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HASiL

TOGETHER WE DEVELOP THE NATION

UPDATED AS AT 08/04/2024



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JABATAN KHIDMAT KORPORAT | CORPORATE SERVICES DEPARTMENT



HASIL PORTAL :
www.hasil.gov.my

EduZone
Gerbang Pendidikan Percukaian Anda



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ADVANTAGES OF PAYING TAX



EDUCATIONS



HEALTH



WELFARE



**INFRASTRUCTURE &
PUBLIC FACILITIES AND
COMMUNICATION**



**AGRICULTURE &
INDUSTRIES**



DEVELOPMENT



**SECURITY &
NATIONAL DEFENCE**



SUBSIDIES
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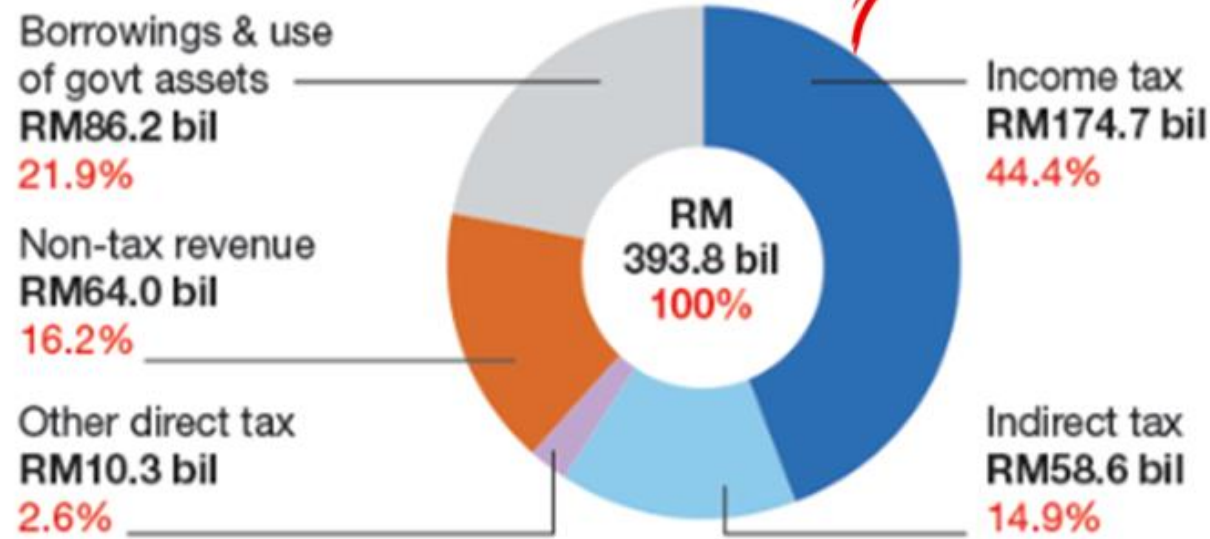
44.4% COMES FROM INCOME TAX

THE FEDERAL GOVERNMENT BUDGET SUMMARY

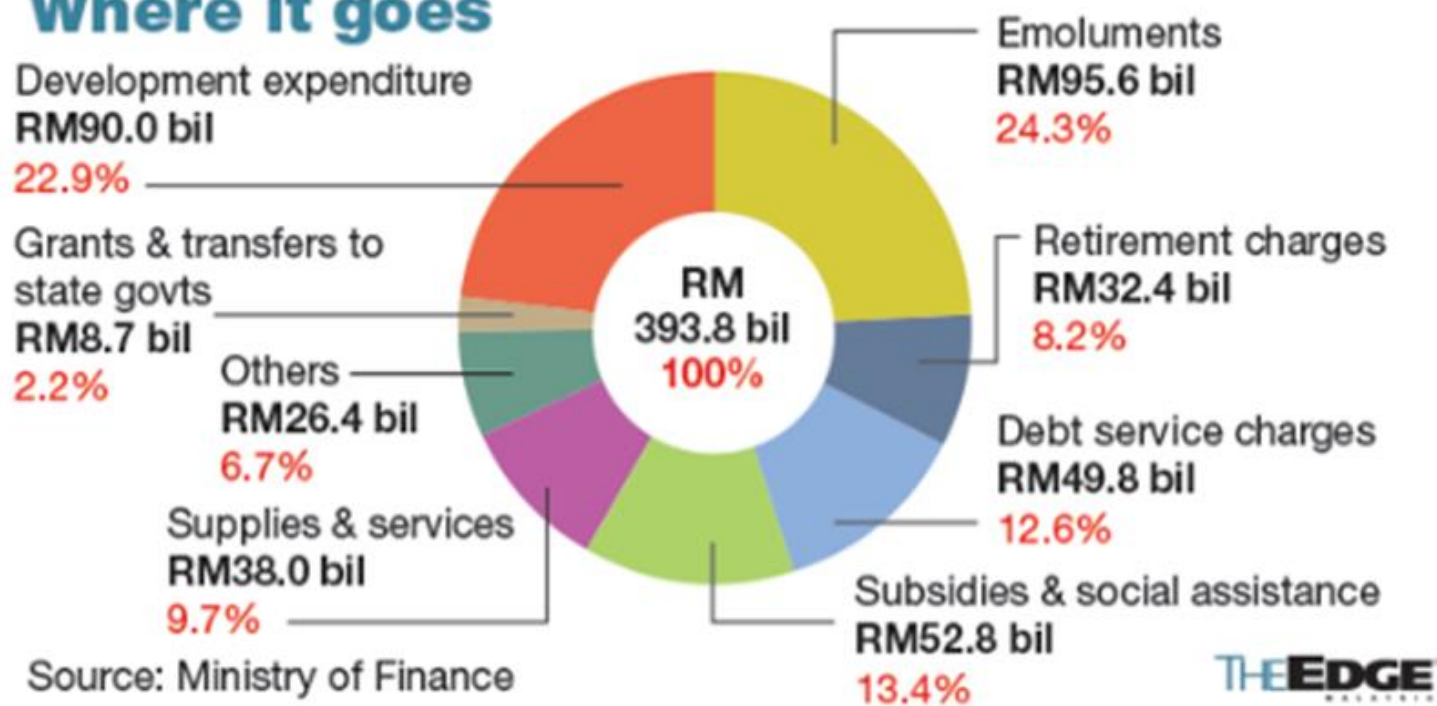


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Budget 2024: Where it comes from

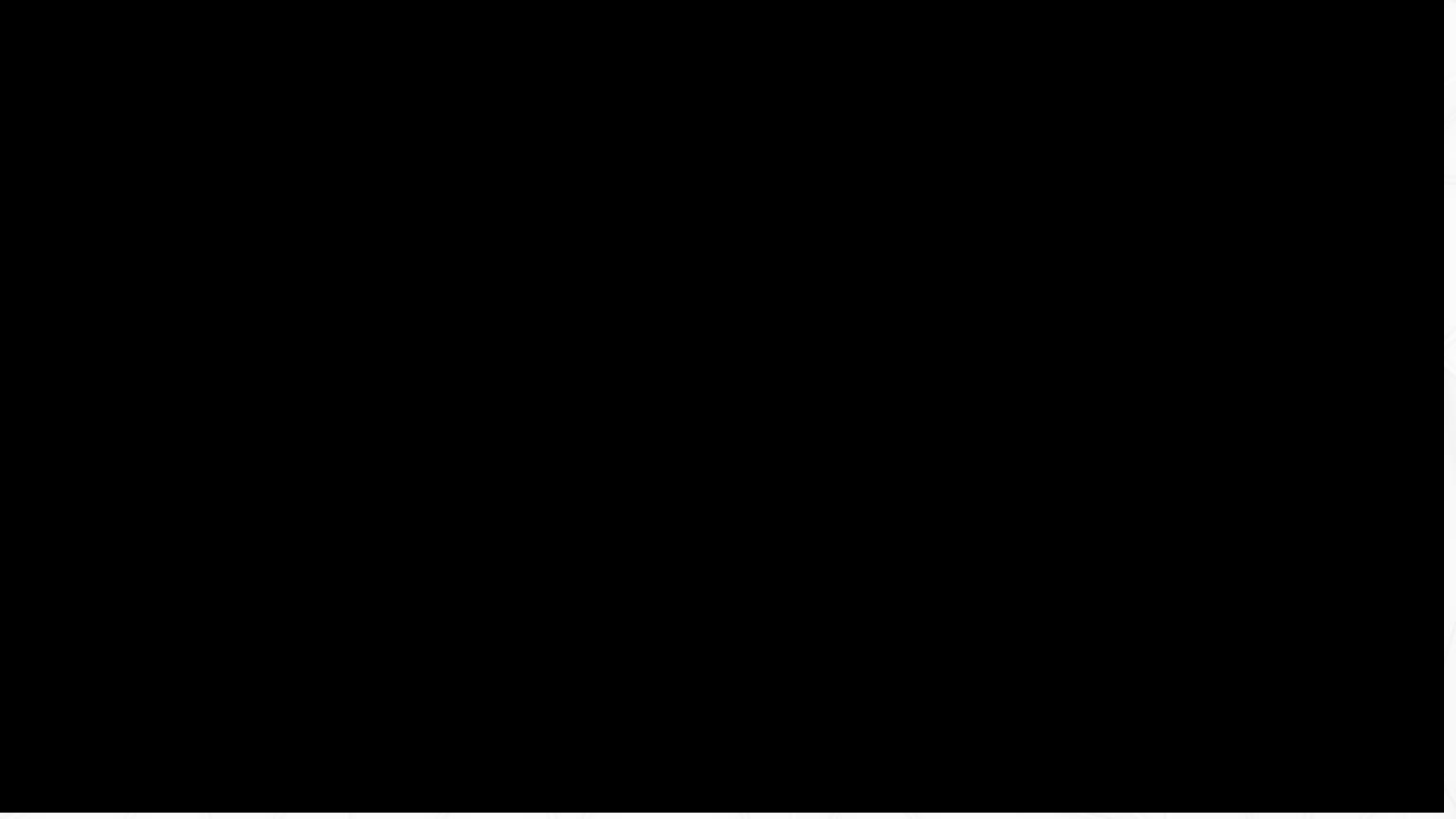


Where it goes



Source: Ministry of Finance

THE EDGE





THANK YOU!



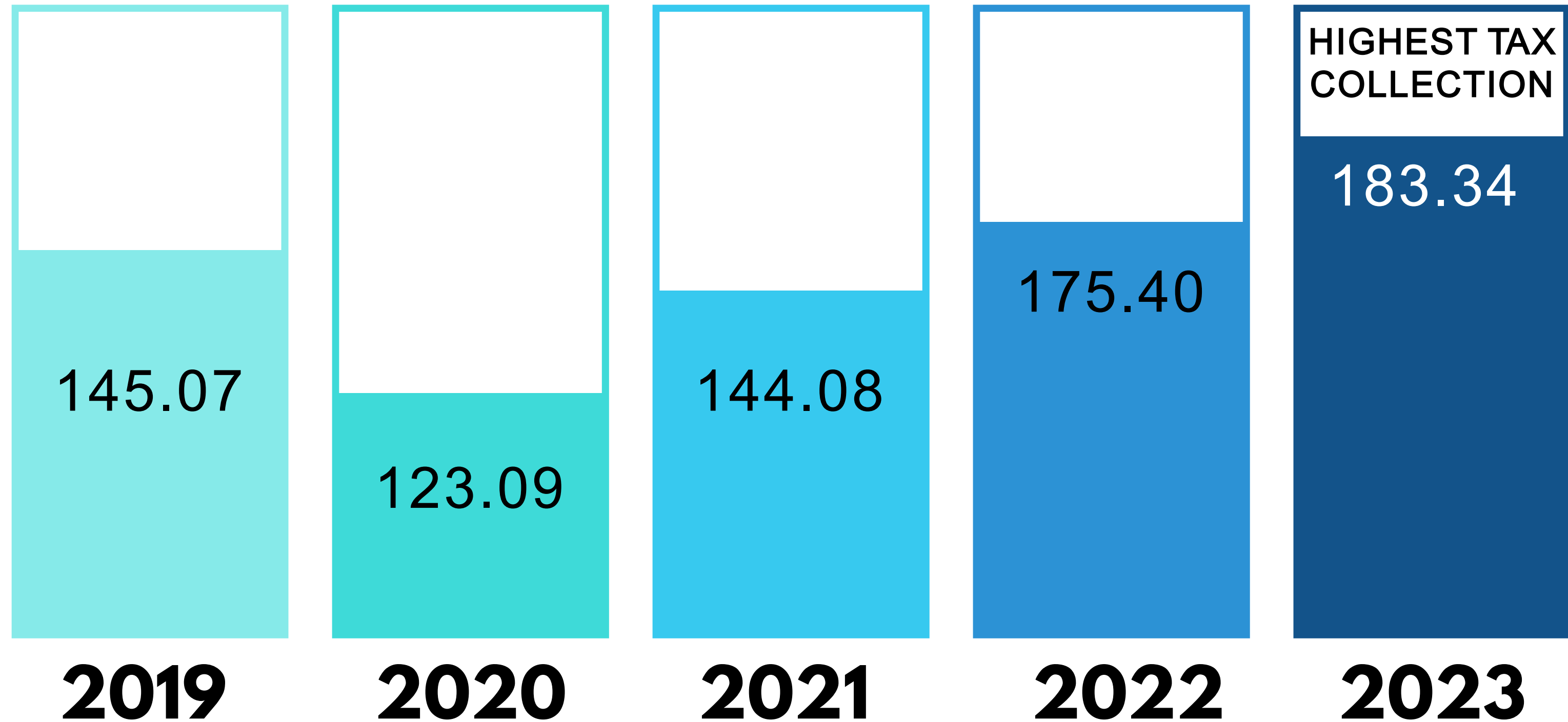
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DIRECT TAX COLLECTION 2019-2023

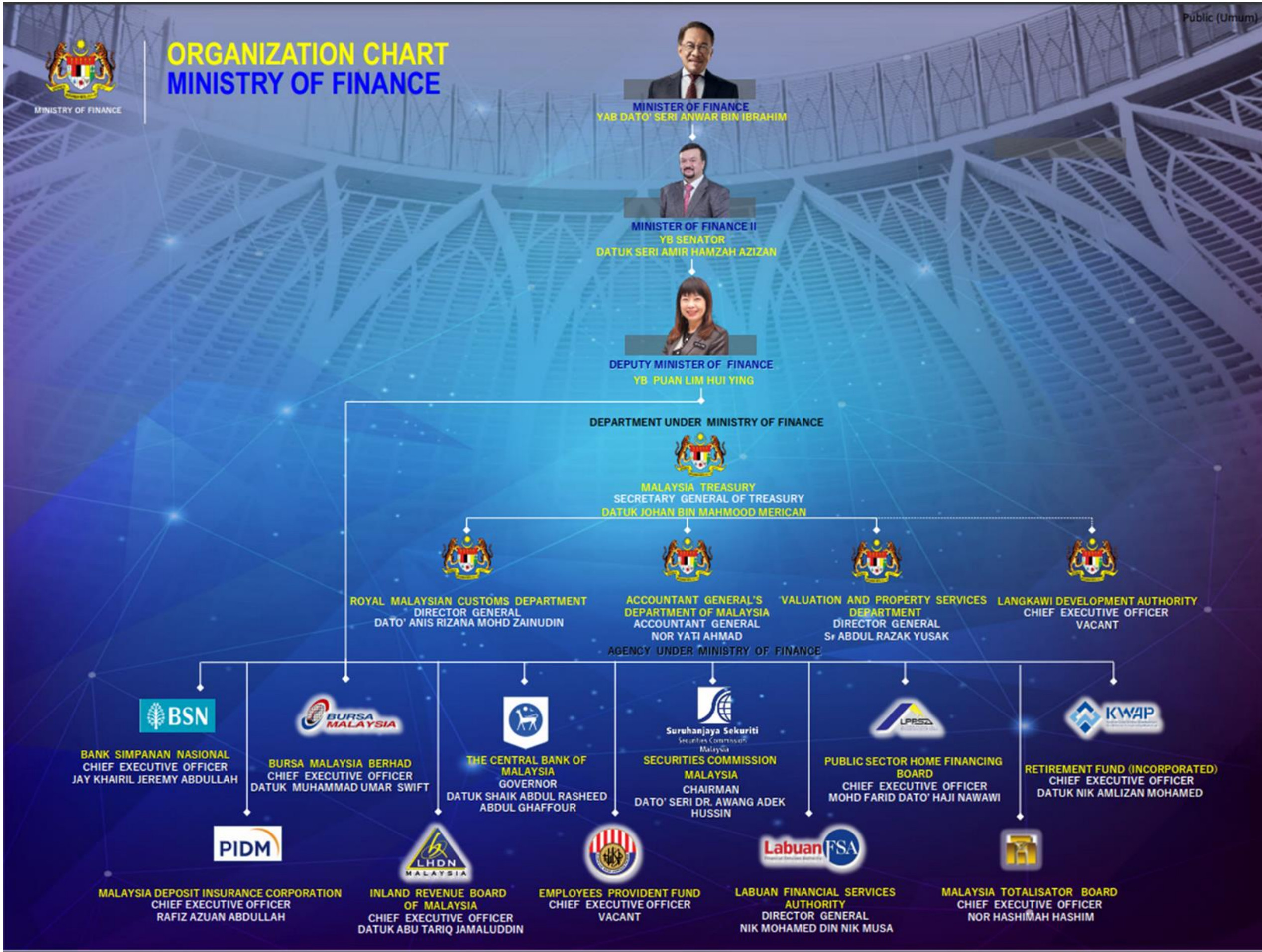


BILLION (RM)



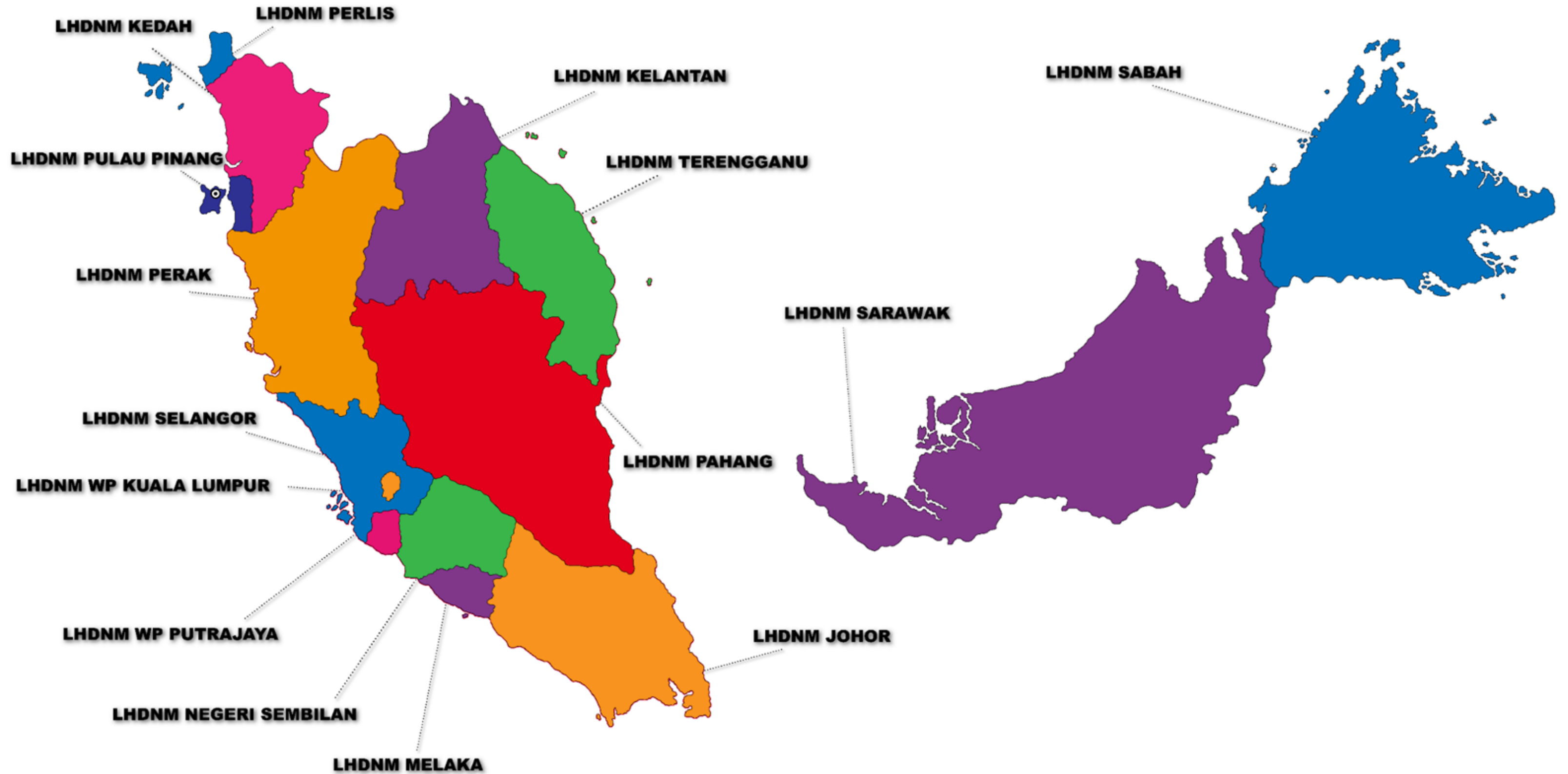
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HASIL OFFICE LOCATION



UPDATED AS AT 08/04/2024





**INLAND REVENUE
BOARD OF
MALAYSIA
HEADQUARTERS**
@
**MENARA HASIL
CYBERJAYA**

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HASiL's CORPORATE PLAN

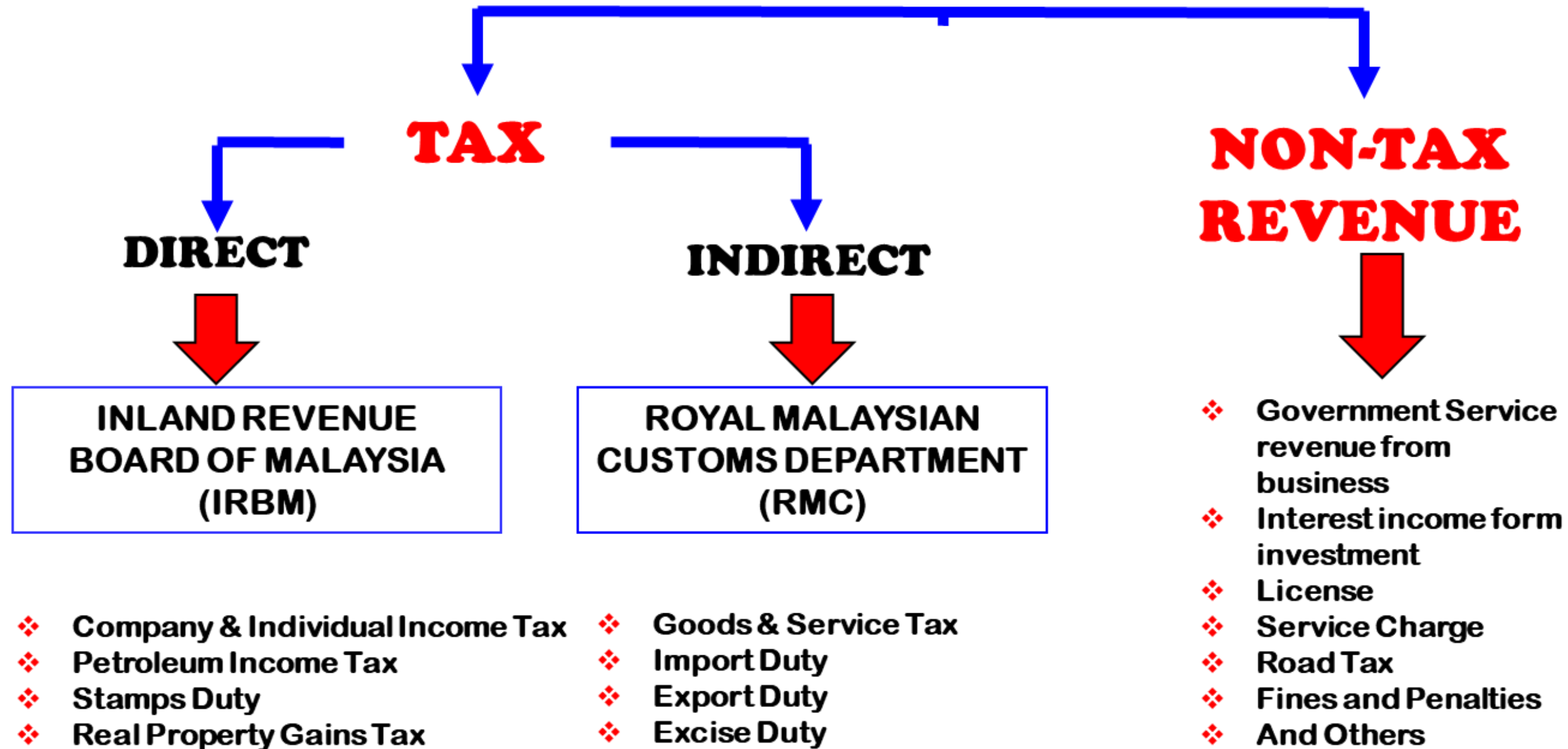


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FEDERAL GOVERNMENT INCOME



Sumber :<http://www.treasury.gov.my>

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ROLES & FUNCTIONS of

HASiL

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ROLES AND FUNCTION

1

To collect
DIRECT TAX
on behalf of
the
government

2

To
**ADVISE THE
GOVERNMENT**
on matters
relating to
taxation

3

To perform other
functions as are
conferred on the
BOARD
by any other written
law

4

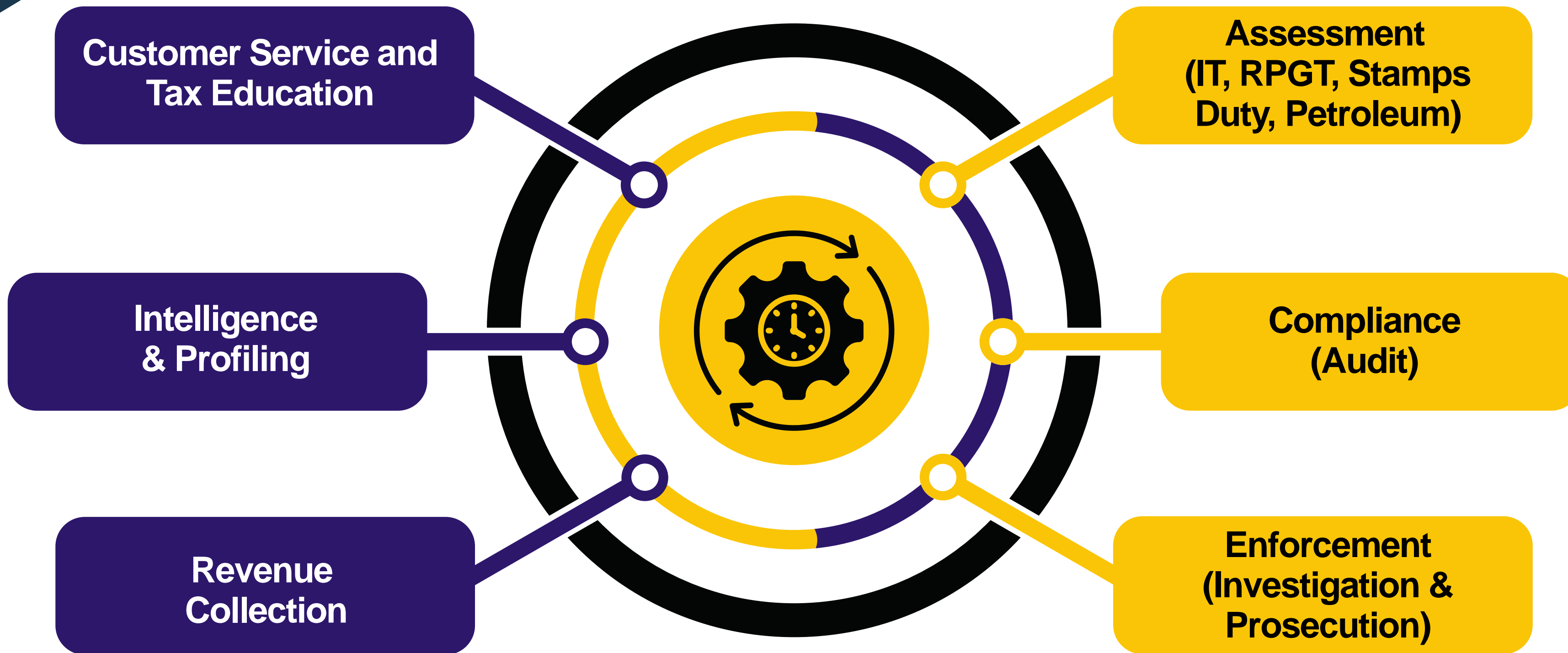
COLLECTING AGENT
for and on behalf of any
body for the recovery of
loans due for repayment
to that body under any
written law

5

To participate in or
outside Malaysia in
respect of matters
RELATING TO TAXATION

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MAIN ACTIVITIES



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ACT AND REGULATIONS

01 INCOME TAX ACT 1967

02 PETROLEUM
(INCOME TAX) ACT 1967

03 REAL PROPERTY GAINS
TAX ACT 1976

04 STAMP ACT 1949

05 LABUAN BUSINESS
ACTIVITY 1990

06 PROMOTION OF
INVESTMENTS ACT 1986

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1st MAC 1996

6th JANUARI 2015

**IRBM was established in
accordance with
IRBM Act 1965**

**Statutory body seperated with
remuneration (BBDS)**

**Inland Revenue Board of
Malaysia (IRBM)**

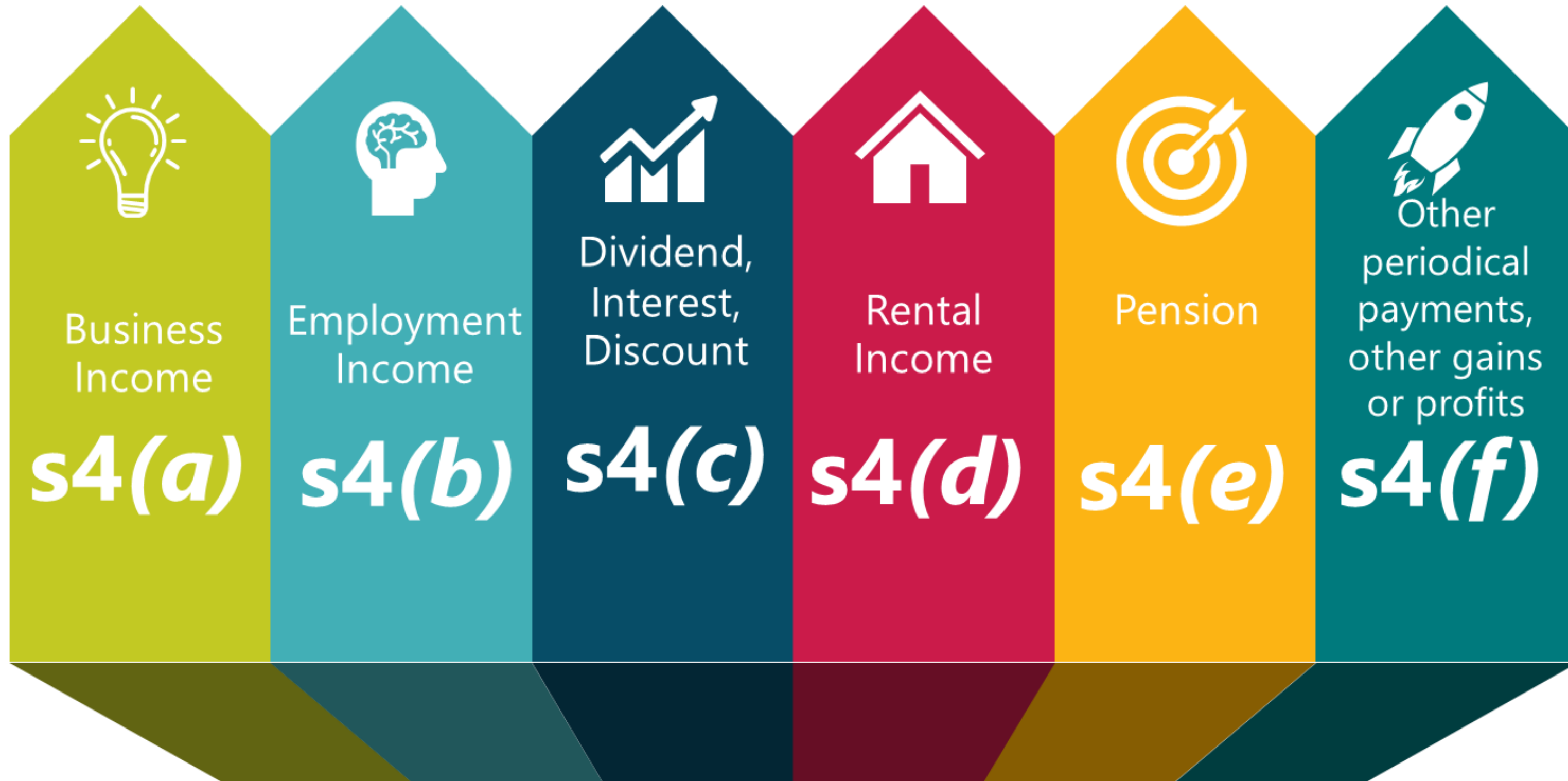
**Has autonomy especially in financial
and personal management.
Policy setting and formulation on
taxation continues to remain at under
the jurisdiction of MOF**

**Director General of Inland
Revenue / Chief Executive
Office**

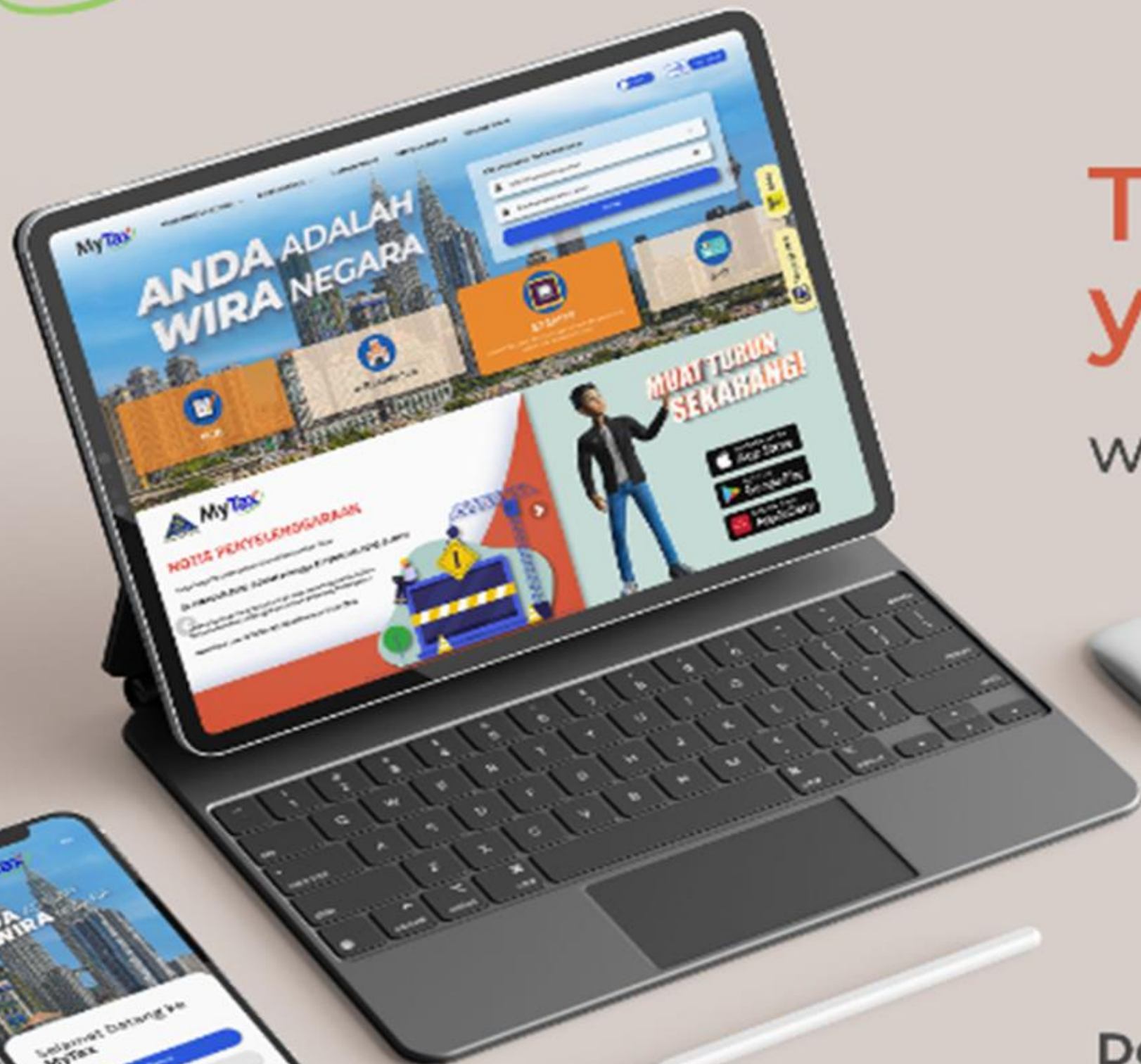
**The Chief Executive Officer is
appointed as a Member of the Board of
Directors**

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TAXABLE INCOME UNDER INCOME ACT 1967



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Tax information at
your fingertips.

www.mytax.hasil.gov.my



Download Apps Now



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PLEASE VISIT MYTAX PORTAL AT <https://mytax.hasil.gov.my>



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Welcome to MyTax ID LATIHAN 3 (Individual)
 Tax Identification Number (TIN) : IG 7018119050
 LHDNM : SABAH

View Bill Number Profile Messages Documents

Your Tax Info

Role Selection !

Individual ▼

Your Tax Payment Status

Tax Total

Thank You For Your Contribution To The Nation



2023	RM 0.00
2022	RM 0.00
2021	RM 0.00

Tax Payable

Your Tax Payment Status
RM 382.00

Refund Amount

Latest Amount Approved
RM 0.00

e-Filing Form Status For Assessment Year

- ! **2023**
e-Form BE TT 2023 will start from 01/03/2024
- ! **2022**
e-Form BE have not been submitted

Stoppage Order Review

- ✈ You Have No Restriction !



Refund



BNCP



Ledger



PCB

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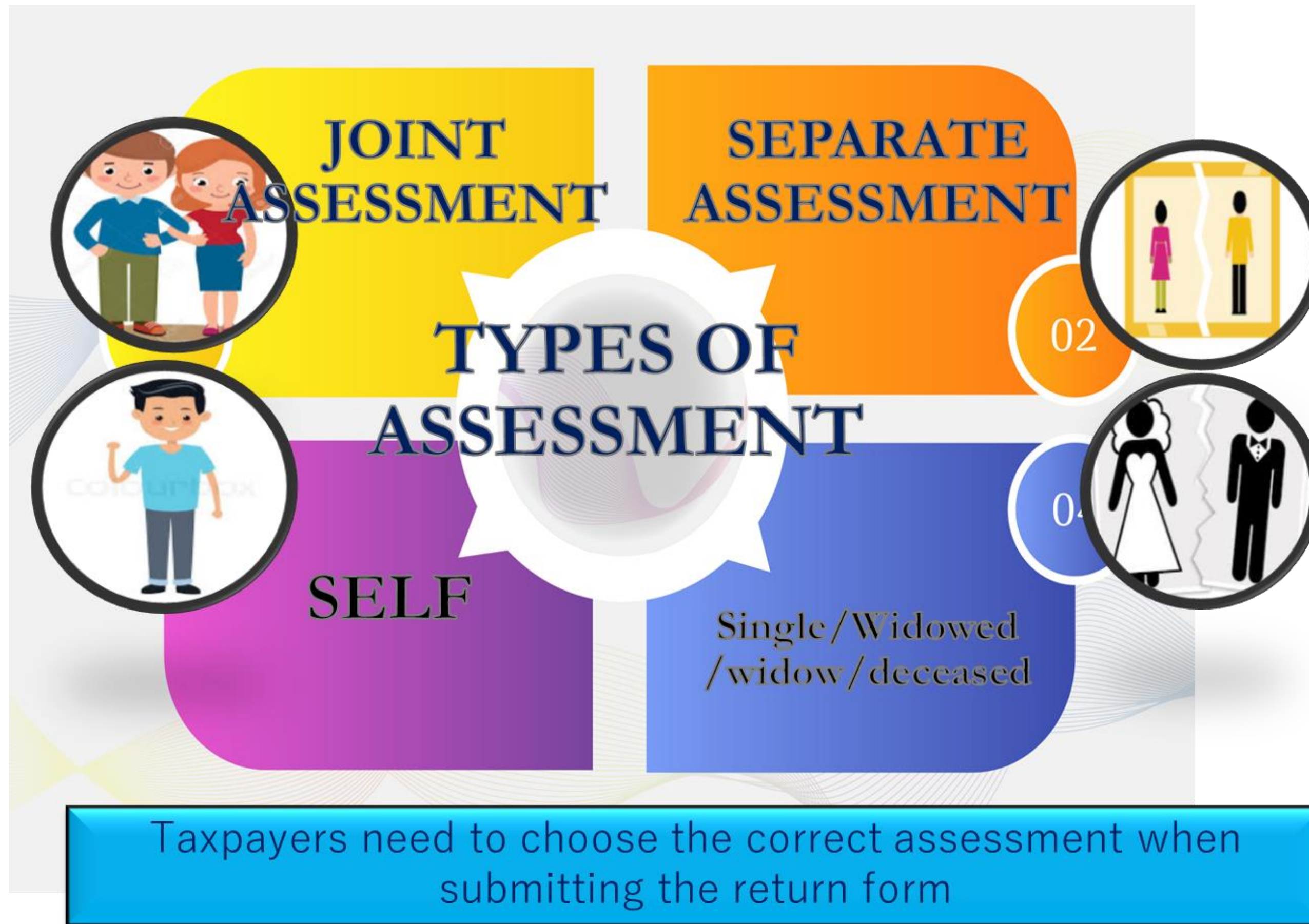


This service enables individuals, companies, employers, and others to fill in, sign digitally, and submit Return Form via electronic





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Responsibility of Taxpayers

- Taxpayers are required to declare, calculate their own tax, submit the Return Form and pay the tax



Deadline of Return Form Submission

- **30 April**- Individual who receive income from other than business source
- **30 June**- Individual who receive income from business source



Tax Payment

- On or before deadline of Return Form submission



Verification

- Monthly Tax Deduction (MTD) in 2023 which was deducted by the employer via e-Lejar (<https://mytax.hasil.gov.my>)
- The accurate amount of Monthly Tax Deduction via Kalkulator PCB (www.hasil.gov.my)

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DUE DATE FOR SUBMISSION RETURN FORM VIA e-FILING

Form	Due Date For Submission of Return Form	
	Does Not Carry On Business	Carry On Business
BE	15th May 2024	-
B and P	-	15th July 2024
BT, M / MT, TP, TJ <u>dan TF</u>	15th May 2024	15th July 2024

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TYPES OF ITRF FORM THAT CAN BE SUBMITTED VIA e-FILING

e-BE	Individuals with non business income.
e-B	Individuals with business income
e-M	Non-Resident Individuals
e-BT	Individuals (Knowledge or expert worker)
e-MT	Non-Resident Individuals (Knowledge worker)
e-E	Employer
e-P	Partnership
e-TF	Association
e-TP	Deceased Person's estate
e-C	Company
e-C1	Co-operatives

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ADVANTAGES OF e-FILING

Guarantee of safe
data security

Able to retrieve at
anywhere and
anytime

Faster Tax refund

Faster and easier

Acknowledgement
of Return Form

Accurate tax
calculation

No more mail loss

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CATEGORY e-FILING USER

*Consumer must be a taxpayer registered with the IRBM



New Taxpayer (first time using e-filing) Need to register digital certificate for access to MyTax and submit e-filing



The validity period of the Digital Certificate is only three (3) years and the taxpayer must renew the digital certificate by clicking agree on the message displayed on MyTax



Users have used e-filing and Digital Certificate has expired (3 years) need to get a new Digital Certificate through the system directly login e-Form

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FOUR (4) EASY STEPS OF e-FILING

Get your PIN No. and register for Digital Certificate

Login and Complete Online Form (e-BE)

Sign the e-BE digitally and submit

Successful- Acknowledgement Receipt of e-BE

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E-BE YEAR OF ASSESSMENT 2023

1

For taxpayers who died during the current Year of Assessment, the e-filing system using the Individual Digital Certificate is inaccessible

2

The deceased's representative must apply for the Administrator's Digital Certificate by submitting the Letter of Administration documents, death certificate and a copy of the representative's identity

3

Representatives can report the deceased's income and claim the excess repayment (if any)

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APPLICATION FOR PIN NO.

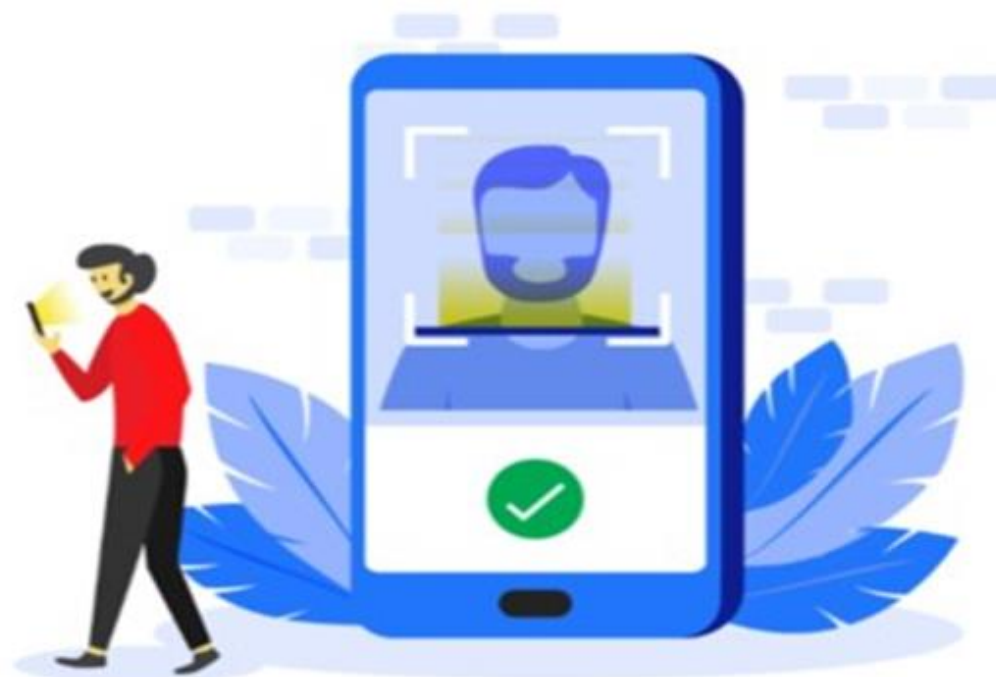


Melalui **MyTax**



e-KYC

e-CP55D



 LHDN MALAYSIA

LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG PERMOHONAN NOMBOR PIN e-FILING INDIVIDU
APPLICATION FORM FOR INDIVIDUAL e-FILING PIN NUMBER

CP55D [4/2021]

1	No. Pengenalan Identification No (Kad Pengenalan Baru / Police / Tentara / Passport) New IC / Police / Army / Passport	<input type="text"/>
1a	Warganegara (Jika 1 adalah Pasport)	<input type="text"/>
2	Nama Name	<input type="text"/> <input type="text"/>
3	No. telefon Telephone Number	<input type="text"/>
	e-Mail	<input type="text"/>

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The 5 common
MISCONCEPTIONS
by sole proprietors
about tax

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1 Losses in business? You don't have to submit the tax forms?



THE MISCONCEPTION

- Losses in businesses are common.
- Losses or profit are declarable via the submission of the B Form.
- If losses is suffered in businesses, its best to submit and report taxes as it is deductible with the profits in future years with losses carried forward.

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2 I'm operating my business on the e-Commerce platform. I don't have to register on the SSM and IRBM.



- Online or Offline businesses are still profit-yielding commerce.
- All businesses must be registered.
- Dropships are included as well.
- If the dropship makes over 6000 stocks in trade, then there is lucrative profits harvested. Thus, registration with the HASiL authority is a must.

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3 Upon registration with the HASiL authorities, one must pay the taxes



- Once the registration of tax file number is completed with IRBM, we must be responsible to report the business income.
- Reporting business income isn't necessarily taxable. You may enjoy refunds too.

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4 Pay more Zakat, so you don't have to submit your Tax Forms



- Many Islamic traders are willing to pay Zakat Fitr compared to Income Taxes. However, taxes and Zakat aren't the same thing.
- Zakat is compulsory for Muslims and Tax is regulated by the Malaysian Law.

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5 All business expenses can be claimed. What are you waiting for?



- Can any expense be claimed under the scheme of Tax Relief?
- Kids dairy milk, diaper and households can be introduced into the business?
- Home renovations too are inclusive of then tax relief?

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**Imposed
onto those
conducting a
Sole proprietor or
Partnership
business**



For instance :

- Sundry shop**
- Direct sales**
- Stall sales**
- Agriculture and Plantation**
- Online Business**
- Journalism and publications**
- Cinema artist, singing and ambassador.**
- Clinic, Legal Firms or Professional Services**
- Commission**

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***“Many small retailers feel that they aren't eligible to obtain properties due to a poor financial record.*”**

Is that true ?

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“ That’s not right!!!

***You have to open an account UPON
business operations and report your
income to HASiL to pay the required taxes.***

***In 2 years you will be eligible to get your
home loan financing. Seek your banker and
TRY IT !!!***



UPDATED AS AT 08/04/2024

IMPORTANCE OF RECORD KEEPING IN BUSINESS

UPDATED AS AT 08/04/2024

The importance of record keeping are :

- ❑ Makes the preparation of Balance Sheet and Tax Declaration easier.**
- ❑ Convenient to produce documentation as evidence upon audit or investigation by anybody.**
- ❑ Monitoring the business status each year.**
- ❑ Reference documentation for future business ventures.**
- ❑ Avoiding the risk of losing or destroying the document.**

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SIMPLIFIED BUSINESS RECORD

UPDATED AS AT 08/04/2024

A. The Profit Loss Statement is used to monitor the ingoing and outgoing cash flow.

Income is determined by sales of product or services.

Outgoing cash is determined by stock purchase, business expenses , salary for staffs and more.

B. Balance Sheet lays out the assets, liabilities and equities of the business.

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C) Documents / Records for sales of products or services are:

- Receipts issued must have a serial numbers if its income for that calendar year if
 - I. Sales of merchandises exceeding MYR 150,000 or
 - II. Services exceeding MYR 100,000
- Bank Statement
- Advised to be the individual's personal account and business's current account must be separated.



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D) Documents / Records for business purchases are:

- Stock – Physical stock take must be done to determine the quantity and cost of stock in hand at the end of financial year.
- Receipts for smaller expenses incurred which may be troublesome to obtain.
- For such cases, records that must be kept are :
 - I. Date of expenses made
 - II. Amount to be paid
 - III. Purpose of the expense made



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E) Document/ Records for Business are

- Aset purchase receipt
- Statement of asset depreciation
- Capital allowance calculation

F) Documents / Record related to debtors and creditors are

- Invoice
- Loan agreements








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TAX RELIEF FOR YEAR ASSESSMENT 2023

INDIVIDUAL TAX RELIEF

 <p>INDIVIDUAL & DEPENDENT RELATIVES RM9,000</p>	 <p>HUSBAND/WIFE/ ALIMONY TO EX-WIFE RM4,000</p>	 <p>EDUCATION FEES (SELF) RM7,000</p> <ul style="list-style-type: none">- 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)
 <p>ADDITIONAL DEDUCTION FOR DISABLED INDIVIDUAL RM6,000</p>	 <p>ADDITIONAL DEDUCTION FOR DISABLED SPOUSE RM5,000</p>	

CONTRIBUTIONS

 <p>SOCIAL SECURITY ORGANISATION (SOCSSO) RM350</p>	 <p>LIFE INSURANCE AND EPF RM7,000</p> <ul style="list-style-type: none">i) CIVIL SERVANTS' PENSION SCHEMES, NON-CIVIL SERVANTS PENSION SCHEMES AND SELF-EMPLOYED CATEGORY- 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)
 <p>PRIVATE RETIREMENT AND DEFERRED ANNUITY SCHEME RM3,000</p>	
 <p>NATIONAL EDUCATION SAVINGS SCHEME (SSPN) (NET DEPOSIT) RM8,000</p>	 <p>EDUCATION AND MEDICAL INSURANCE RM3,000</p>

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TAX RELIEF FOR YEAR ASSESSMENT 2023

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 1997 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)

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TAX RELIEF FOR YEAR ASSESSMENT 2023

CHILD RELIEF

 <p>UNMARRIED CHILD BELOW 18 YEARS OLD RM2,000</p>	 <p>REGISTERED CHILDCARE CENTRE/ KINDERGARTEN FEES RM3,000 - FOR A CHILD AGE 6 YEARS OLD AND BELOW</p>	 <p>DISABLED CHILD RM6,000</p>
 <p>UNMARRIED CHILD ABOVE 18 YEARS OLD RM2,000 - STUDYING FULL-TIME</p>	 <p>UNMARRIED CHILD ABOVE 18 YEARS OLD RM8,000 - PURSUING FULL-TIME HIGHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA)</p>	 <p>ADDITIONAL RELIEF FOR DISABLED CHILD RM8,000 - ABOVE 18 YEARS OLD - UNMARRIED - PURSUING DIPLOMA/ HIGHER QUALIFICATIONS</p>

For more information, please visit www.hasil.gov.my Updated as at 21st December 2023

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TAX RATE FOR YEAR ASSESSMENT 2023



Category	Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
A	0 - 5,000	On the First 5,000	0	0
B	5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
C	20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
D	35,001 - 50,000	On the First 35,000 Next 15,000	6	600 900
E	50,001 - 70,000	On the First 50,000 Next 20,000	11	1,500 2,200
F	70,001 - 100,000	On the First 70,000 Next 30,000	19	3,700 5,700
G	100,001 - 400,000	On the First 100,000 Next 300,000	25	9,400 75,000
H	400,001 - 600,000	On the First 400,000 Next 200,000	26	84,400 52,000
I	600,001 - 2,000,000	On the First 600,000 Next 1,400,000	28	136,400 392,000
J	Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	528,400

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LATE / FAILURE TO SUBMIT A FORM

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LATE / FAILURE TO SUBMIT FORM

PENALTY will be **IMPOSED** depend to period after stipulated times / extension time allowed

PENALTY

Calculated on Total Tax Payable

Up to 12 months

15%

More than 12
months to 24
months

30%

More than 24
months to 36
months

45%

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LATE / FAILURE TO PAY TAX

PENALTY will be IMPOSED depend to period after stipulated times / extension time allowed:

10%

**Increment
from tax
payable**

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DUE DATE FOR INCOME TAX PAYMENT

Source of Income	Payment Due date
BUSINESS	30 June
OTHERS	30 April

(a) **10%** x UNPAID TAX = **RMX**

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IF THE FORM IS WRONGLY FILL IN?

For BE forms, submissions can be made electronically through the BE amendment e-application - more cases report income, less claims.

Amended Statement Form - case not / less report income and expenses more demanding. For the Amended Return Form there is no printing of the assessment notice because the notice is deemed to be deemed on the date the Amended Return Form is submitted to the branch.

Attend the branch by submitting all documents, receipts claimed and want to be claimed.

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PLANNING TO TRAVEL ABROAD??

LOG ON TO

<http://sspi.imi.gov.my>

**AND GET YOUR ID CHECKED
FOR CLEARANCE TO TAKE
OFF FOR YOUR LONG
AWAITED GETAWAY**

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DO NOT BE A **VICTIM** TAXATION SCAMS

***DO NOT DISCLOSED
YOUR TAX
INFORMATION***

DO NOT BE A **VICTIM** OF FINANCIAL AND TAXATION SCAMS



DO NOT DISCLOSE CONFIDENTIAL INFORMATION

financial and taxation to any
suspicious parties.

DO NOT RESPOND

if you receive any telephone calls,
SMS, e-mails or letter of dubious.



GET IRBM'S CONFIRMATION

via feedback form or call
Contact Centre at 1-800-88-5436



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THANK YOU



03-8911 1000

Hasil Contact Centre



MyTax **Gerbang Informasi Percukaian**

Web Responsif & Aplikasi Mobile Single Sign-On Untuk Semua Perkhidmatan Dashboard Ringkas & Padat

Pusat Untuk Semua e-Perkhidmatan LHDNM



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