

CERTIFICATE OF RESIDENCE

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A Certificate of Residence (COR) is issued to confirm the residence status of the taxpayer for the purpose of taxation. The certificate will enable a taxpayer to claim the benefits under a Double Taxation Agreement (DTA) between Malaysia and its Treaty Partner.

DETERMINATION OF THE RESIDENCE STATUS

Determination of residence status is provided under the Income Tax Act (ITA) 1967 as follows:

- | | | | |
|-------|------------|---|---------------|
| (i) | Individual | - | Section 7 |
| (ii) | Companies | - | Section 8 |
| (iii) | Trust | - | Section 61(3) |

APPLICATION OF THE COR

Application for COR can be made to any [Branches](#) of the IRBM. However, for taxpayers of the Corporate Tax Department and the Jalan Duta Branch, application should be submitted to the [Department of International Taxation](#).

APPLICATION FORM FOR COR

For application of the COR, the Form [STM1](#) is to be completed. Where application is for more than one copy, Form [STM1A](#) should also be completed.

CHECKLIST

All necessary documents required as in the [Checklist](#) are to be enclosed.

DURATION FOR ISSUANCE OF COR

The COR will be ready within 3 working days provided that all the necessary documents and information have been submitted.

FEE

No fee is charged for the issuance of COR.