

NON-RESIDENT INDIVIDUAL



SCOPE OF TAXATION

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

TAXABLE EMPLOYMENT INCOME FOR NON-RESIDENT INDIVIDUAL

- Salary, wages, bonus, director's fee, commission, allowance, perquisite, remuneration, overtime payment, tips, compensation, Employees Share Option Scheme (ESOS), tax borne by employer, etc (cash or something that can be converted into cash)
- Benefits-In-Kind from employer (cars, handphone, driver, maid, etc)
- Value of Living Accommodation provided by employer
- Employer's contributions for employee made to an unapproved pension provident fund
- Compensation for loss of employment

NON-RESIDENT INDIVIDUAL IS NOT LIABLE TO TAX IF

- Employment is exercised in Malaysia for less than **60 days in a year**
- Age 55 years old and above and receiving pension from Malaysia employment
- Receiving interest from banks
- Receiving tax exempt dividends (year of assessment 2014)

PLEASE NOTE

Use **e-Filing (e-M / e-MT)** for easy declaration of employment income. Further info can be obtained Form M Explanatory Note at www.hasil.gov.my

Deadline for submission of Form M (e-M) and payment of tax payable (if any): **30 April** every year

EMPLOYEES RESPONSIBILITY

- Complete and submit Form e-M / e-MT via **e-Filing**
- Keep Income Statement from employer (EA / EC / others and receipt for 7 years for LHDNM's audit purposes)
- Non-Resident Individual is not entitled to claim tax relief, deduction and rebate

MONTHLY TAX DEDUCTION (MTD)

- Tax payment mechanism to ease the burden of paying tax in a lump sum amount by employee
- Scheduler tax payment by employee
- Calculated based on 25% of monthly gross income

NON-RESIDENT INDIVIDUAL TAX RATE

TYPE OF INCOME	YEAR OF ASSESSMENT	
	2010 - 2014	2015
- Business, trade or profession	26 %	25 %
- Employment		
- Dividends		
- Rents		
- Other income or profits		

For any enquiries CONTACT

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