

**INCOME TAX - APPENDIX A**

**INCOME TAX ACT 1967**

Section 7(1) For the purpose this Act, an individual is resident in Malaysia for the basis year for a particular year of assessment of:

- (a) he is in Malaysia in that basis year for a period or periods amounting in all to one hundred and eighty two days or more;
- (b) He is in Malaysia in that basis year for a period of less than one hundred and eighty two days and that period forms part of a period of more than one hundred and eighty two consecutive days throughout which he is in Malaysia in the basis year for the year of assessment immediately preceding that particular year of assessment or in the basis year for the year of assessment immediately following that particular year of assessment;
- (c) He is in Malaysia in that basis year for a period or periods amounting in all to ninety days or more, having been with respect to each of any three of the basis years for years of assessment immediately preceding that particular year of assessment;
- (d) He is resident in Malaysia within the meaning of this Act for the basis year for the year of assessment, having been so resident for each of the basis years for the three years of assessment immediately preceding that particular year of assessment.