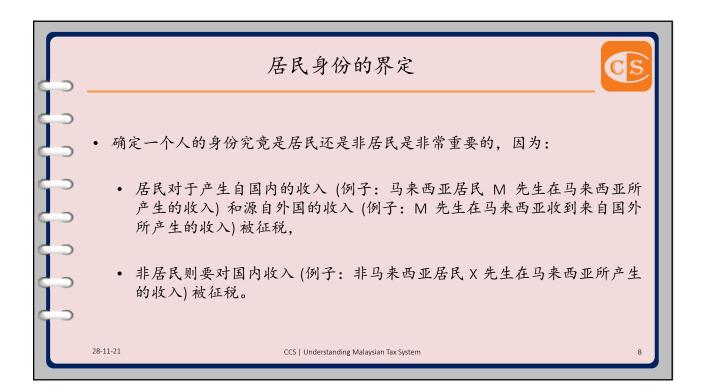


	<ul> <li>Defining Residence</li> <li>Even if someone is only physically present in Malaysia for part(s) of a day, he is regarded to be physically present in Malaysia for the whole day.</li> </ul>				
•••••					
**********************	Mr. A, a senior accountant at a Singapore-based holding company, was assigned by his supervisor to audit and support with the accounting of the company's Malaysian office. The dates of his stay in Malaysia were as follows:				
	Date and Time Of Arrival	Date and Time Of Departure	Number Of Days		
	1.11.2021 (11.58 p.m.)	11.11.2021 (7 a.m.)	11		
	this circumstance.				
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	居民身份的界定				
$\leftarrow$	<ul> <li>即使某人只在一天中的部分时间出现在马来西亚,他也会被认为是已经在马来西亚待上了一天的时间。</li> </ul>				
	<ul> <li>A先生是一家总部设在新加坡的控股公司的高级会计师,他被上司指派去审计和支援该公司马来西亚办事处的会计工作。他在马来西亚逗留的时间如下。</li> </ul>				
	抵达马来西亚的时间	离开马来西亚的时间	总天数		
	1.11.2021 (11.58 p.m.)	11.11.2021 (7 a.m.)	11		
	• 在这种情况下,他被认为在马来西亚实际逗留了11天。				
	28-11-21	CCS   Understanding Malaysian Tax System			

