

<p>1. Definition of Resident</p>	<ol style="list-style-type: none"> 1) A Malaysia citizen who does not hold any permanent resident status in other country or territory outside Malaysia and is residing in Malaysia; 2) A non-Malaysia citizen who has obtained permanent resident status in Malaysia and is residing in Malaysia, the determination shall be guided by existing tax ruling* in Malaysia; 3) A body corporate incorporated or established, or registered with or approved by any authority, in Malaysia; 4) An unincorporated body registered with or approved by any authority in Malaysia; or 5) The Government or any State Government. <p>*Kindly refer to Inland Revenue Board of Malaysia's website at http://www.hasil.gov.my for latest updates.</p>
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