



INLAND REVENUE BOARD OF MALAYSIA

TAX INCENTIVE FOR RETURNING EXPERT PROGRAMME

PUBLIC RULING NO. 1/2026

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INLAND REVENUE BOARD OF MALAYSIA

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INLAND REVENUE BOARD OF MALAYSIA

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INLAND REVENUE BOARD OF MALAYSIA

DIRECTOR GENERAL'S PUBLIC RULING

Section 138A of the Income Tax Act 1967 [ITA] provides that the Director General is empowered to make a Public Ruling in relation to the application of any provisions of the ITA.

A Public Ruling is published as a guide for the public and officers of the Inland Revenue Board of Malaysia. It sets out the interpretation of the Director General of Inland Revenue in respect of the particular tax law and the policy as well as the procedure applicable to it.

The Director General may withdraw this Public Ruling either wholly or in part, by notice of withdrawal or by publication of a new ruling.

**Director General of Inland Revenue,
Inland Revenue Board of Malaysia.**

1. Objective

The objective of this Public Ruling (PR) is to explain the tax treatment in respect of tax incentives in relation to the Returning Expert Programme (REP) to attract Malaysian citizens who work overseas as a professional to return to work in Malaysia.

2. Relevant Provisions of the Law

- 2.1 This PR takes into account laws which are in force as at the date this PR is published.
- 2.2 The provisions of the Income Tax Act 1967 (ITA) related to this PR are sections 2 and 13, subsection 45(2) and Part XV of Schedule 1.
- 2.3 The relevant subsidiary legislation referred to in this PR is the Income Tax (Determination of Approved Individual and Specified Year of Assessment Under the Returning Expert Programme) Rules 2012 [P.U.(A) 151/2012] and the amendment of [P.U.(A) 151/2012] pursuant to the Income Tax (Determination of Approved Individual and Specified Year of Assessment under the Returning Expert Programme) (Amendment) Rules 2021 [P.U.(A) 147/2021] and the Income Tax (Determination of Approved Individual and Specified Year of Assessment Under the Returning Expert Programme) (Amendment) Rules 2024 [P.U.(A) 45/2024].

3. Interpretation

The terms used in this PR have the following meaning:

- 3.1 “Resident” means resident in Malaysia for the basis year for a year of assessment (YA) by virtue of section 7 of the ITA.
- 3.2 “Total Income” in relation to a person and a year of assessment, means the total income determined in accordance with the ITA.
- 3.3 “Chargeable income” in relation to a person and a YA, means chargeable income ascertained in accordance with the ITA.
- 3.4 “Employment” means:
 - (a) employment in which the relationship of master and servant subsists;
 - (b) any appointment or office, whether public or not and whether or not the relationship of master and servant subsists, for which remuneration is payable.

- 3.5 “Returning Expert Programme” means a programme managed by the Talent Corporation Malaysia Berhad and approved by the Government.
- 3.6 “Specified Years of Assessment” means:
- (a) five consecutive YAs commencing from the basis period of a YA an option is made by an approved individual to be subject to tax under Part XV of Schedule 1 of the ITA; and
 - (b) the option shall be made in the YA or the following YA of the approved individual's return to Malaysia.
- 3.7 “Talent Corporation Malaysia Berhad” means a company limited by guarantee:
- (a) incorporated under the Companies Act 2016 [Act 777] with its registration number of 919577-H and is resident in Malaysia; and
 - (b) which promotes and facilitates the return of any Malaysian citizen who works as a professional overseas and to establish a sustainable expert workforce in Malaysia under the REP.

4. Returning Expert Programme

- 4.1 Highly skilled workers play an important role in the economic innovation and growth of a country. It is therefore not surprising that global talent migration has become a major concern resulting in brain drain in some developing countries, leading to an increased competition among countries to attract and retain them.
- 4.2 In this regard, Malaysia has introduced the REP to attract Malaysians who work overseas to return to Malaysia in certain areas of expertise to contribute to national development.
- 4.3 The REP is administered by Talent Corporation Malaysia Berhad (TalentCorp), a government agency, from 1 January 2011 in accordance with the law applicable to an individual whose employment commences on or after 1 May 2011. Individuals who have been approved under the REP are eligible to enjoy a flat tax rate of 15% preferential tax rate on chargeable income from employment for a period of 5 consecutive YAs starting from the first YA chosen by the individual. Further information on the TalentCorp and the Comprehensive Guidelines for REP can be obtained from the MyHeart-REP Portal at www.myheart.my.

5. Eligibility Requirements for Incentive Application

5.1 To obtain approval for the preferential tax rate as set out in paragraph 4.3 of this PR, an individual shall comply with the following conditions:

- (a) a Malaysian citizen and resident in Malaysia;
- (b) has made an application under the REP and the application has been approved by the Minister for the applicant to be taxed under Part XV of Schedule 1 of the ITA and the application was made on or after 12 April 2011 but not later than 31 December 2027;
- (c) is an expert in the field determined by the Minister;
- (d) has not derived any employment income in Malaysia for at least 36 consecutive months prior to the date of application made under paragraph (b); and
- (e) an REP's application has never been approved.

Other terms set by the Minister are as follows:

- (i) The REP application should be submitted when the applicant is still living and working abroad;
- (ii) Employment income shall be received from any person resident in Malaysia;
- (iii) Not having a bond either financially or legally with other government companies or agencies to return to Malaysia; and
- (iv) Not having a bond of outstanding scholarship or loan payment with the Malaysian government or its agencies.

Upon fulfilling the above conditions, the individual is considered as an approved individual.

Example 1 : No income earned in Malaysia for at least 36 months consecutively prior to the date of application

Mr. Kasmuri has been with KSP Petroleum Bhd for 10 years. On 1/6/2022, Mr. Kasmuri migrated to Saudi Arabia to work with Riyadh Oil Ltd. However, after 3 years of working, Mr. Kasmuri was attracted to the REP incentives offered by Malaysian Government and decided to return to Malaysia. On 1/12/2025, Mr. Kasmuri had applied for a REP incentive and has received an offer to serve at Shore Petrochemical Ltd. A review found that Mr. Kasmuri had received the Employee Share Option Scheme (ESOS) from KSP Petroleum Bhd in 2023.

The application of the REP incentive by Mr. Kasmuri can still be considered despite receiving the ESOS in 2023 as the ESOS received is related to his previous service which ended in 2022.

- 5.2 Subject to paragraphs 3.5 and 5.1(c) of this PR, the areas of expertise to be considered for the REP are the fields/industries recognised under the National Key Economic Areas (NKEAs) as follows:

No.	Fields / Industries
1.	Oil, Gas and Energy
2.	Trading Services
3.	Financial Services
4.	Healthcare
5.	Communication and Infrastructure
6.	Electronics and Electrical

7.	Education
8.	Wholesale and Retailing
9.	Tourism
10.	Agriculture
11.	Palm Oil and Rubber
12.	Greater Kuala Lumpur / Klang Valley

5.3 For applicants who are working overseas and wish to return to work in Malaysia with a company under the same group, the applicant must meet the following criteria:

- (a) Has served with a company under the same group abroad for at least five (5) years;
- (b) Is not assigned overseas for assignment, secondment or project basis;
- (c) Overseas employment is under a direct-hire scheme by overseas entity;
- (d) Salaries are paid by foreign entity and in the currency of the country in which the entity is based; and
- (e) Is not financially or legally bound to return to work in Malaysia under the same group of companies upon completion of overseas assignments.

Example 2 : Not assigned overseas for assignment, secondment or project basis

Mr. Jeremy Lho was appointed as an accountant by the parent company LLB Plantation Berhad in Malaysia since 2019. In 2020, he was sent for secondment at a related company PT Minami Plantation in Indonesia as a finance executive and has settled in Indonesia. In 2025, he wants to apply for the REP incentive and claimed that his employer is PT Minami Plantation and is not bound to return to work at LLB Plantation Bhd. He also claimed that his salary was paid by PT Minami Plantation in Rupiah and his income was subject to income tax in Indonesia.

Mr. Jeremy Lho is not eligible to be considered for the REP incentive as his secondment at PT Minami Plantation in Indonesia is considered ancillary to the employment carried out in Malaysia.

6. Tax Incentives

- 6.1 An approved individual may choose to be charged a flat tax rate of 15% on the chargeable income from employment as provided under Part XV of Schedule I of the ITA.
- 6.2 After the application has been approved, the applicant has a period of two (2) years to return to Malaysia to commence works and subsequently get the *Surat Akuan Tarikh Kembali* (SATK) from TalentCorp to claim the REP incentives.
- 6.3 An approved individual has the option to claim the 15% flat tax rate incentive starting in the year of assessment in which he returns to Malaysia or in the following year of assessment. If he does not opt during that period, he is deemed to have rejected the REP incentive.
- 6.4 The eligibility period of the 15% flat tax rate is for five (5) consecutive years from the first year of assessment in which the approved individual opts to claim this incentive.

Example 3 : Opts for incentive in the year of return to Malaysia

Dr. Azlisham, a radiologist, has received approval under the REP. He returned to Malaysia on 15/6/2024 and started working on 1/7/2024 with a salary of RM50,000 per month. He has to choose the year for the tax incentive to commence within 2 years from his return date. As his total income in 2024 was high, he chose to implement the incentives in the first year of his return to Malaysia which is the year of assessment (YA) 2024.

For implementation purposes, Dr. Azlisham is required to inform his employer by submitting the SATK to deduct Monthly Tax Deduction (MTD) at 15% flat tax rate starting from July 2024 for YA 2024. Dr. Azlisham need not submit a copy of the said letter to the Inland Revenue Board of Malaysia (IRBM) but he is required to keep the copy for his own records and audit by the IRBM. Thus the incentive period of five YAs starts from YA 2024 to YA 2028.

Example 4 : Opts for incentive in the following year

Professor Ramesh, a prominent lecturer in the education field, returned to Malaysia on 1/7/2025 after obtaining approval under the REP. He started his job on 1/8/2025 with a salary of RM15,000 per month. As Professor Ramesh's total income for year 2025 is RM75,000, for the period of only 5 months, it is more beneficial (total tax payable over 5 year period is lower) if he chooses to start the incentive period of five consecutive YAs from the YA 2026 because his income is complete for 12 months in that YA.

In YA 2025, Professor Ramesh must inform his employer to deduct MTD according to the IRBM's MTD Schedule. For YA 2026, he must inform his employer by submitting the SATK to deduct MTD at 15% flat tax rate. Professor Ramesh need not submit a copy of the said letter to the IRBM but he is required to keep a copy for his own records and audit by the IRBM. Therefore, the incentive period for Professor Ramesh is from YA 2026 to YA 2030.

6.5 15% flat tax rate versus the scale rates

Example 5 : The 15% flat tax rate is more advantageous than the scale rates

The facts are the same as in Example 3 and Dr. Azlisham's wife is not working and they have 2 children under 18 years old. Relief for contribution to EPF is eligible to be claimed at the maximum amount.

The following is a comparison of the tax rate based on the REP incentives and the scale tax rates, that is, without the REP incentives for the YA 2024:

Income (RM)		Tax Computation (RM)	
		Flat Tax Rate 15%	Scale Rates
Employment (July-December)	300,000	279,000@15%=41,850	First RM100,000 = 9,400
Less : Deduction	21,000		Next 179,000@25%=44,750
Chargeable Income	279,000		
Total Tax Payable		41,850	54,150
Savings		54,150 - 41,850 = 12,300	

Dr. Azlisham has a tax savings of RM12,300 for the YA 2024 if he chooses to be taxed at the flat tax rate of 15%.

Example 6 : The scale rates are more advantageous than the 15% flat tax rate

The facts are the same as in Example 4 and Professor Ramesh's wife is not working and they have 2 children under 18 years old. Relief for contribution to EPF is at maximum amount.

Income YA 2024 (RM)		Tax Computation (RM)	
		Flat Tax Rate 15%	Scale Rate
Employment	75,000	54,000@15%=8,100	First 50,000 = 1,500
Less: Deductions	21,000		Next 4,000@11%=440
Chargeable Income	54,000		
Total tax payable		8,100	1,940
Difference		8,100 - 1,940 = 6,160	

In this case, Professor Ramesh has a tax savings of RM6,160 if he chooses to be taxed at the scale rates for YA 2024.

Therefore, an approved individual needs to make the right choice to ensure that he benefits from tax savings if he chooses to be taxed at the flat tax rate of 15%.

6.6 Employment income is from more than one source

In situations where an individual carries out additional job in an approved field and the source of income is also an employment income, the 15% flat tax rate applies to both employment incomes.

Example 7

The facts are the same as in Example 3 and in 2024, Dr.Azlisham has worked as a locum doctor at a private clinic at night.

Employment income as a locum doctor is also eligible to be taxed at the 15% flat tax rate.

6.7 Change of employer

If an individual changes jobs during the incentive period, any employment income received during the specified incentive period is still eligible to be taxed at the 15% flat tax rate, provided that the new job must be in line with his expertise as approved under the REP incentive.

Example 8

Mr.Chee, an engineer has obtained approval under the REP incentive and commenced employment as an engineer with PTA Industries (M) Sdn Bhd on 1/8/2022. He has chosen YA 2023 as the first YA of the incentive period. Therefore, the incentive period is from YA 2023 to YA 2027. He has changed employer (a resident in Malaysia) in the same field on 1/3/2024.

The 15% flat tax rate still applies to employment income received from the new employer although they are two different employers within the five consecutive YAs.

Example 9

The facts are the same as in Example 8 except that Mr.Chee's new employer is a non-resident in Malaysia.

Therefore, Mr. Chee is not eligible to enjoy 15% flat tax rate for employment income received from the new employer who is not resident in Malaysia and the five consecutive YAs period for this incentive is considered expired with effect from 1/3/2024.

Example 10

Mr.Anand, a marketing executive, has obtained approval under the REP for a 5-year period starting from YA 2021 to YA 2025. He commenced his employment with GKMP (M) Sdn Bhd on 1/1/2021. On 1/9/2022, he had pursued his studies in law at University Malaya as a part-time student. After completing his studies on 15/7/2024, he decided to change his profession and worked with Hashim Ibrahim & Co. as a lawyer on 1/10/2024.

Mr.Anand is not eligible to enjoy the 15% flat tax rate for employment income received from his new profession for the 3 months period from October to December 2024 as the new profession is not in line with his expertise as approved under the REP incentives and the specified incentive period is considered expired with effect from 1/10/2024.

6.8 Individual approved by REP is self-employed and becomes company directors

In situations where an individual who has been approved for the REP incentive establishes a company and acts as a director of the company and receives employment income, the approved REP incentive is still applicable provided that the business activities are in line with his expertise and the company is resident in Malaysia.

Example 11

Mr.Raymond Chee, an individual who was approved for the REP incentive for expertise in the field of business services on 1/1/2022. He has made the first year election to enjoy this incentive starting from YA 2022. The specified period for him to enjoy this incentive is from YA 2022 to YA 2026. On 1/1/2024, he established a logistic company Raymond Chee Sdn Bhd and held the position of managing director and received director's fees from the company.

The REP incentive granted to Mr.Raymond Chee is still applicable since he still receives employment income and is employed by a company resident in Malaysia in accordance with the provision under P.U.(A) 151/2012.

6.9 Has a source of income other than employment

In the event that an individual has employment income and non-employment income, for example business income and rental income, the portion of chargeable employment income is to be determined based on the proportion of the employment income to the overall aggregate income and will be taxed at the flat rate of 15%. Whereas, the portion of chargeable non-employment income is to be determined based on the proportion of non-employment income to the overall aggregate income and is taxed at the scale rates for the applicable taxable income range.

Example 12

Mr. Hijaz Fansuri, a financial advisor, has obtained approval under the REP incentive and has an employment income of RM200,000 for YA 2024. He also has a rental income of RM50,000 for YA 2024. The tax computation of Mr. Hijaz Fansuri is as follows:

Income (RM)		Tax Computation (RM)	
		Employment Income	Other Income
Employment	200,000	$\frac{200,000}{250,000} \times 235,000$	$\frac{50,000}{250,000} \times 235,000$
Rental	50,000		
Total Income	250,000	= 188,000@15%*	= 47,000@25%*
Less: Deductions	15,000	= 28,200	= 11,750
Chargeable Income	235,000		
Total Tax Payable		28,200 + 11,750 = 39,950	

* With the REP incentive, employment income is taxed at flat rate of 15% and other income is taxed on a scale rate (as appropriate) as if the individual did not get the REP's approval. This means that the tax rate for other income does not start at 0%, but according to the tax rate for the applicable taxable income range.

Tax rate for the Chargeable Income of RM235,000

First RM100,000 – RM9,400

Next RM135,000 – 25%

Since the amount of RM47,000 falls in the next taxable income range of RM135,000, the amount of RM47,000 is taxed at 25%.

6.10 Expenses related to employment income

Certain expenses (such as entertainment and travelling expenses) directly related to the production of gross income from employment and discharge of official duties are deductible.

In the case of a specialist doctor who has been granted the tax incentive under the REP i.e. the preferential tax rate of 15%, any payment to locum doctors cannot be deducted in ascertaining his chargeable income that is subject to preferential tax rate. This is in line with the conditions stated for this REP incentive.

Example 13

The facts are the same as in Examples 3, 5 and 7. In 2024, Dr. Azlisham received entertainment allowances of RM5,000 annually and incurred the following expenses in carrying on his profession as a specialist doctor:

No.	Expenses	Amount (RM)
1.	National Specialist Registrar (NSR) annual fee	1,000
2.	Annual Practising Certificate (APC) fee	500
3.	Payment to Dr Brendan Gan (locum)	12,000
4.	Entertainment expenses	2,000
	Total	15,500

He wants to claim a sum of RM15,500 from his employment income.

Under the REP incentive, Dr. Azlisham may claim and be given deduction for

- (i) the annual fees of RM1,500 in respect of the NSR and APC fees.
- (ii) the entertainment expenses of RM2,000. The balance of entertainment allowances of RM3,000 is taxable.

The payment of RM12,000 to the locum doctor is not deductible.

7. Tax Computation

Tax computation depends on an individual's residency status, class of income and type of assessment.

7.1 Separate Assessment

Example 14: Approved individual has one source of income

Ir. Mahmud Zuhdi, an engineer, received REP's approval on 1/2/2024 and returned to Malaysia on 1/6/2024. He has chosen to implement REP incentive starting YA 2024. His wife opted for a separate assessment. Income received in the YA 2024 is as follows:

Tax Computation (RM)			
Husband		Wife	
Employment	450,000	Employment	60,000
Less: Deductions	20,000	Less: Deductions	15,000
Chargeable Income	430,000	Chargeable Income	45,000
	= 430,000@15%		First 35,000 = 600
	= 64,500		Next 10,000@ 6% = 600
Tax Payable	64,500	Tax Payable	1,200

Example 15: Approved individual has more than one source of income

The facts are the same as in Example 14 and Ir.Mahmud Zuhdi has several sources of income other than employment income. His wife still opts for a separate assessment. Computation of tax for husband and wife is as follows:

Income (RM)		Husband's Tax Computation (RM)	
		Employment Income	Other Income
Employment	450,000	$\frac{450,000}{500,000} \times 480,000$ $= 432,000@15\%$ $= 64,800$	$\frac{50,000}{500,000} \times 480,000$ $= 48,000@26\%$ $= 12,480$
Rental	50,000		
Total Income	500,000		
Less: Deductions	20,000		
Chargeable Income	480,000		
Total Tax Payable		64,800 + 12,480 = 77,280	

Income (RM)		Wife's Tax Computation (RM)
Employment	60,000	First 35,000 = 600
Less: Deductions	15,000	Next 10,000@6% = 600
Chargeable Income	45,000	
Total Tax Payable		1,200

7.2 Joint Assessment

In the case where a wife/husband has employment income and opts for a combined assessment under subsection 45(2) of the ITA, the salary of the wife/husband shall be taken into account in the aggregate income of the husband.

Example 16: Approved individual has one source of income

The facts are the same in Example 14 and Ir. Mahmud Zuhdi's wife has opted for a combined assessment under subsection 45(2) of the ITA. Tax computation is as follows:

Income (RM)		Tax Computation (RM)	
		Husband's Employment Income	Wife's Employment Income
Husband's Employment	450,000	$\frac{450,000}{510,000} \times 486,000$	$\frac{60,000}{510,000} \times 486,000$
Wife's Employment	60,000	= 428,824@15%	= 57,176@26%
		= 64,324	= 14,866
Total Income	510,000		
Less: Deductions	24,000		
Chargeable Income	486,000		
Total Tax Payable		64,324 + 14,866 = 79,190	

Example 17: Approved individual has more than one source of income

The facts are the same as in Example 15 and Ir. Mahmud Zuhdi wife's has opted for a combined assessment under subsection 45(2) of the ITA. Here is the tax computation:

Income (RM)		Tax Computation (RM)	
		Husband's Employment Income	Other Income
Husband's Employment	450,000	$\frac{450,000}{560,000} \times 536,000$ = 430,714@15% = 64,607	$\frac{110,000}{560,000} \times 536,000$ = 105,286@26% = 27,374
Wife's Employment	60,000		
Rental (Husband)	50,000		
Total Income	560,000		
Less: Deductions	24,000		
Chargeable Income	536,000		
Total Tax Payable		64,607 + 27,374 = 91,981	

8. Income Tax Return Form for Resident Expert Worker

An individual who has obtained the approval of the REP incentive and opted to implement the incentives must file the Income Tax Return Form (ITRF) - BT Form to declare his income for the specified incentive period. However, if the option is not made, he/she must declare his income in ITRF - BE/B Form for the particular YA. This paragraph shall not apply to an individual eligible to make an election not to furnish an ITRF for the relevant YA under section 77C of the ITA.

Example 18

The facts are the same as in Examples 3 and 5 except in 2025, Dr.Azlisham took an unpaid leave for 6 months to take care of his mother. Although Dr.Azlisham's total income for 2025 is RM100,000, he cannot opt for the scale tax rates for YA 2025 as he is still in the REP's incentive period. Therefore he has to declare his income in the ITRF – BT Form for the YA 2025 until YA 2028 (remaining incentive period of the REP).

9. Opt out from REP Incentives

If an approved person feels he/she does not enjoy tax savings under the REP incentive, he/she may choose to opt out from enjoying a flat rate of 15% at any time during the specified incentive period. The incentive approval is deemed invalid starting from the YA in which the termination is made.

Example 19

The facts are the same as in Examples 3, 5 and 18 except in 2025 due to the economic downturn, Dr. Azlisham finds that his employment income is only RM100,000. Therefore, he decided to withdraw from the REP incentive beginning YA 2025. He can no longer enjoy the REP incentive in the future. Starting from YA 2025, he has to declare his income using ITRF - BE/B Form. He also has to inform in writing to his employer and IRBM of his intention for record purposes and deduction of MTD at the scale rates.

10. Termination of Employment in Malaysia

The REP tax incentives are to encourage expert to return and live in Malaysia. However, there may be situations where:

- (a) An individual stops working because he/she moved to another country before the expiry of the incentive period; or
- (b) An individual is transferred to another country by his/her employer to work outside Malaysia.

In both cases, the 15% flat tax rate will expire upon the termination of employment in Malaysia as he/she no longer resides in Malaysia. The tax incentive that had been claimed for the period he/she was working and residing in Malaysia would not be withdrawn. This is in line with the intention of the REP incentives where an expert has to work in the country to contribute to Malaysia's economic development.

Example 20

Ms. Delisha, a geologist in oil and gas industry, returned to Malaysia on 1/11/2023 after obtaining approval under the REP for a 5-year period starting from YA 2024 to YA 2028. She started working on 1/1/2024 with Cendana Petroleum Berhad. On 1/1/2025, her employer seconded her to the United Arab Emirates (UAE) for a period of 2 years to manage a joint venture project with a UAE counterpart. Ms. Delisha returns to Malaysia on 1/1/2027 after the project was completed.

Ms. Delisha is no longer eligible to enjoy the REP tax incentive from YA 2025 to YA 2026 as she did not reside and work in Malaysia as required under this REP incentives. The REP approval is no longer valid with effect from 1/1/2025.

11. Updates and Amendments

	Amendments	
This PR replaces the PR No. 2/2018 dated on 2 May 2018.	The contents of this PR has been amended as follows :	
	Additional/Example	Amendment
	Paragraph 4.3	Updating the specific portal provided for REP applications.
	Paragraph 5.1(b)	To update the extension of the application period via P.U.(A) 45/2024.
	Example 5	To update latest relief amount and tax rates for YA 2024.
	Example 6	To update latest relief amount and tax rates for YA 2024.

	Paragraph 6.8	To insert a new paragraph for an individual approved by the REP to establish a company and act as a director of the company.
	Example 11	To insert a new example to explain the situation in paragraph 6.8.

12. Disclaimer

The examples in this PR are for illustration purposes only and are not exhaustive.

**Director General of Inland Revenue
Inland Revenue Board of Malaysia.**