

INDIVIDU

Individual



PELEPASAN CUKAI 2023 INDIVIDU PEMASTAUTIN

PELEPASAN INDIVIDU



INDIVIDU DAN SAUDARA TANGGUNGAN
RM9,000



SUAMI/ISTERI/ALIMONI KEPADA BEKAS ISTERI
RM4,000



YURAN PENGAJIAN DIRI SENDIRI
RM7,000



POTONGAN TAMBAHAN BAGI SUAMI ATAU ISTERI KURANG UPAYA
RM5,000



POTONGAN TAMBAHAN BAGI INDIVIDU KURANG UPAYA
RM6,000

- PERINGKAT SELAIN SARJANA ATAU DOKTOR FALSAPAH
- PERINGKAT SARJANA ATAU DOKTOR FALSAPAH
- KURSUS PENINGKATAN KEMAHIRAN ATAU KEMAJUAN DIRI (TERHAD RM2,000)

CARUMAN & SUMBANGAN



PERKESO/ SKIM INSURAN PEKERJAAN
RM350



SKIM PERSARAAN DAN ANUITI TERTANGGUH
RM3,000



SSPN (TABUNGAN BERSIH)
RM8,000



INSURAN NYAWA DAN KWSP I) INDIVIDU PENJAWAT & SELAIN PENJAWAT AWAM (BERPENCEN) DAN BEKERJA SENDIRI

RM7,000

- SKIM YANG DILULUSKAN ATAU CARUMAN SUKARELA KEPADA KWSP
(TERHAD RM4,000)

- PREMIUM INSURAN HAYAT, SUMBANGAN TAKAFUL KELUARGA ATAU CARUMAN SUKARELA TAMBAHAN KWSP
(TERHAD RM3,000)



INSURAN PENDIDIKAN DAN PERUBATAN (INDIVIDU/PASANGAN/ANAK)
RM3,000

GAYA HIDUP & PERUBATAN



PEMASANGAN/SEWAAN/PEMBELIAN KEMUDAHAN PENGECAKAN KENDERAAN ELEKTRIK BAGI KEGUNAAN SENDIRI

RM2,500

GAYA HIDUP

RM2,500

- PEMBELIAN & LANGGANAN BAHAN BACAAN
- PEMBELIAN KOMPUTER PERIBADI, TELEFON PINTAR/TABLET
- BAYARAN BIL BULANAN LANGGANAN INTERNET
- PEMBELIAN PERALATAN SUKAN & BAYARAN KEAHLIAN GYMNASIUM



PERBELANJAAN PERUBATAN

RM10,000

i) PENYAKIT SERIUS (INDIVIDU/SUAMI/ISTERI/ANAK)

ii) PERBELANJAAN RAWATAN KESUBURAN (DIRI SENDIRI ATAU PASANGAN)

iii) PERBELANJAAN (TERHAD RM1,000) BAGI:

- PEMERIKSAAN PERUBATAN PENUH, UJIAN PENGESEKARAN COVID-19 DAN PEMERIKSAAN KESIHATAN MENTAL DAN KONSULTASI

iv) PERBELANJAAN PERUBATAN BAGI PEMVAKSINAN

v) RAWATAN INTERVENSI AWAL/PEMULIHAN ANAK KURANG UPAYA PEMBELAJARAN (TERHAD RM4,000)

PEMBELIAN PERALATAN PENYUSUAN
RM1,000

- PEMBAYAR CUKAI WANITA BAHAJA
- ANAK BERUMUR KURANG 2 TAHUN
- TUNTUTAN DIBUAT SEKALI SETIAP 2 TAHUN

PERALATAN ALAT SOKONGAN ASAS (INDIVIDU/SUAMI/ISTERI/ ANAK/IBUBAPA OKU)
RM6,000



TAMBAHAN GAYA HIDUP RM500
- PEMBELIAN PERALATAN SUKAN
- SENAWAN/TI DI MANA-MANA FASILITI SUKAN
- FI PENDAFTARAN PENYERTAAN PERTANDINGAN

RAWATAN PERUBATAN KEPERLUAN KHAS DAN PENJAGAAN IBU BAPA

RM8,000



PELEPASAN ANAK



ANAK BERUMUR DI BAWAH 18 TAHUN
RM2,000
- BELUM BERKAHWIN

ANAK BERUMUR DI ATAS 18 TAHUN
RM2,000
- BELUM BERKAHWIN
- BELAJAR SEPENUH MASA



ANAK BERUMUR DI ATAS 18 TAHUN
RM8,000
- BELUM BERKAHWIN
- BELAJAR DI IPT (DIPLOMA DAN KE ATAS)



YURAN TAMAN ASUHAN KANAK-KANAK/ TADIKA BERDAFTAR
RM3,000

- BERUMUR 8 TAHUN DAN KE BAWAH
- DIBENARKAN TUNTUTAN SAMA ADA SUAMI ATAU ISTERI



ANAK KURANG UPAYA
RM6,000

TAMBAHAN BAGI ANAK KURANG UPAYA
RM8,000
- BELUM BERKAHWIN
- BELAJAR DI IPT (DIPLOMA DAN KE ATAS)



Maklumat lanjut, sila layari www.hasil.gov.my

Kemaskini Sehingga: 6 November 2023

www.hasil.gov.my 03-8811 1000 [facebook.com/HASILMalaysia](https://www.facebook.com/HASILMalaysia) [hasil_malaysia](https://www.instagram.com/hasil_malaysia) [@HASIL_Malaysia](https://www.linkedin.com/company/hasil-malaysia) [X @HASIL_Malaysia](https://www.x.com/HASIL_Malaysia) [@hasil_malaysia](https://www.tiktok.com/@hasil_malaysia)

JABATAN KHIDMAT KORPORAT | CORPORATE SERVICES DEPARTMENT



TAX RELIEF 2023 RESIDENT INDIVIDUAL

INDIVIDUAL TAX RELIEF



INDIVIDUAL & DEPENDENT RELATIVES
RM9,000



HUSBAND/WIFE/ALIMONY TO EX-WIFE
RM4,000



EDUCATION FEES (SELF)
RM7,000

- ANY COURSE OF STUDY UP TO TERTIARY LEVEL, OTHER THAN A DEGREE AT MASTERS OR DOCTORATE LEVEL

- ANY COURSE OF STUDY FOR A DEGREE AT MASTERS OR DOCTORATE LEVEL

- ANY COURSE OF STUDY UNDERTAKEN FOR THE PURPOSE OF UPSKILLING AND SELF-ENHANCEMENT (LIMITED TO RM2,000)



ADDITIONAL DEDUCTION FOR DISABLED INDIVIDUAL
RM6,000



ADDITIONAL DEDUCTION FOR DISABLED SPOUSE
RM5,000

CONTRIBUTIONS



RM350

LIFE INSURANCE AND EPF i) CIVIL SERVANTS' PENSION SCHEMES, NON-CIVIL SERVANTS' PENSION SCHEMES AND SELF-EMPLOYED CATEGORY

RM7,000

- MANDATORY CONTRIBUTIONS TO APPROVED SCHEMES OR VOLUNTARY CONTRIBUTIONS TO EPF (LIMITED TO RM4,000)

- LIFE INSURANCE PREMIUM PAYMENTS OR FAMILY TAKAFUL CONTRIBUTIONS OR ADDITIONAL VOLUNTARY CONTRIBUTIONS TO EPF (LIMITED TO RM3,000)



PRIVATE RETIREMENT AND DEFERRED ANNUITY SCHEME
RM3,000

NATIONAL EDUCATION SAVINGS SCHEME (SSPN) (NET DEPOSIT)

RM8,000

EDUCATION AND MEDICAL INSURANCE

RM3,000

LIFESTYLE



INSTALLATION/RENTAL/HIRE-PURCHASE OF CHARGING ELECTRIC VEHICLES FACILITIES OR SUBSCRIPTION FEES

RM2,500

- NOT FOR BUSINESS USE

PURCHASE OF BREASTFEEDING EQUIPMENT

RM1,000

- RESTRICTED TO FEMALE TAXPAYER
- FOR A CHILD AGE 2 YEARS OLD AND BELOW
- ALLOWED ONCE IN EVERY 2 YEARS OF ASSESSMENT



BASIC SUPPORTING EQUIPMENT FOR DISABLED INDIVIDUALS, SPOUSE, CHILD OR PARENT

RM6,000

LIFESTYLE

RM2,500

- PURCHASE AND SUBSCRIPTION OF READING MATERIALS
- PURCHASE OF PERSONAL COMPUTERS/SMARTPHONES/TABLETS
- MONTHLY BILL PAYMENT FOR INTERNET SUBSCRIPTIONS (IN OWN NAME)
- PURCHASE OF SPORTS EQUIPMENT FOR SPORTS ACTIVITIES UNDER THE SPORTS DEVELOPMENT ACT 1987 AND PAYMENT OF GYMNASIUM MEMBERSHIP



ADDITIONAL SPORTS EQUIPMENT AND ACTIVITIES RELIEF **RM500**

- PURCHASE OF SPORTS EQUIPMENT FOR SPORTS ACTIVITIES
- RENTAL PAYMENT OR ENTRY FEES TO SPORTS FACILITIES
- PAYMENT OF REGISTRATION FEES TO PARTICIPATE IN SPORTS COMPETITION



MEDICAL EXPENSES

RM10,000

i) FOR SERIOUS ILLNESS (SELF/SPOUSE/CHILDREN)

ii) FERTILITY TREATMENT (SELF/SPOUSE)

iii) FULL MEDICAL EXAMINATION (SELF/SPOUSE/CHILD) (LIMITED TO RM1,000)

iv) COVID-19 DETECTION TESTS INCLUDING THE PURCHASE OF SELF-TEST KITS (SELF/SPOUSE/CHILD)



MEDICAL TREATMENT, SPECIAL NEEDS AND CAREGIVER FOR PARENTS
RM8,000

v) EARLY INTERVENTION OR REHABILITATION TREATMENT OF CHILDREN WITH LEARNING DISABILITIES (LIMITED TO RM4,000)

CHILD RELIEF



UNMARRIED CHILD BELOW 18 YEARS OLD

RM2,000



REGISTERED CHILDCARE CENTRE/ KINDERGARTEN FEES

RM3,000

- FOR A CHILD AGE 6 YEARS OLD AND BELOW



DISABLED CHILD

RM6,000



ADDITIONAL RELIEF FOR DISABLED CHILD

RM8,000

- ABOVE 18 YEARS OLD
- UNMARRIED
- PURSUING DIPLOMA/ HIGHER QUALIFICATIONS

UNMARRIED CHILD ABOVE 18 YEARS OLD
RM2,000

- STUDYING FULL-TIME



UNMARRIED CHILD ABOVE 18 YEARS OLD

RM8,000

- PURSUING FULL-TIME HIGHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA)



For more information, please visit www.hasil.gov.my

Updated on 01 December 2023

CUKAI PENDAPATAN DAN ANDA

INCOME TAX AND YOU



Imbas Kod QR
untuk info
Scan QR Code
for more info

TANGGUNGJAWAB ANDA YOUR RESPONSIBILITY

DAFTAR No. Pengenalan Cukai (TIN)/ REGISTER Tax Identification Number (TIN)

DAFTAR MyTax / REGISTER MyTax

KEMAS KINI data peribadi / UPDATE personal particulars

PATUHI Potongan Cukai Bulanan PCB / Notis Bayaran Ansuran (CP500) / COMPLY Monthly Tax Deduction (MTD) / Notice of Instalment Payments (CP 500)

KEMUKA borang nyata / SUBMIT tax returns

BAYAR cukai pendapatan / PAY balance of tax payable

SEMAK status baki cukai / CHECK status of tax outstanding

BERI kerjasama / GIVE cooperation

SIMPAN rekod 7 tahun / KEEP records for 7 years

JENIS PENDAPATAN YANG DIKENAKAN CUKAI

TYPE OF INCOME



	Penggajian Employment	Dividen Dividends
Perniagaan / Profesion Business / Profession	Diskaun Discount	Sewa Rental
Faedah Benefits	Premium Premium	Pencen Pension
Royalti Royalty	Anuiti Annuity	Lain-lain Others profit

Pendapatan punca luar Malaysia yang diterima di Malaysia oleh pemastautin mulai 1 Julai 2022 (penggajian, dividen, faedah, diskaun, sewa, royalti, premium dan lain-lain)

Income from outside Malaysia received in Malaysia effective from 1st July 2022 (business / profession, employment, dividends, benefits, discount, rental, Royalty, premium and other profit)



Imbas Kod QR
untuk info
Scan QR Code
for more info

SISTEM PERKHIDMATAN CUKAI DALAM TALIAN ANDA

YOUR ONLINE TAX SERVICE SYSTEM

e-Daftar:
permohonan No.
Pengenalan Cukai
(TIN).
*e-Daftar: application
for Tax Identification
No. (TIN)*

Dashboard: memaparkan
status bayaran cukai
(jumlah cukai, baki cukai
dan bayaran balik terakhir),
status borang e-filing dan
status sekatan perjalanan.
*Dashboard: displays tax
payment status (tax total, tax
balance and latest tax refund),
e-filing return form status and
stoppage order review*

Status MyTax: memaparkan
Penyata Potongan Cukai
Bulanan (PCB), lejar, bayaran
balik dan borang nyata (3
tahun takirsiran terkini).
*MyTax status displays
Statement of Monthly Tax
Deduction (MTD), tax ledger,
tax refund and return form
submitted (latest 3 years of
assessment).*

e-Kemaskini: kemas
kini profil diri.
*e-Kemaskini: update
personal profile*

e-Kemaskini Pelepasan:
kemas kini pelepasan
cukai yang akan dipraisi
dalam e-Borang.
*e-Kemaskini Pelepasan:
update tax relief that will
be pre-filled in the e-Form
e-Filing: submission of
return form*

e-Filing: pengemukakan
borang nyata
*e-Filing: submission of
return form*

e-CKHT: pengemukakan
borang nyata Cukai
Keuntungan Harta Tanah
(CKHT)
*e-CKHT: submission of
Real Property Gains Tax
return form*

ByrHASIL:
pembayaran cukai
*ByrHasil: payment
of tax*

STAMPS:
permohonan
penyeteman
dokumen
*STAMPS: application
of document stamping*

MITRS: platform
penghantaran Helaian
Kerja Percukaian
*MITRS: Malaysian Income
Tax Reporting System -
platform to submit tax
working sheet*

**Pemakluman pelantikan
ejen cukai**
*Notification of tax agent
appointment of tax agent*

e-Janji Temu:
permohonan janji
temu untuk berurusan
dengan HASIL melalui
kaunter atau sidang
video
*e-Janji Temu: book an
appointment to deal with
HASIL through counter or
video conference*

Kalkulator PCB:
Pengiraan PCB
*Kalkulator PCB :
Calculating MTD*

Borang Maklum Balas Pelanggan:
platform pertanyaan, permohonan,
Pertanyaan EzHasil/MyTax, aduan,
cadangan, penghargaan dan bantuan
khas kerajaan
*Customer Feedback Form: platform
to enquiry, application, EZHasil/
MyTax enquiry, complaint, suggestion,
appreciation and Bantuan Khas
Kerajaan*

Perhatian / Please Note

Mulai 1 Januari 2024, LHDNM telah
mewajibkan penggunaan e-Perkhidmatan
sepenuhnya perkhidmatan berikut secara
dalam talian:

e-Daftar, e-Kemaskini, e-Filing

Starting 1st Januari 2024
LHDNM has mandate the use of electronic
services (e-Services) for services provided
online:

e-Daftar, e-Kemaskini, e-Filing

PERMOHONAN SIJIL DIGITAL MYTAX MYTAX DIGITAL CERTIFICATE APPLICATION

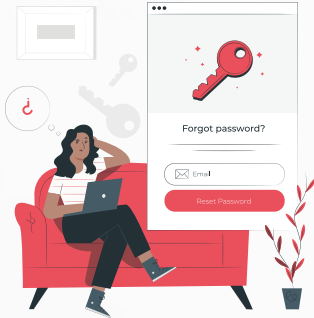
Boleh dimohon melalui MyTax di <https://mytax.hasil.gov.my>. Dua kaedah permohonan sijil digital:

Application through MyTax at <https://mytax.hasil.gov.my>. Two (2) methods of digital certificate application:

- e-CP55D: permohonan di laman web
e-CP55D: digital certificate registration via web
- e-KYC: pengescaman identiti wajah di aplikasi telefon mudah alih
e-KYC: digital certificate registration via face identification



TERLUPA KATA LALUAN FORGOT PASSWORD



<https://mytax.hasil.gov.my> > Masukkan nombor pengenalan > klik Hantar > klik Lupa Kata Laluan > pilih Medium e-mel berdaftar dengan LHDNM > klik Hantar

<https://mytax.hasil.gov.my> > *Key in identification number* > click Submit > click *Forgot Password* > select *Reset Medium registered email with LHDNM* > click Submit

KELEBIHAN ADVANTAGES OF

e-FILING

Jaminan keselamatan data
Data security

Lebih mudah dan cepat diurus
Easier and faster to manage

Pengesahan segera penerimaan borang nyata
Prompt confirmation receipt of ITRF



Pengiraan cukai tepat
Accurate tax calculation

Capaian pada bila-bila masa
Access at any time

Mempercepatkan proses bayaran balik
Speed up the refund process

Tiada kehilangan borang nyata
No loss of form

POTONGAN CUKAI BULANAN (PCB) SEBAGAI CUKAI MUKTAMAD

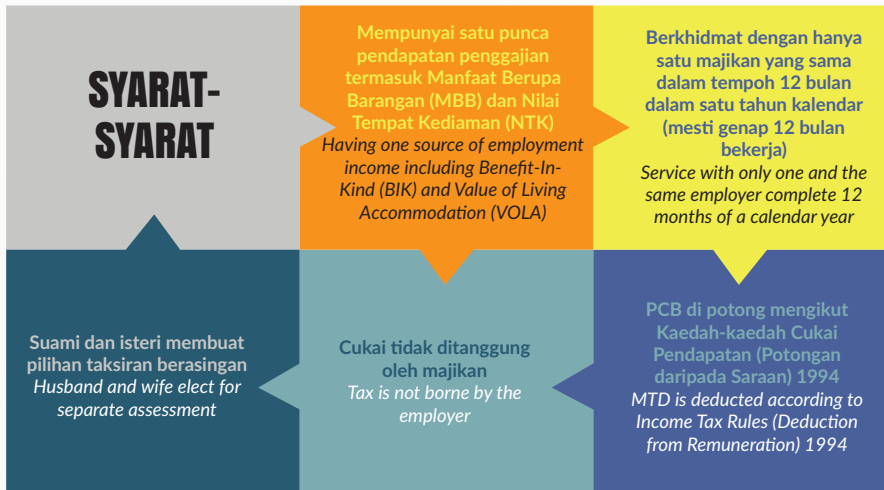
MTD AS A FINAL TAX

Mulai Tahun Taksiran 2014, pembayar cukai berpendapatan penggajian sahaja dan Potongan Cukai Bulanan (PCB) dibenarkan memilih untuk tidak mengemukakan borang nyata kepada LHDNM.

Effective from YA 2014, taxpayer who having employment income and made a monthly tax deduction (MTD) are given an option not to fill up Income Tax Return Form (ITRF).

Pembayar cukai yang memenuhi syarat-syarat (seperti di bawah) tetapi tidak memfailkan borang nyata pada tarikh tamat tempoh dianggap telah memilih PCB sebagai cukai muktamad, oleh itu PCB yang dipotong akan dianggap sebagai cukai muktamad mereka.

Taxpayers who fulfil the terms (as below) but do not file income tax return form by the due date are deem to have been elected MTD as final tax, therefore the MTD deducted will be deem to be their final tax.



KEBAIKAN / Benefits

- Tidak perlu menunggu bayaran balik setiap tahun
No hassle of waiting for tax refund every year
- Tiada baki cukai yang perlu dibayar
No hassle of paying the balance of tax payable
- Tidak perlu kemukakan rayuan
No more pursuing of any appeal
- Tiada isu lewat hantar borang nyata
No issues of late submission of tax return form
- Boleh tuntutan potongan (pelepasan) dan rebat dalam borang TP1 kepada majikan sekurang-kurangnya 2 kali setahun
May submit Form TP1 to employer at least twice a year to claim deduction (relief) and rebate

Perhatian / Please Note

Jika **TIDAK** memilih PCB sebagai Cukai Muktamad, kemukakan borang nyata sebelum tarikh akhir

Pembayar cukai masih boleh diaudit walaupun memilih PCB sebagai Cukai Muktamad

If the taxpayer decide not to choose MTD as a final tax, the income tax return form (ITRF) must be submitted before the deadline.

Taxpayer can still be audited even if they choose MTD as the final tax

PELEPASAN DAN REBAT CUKAI

TAX RELIEFS AND REBATE

Pelepasan dan rebat cukai dalam pengiraan cukai pendapatan

Tax reliefs and rebate calculated in tax computation

JENIS PELEPASAN TYPES OF RELIEF	HAD PELEPASAN (RM) LIMIT (RM)
Individu dan saudara tanggungan <i>Individual and dependent relatives</i>	9,000
Individu kurang upaya (tambahan) <i>Disabled individual (additional)</i>	6,000
Isteri / suami / bayaran alimoni kepada bekas isteri / pasangan tidak bekerja <i>Wife / husband / payment of alimony to former wife / spouse not working</i>	4,000
Isteri / suami kurang upaya <i>Disabled wife / husband</i>	5,000
Anak (mengikut kategori) <i>Child (by category)</i>	
<ul style="list-style-type: none"> • Bawah 18 tahun • 18 tahun dan ke atas (belum berkahwin): • <i>Below 18 years</i> • <i>18 years above (unmarried):</i> <ul style="list-style-type: none"> » masih belajar sepenuh masa (peringkat A-Level, sijil, matrikulasi, persediaan atau pra-ijazah) » masih belajar (peringkat diploma dan ke atas) di Institusi Pengajian Tinggi di Malaysia » masih belajar (peringkat ijazah dan ke atas) di IPT di luar Malaysia yang diiktiraf oleh pihak berkuasa kerajaan yang berkaitan » <i>receiving full-time education (at A-Level, Certificate, Matriculation, Preparatory and pre-degree)</i> » <i>studying at Higher Educational Institute in Malaysia (diploma level and above)</i> » <i>studying (degree level and above) at higher educational institute outside Malaysia recognised by the relevant government authorities</i> 	2,000 2,000 8,000 8,000
<ul style="list-style-type: none"> • Anak kurang upaya • Anak kurang upaya yang belajar di Institusi Pengajian Tinggi (peringkat diploma dan ke atas) di Malaysia atau IPT di luar Malaysia (peringkat ijazah dan ke atas) yang diiktiraf oleh pihak berkuasa kerajaan yang berkaitan • <i>Disabled child</i> • <i>Disabled child studying at Higher Educational Institute (diploma level and above) in Malaysia or Higher Educational Institute outside Malaysia (degree level and above) recognised by the relevant government authorities</i> 	6,000 14,000
Kumpulan Wang Simpanan Pekerja (KWSP) <i>Employer Provident Fund (EPF)</i>	4,000
PERKESO SOSCO	350

JENIS REBAT TYPES OF REBATE	NILAI REBAT REBATE AMOUNT	SYARAT REMARKS
Sendiri <i>Self</i>	RM400 RM400	Pendapatan bercukai tidak melebihi RM 35,000 <i>Chargeable income does not exceed RM 35,000</i>
Isteri / Suami <i>Wife / Husband</i>	RM400 RM400	Pendapatan bercukai tidak melebihi RM 35,000 dan isteri / suami tiada pendapatan / tiada jumlah pendapatan <i>Chargeable income does not exceed RM 35,000 and wife / husband / has income / no total income</i>
Zakat / Fitrah <i>Zakat / Fitrah</i>	Terhad sehingga jumlah cukai dikenakan <i>Limited to total tax charged</i>	Zakat dibayar dalam tahun kalendar <i>Zakat paid in calendar year</i>
Levi pelepasan umrah / ziarah ke tempat suci untuk tujuan keagamaan lain <i>Umrah / pilgrimage clearance levy to holy places for other religious</i>	Amaan levi yang dibayar terhad kepada DUA (2) kali perjalanan seumur hidup <i>Amount of levy paid limited to TWO (2) journeys in a lifetime</i>	Meninggalkan Malaysia melalui udara untuk menunaikan umrah atau ziarah ke tempat suci untuk tujuan keagamaan agama lain tetapi BUKAN untuk menunaikan haji <i>Leaving Malaysia by air for the purpose of performing umrah or other religious pilgrimage to a holy Place but NOT for the purpose of performing Hajj.</i>

PELEPASAN LAIN YANG BOLEH DITUNTUT DALAM PENGIRAAN CUKAI OTHER RELIEFS CLAIMABLE IN TAX COMPUTATION

(Sila kemukakan Borang TP1 kepada majikan jika memilih PCB sebagai Cukai Mukhtamad)
(Please submit TP1 Form to employer if elect for MTD as Final Tax)

JENIS PELEPASAN TYPES OF RELIEF	TT 2023 YA 2023	TT 2022 YA 2022
	HAD PELEPASAN (RM) LIMIT (RM)	HAD PELEPASAN (RM) LIMIT (RM)
Perbelanjaan rawatan perubatan, keperluan khas dan penjaga untuk ibu bapa (keadaan kesihatan disahkan oleh pengamal perubatan) <i>Medical treatment, special needs and carer expenses for parents (medical condition certified by medical practitioner)</i>	8,000	8,000
Peralatan sokongan asas untuk kegunaan sendiri, suami / isteri, anak atau ibu bapa yang kurang upaya <i>Basic supporting equipment for disabled self, spouse, child and parent</i>	6,000	6,000
Yuran pendidikan (sendiri) <i>Education fees (self)</i>	7,000	7,000
Perbelanjaan perubatan <i>Medical expenses</i>		
<ul style="list-style-type: none"> Perbelanjaan perubatan penyakit serius untuk diri sendiri, suami / isteri atau anak <i>Medical expenses for serious diseases for self, spouse or child</i> Perbelanjaan perubatan bagi rawatan kesuburan ke atas diri sendiri atau suami / isteri <i>Medical expenses for fertility treatment for self or spouse</i> Pemvaksinan ke atas diri sendiri, suami / isteri atau anak (Terhad 1,000) <i>Vaccination expenses which qualified for deduction for self, spouse or child (restricted RM 1,000)</i> 		8,000
<ul style="list-style-type: none"> Perbelanjaan (terhad RM1,000) bagi pemeriksaan perubatan penuh ke atas diri sendiri, suami / isteri atau anak <i>Complete medical examination for self, spouse or child</i> Ujian pengesanan COVID-19 termasuk pembelian kit ujian sendiri ke atas diri sendiri, suami / isteri atau anak <i>COVID-19 detection test including purchase of self-detection test kit for self, spouse or child</i> Pemeriksaan kesihatan mental atau konsultasi ke atas diri sendiri, suami / isteri atau anak <i>Mental health examination or consultation for self, spouse or child</i> 	10,000	
<p>*Tambahan mulai TT 2023 *Additional starting from YA 2023</p> <p>Perbelanjaan (terhad RM4,000) ke atas anak berumur 18 tahun dan ke bawah bagi: <i>Medical expenses (restricted to RM4,000) for children under 18 years include</i></p> <ul style="list-style-type: none"> Penilaian untuk tujuan diagnosis kurang upaya pembelajaran (diperakukan oleh pengamal perubatan berdaftar dengan Majlis Perubatan Malaysia) <i>assessment for the purpose of diagnostic with learning disabilities (certified by a medical practitioner registered with the Malaysian Medical Council),</i> Program intervensi awal atau rawatan pemulihan kurang upaya pembelajaran (dikendalikan oleh pengamal profesion kesihatan bersekutu) <i>early intervention and rehabilitation programmes conducted by health profession practitioners</i> 		

JENIS PELEPASAN TYPES OF RELIEF	TT 2023 YA 2023	TT 2022 YA 2022
	HAD PELEPASAN (RM) LIMIT (RM)	HAD PELEPASAN (RM) LIMIT (RM)
Gaya Hidup Lifestyle <ul style="list-style-type: none"> • Pembelian bahan bacaan atau langganan buku, jurnal, majalah, surat khabar atau lain-lain penerbitan seumpamanya (bukan bahan bacaan terlarang) • <i>Purchase or subscription of reading materials, books, journals, magazines, newspapers or other similar publications (exclude banned reading materials)</i> • Pembelian komputer peribadi, telefon pintar atau tablet • <i>Purchase of personal computer, smartphone or tablet</i> • Pembelian peralatan sukan untuk aktiviti sukan (mengikut Akta Pembangunan Sukan 1997) dan bayaran keahlian gimnasium • <i>Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership</i> • Bayaran bil langganan internet (atas nama sendiri) • <i>Payment of monthly bill for internet subscription (under own name)</i> 	2,500	2,500
Gaya Hidup – pelepasan tambahan untuk kegunaan / manfaat diri sendiri, suami / isteri atau anak bagi: Lifestyle – additional relief for self / spouse or child: <ol style="list-style-type: none"> Pembelian peralatan sukan untuk aktiviti sukan mengikut Akta Pembangunan Sukan 1997 <ul style="list-style-type: none"> <i>Purchase of sports equipment for sports activity defined under the Sports Development Act 1997</i> Bayaran sewa atau fi termasuk ke fasiliti sukan <ul style="list-style-type: none"> <i>Purchase of personal computer, smartphone or tablet</i> Bayaran fi pendaftaran bagi menyertai pertandingan yang mana penganjur diluluskan dan dilesenkan oleh Pesuruhjaya Sukan di bawah Akta Pembangunan Sukan 1997 <ul style="list-style-type: none"> <i>Payment for registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997</i> 	500	500
Gaya hidup – pembelian komputer peribadi, telefon pintar atau tablet untuk kegunaan / manfaat diri sendiri, suami / isteri atau anak dan bukan untuk kegunaan perniagaan Lifestyle – <i>purchase of personal computer, smartphone or tablet for self, spouse or child not for business use.</i>	-	2,500
Pembelian peralatan penyusuan ibu untuk kegunaan diri sendiri bagi anak berumur 2 tahun dan ke bawah [Pelepasan dibenarkan sekali dalam setiap DUA (2) Tahun Taksiran] <i>Purchase of breastfeeding equipment for own use for a child aged 2 years and below [Deduction is allowed once in every TWO (2) years of assesment]</i>	1,000	1,000
Yuran penghantaran anak yang berumur 6 tahun dan ke bawah ke taman asuhan kanak-kanak / tadika yang berdaftar <i>Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below</i>	3,000	3,000
Tabungan bersih dalam Skim Simpanan Pendidikan Nasional (SSPN) <i>Net deposit in Skim Simpanan Pendidikan Nasional (SSPN)</i>	8,000	8,000
Skim persaraan swasta dan anuiti tertangguh yang diluluskan oleh suruhanjaya sekuriti <i>Deferred Annuity and Private Retirement Scheme (PRS)</i>	3,000	3,000
Insurans perubatan dan pendidikan (diri sendiri, pasangan dan anak) <i>Education and medical insurance (self / spouse and child)</i>	3,000	3,000

JENIS PELEPASAN TYPES OF RELIEF	TT 2023 YA 2023	TT 2022 YA 2022
	HAD PELEPASAN (RM) LIMIT (RM)	HAD PELEPASAN (RM) LIMIT (RM)
<p>Insurans nyawa / Takaful & KWSP <i>Life Insurance & EPF</i></p> <p>Individu Penjawat Awam Berpencen yang tidak membuat caruman KWSP / skim yang diluluskan</p> <ul style="list-style-type: none"> • Insurans Nyawa / Takaful (Terhad RM7,000) <p><i>Pensionable public servant category who do not contribute to EPF / approved scheme</i></p> <ul style="list-style-type: none"> • <i>Life insurance premium (restricted RM7,000)</i> <p>Individu selain di atas</p> <ul style="list-style-type: none"> • Insurans Nyawa / Takaful (Terhad RM3,000) • Caruman KWSP (Terhad RM4,000) <p><i>Other than above category</i></p> <ul style="list-style-type: none"> • <i>Life insurance premium (restricted RM3,000)</i> • <i>Contribution to EPF (restricted RM4,000)</i> 	-	7,000
<p>Insurans nyawa dan KWSP <i>Life Insurance & EPF</i></p> <p>Kategori penjawat awam skim berpencen, selain penjawat awam skim berpencen dan bekerja sendiri:</p> <p><i>Mandatory servants' pension schemes, non-civil servants pensions schemes and self-employed category:</i></p> <ul style="list-style-type: none"> • Caruman wajib kepada skim yang diluluskan atau caruman sukarela kepada KWSP (tidak termasuk skim persaraan swasta) atau caruman di bawah mana-mana undang-undang bertulis (Terhad RM4,000) • <i>Mandatory contributions to approved schemes or voluntary contributions to EPF (excluding private retirement schemes) or contributions under any written law (Restricted to RM 4,000)</i> • Bayaran premium insurans hayat atau sumbangan takaful keluarga atau sukarela tambahan kepada KWSP (Terhad RM3,000) • <i>Life insurance premium payments or family takaful contributions or additional voluntary contributions to EPF (Restricted to RM 3,000)</i> 	Terhad 7,000 <i>Restricted</i> 7,000	-
<p>Perbelanjaan pelancongan domestik bagi: <i>Domestic tourism expenditure for:</i></p> <ul style="list-style-type: none"> • Bayaran penginapan di premis penginapan yang berdaftar dengan Pesuruhjaya Pelancongan di bawah Akta Industri Pelancongan 1992 • <i>Accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992</i> • Bayaran fi masuk ke tempat tarikan pelancong • <i>Entrance fees to tourist attractions centre</i> • Pembelian pakej pelancongan domestik melalui ejen pengembaraan berlesen yang berdaftar dengan Pesuruhjaya Pelancongan di bawah Akta Industri Pelancongan 1992 • <i>Purchase of domestic travel packages through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992</i> 	-	1,000
<p>Perbelanjaan bayaran pemasangan, sewaan, pembelian termasuk sewa-beli peralatan atau langganan bagi penggunaan kemudahan pengecasan kenderaan elektrik bagi kenderaan sendiri (bukan untuk kegunaan perniagaan) <i>Payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility for own vehicle (Not for business use)</i></p>	2,500	2,500

Perhatian
Please Note

SIMPAN dokumen dan rekod selama 7 tahun bagi semakan HASiL
Keep document and records for 7 years for HASiL review

KADAR CUKAI INDIVIDU PEMASTAUTIN TAHUN TAKSIRAN 2023

TAX RATES OF RESIDENT INDIVIDUAL FOR YEAR OF ASSESSMENT 2023

Individu yang bermastautin di Malaysia dikenakan cukai pada kadar cukai progresif seperti di bawah:

JADUAL CUKAI BAGI INDIVIDU PEMASTAUTIN TAHUN TAKSIRAN 2023 TAX RATES OF RESIDENT INDIVIDUAL FOR YEAR OF ASSESSMENT 2023				
KATEGORI LIMIT (RM)	BANJARAN PENDAPATAN BERCUKAI (A) LIMIT (RM)	PENGIRAAN RM (B) LIMIT (RM)	KADAR % (C) LIMIT (RM)	CUKAI RM (D) LIMIT (RM)
A	0 - 5,000	5,000 pertama <i>5,000 first</i>	0	0
B	5,001 - 20,000	5,000 pertama <i>5,000 first</i> 15,000 berikutnya <i>15,000 next</i>	1	0 150
C	20,001 - 35,000	20,000 pertama <i>20,000 first</i> 15,000 berikutnya <i>15,000 next</i>	3	150 450
D	35,001 - 50,000	35,000 pertama <i>35,000 first</i> 15,000 berikutnya <i>15,000 next</i>	6	500 900
E	50,001 - 70,000	50,000 pertama <i>50,000 first</i> 20,000 berikutnya <i>20,000 next</i>	11	1,500 2,200
F	70,001 - 100,000	70,000 pertama <i>70,000 first</i> 30,000 berikutnya <i>30,000 next</i>	19	3,700 5,700
G	100,001 - 400,000	100,000 pertama <i>100,000 first</i> 300,000 berikutnya <i>300,000 next</i>	25	9,400 75,000
H	400,001 - 600,000	400,000 pertama <i>400,000 first</i> 200,000 berikutnya <i>200,000 next</i>	26	84,000 52,000
I	600,001 - 2,000,000	600,000 pertama <i>600,000 first</i> 600,000 berikutnya <i>600,000 next</i>	28	136,400 392,000
J	Melebihi 2,000,000 <i>Exceeded 2,000,000</i>	2,000,000 pertama <i>2,000,000 first</i> Every subsequent ringgit <i>2,000,000 next</i>	30	528,400

Perhatian Please Note

Pembayar cukai perlu menyimpan rekod perjalanan keluar / masuk Malaysia bagi pengesahan taraf mastautin (terutama bagi tujuan permohonan Sijil Penyelesaian Cukai) untuk mengelakkan kesilapan semasa mengemukakan borang nyata

Taxpayer should keep proper record of travel in / out from Malaysia for verification of resident status (especially for the purpose of Tax Clearance Letter) to avoid mistakes when submitting Income Tax Return Form (ITRF)

PENDAPATAN INDIVIDU BUKAN PEMASTAUTIN

INCOME OF NON-RESIDENT INDIVIDUAL

Taraf Mastautin Individu Individual Resident Status

Berdasarkan keberadaan
fizikal di Malaysia
*Determined by reference
to the physical presence in
Malaysia*

01

Bukan berdasarkan
kewarganegaraan atau
kerakyatan
*Not by his nationality
citizenship*

02

Sekurang-kurangnya berada
secara fizikal di Malaysia selama
182 hari atau lebih dalam satu
tahun kalendar
*Presence physically in Malaysia for
at least 182 days in calendar year*

03

*Sila rujuk Seksyen 7, ACP 1967 dan KU 11/2017
*Subject to Section 7 Income Tax Act 1967 and Public Ruling 11/2017

LAYANAN CUKAI DI ANTARA INDIVIDU BERMASTAUTIN DAN INDIVIDU TIDAK BERMASTAUTIN

TAX TREATMENT BETWEEN RESIDENTS AND NON-TAX RESIDENTS

INDIVIDU BERMASTAUTIN RESIDENT INDIVIDUALS	INDIVIDU TIDAK BERMASTAUTIN NON-RESIDENT INDIVIDUALS
Kadar cukai secara progresif <i>Tax rates progressively</i>	Cukai pada kadar 30% <i>Taxed rates at 30%</i>
Layak pelepasan seperti tanggungan, anak, dll. <i>Eligible for tax Reliefs such as personal relief, dependents, child, etc.</i>	Tidak layak pelepasan <i>Not eligible for tax reliefs</i>
Layak rebat cukai <i>Entitled for Tax rebates</i>	Tidak layak rebat cukai <i>Not entitled for tax rebates</i>
Pendapatan punca luar Malaysia yang diterima di Malaysia dikenakan cukai mulai 01.07.2022 <i>Subject to tax on income from outside Malaysia received in Malaysia effective from 01.07.2022</i>	Pendapatan punca luar Malaysia yang diterima di Malaysia tidak dikenakan cukai <i>Not subject to Malaysia tax</i>
TAHUN TAKSIRAN Year of Assessment	
2016 - 2019	2020 - 2023
28%	30%

Perhatian Please Note

Simpan rekod keluar / masuk:

- i. Pengesahan Taraf Mastautin
- ii. Surat Penyelesaian Cukai (SPC)
- iii. Penghantaran Borang Nyata

Keep proper records:

- i. Confirmation of resident status
- ii. Tax Clearance Letter
- iii. Submission of Income Tax Return Form (ITRF)

PENGEMUKAAN BORANG NYATA

SUBMISSION OF INCOME TAX RETURN FORM

JENIS BORANG FORM TYPE	KATEGORI PEMBAYAR CUKAI TAXPAYER CATEGORY	TARIKH AKHIR PENGEMUKAAN BORANG NYATA FORM SUBMISSION DEADLINE
BE	Individu pemastautin yang tidak menjalankan perniagaan <i>Resident individuals who does not carry on business</i>	30 April 30 April
B	Individu pemastautin yang menjalankan perniagaan <i>Resident individuals doing business</i>	30 Jun 30 June
BT	Individu pemastautin (pekerja berpengetahuan / berkepakaran / bukan warganegara memegang jawatan utama) <i>Resident individuals (Knowledgeable workers / Expertise / Non-citizen workers holding main positions)</i>	TIDAK Menjalankan Perniagaan: 30 April <i>NOT doing business:</i> 30 April Menjalankan Perniagaan: 30 Jun <i>Doing business:</i> 30 June
M	Individu bukan pemastautin <i>Non-resident individuals</i>	
MT	Individu bukan pemastautin (pekerja berpengetahuan) <i>Non-resident individuals (knowledgeable workers)</i>	

TARIKH AKHIR BAYARAN CUKAI

DUE DATE OF TAX PAYMENT

PUNCA PENDAPATAN SOURCE OF INCOME	BORANG FORM	TARIKH AKHIR PEMBAYARAN PAYMENT DUE DATE
Potongan Cukai Bulanan (Individu Punca Penggajian - Dibayar oleh Majikan) <i>Monthly Tax Deduction (Individual with Employment Income - Paid by Employer)</i>	CP39	15hb bulan berikutnya <i>15th of the following month</i>
Individu Punca Perniagaan <i>Individual with Business Income</i>	CP500	30 hari daripada tarikh kena bayar (Mac, Mei, Julai, September, November dan Januari) <i>Within 30 days from the date payable (March, May, July, September, November and January)</i>

SEKATAN PERJALANAN

- Seksyen 104/Seksyen 75A Akta Cukai Pendapatan 1967 atau Seksyen 22 Akta Cukai Keuntungan Harta Tanah 1976
- Section 104/Section 75A of the Income Tax Act (ITA) 1967 or Section 22 the Real Estate Property Gains Tax (RPGT) Act 1976

STOPPAGE ORDER

Dikenakan kepada individu / pengarah syarikat
Applicable to individuals / company directors

Gagal menjelaskan tunggakan cukai
imposed on individuals or company directors



Semak Status Perjalanan Imigresen: <https://sspi.imi.gov.my/SSPI/>
Check Immigration Travel Status: <https://sspi.imi.gov.my/SSPI/>

Sila hubungi Pegawai Perhubungan Awam Pejabat LHDNM yang tertera di laman web LHDNM atau talian di sebelah untuk bantuan semakan jumlah tunggakan cukai
Contact Customer Care Officer LHDNM Office stated at LHDNM's web or the following phone number for assistance to check the amount of arrears

**Perhatian
Please Note**

BAYAR tunggakan cukai dan **KEMUKAKAN** bukti pembayaran kepada Pejabat LHDNM yang mengendalikailah fail cukai anda
PAY outstanding balance and SUBMIT proof of payment to LHDNM Office which handle your tax file

**PENDAPATAN
PERNIAGAAN
INDIVIDU &
PERKONGSIAN**



Imbas Kod QR untuk info
Scan QR Code for more info

**INDIVIDUAL BUSINESS AND
PARTNERSHIP INCOME**

- Keuntungan yang diperolehi daripada menjalankan perniagaan, perdagangan, pencarian atau profesion adalah merupakan pendapatan yang layak dikenakan cukai [termasuk sebarang bentuk perniagaan yang tidak berdaftar dengan mana-mana pihak berkuasa (Ekonomi Bayangan)]
- Gain / profit from carrying on a business, trade, vocation / profession are liable to tax (including any form of business that is not registered with authorities)*
- Perniagaan terdiri daripada:
 - » Milikan Tunggal / Bekerja Sendiri
 - » Perkongsian
- Business includes:*
 - » *Sole Proprietorship / Self Employed*
 - » *Partnership*

**APAKAH YANG ANDA PERLU
LAKUKAN SEKIRANYA DISEKAT?**

WHAT YOU SHOULD DO IF STOPPAGE ORDER?

TALIAN CONTACT	NOMBOR TELEFON TELEPHONE NUMBER	WAKTU PERKHIDMATAN OPERATING HOURS
HASIL Contact Centre	03 – 8911 1000 (Dalam Negara) 603 – 8911 1000 (Luar Negara) 03 – 8911 1000 (In the Country) 603-8911 1000 (From Overseas) Monday – Friday 9.00 am – 5.00 pm	Isnin – Jumaat 9.00 pagi – 5.00 petang Monday – Friday 9.00 am – 5.00 pm



**ANTARA CONTOH PERNIAGAAN
EXAMPLE OF BUSINESS**

Perniagaan Runcit <i>Retail Business</i>	Perniagaan Jualan Langsung <i>Direct Selling</i>
Perniagaan Gerai / Pasar Malam <i>Retail Business</i>	Pertanian Dan Penternakan <i>Agriculture Business</i>
Perniagaan Atas Talian (Ekonomi Digital) <i>Retail Business</i>	Penulis / Youtuber / Blogger / Instafamous / Pempengaruh / Pembuat Ulasan Berbayar <i>Writer / Youtuber / Blogger / Instafamous / Influencer / Paid Reviewer</i>
Bidang Lakonan / Nyanyian / Duta Produk / Ulasan Produk <i>Retail Business</i>	Klinik / Firma Guaman / Perkhidmatan Profesional Yang Lain <i>Clinic / Legal Firm / Any Other Professional Services</i>
Komisen / Kelas Tuisyen / Taska / Tadika / Penceramah / Perunding Motivasi <i>Retail Business</i>	Pemandu Teksi / Pemandu Perkhidmatan E-Hailing (Grabcar) <i>Taxi Driver / E-Hailing Service Driver (Grabcar)</i>
Broker Saham / Ejen Insurans <i>Retail Business</i>	Personal Shopper <i>Personal Shopper</i>



TANGGUNGJAWAB PENIAGA RESPONSIBILITIES OF BUSINESS OWNERS

- 1** Daftar sebagai pembayar cukai apabila memulakan perniagaan
Daftar fail cukai pendapatan melalui aplikasi e-Daftar di mytax.hasil.gov.my
*Register as taxpayer when starting a business
Register income tax file online through the e-Daftar application at mytax.hasil.gov.my*
- 2** Hantar Borang Nyata (BN) pada tarikh yang ditetapkan / Laporkan pendapatan secara e-Filing di mytax.hasil.gov.my
Submit Return Form (RF) on the date specified / declare income through the e-Filing service at mytax.hasil.gov.my
- 3** Jenis Borang :
Borang B: Individu pemastautin menjalankan perniagaan
Borang M: Individu bukan pemastautin
Borang P: Perkongsian
*Type of forms :
Form B: Resident individuals who carry on business
Form M: Non-resident individuals
Form P: Partnerships*
- 4** Bayar cukai pendapatan (sekiranya ada) melalui ByrHASIL di mytax.hasil.gov.my
Pay income tax (if applicable) using ByrHASIL at mytax.hasil.gov.my
- 5** Ingat tarikh akhir pengemukaan BN iaitu 30 Jun setiap tahun bagi punca pendapatan perniagaan (tambahan masa sehingga 15 Julai bagi penghantaran secara e-Filing)
Remember the deadline submission of RF for individuals with business income, which is no later than 30 June every year (grace period given until 15 July for submitting through e-Filing)
- 6** Sediakan akaun perniagaan (penyata akaun & penyata bagi lain-lain pendapatan seperti penyata sewa dan penyata komisen)
Prepare business account (statements of account & other income statement such as rental statement and commission statement)
- 7** Simpan dokumen, rekod dan akaun perniagaan selama 7 tahun
Keep proper document, records & business account for 7 years
- 8** Patuh Notis Bayaran Ansuran / Skim Ansuran (CP500)
Comply with Instalment Scheme (CP500)
- 9** Dapatkan khidmat akauntan bertauliah / ejen cukai berdaftar (jika perlu)
Engage qualified accountants / registered tax agent (if applicable)
- 10** Maklumkan LHDNM secara bertulis sekiranya perniagaan ditamatkan / pertukaran ahli kongsi / perkongsian ditukar kepada milikan tunggal / bertukar kepada syarikat sendirian berhad
Inform IRBM in writing if the business is closed / change of partner in partnership / change form partnership to sole proprietor / change to private limited company

PENDAPATAN KASAR PERNIAGAAN GROSS INCOME DERIVED FROM BUSINESS



Pendapatan kasar perniagaan adalah terdiri daripada :
The gross income of the business consists of :

Penerimaan tunai / online bagi barang-baran yang dijual dan perkhidmatan yang diberikan

Cash / online receipts from sale of goods and services provided

Semua hutang / belum terima yang terbit daripada barang-barang yang dijual dan perkhidmatan yang diberikan

All receivables incurred from sale of goods and services provided

Penerimaan berupa barangan

Receipts in kind

Hutang lapuk perniagaan yang pulih

Recovery of bad debts

Pengeluaran / pengambilan stok dagangan untuk kegunaan sendiri

Withdrawal of business stock for personal use

Pampasan insuran yang diterima berhubung dengan kerugian perniagaan

Insurance compensation received for business loss

PERBELANJAAN PERNIAGAAN BUSINESS EXPENSES

DIBENARKAN ALLOWABLE	TIDAK DIBENARKAN NON-ALLOWABLE
<p>Perbelanjaan yang dilakukan dalam menghasilkan pendapatan perniagaan <i>Expenses incurred in the production of business income</i></p> <p>Contoh: <i>Example:</i></p> <ul style="list-style-type: none"> • Upah gaji pekerja <i>Employee's wages / salaries</i> • KWSP / PERKESO pekerja <i>Employee's EPF / SOCSO</i> • Insuran perniagaan (kecurian / kebakaran) <i>Business insurance (burglary / fire)</i> • Sewa premis perniagaan <i>Rental on business premises</i> • Faedah atas pinjaman / overdraf bagi tujuan perniagaan <i>Interest on business loan / overdraft for business purposes</i> • Perbelanjaan pembaikan premis / kenderaan yang digunakan untuk perniagaan <i>Expenditure for premises repairs / vehicles used for business</i> • Hutang lapuk tertentu <i>Specific bad debts</i> 	<p>Perbelanjaan persendirian <i>Personal expenses</i></p> <p>Contoh: <i>Example:</i></p> <ul style="list-style-type: none"> • Bil elektrik / telefon / bil air rumah kediaman, yuran pendidikan anak <i>Electricity / telephone / water supply bill for home, child education fees</i> <p>Perbelanjaan pembelian aset peribadi <i>Purchase of personal assets</i></p> <p>Contoh: <i>Example:</i></p> <ul style="list-style-type: none"> • Kereta / Car • Rumah / House • Perabot / Furniture <p>Perbelanjaan permulaan <i>Initial expenses</i></p> <p>Contoh: <i>Example:</i></p> <ul style="list-style-type: none"> • Perbelanjaan penubuhan perniagaan / <i>Business establishment expenses</i> <p>Lain-lain perbelanjaan <i>Other expenses</i></p> <p>Contoh: <i>Example:</i></p> <ul style="list-style-type: none"> • Susutnilai / <i>Depreciation</i> • Peruntukan hutang ragu / <i>Provisions for doubtful debts</i> • Derma / sumbangan yang tidak diluluskan / <i>Donations / contributions not approved</i>

ELAUN MODAL

CAPITAL ALLOWANCE

Potongan daripada pendapatan perniagaan sebagai ganti kepada perbelanjaan susut nilai yang ditanggung bagi pembelian aset yang digunakan di dalam perniagaan. Elaun modal atas aset perniagaan boleh dituntut dan ditolak selepas pengiraan pendapatan laran.

Deduction from business income in lieu of depreciation expenses for the assets used in the business. Capital allowance on business assets is claimable and shall be deducted against adjusted income.

JENIS ELAUN TYPE OF ALLOWANCE	JENIS ASET TYPE OF ASSETS	KADAR (%) RATE (%)
Elaun Permulaan <i>Initial Allowance</i>	Semua jenis aset <i>All types of assets</i>	20
Elaun Tahunan <i>Annual Allowance</i>	Komputer dan peralatan ICT <i>Computer and ICT equipment</i>	20 [PU(A)156/2018]
	Kenderaan bermotor dan jentera berat <i>Motor vehicles and heavy machinery</i>	20
	Loji dan jentera <i>Plant and machinery</i>	14
	Peralatan pejabat, perabot dan kelengkapan <i>Office equipment, furniture's & fittings</i>	10

BAYARAN ANSURAN INDIVIDU (CP500)

INSTALMENT PAYMENT BY INDIVIDUAL (CP500)

6 kali ansuran dikeluarkan oleh LHDNM <i>6 instalment payments issued by IRBM</i>	Bayaran mulai Mac <i>Payment beginning in March</i>
Bayar setiap ansuran dalam tempoh 30 hari <i>Bayar setiap ansuran dalam tempoh 30 hari</i>	Mohon pindaan sebelum 30 Jun menggunakan borang CP502 <i>Apply for revision before 30th June using Form 502</i>

Perhatian Please Note

- Tarikh akhir pengemukaan Borang B, P dan M serta pembayaran baki cukai kena dibayar (jika ada) ialah pada 30 Jun setiap tahun.
- *Deadline for submission of Form B, P, M & payment of tax payable (if any) is by 30th June every year.*
- Rujuk semua penyata pendapatan berkaitan & dokumen sokongan semasa pengisian borang.
- *Refer to all relevant income statements and supporting documents when filling in the form.*
- Sila pastikan kod perniagaan diisi dengan betul dalam Borang Nyata (BN). Senarai kod perniagaan boleh diperolehi di www.hasil.gov.my
- *Make sure the business code is filled in correctly in the Return Form (RF). The list of codes for various types of businesses is available at www.hasil.gov.my*
- Akaun perniagaan dan dokumen sokongan tidak perlu dikemukakan semasa pengemukaan BN.
- *Business accounts and supporting documents do not need to be submitted during the RF submission.*
- BN perlu dikemukakan walaupun perniagaan mengalami kerugian.
- *RF needs to be submitted even if the business suffers losses.*