

FREQUENTLY ASKED QUESTIONS (FAQ)

We are excited to see that the DE Rantau programme has sparked your interest!
You can find some of the most frequently asked questions regarding DE Rantau Nomad Pass application answered here:

SECTION A: GENERAL QUESTIONS

No.	Question	Answer
1.	What is DE Rantau Nomad Pass?	DE Rantau Nomad Pass is a type of Professional Visit Pass newly designed to allow qualified foreign digital nomads to travel and work in Malaysia.
2.	Who can apply?	Tech Talents/Professions Digital freelancer, independent contractor, and remote worker who are IT & digital professionals in various domains i.e. software engineers, backend engineers, UX, UI, cloud, cybersecurity, blockchain, AI (Artificial Intelligence), machine learning, data-related etc.), digital marketing, digital content creation, digital content development etc. Non-Tech Talents/Professions Chief Executive Officer (Founder/ Managing Director/ President), Chief Operations Officer, Business Development (Growth Manager), Marketing Manager, Chief Financial Officer, Finance Manager/Accountant, Sales Manager, Customer Success Manager, Human Resources Manager, Legal Counsel, Public Relation Manager, Consultant, Customer Service Manager/ Customer Service Representative/ Customer Success Specialist, Communications & Public Relations Manager, Administration Manager, Technical Writer, Tax Specialist, Tax Accountant, Production Manager, Supply Chain Manager or any related position equivalent to the above positions.
3.	What is the annual income requirement?	Tech Talent/Profession The minimum annual income is USD24,000 per year. Non-Tech Talent/Profession The minimum annual income is USD60,000 per year.

No.	Question	Answer
4.	What is the type of pass offered and its duration?	The Professional Visit Pass (Pas Lawatan Ikhtisas) is valid for a period between three (3) to twelve (12) months, with the option to renew for an additional twelve (12) months, allowing a maximum stay of twenty-four (24) months in total.
5.	Do I need to be in Malaysia to apply?	No, you are not required to be in Malaysia to apply.
6.	Am I allowed to enter or stay in Malaysia while my DE Rantau Nomad Pass application is under review?	Yes, you may remain in Malaysia on a valid visa (such as a tourist visa) while your DE Rantau Nomad Pass application is being processed. However, once your application is approved while you are in Malaysia, you will be required to exit the country. If applicable to your nationality, you must obtain a Visa with Reference (VDR) before re-entering Malaysia. Upon re-entry, you may proceed with the endorsement process to receive your DE Rantau e-Pass.
7.	Is this open to all nationalities?	The pass is open to applicants of all nationalities, with the exception of citizens of Israel.
8.	Is there any minimum age requirement for the DE Rantau Nomad Pass?	The main pass holder must be over eighteen (18) years old.
9.	Can I bring my family?	Only immediate family members (dependent) of the main pass holder are eligible to apply: a. Husband / Wife/ Common-Law partner. b. Child, adopted child or stepchild under the age of eighteen (18) years. c. Disabled child (no age limit) verified by experts. d. Parent / parents to main pass holder only Kindly refer to Section C: Payment in the FAQ for detailed information on the applicable fees.
10.	Can my spouse work in Malaysia under this pass?	No.
11.	Can a dependent enter Malaysia later and not together with the main applicant?	A dependent may either enter Malaysia together with main pass holder or to enter individually after main pass holder is in Malaysia.
12.	Will this pass be multi-entry?	Yes, this pass allows multiple entries.

No.	Question	Answer
13.	What happens if my passport (or my dependents' passport) has less than six (6) months validity before expiring at the point of application and during the validity period of DE Rantau Nomad pass?	The validity of the passport must be more than fourteen (14) months upon submission of application. Thus, if the validity is less than fourteen (14) months, you need to apply for a new passport.
14.	Does DE Rantau Nomad Pass allow me to open a local bank account?	Most banks in Malaysia do not accept Professional Visit Pass for the applicant to open a bank account. You may seek further clarifications with the respective bank of interest.
15.	Can my children attend school in Malaysia while holding the DE Rantau Nomad dependent pass?	For children of DE Rantau Nomad holders who wish to study in Malaysia, please apply for a Student Pass via the school. Please check directly with the relevant schools for further clarifications before applying. However, the Student pass is not required for the dependent who is home schooling.
16.	Can I stay in Sabah and Sarawak using DE Rantau Nomad Pass?	At the moment, DE Rantau Nomad pass facilitates your stay only in any states in Peninsular Malaysia and Federal Territory of Labuan. You can still travel to Sabah or Sarawak, but your entry into these two (2) states will be using the tourist pass.
17.	Can a tourist pass convert to a DE Rantau pass?	No. Conversion from a tourist pass to a DE Rantau pass is not permitted.

SECTION B: PASS APPLICATION

No.	Question	Answer
1.	Where do I apply for the DE Rantau Nomad Pass?	All applications must be made online at: https://mdec.my/derantau
2.	How long does the application process take?	The application will be processed within six (6) to eight (8) weeks upon receipt of the completed submission. However, the application processing time may prolong/will be extended if we require further information/documents during the due diligence exercise. The e-Pass will be issued to the DE Rantau Nomad Pass holder within one (1) week upon submission of endorsement application. Please refer to Endorsement Section for more details.
3.	What are the documents that I need to submit as proof that I am a digital freelancer or a remote worker earning >USD24,000 (Tech Talent) / >USD60,000 (non-Tech Talent) per annum?	A. For Remote Workers (Full-time Employees) Definition: You are employed by a foreign-based company that is not registered in Malaysia, and you work remotely outside of any physical office setting. Required Documents: - Signed Employment Contract - Must include: - Remote work arrangement - Job title and responsibilities - Contract duration (preferably valid for at least six (6) months from application) - Monthly/annual salary in USD or equivalent - Employer's name and foreign business details - Start date of contract must be at least three (3) months prior to the date of application submission - Employer must not be registered in Malaysia - Payslips – Last three (3) Months - Must reflect regular monthly income - Bank Statements – Last three (3) Months - Must show matching income deposits corresponding to payslips - Letter of Confirmation from Employer (Optional but strongly recommended) - Should confirm remote work status, employment terms, and income B. For Digital Freelancers / Independent Contractor (Self-employed or Contract-Based Professionals) Definition: You work independently with foreign-based clients (and may also serve Malaysian clients). Required Documents: - Signed Client Contracts / Freelance Agreements - With foreign or Malaysian clients

No.	Question	Answer
		○ Must state scope of work, duration, and payment terms 2. Invoices Issued – Last three (3) Months 3. Proof of Payment - From platforms like PayPal, Stripe, Wise, or bank transfers 4. Bank Statements – Last three (3) Months ○ Reflecting consistent income above the required threshold 5. Portfolio, Website, or Client Testimonials (Optional but helpful) ○ To validate the nature of freelance work General Notes for All Applicants: • Documents must be in English or accompanied by a certified English translation • All files should be clear, legible, and in PDF format • Name and income details must be consistent across documents • Incomplete, unverifiable, or inconsistent documentation may result in application rejection • All contracts must have started at least three (3) months prior to application submission
4.	I am a freelance digital content creator. I do not have specific contract with any clients, but I receive income from a digital content platform. Can I submit this as proof of my income & my profession as a freelance digital content creator?	You need to provide proof that you are a digital freelancer. You may submit documents to prove that your income is generated from the digital content platform. Your annual income should be >USD24,000 per year.
5.	Can I submit my application in my own language?	Applications and supporting documents MUST be in English.
6.	How do I check the status of my application?	Application status is available at: https://malaysiadigital.mdec.my
7.	What is a sponsor and who can be a sponsor?	A sponsor is an organization that agrees to vouch for your presence in Malaysia and assumes responsibility for your stay, maintenance, and repatriation while you reside in the country under the DE Rantau Nomad Pass. Sponsoring organization: A sponsoring organization must be a company registered in Malaysia that gets services and awards project(s) to the Digital Nomad. The sponsoring organization shall sign a personal bond document.

No.	Question	Answer
		If you are unable to find a sponsor, MDEC shall be the sponsoring organization. The following terms and conditions apply: 1) Deposit to be paid to MDEC. The amount is defined at Section C: Payment Question No 2 in the FAQ for specific instructions. The payment can be made via online payment. 2) A personal bond agreement shall be signed with MDEC as a sponsor. <i>The sponsorship arrangement is a regulatory requirement under Malaysia's immigration framework and must be completed before the pass can be endorsed.</i>
8.	What are the documents required for the sponsor?	Personal bond/Security Bond document or Declaration form. This document must be affixed with RM10.00 revenue stamp and endorsed by Inland Revenue Board (IRB).
9.	What happens if my application is rejected?	Effective 1 August 2026, no appeals will be accepted for rejected applications. Applicants may re-apply in the future whenever they meet the eligibility requirements and are ready to proceed with a new application.
10.	Will I get refund if my application is rejected?	Effective 1st May 2025, all applications submitted on or after this date will be subject to a non-refundable processing fee. This applies to all outcomes, including cases of rejection, cancellation, or withdrawal after submission.
11.	Does submission of an application guarantee approval?	No. Submission of an application does not guarantee approval. All applications are subject to assessment against prevailing programme requirements, immigration regulations, security considerations and other applicable policies. Example: An applicant submits all required documents and pays the application fee. During assessment, additional compliance concerns are identified by the relevant authority. The application may still be rejected despite having submitted complete documents.
12.	Can programme requirements change after I submit my application?	Yes. Immigration laws, policies, procedures and programme requirements may be revised by the relevant authorities from time to time. Applicants are required to comply with the latest requirements in force. Example: An applicant applies in January based on existing requirements. In March, a new document requirement is introduced. The applicant may be required to submit the additional document before processing can continue.

No.	Question	Answer
13.	How will I be informed of updates or additional document requests?	Applicants are responsible for regularly checking their registered email address and the official DE Rantau website for announcements, updates and requests for information. Example: An email requesting additional supporting documents is sent to the registered email address. Failure to respond may result in delays in processing.
14.	Can processing take longer than the published timeline?	Yes. Processing timelines are indicative and may be affected by application volume, system maintenance, public holidays, additional verifications, regulatory reviews or changes in immigration requirements. Example: A temporary system disruption or additional verification request from the relevant authority may extend processing beyond the standard timeline.
15.	Can I request expedited processing?	No. Applications are processed in accordance with established procedures and assessment requirements. Expedited processing cannot be guaranteed. Example: An applicant requests urgent approval due to a planned relocation date. The application must still undergo the required assessment process.
16.	Can I set my own deadline because of travel plans, tenancy agreements or personal commitments?	No. Applicants should not make commitments based on anticipated approval dates, as approval remains subject to assessment and regulatory requirements. Example: An applicant signs a rental agreement based on the assumption that approval will be granted before a specified date. If processing is delayed, the applicant remains responsible for the commitment.
17.	Should I purchase flight tickets before receiving approval and endorsement?	Applicants are strongly advised not to make non-refundable travel arrangements before obtaining the appropriate approval and completing the endorsement process. Example: An applicant purchases airline tickets before pass approval is issued. If approval is delayed, any losses incurred are the responsibility of the applicant.
18.	Should I sign a tenancy agreement, relocate my family or pay school fees before endorsement?	Applicants are strongly advised not to incur significant expenses before obtaining the relevant approvals and endorsements. Example: An applicant pays rental deposits or school fees before endorsement is completed. Any resulting financial losses will not be borne by MDEC.
19.	Can MDEC compensate me for financial losses caused by delays, policy changes or rejection?	No. Applicants are responsible for their own travel, accommodation, education, business and relocation expenses incurred throughout the application process. Example: An applicant books accommodation before obtaining approval. MDEC is not responsible for the

No.	Question	Answer
		costs if the application is delayed or unsuccessful.
20.	Does approval of the principal applicant automatically guarantee approval of dependants?	No. Dependant applications are assessed separately and remain subject to applicable immigration requirements. Example: A principal applicant may be approved while a dependant application is pending additional documentation or further verification.
21.	Can MDEC influence or override decisions made by the Immigration Department?	No. Immigration-related decisions are subject to the authority and discretion of the relevant Government agencies. Example: While MDEC facilitates and supports the application process, final immigration decisions remain with the relevant authorities.
22.	My agent or consultant told me approval is guaranteed. Is that correct?	No. Neither MDEC nor any third party can guarantee approval. All applications are subject to assessment against programme requirements and immigration regulations. Example: An agent may believe that an application meets all requirements, but approval can only be determined through the official assessment process.
23.	Does threatening legal action affect processing priority or application outcomes?	No. All applications and complaints are handled in accordance with applicable policies, procedures and regulatory requirements. Example: Sending legal notices or demanding immediate approval will not alter the assessment criteria or processing sequence of an application.
24.	What should I do after obtaining the approval?	Once your DE Rantau Nomad Pass application is approved, you should make the necessary travel and visa arrangements to enter Malaysia using the appropriate visa or entry permission stated in your Approval Letter. (e-visa or VDR) Please refer to Section C: Endorsement Process for the next steps and endorsement requirements.
25.	How do I obtain the e-Pass?	The e-Pass will be available for download once the endorsement process is successfully completed. After your application is approved, please refer to Section C: Endorsement Process
26.	What happens after my e-Pass has expired?	You may renew your DE Rantau e-Pass up to three (3) months before the expiry of your current pass. Early renewal is recommended to ensure continuity of stay and avoid any disruption.

No.	Question	Answer
27.	How long is the process for renewal application?	The renewal application will be processed within six (6) – eight (8) weeks upon receipt of the completed submission. The issuance of e-Pass will be completed within one (1) week (subjected to the Immigration Department's discretion).
28.	I am currently on an Employment Pass, and I plan to be on DE Rantau Nomad Pass when my current pass expires. How do I do this? Do I need to leave Malaysia before I apply for DE Rantau Nomad Pass?	If you are currently holding an Employment Pass and plan to transition to the DE Rantau Nomad Pass, the process depends on the type of Employment Pass you hold. Employment Pass Category I & II (EP1/EP2): • If your DE Rantau application is approved and your current EP1/EP2 is still valid, you do not need to leave Malaysia. • If your EP1/EP2 expires while your application is still pending panel approval, you are required to exit Malaysia before continuing the process. You may apply for the DE Rantau Nomad Pass while still in Malaysia. To do so: 1. Obtain a release letter from your current employer confirming the termination of your employment. 2. Apply to shorten or cancel your Employment Pass through the Immigration Department. This allows you to remain in Malaysia during the application and endorsement process without needing to exit the country. Employment Pass Category III: If you are on an Employment Pass Category III, you are required to exit Malaysia after your pass is cancelled. You may only proceed with the endorsement of the DE Rantau Nomad Pass after receiving approval and re-entering Malaysia with the appropriate visa (e.g. Visa with Reference (VDR) or eVISA, depending on your nationality). <i>Please ensure your Employment Pass is properly shortened or cancelled before endorsement, and that you meet all documentation requirements for the DE Rantau Nomad Pass.</i>
29.	I am currently an international student holding a Student Pass. I plan to be on DE Rantau Nomad Pass upon completing my study. Can I convert my Student Pass to a DE Rantau Nomad Pass? How do I do this?	No. You cannot convert your Student Pass to a DE Rantau Nomad Pass. However, you may apply for the DE Rantau Nomad Pass while in Malaysia. You are required to provide a release letter from your university to confirm the completion of your study with a full transcript, to shorten the student pass.

SECTION C: ENDORSEMENT PROCESS

No.	Question	Answer
1.	What is the validity of the Approval Letter?	The Approval Letter is valid for six (6) months from the date of issuance and is non-extendable. Applicants are required to complete the endorsement process within this validity period. Failure to do so before the expiry date will result in the need to submit a new application, as extensions will not be granted under any circumstances.
2.	What should I do before starting the endorsement process?	Before starting the endorsement process, applicants must enter Malaysia using the appropriate visa or entry permission stated in the Approval Letter (if applicable). Applicants who require a Visa with Reference (VDR) must obtain the VDR before travelling to Malaysia. Upon arrival in Malaysia, applicants are required to clear Immigration through a normal Immigration counter and must not use the e-Gate/Autogate facility for their first entry, as an Immigration entry stamp is required for endorsement purposes. Applicants must ensure that they obtain an Immigration entry stamp and prepare all required supporting documents including the approval letter and a copy of Reference Visa (if applicable). Failure to do so may result in the issuance of an entry stamp that is not suitable for endorsement purposes.
3.	When should I apply for the e-visa or VDR?	Once your DE Rantau Nomad Pass application is approved, you are advised to plan your travel and visa arrangements before proceeding with the endorsement process. The next steps will vary based on your current location and nationality. For Applicants Currently Abroad If you are outside Malaysia: Foreign nationals who require a visa to enter Malaysia must apply for either: • An eVISA via https://malaysiavisa.imi.gov.my/evisa/evisa.jsp, or • A Visa with Reference (VDR) through the Malaysian Embassy/Consulate as stated in your approval letter. You must enter Malaysia using the appropriate visa to proceed with the endorsement and issuance of your DE Rantau e-Pass. For Applicants Already in Malaysia • If you are in Malaysia on a tourist or social visit pass, you are required to exit Malaysia and re-enter once your application is approved, using the correct visa or entry method stated in the approval. • If you are in Malaysia on a long-term pass (such as an Employment Pass or Student Pass), please refer to Section B: Questions 28 and 29 in the FAQ for specific instructions, as additional conditions may apply.

No.	Question	Answer
4.	Is it necessary to collect the Visa with Reference Visa (VDR) after receiving the approval letter in the system? (If applicable)	Yes, if applicable, it is necessary to obtain the Visa with Reference (VDR) after receiving your DE Rantau Nomad Pass approval letter in the system. The VDR is a mandatory requirement for foreign nationals who are not eligible for visa-free entry into Malaysia. Entering Malaysia without the VDR (if required for your nationality) will result in the inability to complete the endorsement and receive your e-Pass. The approval letter alone does not grant permission to enter or remain in the country.
5.	What documents are required for endorsement?	Applicants may be required to submit the following documents during the endorsement process: • Signed Personal Bond Agreement or Declaration Form (where applicable/Mandatory if MDEC act as local sponsor) – available in the platform under Other Documents • Passport copy (all pages of passport); • Latest Immigration entry stamp; • eVISA or Visa with Reference (VDR), where applicable; • Valid health insurance policy covering Malaysia (minimum 3-month validity and valid throughout the pass period); • Income Tax e-Registration Slip issued by the Inland Revenue Board of Malaysia (LHDN). Registration can be made at https://mytax.hasil.gov.my/; and • Any additional documents requested by MDEC or the Immigration Department.
6.	How do I complete the endorsement process?	Once all required documents have been prepared: 1. Log in to the DE Rantau portal; 2. Open your approved application; 3. Upload the required documents; 4. Submit the endorsement application; and 5. Make the required endorsement-related payments. MDEC and the relevant authorities will review the submission before issuing the e-Pass. Note: • Applicants must remain in Malaysia until the endorsement process is completed and the ePass has been issued. This also applies to renewal applications. Leaving Malaysia before completion of endorsement may result in the application being cancelled. • For new applications: Endorsement must be completed within 1 month from the date of entry into Malaysia (based on the entry stamp). For renewal applications: Endorsement must be completed within 1 month from the approval date.

No.	Question	Answer
7.	How do I obtain the e-Pass?	The e-Pass will be available for download once the endorsement process has been successfully completed and approved. The e-Pass is generally issued within one (1) week upon submission of a complete endorsement application and payment of the applicable fees, subject to the approval and discretion of the Immigration Department of Malaysia.
8.	As a DE Rantau Nomad Pass holder, can I use the Automated Entry Systems (Autogate) facility at KLIA?	The Autogate at KLIA Terminal 1 & Terminal 2 can be used by the DE Rantau Nomad Pass Holder upon returning entry. To utilize this facility, applicants are required to register with Malaysia Digital Arrival Card (MDAC) at https://imigresen-online.imi.gov.my/mdac/main and submit the application three (3) days before arrival.

SECTION D: PAYMENTS

No.	Question	Answer								
1.	What is the fee structure and when do I make the payment?	<table><tr><td>Processing fee per applicant</td><td>RM1,080.00 (incl. 8% SST (SALES & SERVICE TAX))</td></tr><tr><td>Processing fee per dependent</td><td>RM540.00 (incl. 8% SST)</td></tr></table> A non-refundable processing fee of RM1,080.00 per applicant and RM540.00 per dependent is applicable upon submission of the DE Rantau Nomad Pass application, regardless of category. This fee applies to all outcomes, including rejection, cancellation, or withdrawal after submission. All fees are subject to 8% SST. All payments are to be made upon application and is payable to Malaysia Digital Economy Corporation Sdn Bhd via online payment. <table><tr><td>Immigration Pass Fee per applicant</td><td>- RM90 (every three (3) months) - RM360 (one (1) year)</td></tr><tr><td>Multiple Entry Visa Charges (if applicable)</td><td>Charges vary by country and are determined by the Immigration Department of Malaysia</td></tr></table> These fees are separate from the DE Rantau application processing fee and must be paid during the endorsement process. Please note that Immigration Pass Fees and MEV charges are non-refundable, even in the following situations: • The endorsement process is not completed, • The applicant cancels or withdraws, or • The application is rejected at any stage. The payment is to be made upon endorsement and is payable to Malaysia Digital Economy Corporation Sdn Bhd via online payment.	Processing fee per applicant	RM1,080.00 (incl. 8% SST (SALES & SERVICE TAX))	Processing fee per dependent	RM540.00 (incl. 8% SST)	Immigration Pass Fee per applicant	- RM90 (every three (3) months) - RM360 (one (1) year)	Multiple Entry Visa Charges (if applicable)	Charges vary by country and are determined by the Immigration Department of Malaysia
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No.	Question	Answer																																																																														
2.	Are there any charges if MDEC becomes the sponsoring organization?	A personal / security bond will have to be paid as per the rates below. You will be refunded the full amount when your pass expires. <table border="1"> <thead> <tr> <th colspan="3">Personal / Security Bond Rates</th></tr> <tr> <th>RM2,000.00</th><th>RM1,500.00</th><th>RM750.00</th></tr> </thead> <tbody> <tr> <td>Canada</td><td>Saudi Arabia</td><td>Bangladesh</td></tr> <tr> <td>USA</td><td>Africa</td><td>Philippines</td></tr> <tr> <td>Colombia</td><td>Australia</td><td>India</td></tr> <tr> <td>Angola</td><td>British C.I</td><td>Myanmar</td></tr> <tr> <td>Burkina Faso</td><td>Brunei</td><td>Nepal</td></tr> <tr> <td>Central African Republic</td><td>China</td><td>Pakistan</td></tr> <tr> <td>Republic Congo</td><td>Europe</td><td>Sri Lanka</td></tr> <tr> <td>Burundi</td><td>Iran</td><td>RM500.00</td></tr> <tr> <td>Republic Democratic Congo</td><td>Iraq</td><td>Indonesia</td></tr> <tr> <td>Cameroon</td><td>Portugal C.I</td><td>RM300.00</td></tr> <tr> <td>Cote D'Ivoire</td><td>Taiwan</td><td>Thailand</td></tr> <tr> <td>Djibouti</td><td>Tunisia</td><td>RM200.00</td></tr> <tr> <td>Equatorial Guinea</td><td>Vietnam</td><td>Singapore</td></tr> <tr> <td>Eritrea</td><td>RM1,000.00</td><td>RM1,500.00</td></tr> <tr> <td>Ethiopia</td><td>Japan</td><td>Others</td></tr> <tr> <td>Guinea-Bissau</td><td>South Korea</td><td></td></tr> <tr> <td>Ghana</td><td>Macao</td><td></td></tr> <tr> <td>Liberia</td><td>Hong Kong</td><td></td></tr> <tr> <td>Mali</td><td></td><td></td></tr> <tr> <td>Mozambique</td><td></td><td></td></tr> <tr> <td>Niger</td><td></td><td></td></tr> <tr> <td>Nigeria</td><td></td><td></td></tr> <tr> <td>Rwanda</td><td></td><td></td></tr> <tr> <td>Western Sahara</td><td></td><td></td></tr> </tbody> </table> <i>The sponsorship arrangement is a regulatory requirement under Malaysia's immigration framework and must be completed before the pass can be endorsed.</i>	Personal / Security Bond Rates			RM2,000.00	RM1,500.00	RM750.00	Canada	Saudi Arabia	Bangladesh	USA	Africa	Philippines	Colombia	Australia	India	Angola	British C.I	Myanmar	Burkina Faso	Brunei	Nepal	Central African Republic	China	Pakistan	Republic Congo	Europe	Sri Lanka	Burundi	Iran	RM500.00	Republic Democratic Congo	Iraq	Indonesia	Cameroon	Portugal C.I	RM300.00	Cote D'Ivoire	Taiwan	Thailand	Djibouti	Tunisia	RM200.00	Equatorial Guinea	Vietnam	Singapore	Eritrea	RM1,000.00	RM1,500.00	Ethiopia	Japan	Others	Guinea-Bissau	South Korea		Ghana	Macao		Liberia	Hong Kong		Mali			Mozambique			Niger			Nigeria			Rwanda			Western Sahara		
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SECTION E: TAX

CATEGORY	SOURCE OF INCOME	TAX TREATMENT
Freelancers (Foreign)	Outside of Malaysia	Will be eligible for taxation as per: 1. Section 4(a) Income Tax Act 1967 (ITA 1967) 2. Subject to the provisions of Section 7 of ITA 1967
	Worldwide	
	Malaysia	• Subject to Withholding Tax under Section 109B, ITA 1967 for the first 182 days of stay. 10% tax rate applicable or preferential rates specified in DTA • After 182 days, Income shall be taxable under Section 4(a), ITA 1967 due to classification as residence under Section 7, ITA 1967 and conducting business under Section 12 ITA 1967 • Tax paid (first 6 months / 182 days) through withholding tax under Section 109B will be given a tax credit under Section 110, ITA 1967 upon submission of related Tax Return when this income is properly declared under Section 4(a), ITA 1967
Remote Worker (Foreign)	Outside of Malaysia	• Tax not applicable if the number of days stayed in Malaysia not exceeding 60 days. Tax exemption under Para. 21 & 22, Schedule 6, ITA 1967 • Will be Taxable under Section 4(b)/ Sub-section 13(2) and Article 14 DTA if the number of stays is 61 days and more. • Tax rate will be based on residential status under Section 7, ITA 1967. • The Inland Revenue Board of Malaysia's Public Rulings bill 8/2011 is also referred to <i>References: Article 14 DTA Malaysia / Contracting Countries and Inland Revenue Board of Malaysia's Public Ruling No. 8/2011</i>

For tax related enquiries, you may contact **Hasil Careline at 03-8911 1000 or +603-8911 1100 (for Overseas)**

For further assistance, you may contact the following officers listed at <https://www.hasil.gov.my/en/contact-us>

It is recommended to inquire about **tax treatment for non-resident individuals** for further enquiries related to the programme.

References:

1. **Income Tax Act 1967 (ITA 1967)** / *Akta Cukai Pendapatan 1967 (ACP 1967)*:
 - a. Section 3, 4, 7, 12, 13, 109B, 110, Para. 21 and 22, Schedule 6
2. **Effective Double Taxation Agreements (DTA)** / *Perjanjian Pengelakan Percukaian Dua Kali (PPPDK)*:
 - a. Article 14 (Independent Personal Services)
3. **Inland Revenue Board of Malaysia's Public Rulings** / *Ketetapan Umum Lembaga Hasil Dalam Negeri (LHDN)*:
 - a. No. 8/2011: Foreign Nationals Working in Malaysia - Tax Treatment / *Warganegara Asing Yang Bekerja Di Malaysia - Layanan Cukai*
 - b. No. 11/2017: Residence Status of Individuals / *Taraf Mastautin Individu*
4. **The Organization for Economic Cooperation and Development (OECD)**
 - a. Action 1 of Inclusive Framework on Based Erosion and Profit Shifting (BEPS)