

HASiL e-SERVICES : TAX PAYMENT APPLICATION

LET'S USE THE FOLLOWING APPLICATIONS FOR SAFER, IN ORDER AND QUICK-PROCESSING TAX PAYMENT TRANSACTIONS:

e-BILLING :

CHECK OR GENERATE BILL NUMBERS FOR ALL TYPES OF TAX PAYMENTS (EXCEPT FOR MTD AND STAMP DUTY)

BYRHASiL

TAX PAYMENTS THROUGH BANKS THAT ARE MEMBERS OF FPX ONLINE

e-TT

TAX PAYMENT THROUGH TELEGRAPHIC TRANSFER, EFT AND IBG USING VIRTUAL ACCOUNT NUMBERS

e-WHT

ALLOWS USER TO COMPLETE THE WITHHOLDING TAX PAYMENT FORM ONLINE.

e-107D

ALLOWS USER TO COMPLETE THE SECTION 107D PAYMENT FORM AND UPLOAD THE CP107D(2) ATTACHMENT ONLINE

FOR FURTHER INFORMATION, LOG ON TO MYTAX,
<https://mytax.hasil.gov.my/> > **ezHASiL SERVICES**

THE DIFFERENCE BETWEEN MTD AND CP38

MTD is a tax deduction based on the MTD Schedules on employees' remuneration and to be remitted to HASiL monthly.

Whilst CP38 deduction is effective once the specific instructions on deductions is issued by HASiL. The CP38 acts as supplementary instructions to clear the balance of tax liability of employees over and above the MTD.

The employer is responsible for making the payment of the CP38 Deduction Instruction. A separate payment of MTD and CP38 must be made by employer as provided in Form CP39.

CERTIFICATE OF RESIDENCE

Certificate of Residence (COR) is issued to confirm the residence status of the taxpayer, enabling them to claim tax benefits under the Double Taxation Agreement (DTA) and to avoid double taxation on the same income. Hence, a COR is issued for these purposes and is specifically for Malaysia's treaty partners only.

Application for COR can be made manually or via e-Residence (<https://mytax.hasil.gov.my> > ezHasil Services > e-Residence).

COR will be ready within 10 working days, provided that all of the required documents and information submitted are complete.

Log on to www.hasil.gov.my > International > Certificate of Residence for further information.

TERMINATION OF SERVICE

Where the employer is about to cease to employ an employee :

- i. who is chargeable to tax in respect of income from the employment; or
 - i. is likely to be chargeable to tax in respect of income from the employment; or
 - ii. an employee under his employment dies,
- the employer is required to furnish Form CP22A / CP22B not less than 30 days before the cessation of employment or not more than 30 days after being informed of death.

From 1 January 2024, Form CP22A / CP22B is mandatory to be submitted online through MyTax portal using e-SPC application.

Failure to comply without any reasonable excuse, upon conviction of an offence, will be liable to a fine of not less than RM200 and not more than RM20,000 or to imprisonment for a term not exceeding 6 months or to both.

An employer shall be liable to pay the full amount of tax due from his employee. The amount due from the employer shall be a debt due to the Government and may be recovered by way of civil proceedings.

Further information on Termination Of Service, please see link below:
Termination Of Service | Lembaga Hasil Dalam Negeri Malaysia

RELOCATION OF HASIL SERVICE COUNTER OF HASIL KLANG, SELANGOR

Klang HASiL service counter offers service counter, stamp duty counter and Sumbangan Tunai Rahmah (STR) is now operated at its new premise effective from 4th December 2023.

The address of this premise :

Lembaga Hasil Dalam Negeri Malaysia
Pejabat Satelit Klang
Prima Klang Avenue (Blok A),
Jalan Kota / KS 1,
41000 Klang, Selangor.

Visitors are encouraged to make earlier arrangement through e-janji temu via this quick link: <https://ejanjitemu.hasil.gov.my/appointment/index> regarding their taxation, RPGT and Stamps Duty matter.

BEWARE OF SCAMMERS :

HASiL WILL NOT PROVIDE BANK ACCOUNT NUMBER VIA PHONE CALL/E-MAIL/LETTER FOR THE PAYMENT OF INCOME TAX. PLEASE USE ByrHASiL FOR TAX PAYMENT IF APPLICABLE.

BE CAREFUL AND DON'T BE FOOLED.