



FREQUENTLY ASKED QUESTIONS (FAQ)
SUBMISSION OF DOCUMENTS PRESCRIBED UNDER SECTION 82B THROUGH MITRS

(Updated on 26 November 2025)

A. INTRODUCTIONS

No.	Questions	Feedback
1.	I am not clear about the scope of the implementation of the submission of documents specified under Section 82B. Can you explain more clearly?	The new provision under Section 82B of the Income Tax Act 1967 (ITA 1967) has provided that taxpayers who submit a Return Form under Section 77 or 77A of the ITA 1967 must provide information and submit documents specified by the DGIR to determine taxable income electronically within 30 days after the deadline for submission of the Return Form.
2.	What is the platform to submit documents under Section 82B?	The specified documents must be submitted online the Malaysian Income Tax Reporting System (MITRS) platform. The list of specified documents is as per the Guidance Note.
3.	How can I access the platform?	Taxpayers can access MITRS on the MyTax Portal at https://mytax.hasil.gov.my Tax agents can access MITRS via the TAeF System on MyTax Portal at https://mytax.hasil.gov.my
4.	Who are the taxpayers involved in the submission of MITRS?	The taxpayers involved for the submission of documents through MITRS are from the categories of Company (C) and Limited Liability Partnership (LLP). The implementation of the submission under Section 82B ITA 1967 will be implemented in stages, with both categories selected as pioneers starting from the year of assessment 2025. Implementation for other categories will be announced from time to time.

B. SUBMISSION PROCEDURE

No.	Questions	Feedback
1.	How do I submit documents under S82B via MITRS?	<p>Submission of documents can be done online using the MITRS platform which can be accessed via the MyTax Portal. Please visit https://mytax.hasil.gov.my.</p> <p>MITRS can be accessed using the Director, Deputy Director or Tax Agent (TAeF) roles.</p> <p>Taxpayers need to ensure that the Return Form for the relevant assessment year has been submitted first before accessing MITRS.</p>
2.	What is the prescribed format for documents that need to be uploaded?	<p>The specified documents must be uploaded in PDF format.</p> <p>For your information, documents must be provided in Malay or English only. Documents provided in other languages must be translated into Malay or English before being uploaded.</p>
3.	Does the submission period of specified document under Section 82B include the grace period and extension of time granted for the filing of the return form?	<p>Yes. The submission period of specified document under Section 82B takes into account any extension of time granted by HASiL for the filing of the return form, if applicable.</p>
4.	Can the taxpayer apply for an extension of time for submission of documents specified under section 82B?	<p>No application for an extension of time is permitted for the submission of documents specified under Section 82B.</p>
5.	How many documents can be uploaded and what is the total document size limit allowed?	<p>The number of documents that may be uploaded is LIMITED to one (1) document only for each field. However, the total file size limit allowed is not more than 20MB per taxpayer per year of assessment.</p>
6.	What should the taxpayer do, if the uploaded	<p>If the documents to be uploaded exceed the size limit of 20MB, taxpayers can contact HASiL Contact Centre at 03-</p>

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	document exceeds the limit of 20 MB?	<p>89111000 (Local) or 603-89111000 (Overseas) for further guidance and action.</p> <p>Taxpayers are encouraged to ensure that each document uploaded does not exceed the 20MB size limit.</p>
7.	For taxpayers who are listed on Bursa Malaysia, can the company upload the Annual Report as an audited financial statement document?	Taxpayers are advised to ONLY submit Audited Financial Statements including Directors' Report and Detailed Income Statement as prepared in accordance with any written law for the relevant year of assessment ONLY .
8.	Who is responsible for submitting documents under S82B?	<p>The responsibility for submitting documents lies with the person who is eligible for tax in accordance with the provisions of sections 66 to section 75B of the ITA 1967.</p> <p>The taxpayer may also appoint a licensed tax agent under section 153 of the ITA 1967 to submit documents.</p>
9.	What documents need to be submitted under 82B?	<p>Under section 82B of the ITA 1967, the specified documents that must be submitted through MITRS to determine the taxable income for the relevant year of assessment are as follows:</p> <ul style="list-style-type: none"> a. Audited Financial Statements / Unaudited Financial Statements; b. Income Tax Computation; c. Complete Schedule of Capital Allowances and Charges Schedule 3 of the ITA 1967 claimed (if applicable); and d. Complete computation of incentives claimed (if applicable) <p>Detailed guidance on the documents specified under Section 82B of the ITA 1967 can be referred to in the Guidance Note on Submission of Documents Specified Under Section 82B of the ITA 1967 Through MITRS.</p>

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10.	What type of incentive claim is intended for the purpose of submitting certain documents through MITRS?	<p>Incentive claims are intended to involve incentive claims in columns D1 to D4, company statement Form (C) and PLT (PT) as follows:</p> <table border="1" data-bbox="644 360 1398 925"> <thead> <tr> <th data-bbox="644 360 815 409">Item</th> <th data-bbox="815 360 1398 409">Description</th> </tr> </thead> <tbody> <tr> <td data-bbox="644 409 815 517">D1</td> <td data-bbox="815 409 1398 517">Claim for Special Deduction(s), Further Deduction(s) and Double Deduction(s)</td> </tr> <tr> <td data-bbox="644 517 815 618">D2</td> <td data-bbox="815 517 1398 618">Claim for incentive(s) under paragraph 127(3)(b)</td> </tr> <tr> <td data-bbox="644 618 815 719">D3</td> <td data-bbox="815 618 1398 719">Claim for incentive(s) under subsection 127(3A)</td> </tr> <tr> <td data-bbox="644 719 815 925">D4</td> <td data-bbox="815 719 1398 925">Claim for incentive(s) under Income Tax Act 1967/Promotion of Investment Act 1986 other than the incentives in items D1, D2 and D3</td> </tr> </tbody> </table>	Item	Description	D1	Claim for Special Deduction(s), Further Deduction(s) and Double Deduction(s)	D2	Claim for incentive(s) under paragraph 127(3)(b)	D3	Claim for incentive(s) under subsection 127(3A)	D4	Claim for incentive(s) under Income Tax Act 1967/Promotion of Investment Act 1986 other than the incentives in items D1, D2 and D3
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D4	Claim for incentive(s) under Income Tax Act 1967/Promotion of Investment Act 1986 other than the incentives in items D1, D2 and D3											
11.	If the incentive computation involves only the special deduction item (item D1 in Form C) and no detailed calculation is available, what should the taxpayer do?"	<p>Enhancements have been made to MITRS, whereby taxpayers may select Yes – Document already exists under the income tax computation category.</p> <p>Status of business IN OPERATION Year of Assessment 2025 Accounting period From 01/01/2025 To 31/01/2025 Basis period From 01/01/2025 To 06/04/2025 Due date for Return Form submission 30/09/2025</p> <p>Claiming allowances and charges under schedule 3 of the ITA 1967 <input type="text" value="Yes - Documents already exist in the Income tax calculation category"/></p> <p>Claim for incentives <input type="text" value="Yes - Documents already exist in the Income tax calculation category"/></p> <p>However, taxpayers must ensure that the relevant expenditure has been included in the corresponding income tax computation document.</p>										
12.	If the complete schedule of capital allowances and charges of Schedule 3 ACP 1967 or the complete calculation of incentives has been included as part of the income tax computation in item 9(b)	<p>Enhancements have been made to MITRS, whereby taxpayers may select Yes – Document already exists under the income tax computation category.</p> <p>If the taxpayer selects the option as stated below, the relevant document does not need to be uploaded separately.</p>										

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	above, does the taxpayer not need to upload the relevant documents in the relevant section of item 9(c) or 9(d)?	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Status of business</p> <p>Year of Assessment</p> <p>Accounting period</p> <p>Basis period</p> <p>Due date for Return Form submission</p> <p>Claiming allowances and charges under schedule 3 of the ITA 1967</p> <p>Claim for incentives</p> </div> <div style="width: 50%;"> <p>IN OPERATION</p> <p>2025</p> <p>From 01/01/2025 To 31/01/2025</p> <p>From 01/01/2025 To 06/04/2025</p> <p>30/09/2025</p> <p>Yes - Documents already exist in the Income tax calculation category</p> <p>Yes - Documents already exist in the Income tax calculation category</p> </div> </div>
13.	What is meant by the complete Audited Financial Statement that needs to be submitted?	Audited Financial Statements and Directors' Reports together with the Detailed Income Statement as prepared in accordance with any written law for the relevant year of assessment.
14.	If the Detailed Income Statement is included in the income tax computation under item 9(b), is it still necessary for the taxpayer to upload the supporting document under item 9(a)?	<p>Under the Filing Programme For Documents Specified Under Section 82B ITA 1967 Through MITRS, taxpayers are required to submit the following:</p> <ol style="list-style-type: none"> i. Audited Financial Statements including Directors' Report and Detailed Income Statement ii. Income Tax Computation together with detailed account adjustments <p>Therefore, the Detailed Income Statement must be submitted together with the Audited Financial Statements in the designated MITRS section, even if it is already included in the income tax computation.</p>
15.	What is meant by Unaudited Financial Statements?	<p>Unaudited Financial Statements are those in which audit exemption is granted in any written law.</p> <p>For guidance, please refer to the Practice Directive (PD 10/2024) issued by SSM regarding companies that qualify for audit exemption.</p>
16.	I am missing a page in the uploaded audited financial statement, is it still considered complete? If not, what should I do?	<p>If the missing page is part of a document that must be prepared in accordance with any applicable written law, it will be considered INCOMPLETE and may be subject to a compound under paragraph 120(1)(d) of the ITA 1967.</p> <p>You can make amendments by re-uploading all COMPLETE mandatory documents including documents that are not involved in the amendment.</p>

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17.	If the company does not claim capital allowances in the year of assessment, does the capital allowances schedule still need to be submitted?	A complete table of computation of Capital Allowance and Charges under Schedule 3 of the ITA 1967 including Balancing Allowance and Balancing Charges must be submitted if claiming in the return form for the relevant year of assessment.
18.	If I am claiming tax incentives, do I need to upload the full set of relevant supporting documents?	You only need to upload the specific documents in INCENTIVE COMPUTATION for all incentives claimed. Other supporting documents such as approval letters are not required to submit documents under Section 82B.
19.	Can I make amendments to documents submitted through MITRS? If so, will I be charged any compound for making the amendments?	<p>Specified documents that have been submitted via MITRS can be re-uploaded if there are amendments.</p> <p>Amendments through Module 82B, refer ONLY TO the submission of the Return Form under section 77 or 77A of the ITA 1967. Therefore, any amendments must be directly related to the scope of reporting that has been previously made in the respective Return Form.</p> <p>Taxpayers are required to re-attach all specified documents including documents that are not subject to amendments. The date of submission of documents will be updated based on the latest upload date.</p> <p>Documents / amendments documents submitted after the permitted deadline are considered late and are subject to an offense under paragraph 120(1)(d) ITA 1967 and shall on conviction, be liable to a fine of not less than two hundred ringgit and not more than twenty thousand ringgit or to imprisonment for a term not exceeding six months or both.</p>
20.	Taxpayer has submitted specified document under Section 82B through	In this case, the taxpayer does not need to re-upload the amendments of MITRS document.

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	<p>MITRS within 30 days as prescribed.</p> <p>In situations where the taxpayer finds that there is underreporting income on the Return Form under S77A ACP 1967 (original) and submitting the Amended Return Form (BNT), does the amendment of the MITRS document also need to be made as the amount of tax calculation has been changed from the submission of the previous MITRS document?</p>	<p>This is because the submission of BNT is under the provision of 77B ITA 1967 whereas Section 82B ITA 1967 only provides for taxpayers who submit a return form under Section 77 or 77A ITA 1967 only.</p> <p>Amendments through Module 82B, refer ONLY TO the submission of the Return Form under section 77 or 77A of the ITA 1967. Therefore, any amendments must be directly related to the scope of reporting that has been previously made in the respective Return Form.</p>
21.	<p>If the uploaded documents are incomplete, will the submitted documents be accepted?</p>	<p>All relevant specific document upload fields in MITRS must be checked to enable the declaration and submission functions in MITRS to be active.</p> <p>However, if the review finds that the documents submitted are incomplete, the taxpayer is subject to an offense and can be compounded under paragraph 120(1)(d) ITA 1967 and shall on conviction, be liable to a fine of not less than two hundred ringgit and not more than twenty thousand ringgit or to imprisonment for a term not exceeding six months or both.</p>
22.	<p>How do I confirm that the submission of documents to MITRS has been successful?</p>	<p>Once the submission of documents has been made, the taxpayer will receive a confirmation slip. Taxpayers can also check the status of the submission through the confirmation check function.</p>

C. FAILURE TO PROVIDE DOCUMENTS

No.	Questions	Feedback
1.	If I fail to submit the required documents, will I be charged a compound?	Failure to submit documents is an offense and can be compounded under paragraph 120(1)(d) ITA 1967 to a fine of not less than two hundred ringgit and not more than twenty thousand ringgit or to imprisonment for a term not exceeding six months or both.

D. CONTACT US

No.	Questions	Feedback
1.	How can I get assistance for submitting documents through MITRS?	For inquiries and assistance: <ul style="list-style-type: none">i. HASiL Contact Centre Telephone: 03-8911 1000 (Local) / 603-8911 1000 (Overseas)ii. Customer feedback system: Please click here to go to the Customer Feedback Form.iii. Email: helpITMITRS@hasil.gov.myiv. Visit the nearest HASiL branch / HASiL Service Centre.