

NON-RESIDENT INDIVIDUAL

Year of Assessment 2009

LHDNM-R/006/10



Together We Develop The Nation



Mohd Mahfuz
Jabatan Dasar

Determination Of Non-Resident Status

Generally, you are considered a non-resident if you stay in Malaysia for less than 182 days in a calendar year as provided for under the Malaysian Taxation Laws, regardless of citizenship or nationality

Scope Of Taxation

Tax charged on non-resident individual is based on income derived or received from Malaysia

Non-Resident Individual Tax Rate

TYPES OF INCOME	%
Business, trade or profession Employment Dividends Rents Other income or profits	27
Public Entertainer Interest	15
Royalty	10
Payments for services in connection with the use of property or installation, operation of any plant or machinery purchased from a non-resident	
Payments for technical advice, assistance or services rendered in connection with technical management or administration of any scientific, industrial or commercial undertaking, venture, project or scheme	
Rent or other payments for the use of any movable property	

Non-Resident Individual is not entitled to claim tax deduction, relief and rebate

Non-Resident Individual Not Liable To Tax If

- Exercising employment in Malaysia for less than 60 days
- Age 55 years old and receiving pension from employment in Malaysia
- Receiving interest from banks
- Receiving tax exempt dividends

Complete and submit Form M (e-M)