



INTERNATIONAL EXECUTIVE SERVICES

# Malaysia

Planning Your International Transfer

TAX

# Malaysia:

## Planning Your International Transfer

<b>Coming to Malaysia on Assignment</b> .....	<b>2</b>
<b>Entry Requirements</b> .....	<b>3</b>
<b>Living in Malaysia</b> .....	<b>6</b>
<b>Investment in Malaysia</b> .....	<b>9</b>
<b>Exit and Re-Entry Requirements</b> .....	<b>10</b>
<b>Leaving Malaysia after an Assignment</b> .....	<b>11</b>
<b>Leaving Malaysia for an Assignment</b> .....	<b>12</b>
<b>Exit and Entry Requirements</b> .....	<b>13</b>
<b>Arrangements While You Are Overseas</b> .....	<b>14</b>
<b>Coming Home to Malaysia</b> .....	<b>16</b>
<b>KPMG in Malaysia</b> .....	<b>17</b>
<b>Consular/Embassy Information</b> .....	<b>18</b>

# Coming to Malaysia on Assignment

## **Introduction**

This section is designed for individuals who are transferring to Malaysia. It presents a general outline of the practical matters, which employers and employees should consider with respect to an international assignment.

This publication serves as a companion to the main publication, *Taxation of International Executives*, which, if available, covers general taxation information for Malaysia. KPMG member firms offer a full range of services to international executives being transferred between countries.

This document was designed to help assist the international executive settle into Malaysia as quickly and effortlessly as possible.

Please note that the information herein provides only a general guide to the issues to be considered when transferring to Malaysia. Please seek professional advice in the light of your own personal circumstances.

## Entry Requirements

### ***Entering Malaysia***

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All persons entering Malaysia must possess valid national passports or other internationally recognized travel documents valid for travel to Malaysia. These passports or travel documents must be valid for at least six months beyond the date of entry into Malaysia. Those who have passports that are not recognized by Malaysia must apply for a document in lieu of a passport and visa, which is issued by Malaysian missions abroad.

Entry into Malaysia may or may not require a visa depending on the citizenship of the individual. The Malaysian High Commission, embassy, or consulate in your home country will be able to advise you on the exact requirements. A visit pass for the purpose of a social or tourist visit or business may be issued at the point of entry. A visit pass (social or tourist) is issued solely for the purpose of a social or tourist visit while a visit pass (business) is issued to foreign visitors who enter Malaysia for purposes of conducting business negotiations or inspection of business premises. The business visit pass cannot be used for the purposes of, amongst others, employment or for supervising the installation of new machinery or the construction of a factory. A temporary employment visit pass is issued to persons who enter Malaysia to take up temporary employment. An employment pass is issued to a person who enters Malaysia to take up a contract of employment for a minimum duration of two years. Dependent passes will be issued to the spouse and children of any person who has been issued with an employment pass. Applications for temporary employment, employment, and dependent passes require sponsorship in Malaysia.

### ***Foreign Exchange Regulations***

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The present exchange control regime applies uniformly to transactions with all countries except Israel, against which special restrictive rules apply. Companies which are accorded with Multimedia Super Corridor (MSC) status continue to enjoy exemption from all exchange control rules. For the purpose of foreign exchange controls, a resident means:

- A citizen of Malaysia, excluding a person who has obtained permanent resident status in a territory outside Malaysia and is residing outside Malaysia.

- A non-citizen of Malaysia who has obtained permanent resident status in Malaysia and is residing permanently in Malaysia.
- A person, whether body corporate or unincorporated, whether head office or branch, incorporated or registered with or approved by any authority in Malaysia.

A non-resident, on the other hand means, among others, any person other than a resident.

The main exchange control rules of direct relevance to foreign investors are as follows:

### *Remittance Abroad*

Payments to countries outside Malaysia may be made in any foreign currency other than the currency of Israel. Payments within Malaysia must be made in Malaysian Ringgit, the Malaysian unit of currency.

With effect from 1 April 2007, residents without domestic credit facilities are free to invest abroad in foreign currency, to be funded either from their own foreign currency or from conversion of Malaysian Ringgit (MYR) funds. Residents with domestic credit facilities may invest abroad any amount of their foreign currency funds or convert MYR up to MYR 1 million per year into foreign currency for investment abroad.

To facilitate compilation of balance of payments statistics and smooth transfer of funds, residents without domestic credit facilities shall register with the Controller of Foreign Exchange the investments in offshore foreign currency assets exceeding MYR 50 million equivalent per calendar year, at least seven working days prior to effecting the payment.

Registration requirement is abolished for investment in offshore foreign currency assets up to MYR 1 million equivalent in aggregate per calendar year by an individual with domestic MYR credit facilities; and investment of any amount in employee stock-option scheme by a resident individual.

With effect from 1 October 2007, the registration requirement on investment in offshore foreign currency assets exceeding MYR 50 million equivalent per calendar year by a resident individual without domestic credit facilities is also abolished.

Effective 1 October 2007, the individual reporting threshold for transactions between residents and non-residents is increased to MYR 200,001 or its equivalent in foreign currency from MYR 50,001 per transaction.

Resident and non-resident travelers are allowed to carry Ringgit notes up to MYR 1,000 in person or in their baggage, upon arrival in or departure from Malaysia.

A resident traveler is freely allowed to take out foreign currency notes, including traveler's checks, up to the equivalent of MYR 10,000 per person.

Prior permission of the Controller of Foreign Exchange is required for:

- A traveler to export or import Ringgit notes, or to export foreign currency exceeding the permitted limits.
- Any person other than a traveler to export or import foreign currency or Ringgit notes irrespective of amount.

## Living in Malaysia

### **Currency**

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The official currency is the Malaysian Ringgit (MYR).

### **Office and Retail Hours**

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Offices in Malaysia are generally open between 8:30 a.m. to 5:30 p.m. from Monday to Friday. Shopping and entertainment establishments are usually open seven days a week. There are also convenience shops that operate on a 24-hour basis. Three states in Malaysia (Kedah, Kelantan, and Terengganu) function on a different five-day week, with weekends beginning on Friday.

### **Bank Accounts**

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Generally, savings accounts are interest-bearing accounts. Its tiered interest is normally calculated daily based on an individual's balance at the end of each day and credited into the account half-yearly in June and December. Whereas a personal current account is a non-interest bearing account and an individual must be at least 18 years old in order to open a personal current account. Most banks in Malaysia offer online banking as well as online bill payment.

### **Health Services**

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The Malaysian government provides healthcare facilities to the lower income group in local general hospitals. The medical and hospitalization charges are nominal and in some cases free medical care is given to the poor. Medical facilities are good and there are well-equipped government general hospitals in all towns of Malaysia. Private hospitals are also found in major towns. Most private companies in Malaysia provide general medical benefits to their employees through an appointed panel of general practitioners. Some companies also provide hospitalization and dental benefits to their employees. There are also various private insurance schemes that an employee can join to help cover the cost of consulting a doctor or entering a hospital as a private patient.

### **Driver's License**

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To drive on Malaysian roads, an individual requires a Malaysian competent driving license, probationary driving license or an international driving license. Automatic approval for conversion into Malaysian driver's license is granted for nationals of certain countries upon the submission of requested documents. Nationals of other

countries, however, would need to obtain approval from the Malaysian Road Transport Department for the conversion into Malaysian driver's license. The Malaysian Road Transport Department will be able to advise you on the requirements.

## ***Motoring Associations***

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The Automobile Association of Malaysia, or more popularly known as AAM, is a non-profit organization established in 1932. Recognized under the federal law as the National Motoring Authority, AAM acts as the official spokesperson for Malaysian motor vehicle owners and champion their rights to adequate roads and the safe use of these roads.

The AAM membership is open to all Malaysians. For an annual subscription fee of MYR 75, a member will enjoy a wide range of benefits and services provided by the AAM. Presently, AAM has more than 300,000 active members and cardholders throughout Malaysia.

The AAM is affiliated with International Motoring Organizations, the Alliance Internationale Tourisme (AIT), the Federation Internationale De' Automobile (FIA) and the Federation Internationale de Motocycliste (FIM). Through these international organizations, AAM provides its members with access to similar services on a reciprocal basis with 130 affiliates in 98 countries.

## ***Education***

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All Malaysian children between the ages of seven to 15 are required to be in full-time education. The vast majority of children attend public schools, which are administered by the government, for which nominal fees are payable. For foreign children, admission to a state (public) school is subject to availability, duration, and their parents' assignment to Malaysia. As such, enrollment is not always possible. In addition to public schools, there are private full fee-paying schools, including international schools in which most expatriates enroll their children. Instruction in public schools is normally in the Malaysian national language, Bahasa Malaysia, and in private schools it is normally in English.

## ***Universities***

Applications for undergraduate or postgraduate study courses in Malaysian universities, with the exception of the International Islamic University, are generally

reserved for Malaysian citizens. Local colleges, in collaboration with foreign universities, conduct twinning programs whereby students attend the first and/or second years of university locally and the rest in the participating overseas universities. There are also twinning programs where the entire course could be completed in Malaysia. Currently, twinning programs are being conducted with universities in countries such as the United Kingdom, United States, Australia, and New Zealand. The fees for the courses vary from college to college and from country to country.

## ***Transportation***

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Malaysia has well-developed air and sea connections. It is also accessible by road and rail through Thailand and Singapore on the peninsula. More than 25 major airlines service the international airports throughout the nation. Several ports of entry in Malaysia also link the country to the rest of the world by sea.

Internal travel is relatively easy, comfortable and cheap. The major towns and cities are served by air-conditioned trains and buses and also by regular scheduled flights. Traveling by road in Peninsular Malaysia is popular as it has a well-developed network of roads.

Malaysia has six international airports, 14 domestic airports, and 18 airstrips. The international airports are at Sepang in Selangor, Penang Island, Langkawi Island, Johor, Kota Kinabalu in Sabah, and Kuching in Sarawak.

It is possible to travel by rail within and to peninsular Malaysia via Thailand and from Singapore. Malayan Railways or Keretapi Tanah Melayu Berhad (KTM) connects all major towns in the peninsula. First, second, or economy class air-conditioned coaches are available.

For sea travel, there are seven international ports: Penang Port, Port Klang, Johor Bahru (Pasir Gudang) Port, Port of Tanjung Pelepas, Kuantan Port, and Kemaman Port in peninsular Malaysia, and Bintulu Port in Sarawak.

## Investment in Malaysia<sup>1</sup>

There are no prohibitions against foreign nationals investing in Malaysia through the purchase of stocks, bonds, debentures or other investment accounts. Acquisition of real property in Malaysia by a foreigner has to be approved by the Foreign Investment Committee (FIC). The conditions imposed on the acquisition of properties by foreign interests have been further relaxed, as follows:

- Foreigners are allowed to acquire property (that is land, land with building, commercial unit or residential unit) value at more than MYR 150,000 each with no limit on the number of property acquired. The State Authority has the discretion to consider the acquisition based on the area or location of the property, types of property, and percentage of the total units in a project.
- Foreigners are allowed to obtain their funding for the above acquisitions from local sources.
- Permanent residents are allowed to acquire residential unit value at more than MYR 100,000.
- Foreigners are allowed to acquire residential unit valued at more than MYR 250,000 per unit subject to approval of the relevant local authorities.
- Acquisition of residential unit under Malaysia My Second Home Programme is exempted from obtaining the approval of the FIC. However, they must write to the Ministry of Tourism giving details of the house (location as well as price) so that a letter can be issued to them certifying that they are eligible to purchase the said property under this program. In addition, they are required to send a copy of the approval letter obtained from the respective State Authority which has authorized the purchase or sale of the property concerned to FIC for information.

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<sup>1</sup> All investment information is summarized by KPMG Malaysia, the Malaysia member firm of KPMG International, based on the Malaysia Foreign Investment Committee guidelines.

## Exit and Re-Entry Requirements

### ***Exit and Re-Entry Requirements***

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All persons need to go through immigration clearance when departing from Malaysia. At the immigration counter, the embarkation portion of the disembarkation/embarkation card together with the travel document must be presented to the immigration officer.

Most visitors do not require a visa to enter Malaysia if the period of stay is less than one month and the purpose of the visit is business or social. Please consult the Malaysian High Commission, embassy, or consulate in your home country for visa requirements. If re-entry is required by a visa requiring national, the individual can apply for a multiple entry visa. Multiple-entry visas are valid for up to three months; in certain cases, validity of up to 12 months may be granted.

## Leaving Malaysia after an Assignment

Expatriates who have completed their assignment in Malaysia are required to produce their original passports to the Malaysian Inland Revenue Board (MIRB) for verification of their tax residence status for the period covering the commencement of assignment in Malaysia until the time of completion of the assignment. Upon finalization of the tax assessment, a tax clearance letter will be issued to the employer and a copy of the letter will be forwarded to the expatriate himself/herself. Any tax payment will need to be settled within 21 days from the issuance of the tax clearance letter or 30 April of the year following the basis period, whichever is earlier.

The expatriate's work permit should also be cancelled prior to his/her departure from Malaysia.

# Leaving Malaysia for an Assignment

## **Introduction**

This section is designed to help people who are being posted from Malaysia (the home country) to work in another country (the host country). It aims to give you a general outline of the practical matters which you and your employer should consider in regard to your posting.

Please note that the information herein provides only a general guide to the issues to be considered when transferring abroad. Please seek professional advice in the light of your personal circumstances.

## Exit and Entry Requirements

### ***Passport***

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Before leaving Malaysia, you should ensure that you have a current passport that is valid until the end of your expected foreign stay. This will avoid the problem of trying to obtain a new passport while overseas.

### ***Special Circumstances for Certain Host Countries***

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For some countries, you will also require a visa or other form of entry permit. The consulate of the relevant country will be able to supply you with details of the procedure for obtaining a visa or other permit.

## Arrangements While You Are Overseas

### ***Home/House***

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If your home is subject to a mortgage from a bank or other financial institution, you will need to make arrangements to have repayments made while you are away.

### ***Personal Mail***

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Before leaving Malaysia, you should make arrangements to have all mail forwarded to an alternative address.

### ***Power of Attorney***

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You may wish to give a friend, relative, or your solicitor a power of attorney to sign documents, etc. on your behalf while you are away.

### ***Will***

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It is advisable to make a will, if you have not already done so.

### ***Medical Coverage***

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You should arrange a medical examination for you and your family well before departure.

Absence from the home country for a period of time may result in loss of coverage. You should check on the benefits offered in relation to overseas services by any private health cover you may already have.

You are strongly advised to ensure you arrange appropriate cover in your destination country, including evacuation insurance for under developed countries, as medical costs are significant in many overseas countries.

### ***Driver's License***

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You should check whether your Malaysia driver's license would be valid in the host country. If not, you will need to find out what the requirements are for obtaining a local license.

### ***Education***

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If your children are accompanying you overseas, you will need to make arrangements to have them enrolled at an appropriate school. There are international schools at most major international centers.

## **Banking**

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Before you travel, you should check whether your bank has branches or affiliates in the host country, and whether any changes are necessary to your banking arrangements in order to give you local access to your funds.

## **Investments**

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If you become a non-resident, you should notify your bank the date from which you become a non-resident. The bank will then be aware of any special steps that need to be made on your behalf. Generally, investment derived from Malaysia is subject to Malaysian tax. However, there are certain types of investment income which is tax-exempt.

## **Share Options**

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You should take specific advice regarding participation in any employee share or share option plans, as your leaving Malaysia could present tax-planning opportunities.

## **Insurance Policies**

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If your home is let while you are away, you should notify your insurer that the property is no longer owner-occupied.

You can continue to pay premiums to your life insurance company in respect of your life assurance policy; however, you should notify the company and ascertain whether you will be covered by the policy while you are overseas.

## **Pension Arrangements**

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This is another area in which it is very important to seek specific advice. Depending on your situation, it may be critical that you seek specific advice prior to leaving Malaysia.

You should check any tax liabilities that may arise in the foreign country in respect to contributions that are continuing to be made into a Malaysia fund and earnings in respect of this fund while you are overseas. You should also check whether your assignment would affect any entitlements you may already have accrued.

## Coming Home to Malaysia

When you are back to Malaysia, your employer should inform the MIRB by submitting Form CP22 (Notification of Commencement of Employment) and commence to deduct your monthly schedular tax deductions and remit it to the MIRB.

Prior to leaving Malaysia for your overseas assignment, where the overseas assignment is more than three months, your employer is required to file the Form CP21 (Leaver Form) with the MIRB.

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