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CCS Insights


An individual's tax residence under s 7(1)(a) ITA 1967

在1967年所得税法令第7(1)(a)条下，个人的税务居民身份


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Individuals: Who is a tax resident?




- Tax residents are often given preferential treatment over non-residents, therefore determining an individual's residence for tax purposes is critical.
- Tax residents, for example, are entitled to personal tax rebates and reliefs, which do not apply to non-residents, and they pay graduated tax rates of 0–30% based on their chargeable income levels, whilst non-residents pay a flat tax rate of 30%.
- The test of residence under s 7 of the Income Tax Act 1967 (ITA) is purely a quantitative one, based on the number of days an individual is present in Malaysia during a year of assessment.





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An Individual's Tax Residence under s 7(1)(a) ITA 1967




- In accordance with section 7(1)(a) of the ITA, an individual is resident in Malaysia for the basis year for a particular year of assessment if he is in Malaysia in that basis year for a period or periods amounting in all to 182 days or more.
- Example: A person who entered Malaysia for the first time on 6 May 2021 and left on 1 November 2021 is not a resident because his stay was just 180 days.
- A person who entered Malaysia on 14 May 2021 and left on 26 November 2021 is a resident since his stay lasted 197 days.





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An Individual's Tax Residence under s 7(1)(a) ITA 1967




- The period of stay in Malaysia does not have to be consecutive days. Example: An individual who arrived in Malaysia for the first time and was here:

Period of Stay in Malaysia	Number Of Days
1.3.2021 - 30.6.2021	122
1.9.2021 - 31.10.2021	61

- The following is a summary of the situation:


Year 2021				
Singapore	Malaysia	Singapore	Malaysia	Singapore
59 days	122 days	62 days	61 days	61 days

Resident (>182 days)




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个人 - 谁会 是 税务居民?



- 以 税收 为 目的 确定 一个 人 的 居民 身份 是 至 关 重 要 的， 因为 税务 居民 通常 比 非 居民 享有 优惠 待遇。
- 例如， 税务 居民 有 权 享受 个人 退税 [Tax Rebates] 和 减免， 但 这 不 适用 于 非 居民。 同时 税务 居民 的 税率 是 根据 其 课 税 收入 水平 [chargeable income] 征 税 0 至 30%， 至于 非 居民 的 税率 则 统一， 一 律 征 税 30%。
- 1967 年 所得 税法 令 第 7 条 规定 的 居民 身份 的 鉴定， 纯粹 以 定量 为 基础， 是 根据 个人 在 一个 课 税 年度 中 停留 在 马来西亚 的 天数。




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1967年所得税法令第7(1)(a)条 - 居民身份



- 1967年所得税法令第7(1)(a)条的规定，如果一个人 在某一课税年度 [Year of Assessment] 的基准年 [basis year] 中，在马来西亚停留的时间达到或超过182天，那么他就属于是马来西亚的税务居民 [Tax Resident]。
- 例子：一个人于2021年5月6日第一次抵达马来西亚，并在2021年11月1日离开，由于他的逗留时间只有180天，因此他不是马来西亚的税务居民。
- 一个人于2021年5月14日第一次抵达马来西亚，并于2021年11月26日离开，在这种情况下他属于马来西亚的税务居民，因为他在马来西亚的逗留时间为197天，超过了182天。

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1967年所得税法令第7(1)(a)条 - 居民身份




- 在马来西亚逗留的182天的时间，并不需要是连续的天数。例子。某人第一次到达马来西亚，并作出以下的逗留：

在马来西亚逗留的时间	天数
1.3.2021 - 30.6.2021	122
1.9.2021 - 31.10.2021	61


- 总结如下：

2021年				
新加坡	马来西亚	新加坡	马来西亚	新加坡
59天	122天	62天	61天	61天


 马来西亚税务居民 (在马来西亚逗留超过182天)

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