

Mastering Malaysian Tax for Expatriates & Foreign Workers

HRD Corp Claimable (SBL-Khas)

Source, residence, the 60-day exemption, employer PCB duties and IRB audit readiness: what employers, payroll teams and foreign employees must get right.

Objective

To equip participants with a practical understanding of how Malaysia taxes foreign nationals working here under Public Ruling No. 2/2026, and the controls employers need now that IRB can match immigration, payroll and tax records.

- Determine source and residence correctly for each employee
- Apply the 60-day exemption and treaty relief with evidence
- Manage PCB, deemed-employer and departure obligations
- Defend foreign-worker costs and prepare for IRB audits

Pre-Requisite

- Stable Internet Connection
- Webcam and Earphones

Course Content

Module 1: PR 2/2026: What Has Changed

- Replaces PR 8/2011 from YA 2025
- Bonuses and arrears taxed when received
- 30% non-resident rate; Form M, BE or B

Module 2: Source of Employment Income (s.13)

- Where the duties are physically performed
- Attributable leave and incidental duties abroad

- Overseas payroll and cross-border remote work

Module 3: Tax Residence of Individuals (s.7)

- The four statutory residence tests
- Day counting, linked years and absences
- Resident vs non-resident outcomes

Module 4: Short-Term Stays and Treaty Relief

- 60-day exemption: employment vs presence days
- Aggregating visits and different employers DTA relief, bilateral and unilateral credit

Module 5: Employer Obligations and PCB

- Work permits: Employment Pass and PVP
- Deemed employer under s.83(6) and s.107(4)
- PCB concession, CP22, CP21 and tax clearance

Module 6: Foreign Workers and IRB Audits

- Wage deductions under s.33(1) without permits
- Immigration s.55B and Employment Act s.60K
- Audit triggers, data matching and response

When & Where

18 December 2026
(Friday)
9.00 am to 5.00 pm

Remote Online Training – Zoom

Who Should Attend

Tax Practitioners, Directors, HR Managers, Payroll Managers, Finance Managers, Financial Controllers, Global Mobility Professionals, Business Owners

Training Investment

RM 800 per participant (inclusive of Service Tax, Online Course Materials, E-Certificate of Attendance)

🔥 **Group Promo: Save 15%**
Register min. 3 pax for **RM 680** per pax (Normal Rate: RM 800)

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Trainer's Profile

Yong Mei Sim

Yong Mei Sim has served over 35 years in the Inland Revenue Board of Malaysia ("IRB") and held the last position as the Principal Assistant Director of the Penang branch, before retiring in 2016.

She obtained a Bachelor of Science Degree majoring in Economics with a Second Class Upper from the University Science of Malaysia in Penang. She was later awarded the prestigious JPA scholarship to pursue and successfully completed her Master's of Science in Taxation from the Golden Gate University in San Francisco, USA.

During her tenure in office, she has been, inter alia, an audit manager in charge of the Payroll Taxes Unit, Field Audit, and Desk Audit Unit. She had actively assisted the Federal Councils of the IRB in handling tax litigation cases. Among the landmark tax litigation cases in which she was directly involved are ICTSB vs DGIR, PSSB vs DGIR, and Marigold (M) Sdn Bhd vs DGIR.

With her vast knowledge and experience in the field of Malaysian taxation, she has been invited by the IRB and other professional bodies to speak extensively around the country and to share her valuable experience and expertise on income tax updates and all other relevant taxation matters.

Testimonials

"*In short, the overall training programme is outstanding & excellent. It really helps me a lot in carry out my tasks related to tax comp/tax file. I hope I can participate in similar training again*."
Mr. Lai, HR Executive

Register HERE

Other Programmes HERE



Contact Us

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