



INLAND REVENUE BOARD OF MALAYSIA

**TAX TREATMENT OF FOREIGN
NATIONALS EXERCISING
EMPLOYMENT IN MALAYSIA**

PUBLIC RULING NO. 2/2026

Translation from the original Bahasa Malaysia text

DATE OF PUBLICATION: 27 MARCH 2026



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Published by

Inland Revenue Board of Malaysia

Second edition

First edition on 16 November 2011

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DIRECTOR GENERAL'S PUBLIC RULING

Section 138A of the Income Tax Act 1967 (ITA) provides that the Director General is empowered to make a Public Ruling in relation to the application of any provisions of the ITA.

A Public Ruling is published as a guide for the public and officers of the Inland Revenue Board of Malaysia. It sets out the interpretation of the Director General in respect of the particular tax law and the policy as well as the procedure applicable to it.

The Director General may withdraw this Public Ruling either wholly or in part, by notice of withdrawal or by publication of a new Public Ruling.

**Director General of Inland Revenue
Inland Revenue Board of Malaysia**

1. Objective

This Public Ruling (PR) explains the tax treatment for employment income derived by foreign nationals exercising employment or sent on secondment to Malaysia.

2. Relevant Provisions of the Law

- 2.1 This PR takes into account laws which are in force as at the date this PR is published.
- 2.2 The provisions of the Income Tax Act 1967 (ITA) related to this PR are sections 2, 7, 13, 21, 25, 132, 132A, 133 and Schedules 1, 6 and 7.

3. Interpretation

The terms used in this PR have the following meaning:

- 3.1 “Non-resident” for a basis year for a year of assessment in relation to an employee means an employee other than an employee resident in Malaysia.
- 3.2 “Foreign tax” means—
- (a) any tax on income (or any other tax of a substantially similar character) chargeable or imposed by or under the laws of a territory outside Malaysia in which the same income arose; and
 - (b) in relation to paragraph 132(4)(d) or section 132A of the ITA includes other taxes of every kind imposed by or under the laws of that territory.
- 3.3 “Malaysian tax” means tax imposed under the ITA.
- 3.4 “Seconded” means –
- (a) an employee is temporarily transferred by the employer to perform related duties at another location; and
 - (b) upon completion of the temporary duties, the employee returns to the same employer to continue his employment.
- 3.5 “Bilateral credit” means credit in respect of foreign tax which, by virtue of any arrangements having effect under section 132 of the ITA, is to be allowed as a credit against Malaysian tax.

- 3.6 “Unilateral credit” means credit in respect of foreign tax payable under the laws of a territory outside Malaysia for which no arrangement under section 132 of the ITA is in force.
- 3.7 “Employer” in relation to an employment, means –
- (a) where the relationship of master and servant subsists, the master;
 - (b) where the relationship does not subsist, the person who pays or is responsible for paying any remuneration to the employee who has the employment, notwithstanding that that person and the employee may be the same person acting in different capacities.
- 3.8 “Person” includes a company, a limited liability partnership, a co-operative society, a club, an association, a Hindu Joint Family, a trust, an estate under administration, a partnership and an individual.
- 3.9 “Employee” in relation to an employment, means –
- (a) where the relationship of servant and master subsists, the servant;
 - (b) where the relationship does not subsist, the holder of the appointment or office which constitutes the employment.
- 3.10 “Resident of Malaysia” means resident in Malaysia for the basis year for a year of assessment in accordance with section 7 of the ITA.
- 3.11 “Employment” means –
- (a) employment in which the relationship of master and servant subsists;
 - (b) any appointment or office, whether public or not and whether or not that relationship subsists, for which remuneration is payable.
- 3.12 “Foreign income” means, in relation to –
- (a) unilateral credit, income derived from outside Malaysia charged to foreign tax; or
 - (b) bilateral credit, income derived from outside Malaysia and from Malaysia, charged to foreign tax.
- 3.13 “Statutory income”, in relation to a foreign national individual, a source and a year of assessment, means statutory income ascertained in accordance with the ITA.

- 3.14 “Assessment” means any assessment or additional assessment made under the ITA.
- 3.15 “Basis year” in relation to a year of assessment for an employment source is the basis period for that year of assessment.
- 3.16 “Year of assessment” means calendar year.
- 3.17 “Basis period” in relation to gross income from employment is as ascertained under section 25 of the ITA.
- 3.18 “Foreign national” means an individual who is a non-Malaysian citizen.

4. Tax Treatment of Foreign Nationals Working in Malaysia

4.1 Employment income

Generally, the gross income of an employee in respect of having employment or exercising an employment should be taxable in the country where the duties are performed, irrespective of the place where the contract is entered into or where the remuneration is paid. In other words, foreign nationals working in Malaysia may be taxed under Malaysia’s domestic tax laws on employment income derived from Malaysia.

4.2 Employment income deemed derived from Malaysia

Subsection 13(2) of the ITA provides that employment income is deemed to be derived from Malaysia when the employment is exercised in Malaysia. Gross income in respect of gains or profits from an employment is deemed derived from Malaysia under the following circumstances:

- (a) Exercising employment in Malaysia - if the income arises for any period during which the employment is exercised in Malaysia in accordance with paragraph 13(2)(a) of the ITA;

The phrase “exercising employment”, which is not defined in the ITA is generally understood as the employment being exercised at the place where the employee is physically present when performing the activities for which the employment income is paid.

Example 1

Fahrin, a Brunei citizen, was appointed as an auditor in an engineering company in Kuala Lumpur under an employment contract effective from 1.1.2023. His employment income from the year 2023 onwards is

deemed derived from Malaysia because the employment is exercised in Malaysia.

- (b) Leave attributable to the exercise of the employment - if the income arises for any period of leave that is attributable to the exercise of the employment in Malaysia, in accordance with paragraph 13(2)(b) of the ITA; or

Example 2

In Example 1 above, if Fahrin is on annual leave (from 1.9.2024 to 15.9.2024) in Brunei to visit his family and friends, that period of leave is considered attributable to the employment exercised in Malaysia. Therefore, his employment income received during the period of leave outside Malaysia is deemed derived from Malaysia.

- (c) Duties incidental to the employment - if the income arises for any period during which the employee performs duties outside Malaysia that are incidental to the employment exercised in Malaysia pursuant to paragraph 13(2)(c) of the ITA.

(For further explanation, refer to PR No. 1/2011 entitled Taxation of Malaysian Employees Seconded Overseas)

Example 3

In Example 1 above, in the year 2024, Fahrin is instructed by his employer in Malaysia to audit the accounts of a related company in Thailand. The employment income for the period he works in Thailand is deemed derived from Malaysia. In accordance with paragraph 13(2)(c) of the ITA, the duties performed in Thailand are considered incidental to the exercise of his employment in Malaysia. In this case, there is no auditor position in Thailand, and Fahrin is sent there to carry out the audit assignment.

4.3 Basis of assessment of employment income

- 4.3.1 The basis year for a year of assessment for an individual's employment income is the basis period for that year of assessment as provided under section 21 of the ITA. An individual is assessed on a current calendar year basis, where the individual's income for the basis period from 1.1.2024 to 31.12.2024 constitutes his gross employment income for the year of assessment 2024.

4.3.2 Under subsection 25(1) of the ITA, gross employment income receivable for any particular period in relation to employment exercised in Malaysia will be taxed in the year in which such employment income is received.

Example 4

Based on Example 1 above, in the basis year 2024, Fahrin received a salary amounting to RM240,000 and a bonus of RM40,000. The bonus was a payment for employment for the basis period from 1.1.2023 until 31.12.2023 but was only paid by his employer on 5.1.2024.

The salary and bonus amounting to RM280,000 shall be taken into account as gross income for the basis period ending on 31.12.2024 (year of assessment 2024).

4.4 Residence status in Malaysia

The residence status of an individual is determined with reference to the period of the individual's physical presence in Malaysia during the basis year for a year of assessment. In certain situations, the physical presence in the basis years preceding and the basis years following a particular year of assessment shall also be taken into consideration.

Generally, an individual is a non-resident if his period of physical presence in Malaysia is less than 182 days in a basis year.

(For further explanation, refer to PR No. 11/2017 entitled Residence Status of Individuals)

4.5 Tax rates

The applicable tax rates for foreign nationals depend on their residence status in Malaysia. Resident individuals are eligible to claim personal tax reliefs and are taxed at scale rates as specified in paragraph 1, Part 1 of Schedule 1 to the ITA.

Non-resident individuals are not entitled to claim any personal tax reliefs and are subject to tax at a flat rate as specified in paragraph 1A, Part 1 of Schedule 1 to the ITA. The current tax rate imposed on non-resident individuals is at a rate of 30% on every ringgit of the chargeable income.

There are special tax rates for an individual under certain incentives as specified in Part XIV and XVIII of Schedule 1 to the ITA.

4.6 Short term employment in Malaysia

4.6.1 Period of employment not exceeding 60 days

The income of a non-resident individual from an employment exercised by him in Malaysia will be exempt from tax pursuant to paragraph 21 of Schedule 6 of the ITA under the following circumstances:


- (a) The employee exercises employment in Malaysia for a period or periods which together do not exceed 60 days in a basis year for a year of assessment;

Example 5

Jordan, an American citizen employed by a multinational company in the United States of America (USA) was sent for a secondment to carry out a special assignment at the company’s operational headquarters in Malaysia. His employment in Malaysia was from 9.6.2024 to 30.6.2024 (22 days). Jordan then went on a two-week (14 days) holiday touring Malaysia before leaving Malaysia.

The situation is summarized as follows:

Year 2024			
Works in USA	Works in Malaysia	Holiday in Malaysia	Works in USA
160 days	22 days	14 days	170 days



Exempted from tax
(not exceeding 60 days)

Jordan qualifies for tax exemption for the year of assessment 2024 as his period of employment in Malaysia does not exceed 60 days.

Example 6

The facts are the same as in Example 5 except that Jordan returns to Malaysia to work from 1.9.2024 to 30.9.2024 (30 days) on another project at the instruction of his employer in the USA. His tax liability in Malaysia for the year of assessment 2024 will be reviewed from 1.1.2024.

The situation is summarized as follows:

Year 2024					
Works in USA	Works in Malaysia	Holiday in Malaysia	Works in USA	Works in Malaysia	Works in USA
160 Days	22 days	14 days	48 days	30 days	92 Days

Exempted from tax (not exceeding 60 days)
--

Jordan still qualifies for tax exemption for the year of assessment 2024 as his period of employment in Malaysia does not exceed 60 days.

Example 7

James, who worked for the Apollo Company in the US, was sent by his employer to Malaysia to oversee the promotion of a new product at a related company from 1.4.2024 to 30.4.2024 (30 days). James is later sent back for a second time to serve at a related company in Malaysia from 1.9.2024 to 15.11.2024 (76 days).

James is exempted from tax for the year of assessment 2024 during his first employment period in Malaysia (1.4.2024 to 30.4.2024) as the employment period in Malaysia does not exceed 60 days. However, after James’s second employment period ceases in Malaysia (1.9.2024 to 15.11.2024), his tax liability needs to be reviewed from 1.1. 2024 to determine the total employment period for the year of assessment 2024.

The situation is summarized as follows:

Year 2024				
Works in USA	Works in Malaysia	Works in USA	Works in Malaysia	Works in USA
91 days	30 days	123 days	76 days	46 days

Not exempted from tax (exceeds 60 days)
--

James does not qualify for tax exemption for the year of assessment 2024 as his period of employment in Malaysia exceeds 60 days.

Example 8

The facts are the same as in Example 7 except that James resigns from the Apollo Company when he returns to the USA on 16.11.2024 and immediately starts working with another rival company in the USA. His new employer sends him back to Malaysia to oversee the expansion of a branch office from 1.12.2024 to 31.12.2024 (31 days).

After the end of James’s third employment period in Malaysia (1.12.2024 to 31.12.2024), his tax liability in Malaysia for the year of assessment 2024 needs to be reviewed from 1.1.2024.

The situation is summarized as follows:

Year 2024					
Works in USA	Works in Malaysia	Works in USA	Works in Malaysia	Works in USA	Works in Malaysia
91 days	30 days	123 days	76 days	15 days	31 days

Not exempted from tax (exceeds 60 days)
--

James does not qualify for tax exemption for the year of assessment 2024 as his period of employment (although with different employers) in Malaysia exceeds 60 days.

- (b) The employee exercises his employment in Malaysia for a continuous period (not exceeding 60 days) which overlaps the basis years of two successive years of assessment; or

Example 9

Blair is an operations technology engineer at an oil and gas company in the USA. He is sent to Malaysia by his employer for the period of 16.12.2023 to 15.1.2024 (31 days) to conduct a feasibility study for the improvement of a plant at a subsidiary company in Malaysia.

The situation is summarized as follows:

Year 2023		Year 2024
Works in USA	Works in Malaysia	Works in USA
349 days	31 days	351 days

↓

Exempted from tax
(not exceeding 60 days)

Blair qualifies for tax exemption for the years of assessment 2023 and 2024 as his continuous employment period in Malaysia that overlaps two successive years of assessment does not exceed 60 days (i.e. 31 days).

- (c) The employee exercises his employment in Malaysia for a continuous period (not exceeding 60 days) which overlaps the basis years of two successive years of assessment, and for a period or periods which together with that continuous period, do not exceed 60 days.

Example 10

In Example 9, if Blair returns to Malaysia from 1.3.2024 to 15.3.2024 (15 days) to oversee the implementation of the proposed plant improvement study, his tax liability will be reviewed from 16.12.2023.

The situation is summarized as follows:

Year 2023		Year 2024		
Works in USA	Works in Malaysia	Works in USA	Works in Malaysia	Works in USA
349 days	31 days	45 days	15 days	291 days

Exempted from tax
(not exceeding 60 days)

Blair still qualifies for tax exemption for the years of assessment 2023 and 2024 as his period of employment in Malaysia being a continuous period not exceeding 60 days (31 days) overlaps two successive years of assessment and the additional period of 15 days when combined with that continuous period, does not exceed 60 days (46 days in total).

Example 11

In Example 10, if Blair returns to Malaysia from 1.3.2024 to 30.4.2024 (61 days) to oversee the implementation of the proposed plant improvement study, his tax liability will be reviewed from 16.12.2023.

The situation is summarized as follows:

Year 2023		Year 2024		
Works in USA	Works in Malaysia	Works in USA	Works in Malaysia	Works in USA
349 days	31 days	45 days	61 days	245 days

Not exempted from tax (exceeds 60 days)
--

Blair's employment in Malaysia is for a continuous period of less than 60 days (31 days). However, the period overlaps two successive years of assessment and another 61 days period together with that continuous period (31 days) resulted in a total employment period in Malaysia exceeding 60 days (92 days). Hence, Blair does not qualify for tax exemption for the years of assessment 2023 and 2024.

4.6.2 Period of employment exceeding 60 days

The tax exemption under paragraph 21 of Schedule 6 of the ITA will not apply where an individual has income derived from Malaysia from that employment:

- (a) for a period or periods amounting in all to more than sixty days in the basis year; or
- (b) for a continuous period exceeding 60 days which overlaps over two successive basis periods; or
- (c) where the continuous overlapping period together with some other period or periods exceeds 60 days.

[Paragraphs 21 and 22(a) of Schedule 6 of the ITA].

Example 12

Adam, an Australian citizen, is appointed as an architect at a company in Malaysia for the following employment periods:

1.9.2024 to 30.9.2024 30 days

1.10.2024 to 31.10.2024 31 days

Total 61 days

Adam is paid his remuneration for the employment period from 1.9.2024 to 31.10.2024 (61 days). However, he took leave and left Malaysia early on the night of 29.10.2024. Therefore, Adam is physically present in Malaysia for 59 days only.

In this situation, the tax exemption under paragraph 21 of Schedule 6 of the ITA does not apply as the remuneration received by Adam is for an employment period exceeding 60 days (61 days). Adam's income for the period of employment will be subject to tax at the non-resident individual rate (Refer paragraph 22 of Schedule 6 of the ITA).

Note

Unlike the determination of residence status in Malaysia, the exemption period of 60 days refers to the period of employment in Malaysia and not the physical presence of the employee in Malaysia.

Example 13

In Example 12, if Adam exercises his employment in Malaysia for a period of 40 days and is required to perform certain duties (incidental to his duties in Malaysia) in Thailand and Indonesia totalling 21 days, his period of employment in Malaysia is therefore 61 days. His tax liability will be reviewed from 1.1.2024.

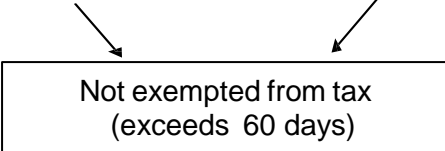
According to paragraph 13(2)(c) of the ITA, the remuneration received by Adam for incidental duties performed in Thailand and Indonesia is deemed to be derived from Malaysia and is taxable in Malaysia.

Example 14

Angelina from the USA is employed by Company X in Malaysia from 1.2.2024 to 29.2.2024 (29 days). She leaves Malaysia on 29.2.2024 and returns to Malaysia on 31.7.2024 after securing employment with Company Y from 1.8.2024 to 14.9.2024 (45 days).

The situation is summarized as follows:

Year 2024				
Works in USA	Works in Malaysia	Works in USA	Works in Malaysia	Works in USA
31 days	29 days	153 days	45 days	108 days



Not exempted from tax
(exceeds 60 days)

The period of employment with Company X is for a period not exceeding 60 days. Therefore, Angelina is exempted from tax when she leaves Malaysia on 29.2.2024. Her subsequent employment with Company Y lasts for 45 days. Angelina's total employment period in the basis year 2024 is 74 days (29 days + 45 days). Therefore, Angelina is not eligible for tax exemption on the employment income received from both Companies X and Y and will be taxed at the non-resident individual tax rate in Malaysia for the year of assessment 2024.

5. Tax Treatment of Foreign Nationals from Treaty Countries Seconded To Malaysia

5.1 Double taxation

Double taxation occurs when two countries impose income tax on the same income on the same taxable person. When a foreign national derives employment income from Malaysia but is a resident of another country, income tax in relation to his employment income may be payable in Malaysia and his country of residence.

5.2 Double Taxation Avoidance Agreement

The Government of Malaysia has signed Agreements for the Avoidance of Double Taxation (DTAA) with several other countries (contracting state) to mitigate the effects of double taxation when the same income is subject to tax in Malaysia and the contracting state. The elimination of double taxation is subject to the terms and provisions as stipulated in the DTAAAs.

If a DTAA has been signed with the other contracting state, the relevant provisions under Schedule 7 of the ITA shall apply by allowing bilateral credit relief for foreign tax payable pursuant to section 132 of the ITA.

In cases where no DTAA has been signed with the other country, a relief from Malaysian tax may be given unilaterally pursuant to section 133 of the ITA and relevant provisions under Schedule 7 of the ITA.

5.3 Article of Employment / Article of Dependent Personal Services in the DTAA

For foreign nationals exercising employment in Malaysia, the Article of Employment / Article of Dependent Personal Services (DPS) of the relevant Malaysian DTAAAs is applicable for tax treaty relief. However, the terms and conditions of the Article of Employment / Article of DPS in each DTAA may vary from one contracting state to another. The complete text of the relevant Malaysian DTAAAs can be referred to on the official website of the Inland Revenue Board of Malaysia.

6. Bilateral Credit

Bilateral credit may be deducted from Malaysian tax only for a foreign national individual who is subject to Malaysian tax for a year of assessment and is a resident for the basis year for that year of assessment.

If an employment income of a foreign national who is a resident in Malaysia is taxed in Malaysia and in a contracting state, a relief in the form of a bilateral credit under section 132 of the ITA may be allowed.

The formula for the computation of the bilateral credit is as follows:

$$\frac{\text{Foreign income}^1}{\text{(statutory income)}} \times \text{Malaysian tax payable before bilateral credit}$$

Total income

or

Foreign tax payable in respect of the foreign income charged to tax twice, whichever is lower.

(¹Foreign income for the purposes of claiming bilateral credit includes income derived from Malaysia and charged to foreign tax)

7. Tax Treatment of Foreign Nationals from Non-Treaty Countries Seconded to Malaysia

In the absence of a DTAA between Malaysia and a foreign country, the domestic tax laws of Malaysia and the foreign country remain applicable. In this circumstances, a relief that may be granted is known as unilateral credit. This credit may be claimed by an individual who is a resident in Malaysia for the basis year for a year of assessment, is subject to tax in Malaysia and has also paid foreign tax on the same income in the foreign country where the income is derived.

Based on the definition of “foreign income” in relation to unilateral credit, unilateral credit can only be claimed for income derived from outside Malaysia that is subject to foreign tax. This means that income received outside Malaysia, but arising from Malaysian sources does not qualify for unilateral credit.

The tax credit is limited to one-half of the foreign tax payable on the foreign income for the year or the Malaysian tax chargeable on that foreign income, whichever is lower.

The formula for the computation of this the unilateral credit is as follows:

$$\frac{\text{Foreign income}^2}{\text{(statutory income)}} \times \text{Malaysia tax payable (in respect of that foreign income) before unilateral credit}$$

Total income

or

½ of foreign tax, whichever is lower.

(²Foreign income means income derived from outside Malaysia)

Note

Pursuant to paragraph 15 of Schedule 7 of the ITA, unilateral credit may be allowed for foreign tax if an employee pays Malaysian tax and foreign tax on income from employment exercised outside Malaysia, regardless of whether the individual was a resident in the basis year for that year of assessment. (An illustration of this paragraph is as Example 7 of PR No. 11/2021 entitled Bilateral Credit And Unilateral Credit)

Example 15

Rodney, is an engineering consultant was sent by his employer in the United States of America (USA) to assist in a project carried out by a subsidiary company in Malaysia from 1.6.2024 to 31.8. 2024 (92 days). Rodney's remuneration during his secondment to Malaysia is paid and fully borne by his employer in the USA.

As Rodney's employment period exceeds 60 days in the year 2024, his employment income in Malaysia is subject to tax in Malaysia. Rodney is taxed based on the Malaysia's domestic tax laws as there is no DTA between Malaysia and USA .

In this case, Rodney is not eligible to claim unilateral credit relief in Malaysia should his employment income for the period from 1.6.2024 to 31.8.2024 also be taxed in the USA as he does not exercise his employment outside Malaysia but is sent by his employer in the USA to work in Malaysia.

8. The Relevant Income Tax (Exemption) Orders

8.1 Income Tax (Exemption) (No. 60) Order 2003] *[P.U.(A) 382/2003]*

From the year of assessment 2003, non-citizen individuals are exempted from the payment of income tax in respect of income derived from an employment with an Operational Headquarters Company (OHQ) and Regional Office (RO) exercised outside Malaysia.

8.2 Income Tax (Exemption) (No. 2) Order 2008] *[P.U.(A) 101/2008]*

With effect from the year of assessment 2008, the tax treatment accorded to non-citizen individuals working at an OHQ or RO is extended to non-citizen individuals who are employed by an International Procurement Centre Company (IPC) and Regional Distribution Centre Company (RDC).

(Further information regarding the income tax exemption on the employment income source of non-citizen individuals working with an OHQ, RO, IPC and RDC can be referred to PR No. 12/2011 entitled Tax Exemption on

Employment Income of Non-Citizen Individuals Working for Certain Companies in Malaysia)

8.3 Income Tax (Exemption) Order 2008 [*P.U.(A)18/2008*]

With effect from the year of assessment 2007, an individual who is not a Malaysian citizen and not a resident in Malaysia is exempted from tax on the payment he receives from participating in the Malaysian Technical Co-operation Programme.

8.4 Income Tax (Exemption) (No. 3) Order 2012 [*P.U.(A) 184/2012*]

With effective from year of assessment 2012, a non-citizen individual is exempted from income tax in respect of income derived from an employment with a treasury management centre (TMC). TMC means a resident company incorporated under the Companies Act 2016 that carries on the business of providing qualifying financial and fund management services in Malaysia.

9. Filing of Income Tax Return Forms

Foreign nationals who are non-residents in Malaysia are required to file an Income Tax Return Form (ITRF) i.e. Form M for each respective year of assessment. If they qualify as a resident in Malaysia for the relevant year of assessment, a Form BE or Form B (whichever is applicable) should be filed. The due date of submission of the ITRF is on or before 30th April in the following year.

The tax exemption for employment period of 60-days is not automatically given. A claim for exemption can be made at the time of submission of the ITRF, as it is necessary for the foreign nationals claiming exemption to prove to the Director General that they are entitled to qualify for the exemption.

10. Effective Date

This Ruling is effective for the year of assessment 2025 and subsequent years of assessment.

11. Amendments and Updates

This PR replaces PR No. 8/2011 dated 16 November 2011 entitled "Foreign Nationals Working In Malaysia -Tax Treatment".

The content of this PR has been amended and updated as follows:

Paragraphs	Amendments
1	Paragraph 1 amended.
2	Paragraph 2.2 amended.
3	Paragraph 3.1 amended.
	Paragraph 3.7 amended.
	Paragraph 3.9 amended.
	Paragraph 3.12 amended.
4	Paragraph 4.1 and 4.2 amended. Examples 1, 2 and 3 amended and updated.
	Paragraph 4.3.2 inserted.
	Examples 5 – 14 amended and updated.
5	Paragraph 5.1 amended.
	Paragraph 5.2 amended.
6	Paragraph 6 amended.
7	Paragraph 7 amended.
	Example 15 amended and updated.
8	Paragraph 8.2 amended and updated.
11	Paragraph 11 inserted.

12. Disclaimer

The examples in this PR are for illustration purposes only and are not exhaustive.

**Director General of Inland Revenue
Inland Revenue Board of Malaysia**