

Together We Develop The Nation



# LHDNM

## Non-Resident Individual



Dzulfikal, LHDNM CPKL

### Resident Status Under Malaysian Tax Law

Generally, you are considered a non-resident if you stay in Malaysia for less than 182 days in a calendar year regardless of citizenship or nationality

### Scope Of Taxation

A non-resident is taxed on income derived or received from Malaysia

**Non-Resident Individual requires to complete and submit Form M (e-M)**

### Non-Resident Individual Is Not Liable To Tax If

- Employment is exercised in Malaysia for less than 60 days
- Age 55 years old and above and receiving pension from Malaysian employment
- Receiving interest from banks
- Receiving tax exempt dividends

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

### Non-Resident Individual Tax Rate

TYPES OF INCOME	%
Business, trade or profession Employment Dividends Rents Other income or profits	26
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	