



YOU ARE THE NATION'S HERO

NON-RESIDENT INDIVIDUAL

www.hasil.gov.my

Lembaga Hasil Dalam Negeri Malaysia

1-300-88-3010

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	26
Other income or profits	
Public Entertainer Interest	15
Royalty	
Payments for services in connection with the use of property or installation, operation of any plant or machinery purchased from a non-resident	10
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	

Payment Services At LHDNM Agent Bank (Other Than e-Bayaran and LHDNM Payment Counter)

NO.	TYPE OF SERVICES	CIMB BANK	PUBLIC BANK	MAYBANK	HONG LEONG BANK	POS MALAYSIA	AFFIN BANK
1	BANK COUNTER	√	√	√	√	√	√
2	ATM MACHINE	√	√	√	-	-	-
3	INTERNET BANKING	√	√	√	√	√	-
4	PHONE BANKING	-	-	√	-	-	-
5	CHEQUE DEPOSIT MACHINE	-	√	-	-	-	-
6	CASH DEPOSIT MACHINE	√	-	-	-	-	-

Note: Keep receipt and bank slip for reference

Disclaimer

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