

Residence: trusts

61. (3) Notwithstanding any other provision of this Act, a trust body shall be regarded as resident for the basis year for a year of assessment if, but only if, any trustee member of that body is resident for that basis year:

Provided that where—

- (a) the trust was created outside Malaysia by a person or persons who were not citizens;
- (b) the income of that trust body for that basis year is wholly derived from outside Malaysia;
- (c) the trust is administered for the whole of that basis year outside Malaysia; and
- (d) at least one-half of the number of the member trustees are not resident in Malaysia for that basis year,

that trust body shall not be regarded as resident in Malaysia for that basis year.