





Defining Residence




- A country's legislation for taxing residents (and non-residents) must define individuals and legal entities as residents or non-residents.
- According to the Income Tax Act of 1967:
 - Based on the length of time they spent physically in Malaysia during the relevant years, an individual is classified as:
 - a resident; or
 - a non-resident




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Defining Residence





- The criteria for identifying residency (and, as a result, non-residence) are plainly essential for:
 - residents to be taxed on domestic (e.g. income accruing in or derived from Malaysia by Mr. M, a Malaysian resident) and foreign source income (income derived from sources outside Malaysia and received in Malaysia by Mr. M,), and
 - nonresidents to be taxed on domestic source income (e.g. income accruing in or derived from Malaysia by Mr. X, a non-resident of Malaysia)




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Defining Residence





- Section 7 and subsection 7(1B) of the Income Tax Act of 1967 (ITA 1967) govern the determination of an individual's resident status.
- In general, an individual's resident status in Malaysia for tax purposes is determined by the number of days he spent physically in Malaysia during a basis period for a year of assessment, not by nationality or citizenship. The issue of identifying a person's residency status does not arise if they live in Malaysia permanently.
- A non-resident individual is someone who is not a resident.



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Defining Residence



- 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.
- 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

- He is considered physically present in Malaysia for 11 days in this circumstance.




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居民身份的界定




- 为了向居民（又或者是非居民）征税，一个国家必须针对要如何鉴定个人和法律实体 [Legal Entities] 为居民或非居民立法。
- 根据1967年所得税法令：
 - 一个人可以根据他们在相关课税年中，在马来西亚实际居住的时间长短被归类为：
 - 居民；或
 - 非居民



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居民身份的界定




- 确定一个人的身份究竟是居民还是非居民是非常重要的，因为：
 - 居民对于产生自国内的收入 (例子：马来西亚居民 M 先生在马来西亚所产生的收入) 和源自外国的收入 (例子：M 先生在马来西亚收到来自国外所产生的收入) 被征税，
 - 非居民则要对国内收入 (例子：非马来西亚居民 X 先生在马来西亚所产生的收入) 被征税。

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居民身份的界定




- 1967年所得税法令第7条和第7(1B)条规定了个人居民身份的确定。



- 就税收而言，一般来说个人在马来西亚的居民身份是由他在一个课税年度 [Year of Assessment] 的基础期间 [basis period] 内，在马来西亚实际度过的天数而决定的，这与他的国籍或公民身份无关。如果一个人在马来西亚长期居住，基本上就不会出现需要确定其居民身份的问题。
- 非居民个人是指不属于居民的人。

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居民身份的界定




- 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。
- 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。

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。

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