



 **Tax Residents to be exempted from tax on the foreign-sourced income until Dec 31, 2026**

**税务居民源自国外的收入将被免征税至2026年12月31日**



**What's New?**  
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 **MOF: Tax Residents to be exempted from tax on foreign-sourced income until Dec 31, 2026**

## MOF: Tax Residents to be exempted from tax on foreign-sourced income until Dec 31, 2026



- It was announced by the Ministry of Finance (MOF) in a press release that the government has agreed to exempt from taxation **until December 31, 2026** :
  - all sorts of foreign income generated by individuals, as well as
  - dividend income earned by Companies and Limited Liability Partnerships.
- However, this will be subject to the eligibility conditions stated in the guidelines to be issued later.



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## MOF: Tax Residents to be exempted from tax on foreign-sourced income until Dec 31, 2026



- In the case of individual taxpayers, the government gives exemption to all persons except those who carry on the partnership business (partnership) in Malaysia, which will be subject to tax on FSI income received.
- At the same time:
  - non-resident categories (individuals, companies, etc.) remain eligible income tax-exempt;
  - FSI received in the year of assessment 2022 is exempt from tax calculation for the purpose of Cukai Makmur.

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## MOF: Tax Residents to be exempted from tax on foreign-sourced income until Dec 31, 2026



- The Government has addressed the initiative's implementation with stakeholders, including industry and tax practitioners.
- Thus, to facilitate the smooth operation of these tax measures, the Government has decided to exclude Resident Taxpayers from taxes on income received from abroad under the following substantive categories and conditions:

Category Taxpayer	Types of Tax-Exempt Income	Eligibility Requirements
Companies / Limited Liability Partnership	Dividend income	Subject to the guidelines, which will detail the eligibility requirements.
Individuals	All kinds of income	

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## 财政部：2026年12月31日前，税务居民来源于国外的收入将被免征税



- 根据财政部的刚刚发布的新闻稿，政府已同意对以下事项豁免征税至2026年12月31日：
  - 个人所产生的各种海外收入；以及
  - 公司和有限责任公司 [LLP] 获得的股息收入。
- 所需要的条件，将会在稍后发布的指南中列出。



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## 财政部：2026年12月31日前，税务居民来源于国外的收入将被免征税



- 就个人纳税人而言，政府对所有的人给予豁免，但在马来西亚从事合伙业务 (Partnership) 的人除外，他们需要对所收到源自国外的收入被征税。
- 同时：
  - 非马来西亚税务居民 (包括:个人、公司等) 仍然符合收入免税 (也就是说，照旧，不会中 Tax);
  - 在2022年评估年度收到源自国外的收入，免于计算繁荣税 [Cukai Makmur]。

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## 财政部：2026年12月31日前，税务居民来源于国外的收入将被免征税



- 政府已经与包括业者和税务从业人员在内的利益相关者 [stakeholders] 讨论了这项举措的实施。
- 因此，为了促进这项税收措施的顺利运行，政府已决定对居民纳税人 [Resident Taxpayers] 从国外获得的收入豁免征税如下：

纳税人类别	豁免收入的类别	条件
公司和有限责任公司 [LLP]	股息	限制于稍后发布的指南中所列出的条件
个人	所有收入	

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