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INCOME TAX FOR MIGRANT WORKERS IN MALAYSIA

POEA MEMORANDUM CIRCULAR NO. 13, March 18, 1993

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The Department of Foreign Affairs issued a clarification that there is no special tax imposed on foreign workers in Malaysia. However, if the income is taxable under the Malaysian Law, they will not be exempted from paying the income tax. A foreign worker in Malaysia is liable to income tax under the Malaysian Income Tax Law, if he/she earns more than M$5,000 per annum.

All licensed agencies/entities and those authorized to conduct PDOS are enjoined to relay this information to their Malaysia-bound recruits.

For information and guidance of all concerned.

Adopted: 18 Mar. 1993

(Sgd.) FELICISIMO O. JOSON
Administrator

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