

Malaysian Tax Compliance for Expatriates and Remote Workers: A Practical Guide for Human Resource



 **November 17, 2026 (Tuesday)**  **9:00 AM – 5:00 PM**  **Weil Hotel, Ipoh**



Is your company fully protected against the tax compliance risks of a mobile and international workforce?

INTRODUCTION

This programme covers employment income sourcing, cross-border remote work, tax residence, short-term employment exemptions, payroll obligations and tax clearance, including key implications of IRB Public Ruling No. 2/2026. Participant can learn the way to identify common risks, understand employer responsibilities and strengthen your company's tax compliance.

COURSE OBJECTIVES

- To give HR practitioners a clear, step-by-step framework to manage work permits, calculate tax residence, and handle payroll tracking under the latest IRB Public Ruling No. 2/2026 rules.

SPEAKER PROFILE

Ms. Yong Mei Sim

She has more than 30 years experience with the Inland Revenue Board (IRB) Malaysia and was formerly its Principal Assistant Director and Field Audit Manager for the corporate sector. Ms Yong holds a Honours Degree in Social Science majoring in Economics from the Universiti Sains Malaysia and a Masters Degree in Taxation from the Golden Gate University in San Francisco, USA.

WHO SHOULD ATTEND

Tax Professionals, Tax Consultants, CFOs, Finance Directors, Finance Controllers, Business Owners, Entrepreneurs, Accountants, Auditors, Legal and Compliance Advisors, Finance Manager and Finance Executive

COURSE OUTLINE

8.30AM Registration

9.00AM The New Sourcing Rules & HR Risks

- Work Location Reality:** Why physical location determines tax source, even if payroll and contracts stay overseas.
- IRB Digital Audits:** How tax authorities use passport entries, VPN logs and data analytics to catch gaps.
- Hidden Traps:** Tracking taxable leave, offshore bonuses and non-cash benefits.

10.30AM Morning Tea break

10.45AM Managing Cross-Border Remote Workers

- Risk Profiles:** Spotting exposure for digital nomads, cross-border commuters and extended holiday workers.
- Substance Over Paperwork:** Proving who truly directs, controls and benefits from the employee's work.
- Tracking Digital Footprints:** Simple HR strategies to match system logins with actual travel schedules.

1.00PM Lunch Break

2.00PM Section 7 - Counting & Residence Made Easy

- The 4 S7 Tests:** Fast methods to calculate the 182-day rule, historical trends and cross-year links.
- Counting Part-Days:** Reconciling arrival and departure hours accurately to avoid calculation errors.
- Rate Impact:** Navigating the massive gap between progressive scale rates and the flat 30% non-resident tax rate.

3.30PM Afternoon Tea Break

3.45PM The 60-Day Exemption & Short-Term Assignees

- Strict Conditions:** Understanding Schedule 6 rules for short-stay engineers, consultants and trainers.
- The Cumulative Trap:** How multiple visits or changing employers can retroactively cancel out a tax exemption.

HR Action Plan – From Onboarding to Departure

- Shadow Payroll:** Setting up Monthly Tax Deductions (PCB) calculations without modifying overseas bank accounts.
- Exit Protocols:** Timelines for managing CP21 / CP22A filings and securing quick official tax clearance.

4.30PM Question & Answer Session

5.00PM End of Programme





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**FEES: FMM Member: RM 864/pax
Non-Member : RM 1,026/pax**

- Fees inclusive of Service Tax at 8%. Inclusive of Programme Materials, Refreshment, Lunch and Certificate of Attendance

HRD CORP CLAIMABLE COURSE DETAILS

- Training Provider :** 007907X_PERAK HRD Corp
- Programme No:** To be provided upon confirmation
- Employers **HRDC Grant Approval** MUST be forwarded to FMM Perak **at least 3 days** before the Event date.

REGISTRATION

Upon **Faxing/Mailing** the completed **Registration Form** to FMM Perak, you are **deemed** to have read and **accepted** the terms and conditions. The Event would also be **deemed as confirmed** unless informed otherwise.

CANCELLATION

- Must be in Writing with Reasons
- 7 days before the programme – **No payment charged**
- 3 – 6 days before the programme – **50% payment charged**
- < 3 days before the programme – **Full payment charged**
- Participants who did not turn up will be charged full payment.** Replacements can be accepted at no additional cost.

PAYMENT

- Cheques made in favour of “**FEDERATION OF MALAYSIAN MANUFACTURING**” For **HRD Corp Claimable Courses**, an
- Attendance of 100%** is a **MUST**, in any case, **employers will be billed in full.**
- FMM SST Registration No : W10-1901-32000108
- FMM TIN No : C25703742100

ENQUIRIES

FMM Perak

Ms. Kar Yan (karyan@fmm.org.my)

Ms. Sherry (sherry@fmm.org.my)

DISCLAIMER

FMM Perak reserves the right to change the facilitator, date and to vary/cancel the programme should unavoidable circumstances arise.

CLOSING DATE: 10/11/2026

REGISTRATION FORM

FMM Perak

(Attn: Ms. Kar Yan / Ms. Sherry)

Email: karyan@fmm.org.my; sherry@fmm.org.my

Tel No : 05-548 8660

Fax No : 05-548 8221

Please register the following participant(s):

PARTICIPANT 1

Name :

IC No :

Designation :

H/P No :
(Please provide mobile number)

Email :

Meal: Vegetarian / Non-vegetarian

PARTICIPANT 2

Name :

IC No :

Designation :

H/P No :
(Please provide mobile number)

Email :

Meal: Vegetarian / Non-vegetarian

(Please attach a separate list if space is insufficient)

PARTICIPANT 3

Name :

IC No :

Designation :

H/P No :
(Please provide mobile number)

Email :

Meal: Vegetarian / Non-vegetarian

Submitted by:

NAME : DESIGNATION:

COMPANY : EMAIL :

MEMBERSHIP NO. : TELEPHONE NO. : FAX NO. :

ADDRESS :

We hereby confirm that : (Please tick in the appropriate box)

☐ We will be **claiming** under **HRD Corp Claimable Courses (SBL-KHAS) Scheme** and **full payment would be made to FMM in the event that no disbursement from HRDCorp under any circumstances.**

☐ We will be **NOT be claiming** under **HRD Corp Claimable Courses (SBL-KHAS) Scheme.** Enclosed cheque/bank draft No / bank in slip being payment for participant(s) made in favour of **FEDERATION OF MALAYSIAN MANUFACTURERS.**

TIN Number: SST No: