

YOU ARE THE NATION'S HERO



# NON-RESIDENT INDIVIDUAL

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**2013**

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## Resident Status Under Malaysian Tax Law

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

## Scope Of Taxation

A Non-Resident Individual is taxed on income derived or received from Malaysia

**Non-Resident Individual is required 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

Type of Income	%
Business, trade or profession Employment Dividends Rents Other income or profits	26
Public Entertainer Interest	15
Royalty	10
Payment for services in connection with the use of property or installation, operation of any plant or machinery purchased from a non-resident	
Payment 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 payment for the use of any movable property	

## Payment Services at LHDNM's Agent Banks

Type of Service	CIMB BANK	PUBLIC BANK	MAYBANK	HONG LEONG BANK	POS MALAYSIA	AFFIN BANK
Bank Counter	√	√	√	-	√	√
ATM	√	√	√	-	-	-
Internet Banking	√	√	√	√	√	-
Phone Banking	-	-	√	-	-	-
Cheque Deposit Machine	-	√	-	-	-	-
Cash Deposit Machine	√	-	-	-	-	-

### Disclaimer

This leaflet is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as a legal reference.

Note: Keep receipt and bank slip for reference