

For Immediate Release

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INCOME FROM SINGAPORE IS NOT TAXABLE

We wish to refer to a report in the chinese newspaper today which has caused confusion regarding basic questions of income derived from Singapore and tax residence status.

Generally, income taxable under the Income Tax Act 1967 (ITA 1967) is income derived from Malaysia such as business or employment income. Therefore, income received from employment exercised in Singapore is not liable to tax in Malaysia. This is because that income is not derived from the exercising of employment in Malaysia.

For an individual residing in Malaysia for a period exceeding 183 days, the individual is deemed to be a resident for tax purposes in Malaysia under the ITA 1967. However, if the said individual does not receive any income deriving from Malaysia and only receives employment income derived from Singapore, then the individual is still not liable for tax in Malaysia. The resident status of an individual in Malaysia will not automatically result in the income received by the individual to be subjected to Malaysian tax laws.

Further to that, any income remitted to Malaysia from abroad is also exempt under Paragraph 28, Schedule 6 of the ITA 1967.

For further clarification, please:

- I. Visit the nearest IRBM Office; or
- II. Contact Hasil Care Line LHDNM at 1-800-88-5436 or 603-7713 6666 (Overseas).

Thank you.

Dato' Sri Sabin bin Samitah
Chief Executive Officer
Inland Revenue Board of Malaysia
10 March 2019

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THANK YOU



Please contact:

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Hasil Care Line: 1-800-88-5436 (LHDN) Official Portal: www.hasil.gov.my



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