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The employment of a non-citizen in Malaysia is subject to certain restrictions as contained in the Employment (Restriction) Act 1968 (Revised 1988) (hereinafter referred to as 'the Act'). The Act regulates the hiring of a non-citizen in any business, industry or undertaking whatsoever including any department of the federal or state government, any local authority and any statutory body. Section 5 of the Act provides that a non-citizen shall not be employed or accepted for employment in any business in the Federation without a valid employment permit and no person can employ a non-citizen unless the latter has a valid employment permit.  

'Business' is defined in s. 2 as:

'any form of trade, commerce, craftsmanship, calling, profession or other activity carried on for the purpose of gain'.

Where the employment permit is issued, the permit shall, unless otherwise specified, be valid only in respect of the particular employment and the employer specified therein. Further, the employment permit so issued...