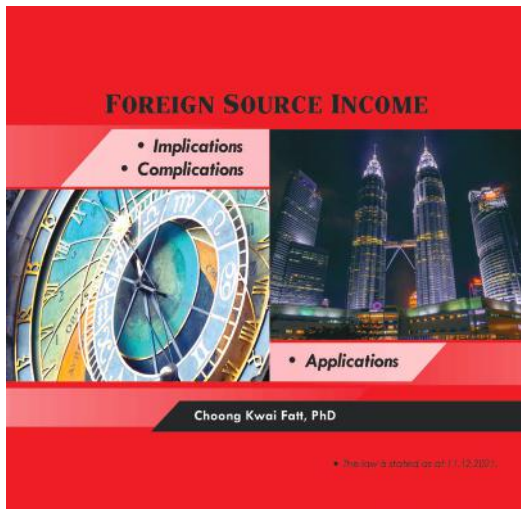


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FOREIGN SOURCE INCOME : IMPLICATIONS, COMPLICATIONS AND APPLICATIONS

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Foreign source income received by a resident person which takes effect on 1.1.2022 would be taxed in Malaysia. The Government's provision of a concessionary flat rate of 3% during the transitional period from 1.1.2022 to 30.6.2022 should be taken up upon careful deliberation with documentation to segregate the capital fund from foreign source income.

The 26 chapters over 312 pages in this reference text meticulously presents the conceptual framework and its applications, together with the various scenarios. The topics dealt with include:

- **Urgent attention**
- **Conceptual Framework**
- **Non resident**
- **Capital or income**
- **Capital receipts**
- **Foreign loan**
- **Meaning of 'received' in Malaysia**
- **Scope of charge**
- **Foreign source income**
- **Business income – Malaysian derived**
- **Employment income – Malaysian derived**
- **Interest income**
- **Dividend income**
- **Rental income**
- **Patents, copyright, know-how and trade formula**
- **Individual – residence test**
- **LLP and company – residence test**
- **Labuan entity**
- **Crew or pilot**
- **Investment overseas – remittance of fund**
- **Repayment of loan**
- **Singapore employment, Malaysian resident**
- **Transitional period**
- **Timeline**
- **Tax rate**
- **Contentious tax issues**

The tax implication and its application are illustrated in over 64 case studies of all dimensions. It is a must-have reference for accountants, directors, tax practitioners, auditors, lawyers, business entrepreneurs, and advisers.

The law is stated as at 11.12.2021.

(Dispatch of orders would commence on 23.12.2021)

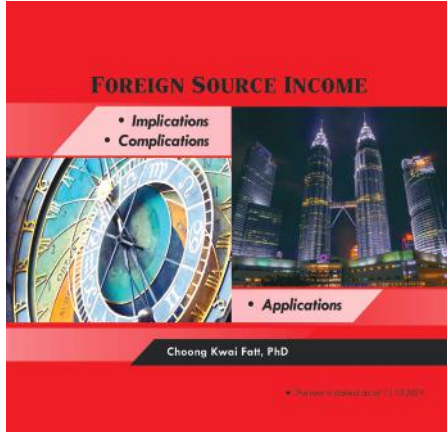
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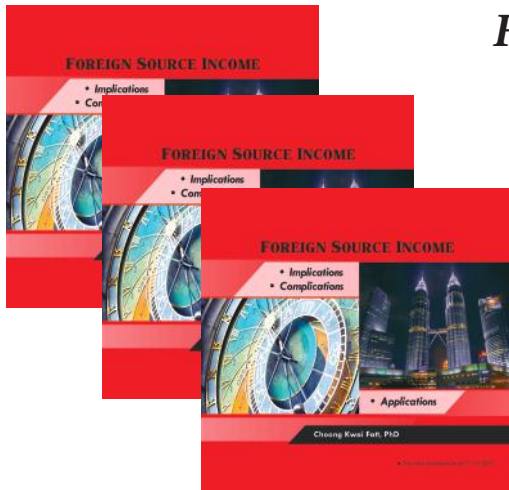
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CHOONG RESEARCH & TRAINING PLT

BANK NAME
HONG LEONG BANK

ACCOUNT NUMBER
223 0100 0570

BUSINESS REGISTRATION NO.
LLP0002946LGN

“ NAME ” to be issued on receipt :

Mr/Mrs/Ms : _____

Contact : _____

Courier Address : _____

Postcode: _____