOCIATE
SINGAPORE

TEL +65 6991 6559
MOB +61 477 902 714
EMAIL wesley.yu@mallesons.com



Thalia Velez Rodriguez

SOLICITOR
MELBOURNE

TEL +61 3 9643 4233
MOB +61 456 551 089
EMAIL thalia.velezrodriguez@mallesons.com



Samantha Gates

SOLICITOR
MELBOURNE

TEL +61 3 9643 5351
MOB +61 4 6125 5836
EMAIL samantha.gates@mallesons.com



Charlotte Hartley

SOLICITOR
MELBOURNE

TEL +61 3 9643 4450
MOB +61 461 405 237
EMAIL charlotte.hartley@mallesons.com



Gary Smythe

HEAD OF MARKETING – CONTENT & CAMPAIGNS
MELBOURNE

TEL +61 3 9643 5351
MOB +61 408 064 429
EMAIL gary.smythe@mallesons.com



Katie Walsh

CONTENT & CAMPAIGNS LEAD
SYDNEY

TEL +61 2 9296 3275
MOB +61 431 759 334
EMAIL katie.walsh@mallesons.com

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Australia

Mallesons
Intan Eow
Francesca Giorlando
Emily Heffernan
Lizzie Knight
Cheng Lim
Cate Nagy
Greg Protektor
Roderick Smythe
Josh Thorneycroft
Chris Wright
Jayson Broadway
Esther Yee
Anthea Shan
Jonathan Beh

China

King & Wood
Susan Ning
Han Wu

Hong Kong SAR

King & Wood
Tian Xu
Scott Gardiner
Vince Lee
Francois Tung

India

Trilegal
Jishnu Sanyal
Janak Pradhan
Samsuddha Majumder
Amar Narula
Kartikey Kulshrestha
Kuruvila M Jacob
Atyotma Gupta
Archita Sharma
Adi Kidambi
Ojas Date

Indonesia

ABNR
Ayik Candrawulan Gunadi
Agus Ahadi Deradjat
Mohammad Afif Hirzi
Edmund Khovey
Beverly Sharon Laza
Emir Nurmansyah
Nina Cornelia Santoso
Adya Sepasthika
Mahiswara Timur

Japan

Mori Hamada & Matsumoto
Satoru Hasumoto

Malaysia

Skrine
Tan Wei Xian
Belinda Lim Ke Xin
Fariz Bin Abdul Aziz
Cheam Tat Sean
Rachel Chiah
Natalie Lim
Siti Ayeena Binti Mohd Anis
Jesy Ooi
Engy Tan Shin Chian
Kyra Iman Yaacob

New Zealand

Chapman Tripp
Kelly McFadzien
Lauren Curtayne
Hamish Bolland
Alana Lampitt
Tessa Baker
Bevan Miles
Guy Houghton-Jones
Max Williams
Conor Tinker
Tamsin Gorman
Hannah Houghton

Philippines

Romulo Mabanta Buenaventura Sayoc & de los Angeles
Peter Pacheco
Agustin R Montilla IV
Rafael D del Rosario
Jesse Eleazer D Tantoco

Singapore

Mallesons
Daryl Cox
Daniel Chan
Wesley Yu
Aaron Ong
Charlotte Handley

South Korea

Kim & Chang
Kye Sung Chung
Jin Ho Song
Arnold Yoo-Hum Baek
Yu Seok Jung
Sang Hoon Richard Sung
Seung Hoon Yeom

Taiwan

Lee and Li
Lily Kuo
Sarah Wu
Chi Lee
Helen Huang

Thailand

Chandler Mori Hamada
Jessada Sawatdipong
Panupan Udomsuvannakul
Sarunporn Chaianant
Koraphot Jirachocksubsin
Suphakorn Chueabunchai
Thanachart Osathanondh

Vietnam

Frasers Law Company
Ho Thuy Ngoc Tram
Mark Fraser
Hoang Thi Thuy Vy
Tran Le Minh Truc

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Click here to access our full Data Centre APAC Regulatory Guide covering all 14 markets and exploring key themes across the region.

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