

How to Classify/Determine the Residency Status of an Individual/Non-individual According to the Foreign Exchange Policy

Resident	a citizen of Malaysia;
	a non-citizen of Malaysia who has obtained permanent resident (PR) status* in Malaysia and is ordinarily residing in Malaysia;
	a body corporate incorporated or established, or registered with or approved by any authority, in Malaysia;
	an unincorporated body registered with or approved by any authority in Malaysia; or
	The Government or any State Government.
Non-Resident	any person other than a resident;
	an overseas branch, a subsidiary, regional office, sales office or representative office of a resident company;
	Embassies, Consulates, High Commissions, supranational or international organizations;
	a Malaysian citizen who has obtained PR status* of a country or territory outside Malaysia and is residing outside Malaysia; or
	Malaysian Embassies, Consulates and High Commissions.

***For individuals with PR status, determination of their residency status shall be guided by the existing tax ruling in Malaysia which is 182 non-consecutive days in Malaysia as illustrated in the tables below:**

Citizen of Malaysia

Obtained PR status of a country outside Malaysia?		Residing outside Malaysia 182 non-consecutive days or more in a calendar year?		Residency status
Yes	No	Yes	No	
√		√		Non-Resident
√			√	Resident
	√	√		
	√		√	

Not a citizen of Malaysia

Obtained PR status in Malaysia?		Residing in Malaysia 182 non-consecutive days or more in a calendar year?		Residency status
Yes	No	Yes	No	
√		√		Resident
√			√	Non-Resident
	√	√		
	√		√	

Note:

When there is a change in your residency status, please head to your nearest branch to update your personal information so that we are able to assist you with the changes accordingly.