



What is it?

A programme to facilitate the return of Malaysian professionals from overseas

OPTIONAL
FLAT TAX RATE 15%

Optional 15% flat tax rate on chargeable employment income for a period of five (5) consecutive years



TAX EXEMPTION ON
PERSONAL EFFECTS

Tax exemption for all personal effects brought into Malaysia, limited to one (1) shipment

TAX EXEMPTION
ON CAR



One (1) locally manufactured Complete Knocked Down (CKD) or fully imported Complete Built Up (CBU) car per successful application exempted from duty/taxes up to a maximum of RM150,000 worth of duty/taxes

- The car must be owned for at least 9 months at time of the REP application
- The car must be registered under the REP's applicant name
- The car must be registered in the same country from which the applicant is applying
- Applicants who decide not to import their car are eligible to purchase a locally manufactured/assembled car in Malaysia



PR STATUS FOR FOREIGN
SPOUSE AND CHILDREN

- The foreign spouse and children will be eligible for Permanent Resident (PR) status within six (6) months upon receipt of their complete PR application form by the Immigration Department of Malaysia
- Applicants have to be legally married at time of REP application



How to apply for the REP?



APPLICANT

submits
application



ONLINE
rep.talentcorp.com.my

WHILE STILL
RESIDING AND
EMPLOYED
ABROAD

REP caters to both individual and company applications

APPLICANTS MUST MEET ALL THE CRITERIA BELOW IN ORDER TO BE CONSIDERED FOR APPLICATION



Malaysian Citizen



Residing and employed abroad continuously for at least

3 YEARS

at time of application



CRUCIAL THAT APPLICATION IS SUBMITTED WHILST STILL RESIDING & EMPLOYED ABROAD



Has not earned employment income in Malaysia continuously for at least **3 years** leading to the time of application

Does not hold any outstanding **scholarship bond** or loan with the Malaysian Government or its agencies

Internal transfer or transfer within same group of companies:

- > Under **NO OBLIGATION** to return to Malaysia
- > Remains an employee of the foreign entity whilst abroad

More holistic assessment criteria which takes into account an applicant's:

- Highest academic qualification

- Working experience abroad

- Working experience in Malaysia (Prior to employment abroad)

- Current salary abroad

- Priority NKEA sector

COMPARISON OF PREVIOUS AND REVISED REP ELIGIBILITY CRITERIA

	PREVIOUSLY	EFFECTIVE 16 APRIL 2014	
ACADEMIC QUALIFICATION	CUMULATIVE WORKING EXPERIENCE ABROAD	CUMULATIVE WORKING EXPERIENCE ABROAD	SALARY EARNED ABROAD (EQUIVALENT IN MYR)
Diploma	10 years	12 years	> 20,000 per month
Bachelor's Degree	6 years	8 years	> 20,000 per month
Master's Degree / Full Membership with a Professional Body	4 years	5 years	> 20,000 per month
PhD	2 years	4 years	> 20,000 per month