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CCS Insights


Understanding Malaysian Tax System for Expatriates: 1

Malaysian Tax Issues for Expats


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Why might Expatriates have to pay tax in Malaysia?



- Every sovereign country has its own taxation system.
- When assessing the tax responsibilities of individuals working in a multi-jurisdictional context, this adds a layer of complication.
- When deciding whether or not tax is required, there are two basic elements to consider:
 - where he or she earns a living; and
 - The individual's tax residence situation.



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Malaysia's Taxation Principle



- Malaysian income tax is **Territorial in Scope** and based on the primary source of income, irrespective of the individual's tax residency in Malaysia.
- Regardless of where the employment contract is executed or salary is paid, the place where the employment is exercised is the source of employment income.
- Malaysian residents and non-residents are both taxed on employment income accruing in or derived from Malaysia.
- The amount of tax paid is influenced by where you reside [**Residence Status**].

Why might Expatriates have to pay tax in Malaysia?



- In Malaysia, **Chargeable Income** is calculated using both flat and progressive rates, depending on the length of time an Expatriates will be employed and the sort of work they would be performing.
- Expats and business owners must comprehend Malaysia's tax structure in order to determine which category they fall into.



- The most crucial factor in calculating expatriate tax liability in Malaysia is residency status, which relates to how long an Expatriates stays in Malaysia.

为什么外籍人士可能需要在马来西亚缴税？



- 每个主权国家都有自己的税收制度。
- 当评估在多个主权国家工作的个人的税收责任时，这就增加了一层复杂性。
- 在决定是否需要纳税时，有两个基本因素需要考虑。
 - 他或她在哪里谋生；以及
 - 个人的税收居住情况。



马来西亚的税收原则



- 马来西亚的所得体系税属于区域性的，以收入的主要来源为基础，而不考虑个人在马来西亚的税务居留权。
- 无论雇佣合约在哪里执行或工资在哪里支付，行使就业的地方就被视为是就业收入的来源。
- 马来西亚居民和非居民都要对在马来西亚所产生或来自马来西亚的就业收入纳税。
- 支付的税额主要是看你居住在哪里 [税务居留身份]。

为什么外籍人士可能需要在马来西亚缴税?



- 在马来西亚，课税收入 [Chargeable Income] 的计算方式有统一税率和累进税率，这取决于外籍人士受雇时间的长短和他们将从事的工作种类。



- 外籍人士和企业主必须了解马来西亚的税收结构，以确定他们属于上述的哪一类。
- 在计算外籍人士在马来西亚的纳税义务时，最关键的因素是居住身份，这与该外籍人士在马来西亚停留的时间有关。

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 - 查询相关资料是否依然合时、准确和完整；和
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