

## **Residence: companies and bodies of persons**

8. (1) For the purposes of this Act –

- (a) a Hindu joint family is resident in Malaysia for the basis year for a year of assessment if its manager or *karta* is resident for that basis year;
- (b) a company or a body of persons (not being a Hindu joint family) carrying on a business or businesses is resident in Malaysia for the basis year for a year of assessment if at any time during that basis year the management and control of its business or of any one of its businesses, as the case may be, are exercised in Malaysia; and
- (c) any other company or body of persons (not being a Hindu joint family) is resident in Malaysia for the basis year for a year of assessment if at any time during that basis year the management and control of its affairs are exercised in Malaysia by its directors or other controlling authority.

(1A) Notwithstanding subsection (1), for the purposes of this Act –

- (a) a limited liability partnership carrying on a business is resident in Malaysia for the basis year for a year of assessment if at any time during that basis year the management and control of its business or of any one of its businesses, as the case may be, are exercised in Malaysia;
- (b) any other limited liability partnership is resident in Malaysia for the basis year for a year of assessment if at any time during that basis year the management and control of its affairs are exercised in Malaysia by its partners;
- (c) a business trust is resident in Malaysia for the basis year for a year of assessment if the trustee manager of that business trust is resident in Malaysia and a trustee manager of a business trust is resident for the basis year for a year of assessment if –

- (i) the trustee manager in his capacity as such carries on such business trust in Malaysia; and
- (ii) the management and control of the business of such business trust is exercised in Malaysia.

(2) If it is shown that it has been established as between the Director General and a company, limited liability partnership, business trust or body of persons for any tax purpose that the company, limited liability partnership, business trust or body was resident in Malaysia for the basis year for any year of assessment, it shall be presumed until the contrary is proved that the company, limited liability partnership, business trust or body was resident in Malaysia for the purposes of this Act for the basis year for every subsequent year of assessment.