

What Exactly is Considered a Taxable Remittance

究竟什么才会被认为是
“应税汇款”



12/30/21

CCS Insights

What Exactly is Considered a Taxable Remittance:
1 - Introduction


究竟什么才会被认为是“应税汇款”: 1 - 概述

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What Exactly is Considered a Taxable Remittance?


- Until now (30.12.2021), Malaysia has operated under a territorial system of taxation.
- Only income accruing in or generated from Malaysia had been taxed, except for income derived from the business of banking, insurance, or sea or air transport.
- As Foreign Sourced Income has been exempted from the tax [(Sch 6 para 28 of the Income Tax Act 1967 (ITA)].




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- However, under the proposed amendment to Para 28 of the Sixth Schedule to the Income Tax Act 1967, persons who are tax residents in Malaysia will no longer qualify for the exemption for income derived from abroad. Under this amendment, Malaysian tax residents will be required to declare income derived from abroad and received in Malaysia. The proposed amendment will come into effect on 1 January 2022.
- *You should keep in mind that those foreign-source incomes will be liable to Malaysian income tax if they are "remitted" to Malaysia while you are a "Tax Resident".*
- *"What precisely does the term "remittance" mean?" I suspect that this will be the next question you ask. Please don't worry, and this will be explained in detail in our next article.*

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- 到目前为止 (2021年12月30日), 马来西亚一直按照属地征税制度运作。
- 只有在马来西亚产生的收入才会被征税, 但从银行、保险、海运或空运业务中获得的收入除外。
- 这是因为源自国外的收入, 在 1967 年所得税法第6附表第28款下, 被免于征税。


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- 然而, 根据对 1967 年所得税法第6附表第28款的拟议修正案, 身为马来西亚税务居民的人士将不再能够对来自国外的收入享有豁免的资格。在这项修订下, 马来西亚税务居民将被要求对源自海外并在马来西亚收到的收入作出申报。该拟议修正案将于2022年1月1日生效。
- 你应该牢记, 只有当这些源自国外的收入在你是 **“马来西亚税收居民”** 时被 **“汇入”** 马来西亚, 你才需要申报马来西亚所得税。
- **“汇款”一词的真正含义究竟是什么呢?** 我猜想这将是您接下来所要问的问题。请不用担心, 这将在我们下一篇文章中详细地解说。

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 - 查询相关资料是否依然合时、准确和完整；和
 - 寻求本身独立的专业意见，因为各别案例所涉及的范围和层面皆不同。
- When you apply the content in our videos and publications as a reference, you need to:
 - check the information contained therein whether it's up-to-date, accurate and complete, and
 - seek your own independent professional advice, this is because the scope and extent involved in each individual case is different.


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